

Additional Duties of Excise (Goods of Special Importance) Act, 1957

58 of 1957

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[24th December, 1957]

An Act to provide for the levy and collection of additional duties of excise on certain goods and for the distribution of a part of the net proceeds thereof among the States in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its report dated the 30th day of September, 1957, and to declare those goods to be of special importance in inter-State trade or commerce.

BE it enacted by Parliament in the Eighth Year of the Republic of India as follows :-

LEGISLATIVE HISTORY ▼

FACT SHEET ▼

1. Short title:- (1) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

(2) It extends to the whole of India.

Object & Reasons ▼

2. Definitions:- In this Act, -

(a) "additional duties" means the duties of excise duties levied and collected under sub-section (1) of section 3 ;

(b) "State" does not include a Union territory;

[(c) * * *]

3. Levy and collection of additional duties:- (1) There shall be levied and collected [in respect of the goods described in column (3) of the First Schedule] produced or manufactured in India and on all such goods lying in stock within the precincts of any factory, warehouse or other premises where the said goods were manufactured, stored or produced, or in any premises appurtenant thereto, duties of excise at the rate or rates [specified in the column (4) of the said Schedule].

(2) The duties of excise referred to in sub-section (1) in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt Act, 1944(1 of 1944), or any other law for the time being in force.

[(3) The provisions of the Central Excises and Salt Act, 1944, and the rules made thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the additional duties as they apply in relation to the levy and collection of the duties of excise on the goods specified in sub-section (1).]

4. Distribution of additional duties among States:- During each financial year, there shall be paid out of the Consolidated Fund of India to the States in accordance with the provisions of the Second Schedule such sums, representing a part of the net proceeds of the additional duties levied and collected during that financial year, as are specified in that Schedule.

5. Expenditure to be charged on the Consolidated Fund of India:- Any expenditure under the provisions of this Act shall be expenditure charged on the Consolidated Fund of India.

6. Power to make rules:- (1) The Central Government may, by notification in the Official Gazette, make rules providing for the time at which, and the manner in which, any payments under the provisions of this Act are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters.

[(2) Every rule made under this section shall be laid before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session [or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid] both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the rule shall thereafter

have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity done under that rule.]

7. Declaration of certain goods to be of special importance in inter-State trade or commerce:-

[Repealed by section 12 of the Central Sales Tax (Second Amendment) Act, 1958 (31 of 1958) (1-10-1958)]