

Central Excise Act, 1944

Preamble 1 - Central Excise Act, 1944

The Central Excise Act, 1944¹

[Act, No. 1 of 1944]

[24th February, 1944]

PREAMBLE

An Act to consolidate and amend the law relating to central duties of excise ² [***]

WHEREAS it is expedient to consolidate and amend the law relating to central duties of excise on goods manufactured or produced in ³ [⁴ [certain parts] of India] ⁵ [***];

It is hereby enacted as follows :

1. See Gazette of India, 1943, Pt. V, p. 243 for Statement of Objects and Reason sand see Gazette of India, 1944, Pt. V. p. 12 for Report of the Select Committee.

This Act has been applied to--

(1) all the partially excluded areas in the State of Orissa by Orissa Government Notification No. 1226-II-C-13/44-Com., dated 21st March, 1944;

(2) Darjelling District with effect from 28th Gebruary, 1944, see Bengal Government Notification No. 342-R, dated 22nd March, 1944;

(3) excluded areas in the State of Madras (with modifications), see Madras Government Notification No. 37, Fort St. George Gazette, Pt. I, p. 281, dated 11th April, 1944;

(4) partially excluded areas in the State of Madras with effect from 28th February, 1944, see Madras Government Notification No. 745-Public-Political, dated 4th March, 1944.

This Act has been extended to Goa, Daman and Diu by Reg. 12 of 1962, section 3 and Schedule; to Dadra and Nagar Haveli by Reg. 6 of 1963, section 2 and Schedule I and to the whole of the Union territory of Lakshadweep by Reg. 8 of 1965, section 3 and Schedule.

2. The words "and not salt" omitted by Act 33 of 1996, section 69 (w.e.f. 28-9-1996).

3. Substituted by the A.O. 1948, for "British India".

4. Substituted by the A.O. 1950, for "the Provinces".

5. The words "and not salt" omitted by Act 33 of 1996, section 70 (w.e.f. 28-9-1996).
