Salt Cess Act, 1953

Section 3 - Levy and Collection of Cess on Salt

1[3. Levy and collection of cess on salt

There shall be levied and collected in such manner as may be prescribed, a cess in the nature of an excise duty at the rate of fourteen naye paise per forty kilograms on all salt manufactured in India in any salt factory, whether owned by Government or not.".]

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1. Section 3. substituted for "3.Levy and collection of cess on salt..-There shall be levied and collected in such manner as may be prescribed a cess in the nature of an excise duty on all salt manufactured in the territories to which this act extends.-

(a) in the case of salt manufactured in a private salt factory, at the rate of two annas per standard maund;

(b) in the case of salt manufactured in a salt factory solely owned or solely worked by the Central Government at the rate of three and a half annas per standard maund." By the Salt Cess (Amendment) Act, 1961, w.e.f. 29-08-1961.
