

Finance Act 1978

Section 36 - Amendment of Act 1 of 1944

In the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), in the First Schedule, -

(i) in Item No. 8, the Explanation shall be numbered as Explanation I and after the Explanation as so numbered, the following Explanation shall be inserted, namely :-

Explanation II : This Item does not include -

(a) base mineral oils (suitable for use in the manufacture of lubricating oils and greases) including mineral oils commonly known as Transformer oil base stock or Transformer oil feed stock; and

(b) lubricating oils including spindle oils, flushing oils and jute batching oils.";

(ii) in Item No. 10, the Explanation shall be numbered as Explanation I and after the Explanation as so numbered, the following Explanation shall be inserted, namely :-

"Explanation II : This Item does not include -

(a) base mineral oils suitable for use in the manufacture of lubricating oils and greases; and

(b) lubricating oils including axle oils.";

(iii) in Item No. 11A, sub-item (4) shall be renumbered as sub-item (5) and before sub-item (5) as so renumbered, the following sub-item shall be inserted, namely :-

"(4)(a) Base mineral oils (suitable for use in the manufacture of lubricating oils and greases) including mineral oils commonly known as Transformer oils base stock or Transformer oil feed stock;	Three thousand and five hundred rupees per metric tonne;
(b) Lubricating oils (including spindle oils, flushing oils, jute batching oils and axle."; oil and lubricating greases.	Three thousand and five hundred rupees per metric tonne

(iv) after Item No. 11C, the following Items shall be inserted, namely :-

"11D. COAL (EXCLUDING LIGNITE), AND COKE NOT ELSEWHERE SPECIFIED.	Ten rupees per metric tonne;
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11E. ELECTRICITY.	Two paise per kilowatt-hour.";
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(v) in Item No. 18, after sub-item III, the following sub-item shall be inserted, namely :-

"IV. NON-CELLULOSIC WASTES, ALL SORTS.	Nine rupees per kilogram.";
Explanation : This Item includes only wastes arising in, or in relation to, the manufacture of man-made fibres (other than mineral fibres) and man-made filament yarns.	

(vi) in Item No. 19III, for entry in the third column, the entry "The duty for the time being leviable on the base fabrics, if not already paid, plus thirty per cent. ad valorem." shall be substituted;

(vii) in Item No. 22(3), for the entry in the third column, the entry "The duty for the time being leviable on the base fabrics, if not already paid, plus thirty per cent. ad valorem." shall be substituted;

(viii) in Item No. 22B, for the entry in the third column, the entry "Thirty per cent. ad valorem." shall be substituted;

(ix) in Item No. 34, -

(a) for the words "MOTOR VEHICLES AND TRACTORS -", the words "MOTOR VEHICLES AND TRACTORS, INCLUDING TRAILERS -" shall be substituted;

(b) after sub-item II, the following sub-item shall be inserted, namely :-

"III. Trailers Twelve and half per cent. ad valorem.";

(c) for Explanation I, the following Explanation shall be substituted, namely :-

Explanation I : "Motor vehicle", "Tractor, including agricultural tractor" and "Trailer" shall include a chassis; but shall not include a vehicle running upon fixed rails.;

(x) for Item No. 34A, the following Item shall be substituted, namely :-

34A. PARTS AND ACCESSORIES, NOT; ELSEWHERE SPECIFIED, OF MOTOR VEHICLES AND TRACTORS, INCLUDING TRAILERS	Twenty per cent. ad valorem.
Explanation I : The expression "Motor vehicles" has the meaning, assigned to it in Item No. 34.	

Explanation II : The expression "Tractors" shall include agricultural tractors.	
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(xi) in Item No. 68, for the entry in the third column, the entry "Five per cent. ad valorem." shall be substituted.