

**Finance Act, 2003**

**Section 156 - Amendment of Second Schedule to Act 58 of 1957**

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In the Additional Duties of Excise (Goods of Special Importance) Act, 1957, in the Second Schedule, in paragraph 4, in subparagraph (i), for the proviso, the following proviso shall be substituted, with effect from such date as may be notified by the Central Government in the Official Gazette for this purpose, namely:-

"Provided that, if during each of the financial years commencing on and after the 1st day of April, 2003, there is levied and collected in any State a tax on the sale or purchase of the goods described in column (3) of the First Schedule at a rate exceeding four per cent., of the value of such goods determined in accordance with section 4 of the Central Excise Act, 1944(1 of 1944), no sums shall be payable to that State, under this paragraph in respect of that financial year, unless the Central Government, by special order, otherwise directs."

<sup>3</sup>[157 Omitted]

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3. Omitted by the Finance Act, 2005, w.e.f. 13.05.2005. Prior to omission it read as under:

157. Additional duty of excise (tea and tea waste) .--

(1) In the case of goods specified in the Fourth Schedule, being goods manufactured in India, there shall be levied and collected for the purposes of the Union, by surcharge, an additional duty of excise, at the rate specified in the said Schedule.

(2) The additional duty of excise referred to in sub-section (1), shall be in addition TO any other duties of excise chargeable on such goods under the Central Excise Act or any other law for the time being in force.

(3) The provisions of the Central Excise Act and the rules made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may be, apply in relation to the levy and collection of the additional duty of excise leviable under this section in respect of the goods specified in the Fourth Schedule as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules, as the case may be.

1. Omitted by the Finance Act, 2005, w.e.f. 13.05.2005. Prior to omission it read as under:

"128. Additional duty of customs (tea and tea waste) .--

(1) In the case of goods specified in the Fourth Schedule, being goods imported into India, there shall be levied and collected for the purposes of the Union, by surcharge, an additional duty of customs, at the rate specified in the said Schedule.

(2) The additional duty of customs referred to in sub-section (1) shall be in addition to any other duties of customs chargeable on such goods under the Customs Act or any other law for the time being in force.

(3) The provisions of the Customs Act and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may xbe, apply in relation to the levy and collection of the additional duty of customs leviable under this section in respect of the goods specified in the Fourth Schedule as they apply in relation to the ievy and collection of the duties of customs on such goods under that Act or those rules and regulations, as the case may be."

2 Omitted by the Finance Act, 2005, w.e.f. 13.05.2005. Prior to omission it read as under:

" Explanation.--For the removal of doubts, it is hereby declared that for the purposes of this section, on the expiry of the period of operation of the amendments made in the Seventh Schedule to the Finance Act, 2001(14 of 2001) in terms of section 169, the said Seventh Schedule but for such amendment shall continue to operate as if the said amendment had not taken place."

3 Omitted by the Finance Act, 2005, w.e.f. 13.05.2005. Prior to omission it read as under:

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