

Finance Act, 1966

Section 48 - SPECIAL DUTIES OF EXCISE ON CERTAIN GOODS

1) When goods of the description mentioned in this section chargeable with a duty of excise under the Central Excises Act (as amended by this Act or any subsequent Central Act) read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable, are assessed to duty, there shall be levied and collected - (a) as respects goods comprised in Items Nos. 6, 8, 9, 14D, 22A, 23A, except sub-item (1) thereof, 23B, 28, 29, sub-items (2) and (3) of Item No. 31 and Item No. 32 of the First Schedule to the Central Excises Act, a special duty of excise equal to 10 per cent. of the total amount so chargeable on such goods; (b) as respects goods comprised in Items Nos. 2, 3(1), sub-items 1, 11(2) and 11(3) of Item No. 4, Items Nos. 13, 14, 14F, 15, 15A, 15B, 16, 16A, 17, 18A(2), 21, 22, 23, 23A(1), 27, 30, 31(1), 33, sub-items (1), (3a) and (4) of Item No. 34 and Item No. 37 of that Schedule, a special duty of excise equal to 20 per cent. of the total amount so chargeable on such goods; and (c) as respects goods comprised in Items Nos. 4 II (1), 18, 18A (1), 18B, 20, 29A, 33A, sub-items (2) and (3) of Item No. 34 and Radiograms concised in item No. 37A of that Schedule, a special duty of excise equal to 33 1/3 percent, of the total amount so chargeable on such goods. (2) Sub-section (1) shall cease to have effect after the 31st day of May, 1967, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897(3) 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 Act or any other law for the time being in force and such special duties shall be levied for purposes of the Union and the proceeds thereof shall not be distributed among the States. (4) The provisions of the Central Excises Act and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules. SECTION 49 Regulatory duties of excise (1) With a view to regulating or bringing greater economy in consumption, there shall be levied and collected, with effect from such date, and at such rate, as may be specified in this behalf by the Central Government by notification in the Official Gazette, on all or any of the goods mentioned in the First Schedule to the Central Excises Act as amended by this Act or any subsequent Central Act, a regulatory duty of excise which shall not exceed 15 per cent. of the value of the goods as determined in accordance with the provisions of section 4 of the Central Excises Act: Provided that different dates and different rates may be specified by the Central Government for different kinds of goods. (2) Sub-section (1) shall cease to have effect after the 15th day of July, 1967, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897-, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act. (3) 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 Act or any other law for the time being in force and such regulatory duties shall be levied for purposes of the Union and the proceeds thereof shall not be distributed among the States. (4) The provisions of the Central Excises Act and the rules made thereunder including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the regulatory duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under the Act or those rules. (5) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be placed before each House of Parliament. SECTION 50 Discontinuance of salt duty - For the year beginning on the 1st day of April, 1966, on duty under the Central Excises Act, or the Tariff Act shall be levied on respect of salt manufactured in, or imported into, India.