

Finance Act, 1971

Section 6 - 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 and Salt Act, 1944-, as amended from time to time (hereinafter referred to as the Central Excises 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. 14D. 22A, 23A except sub-items (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 I, II (2) and II (3) of item No. 4. Items Nos. 13, 14, 14F. 15. 15A. 15B. 16, 16A. 17, 18A (2), 21, 22. 23. 23A (1), 27. 33. sub-items (1) (3a) and (4) of item No. 34 and sub-items II (1) and II (2) of 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 sub-item II (1) of Item No. 4 and Item Nos. 18, ISA (1). 18B. 20. 29A, 33A and sub-items (2) and (3) of Item No. 34 of that Schedule. a special duty of excise equal to 33 1/3 per cent of the total amount so chargeable on such goods. (2) Sub-section (1) shall cease to have effect after the 31st day of March. 1972, 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 shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.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 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 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.