

Finance Act 1968

Section 38 - Amendment of Act 1 of 1944

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

(1) in section 37, after sub-section (3), the following sub-section shall be inserted, namely :-

"(4) Notwithstanding anything contained in sub-section (3), and without prejudice to the provisions of section 9, in making rules under this section, the Central Government may provide that if any manufacturer, producer or licensee of a warehouse -

(a) removes any excisable goods in contravention of the provisions of any such rule, or

(b) does not account for all such goods manufactured, produced or stored by him, or

(c) engages in the manufacture, production or storage of such goods without having applied for the licence required under section 6, or

(d) contravenes the provisions of any such rule with intent to evade payment of duty,

then -

(i) any land, building, plant, machinery, materials, conveyance, animal or any other thing used in connection with the manufacture, production, storage, removal or disposal of such goods, and

(ii) all excisable goods on such land or in such building or produced or manufactured with such plant, machinery, materials or thing,

belonging to such manufacturer, producer or licensee shall be liable to confiscation and the manufacturer, producer or licensee shall be liable to a penalty not exceeding three times the value of the excisable goods in respect of which any contravention of the nature referred to in clause (a), (b), (c) or (d) has been committed, or five thousand rupees, whichever is greater.";

(2) in the First Schedule, -

(a) after Item No. 1, the following Item shall be inserted, namely :-

"1A. CONFECTIONERY AND CHOCOLATES IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER, NAMELY :-	Eighty paise per kilogram :"
(1) Boiled sweets, toffees, caramels, candies, nuts (including almonds) and fruit kernels coated with sweetening agent, and chewing gums.	
(2) Chocolates in the form of slabs, tablets, bars, pastilles or croquettes, whether or not containing nuts, fruit kernels or fruits.	

(b) in Item No. 4, under "I - Unmanufactured tobacco - ", -

(i) for the entries in the third column against sub-items (1), (2), (3), (4), (5), (6) and (8), the entries "Three rupees and fifty paise.", "Twenty-seven rupees and fifty paise.", "Two rupees and fifty paise.", "Two rupees and eight-five paise." "One rupees and seventy-five paise.", "Two rupees and fifty paise." and "Twenty-five paise." shall, respectively, be substituted;

(ii) the Explanation in the second column below sub-item (5) shall be omitted;

(c) in Item No. 9, for the entry in the third column, the entry "One hundred and sixty-eight rupees and twenty-five paise per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;

(d) in Item No. 10, for the entry in the third column, the entry "Seventy-five rupees and forty-five paise per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;

(e) in Item No. 22A, for the entries in the third column against sub-items (i) and (ii), the entries "Four hundred and fifty

rupees per metric tonne." and "Two hundred and fifty rupees per metric tonne." shall, respectively, be substituted;

(f) after Item No. 22A, the following Items shall be inserted, namely :-

"22B. TEXTILE FABRICS IMPREGNATED OR COATED WITH PREPARATIONS OF CELLULOSE DERIVATIVES OR OF OTHER ARTIFICIAL PLASTIC MATERIALS.	Twenty-five per cent. ad valorem.
22C. EMBROIDERY, IN THE PIECE, IN STRIPS OR IN MOTIFS, IN OR IN ad RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER.	Twenty per cent. valorem."

(g) in Item No. 29A, for the entries in the third column against sub-items (1), (2) and (3), the entries "Thirty per cent. ad valorem.", "Thirty per cent. ad valorem." and "Forty per cent. ad valorem." shall, respectively, be substituted;

(h) after Item No. 33A, the following Item shall be inserted, namely :-

"33AA. PARTS OF WIRELESS RECEIVING SETS (INCLUDING PARTS OF TRANSISTOR SETS AND RADIOGRAMS), NAMELY, ELECTRONIC VALVES AND TUBES, TRANSISTORS AND SEMI-CONDUCTOR DIODES.	Five rupees each.";
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(i) in Item No. 37A, in the entry in the second column, for the words "AND PARTS AND ACCESSORIES THEREOF", the words "AND PARTS AND ACCESSORIES THEREOF NOT ELSEWHERE SPECIFIED" shall be substituted;

(j) after Item No. 39, the following Items shall be inserted, namely :-

"40. STEEL FURNITURE MADE PARTLY OR WHOLLY OF STEEL, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER, WHETHER IN ASSEMBLED OR UNASSEMBLED CONDITION.	Twenty per cent. ad valorem.
41. CROWN CORKS WITH OR WITHOUT WASHERS OR OTHER FITTINGS OF CORK, RUBBER, POLYETHYLENE OR ANY OTHER MATERIAL.	One paisa each."
