

## Finance Act 1979

### Chapter IV - Indirect Taxes

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The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), shall be amended in the manner specified in the Second Schedule.

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#### Section 29 - Amendment of Act 1 of 1944

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(1) The Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), shall be amended in the manner specified in the Third Schedule.

(2) The First Schedule to the Central Excises Act shall have and shall be deemed to have had effect as if -

(a) the following Items (hereafter in this section referred to as "the said Items") had been inserted therein at the places indicated by their respective numbers, with effect on and from the 1st day of March, 1979, namely :-

Item No.	Depreciation of goods	Rate of duty
(1)	(2)	(3)
"47.	LOCKS, ALL SORTS, AND KEYS THEREFOR.	Twenty per cent ad valorem
	Esplanation : "Lock" means a locking device operated by a key or controlled by combination of letters or figures.	
59.	TOOTH BRUSHES	Twenty-five per cent. ad valorem.";

(b) the said Items had been omitted on the appointed day,

and the provisions of section 6 of the General Clauses Act, 1897 (10 of 1897), shall, in relation to the omission of the said Items effected by clause (b), apply as they apply in relation to the repeal by a Central Act of an enactment.

(3) Notwithstanding anything contained in the Provisional Collection of Taxes Act, 1931 (16 of 1931), anything done or purported to have been done, or any action taken or purported to have been taken, before the appointed day under the Central Excises Act by virtue of clause (v) or clause (vi) of Part II of the Third Schedule to the Finance Bill, 1979, read with the Provisional Collection of Taxes

Act, 1931 (16 of 1931), shall be deemed to have been done or taken, for all purposes, under the First Schedule to the Central Excises Act as amended by sub-section (2).

Explanation : For the purposes of sub-sections (2) and (3), "appointed day" means the day of the coming into force of this section.

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### **Section 30 - Amendment of Act 58 of 1957**

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The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act), shall be amended in the manner specified in the Fourth Schedule.

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### **Section 31 - Auxiliary duties of customs**

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(1) In the case of goods mentioned in the First Schedule to the Customs Tariff Act, or in that Schedule as amended from time to time, there shall be levied and collected as an auxiliary duty of customs an amount equal to twenty per cent. of the value of the goods as determined in accordance with the provisions of section 14 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Customs Act).

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1980, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897 (10 of 1897), shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

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

(4) The provisions of the Customs Act and the rules and regulations 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 auxiliary duties of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulations, as the case may be.

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### **Section 32 - Special duties of excise**

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(1) In the case of goods chargeable with a duty of excise under the Central Excises Act as amended from time to time, read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable, there shall be levied and collected a special duty of excise equal to five per cent. of the amount so chargeable on such goods.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1980, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897 (10 of 1897), shall apply upon such cesser as if the said sub-section had then been repealed by a

Central Act.

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

(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 special duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection to the duties of excise on such goods under that Act or those rules, as the case may be.