

Finance Act 1979

Section 29 - Amendment of Act 1 of 1944

(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" meahs 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.
