

Finance Act 1977

Section 4 - Auxiliary Duties of Excise

(1) In the case of goods mentioned in the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) (hereinafter referred to as the Central Excises Act), or in that Schedule as amended from time to time, there shall be levied and collected as an auxiliary duty of excise an amount equal to twenty per cent. of the value of the goods as determined in accordance with the provisions of section 4 of the Central Excises Act.

(2) Sub-section (1) shall come into force on the 1st day of July, 1977, and cease to have effect after the 31st day of March, 1978, 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6 of the General Clauses Act, 1897 (10 of 1897), shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.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 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 auxiliary 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, as the case may be.
