

Finance Act 1970**Section 32 - Amendment of Act 1 Of1944**

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

(i) in Item No. 1, for the entries in the third column against sub-items (1) and (2), the entries "Thirty per cent. ad valorem." and "Fifteen per cent. ad valorem." shall, respectively, be substituted;	
(ii) for Item No. 1A, the following Item shall be substituted, namely :-	
"1A. CONFECTIONERY, COCOA POWDER AND CHOCOLATES IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER, NAMELY :-	
(1) Boiled sweets, toffees, caramels, kilogram nuts (including almonds) and fruit kernels coated with sweetening agent, and chewing gums.	Eighty paise per
(2) Cocoa powder. Ten per cent.	ad valorem.
(3) Drinking chocolates, chocolates in the form of granules or powder.	Ten per cent. ad valorem.
(4) Chocolates in the form of blocks, slabs, tablets, bars, pastilles or croquettes or in any other form, not otherwise specified, whether or not containing nuts, fruit kernels or fruits.	Eighty paise per kilogram.";
(iii) after Item No. 1B, the following Items shall be inserted, namely :-	
"1C. FOOD PRODUCTS, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER, THE FOLLOWING, NAMELY :-	Ten per cent. ad valorem.
(1) Biscuits.	
(2) Pasteurised butter.	
(3) Pasteurised or processed cheese.	
1D. AERATED WATERS, WHETHER OR NOT. FLAVOURED OR SWEETENED AND WHETHER OR NOT CONTAINING VEGETABLE OR FRUIT JUICE OR FRUIT PULP.	Ten per cent. ad valorem
1E. GLUCOSE AND DEXTROSE.	Ten per cent. ad valorem.";
(iv) for Item No. 2, the following Item shall be substituted, namely :-	
"2. COFFEE	
(1) coffee, cured.	Eighty-five rupees per quintal.
(2) coffee commercially known	Ten per cent. ad valorem
"instant coffee".	plus the duty for the time being leviable under sub-item (1) of this Item on coffee, cured, used in the manufacture of such "instant coffee", if not already paid.
Explanation : For the purposes of sub-item (1), "coffee" means the	

seed of the coffee tree (coffee), whether with or without husk, whether cured or uncured, but does not include the seed while still attached to the tree.;	
(v) for Item No. 3, the following Item shall be substituted, namely :-	
3. TEA.	
"Tea" includes all varieties of the product known commercially as tea, and also includes green tea and "instant tea".	
(1) Tea, all varieties except package tea and "instant tea" falling within in sub-items (2) and (3), , of this Item.	Not exceeding two rupees per kilogram as, the Central Government respectively may, by notification in the Official Gazette, fix.
(2) Package tea, that is to say, tea packed in any kind of container containing not more than 27 kilograms net of tea but excluding "instant tea".	One rupee and twenty-five paise per kilogram plus the duty for the time being leviable under sub-item (1) of this Item, if not already paid.
(3) "Instant tea."	Ten per cent. ad valorem plus the duty for the time being leviable on tea falling under sub-item (1) of this Item, if not already paid and if such tea is used in the manufacture of such "instant tea".;
(vi) in Item No. 4, under "II. Manufactured tobacco -", for the entry in the third column against sub-item (2), the entry "One hundred and fifty per cent. ad valorem", shall be substituted;	
(vii) in Item No. 6, for the entry in the third column, the entry "Seven hundred and twenty rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;	
(viii) in Item No. 14A, for the entry in the third column, the entry "Tea per cent. ad valorem." shall be substituted;	
(ix) after Item No. 14A, the following Item shall be inserted, namely :-	
"14AA. CHEMICALS, THE FOLLOWING NAMELY :-	Ten per cent. ad valorem."
(1) Calcium carbide.	
(2) Bleaching paste and bleaching powder.	
(3) Sodium hydrosulphite.	
(x) in Item No. 14B, for the entry in the third column, the entry "Ten per cent. ad valorem." shall be substituted;	
(xi) after Item No. 16A, the following Item shall be inserted, namely :-	
"16AA. SYNTHETIC RUBBER, INCLUDING BUTADIENE ACRYLONIT RILE RUBBER, STYRENE BUTADIENE RUBBER AND BUTYL RUBBER; SYNTHETIC RUBBER LATEX, INCLUDING PRE-VULCANISED SYNTHETIC RUBBER LATEX.	Three hundred rupees per tonne.";
(xii) in Item No. 19, in sub-item I(1), after the word "lappet," the words "butta fabrics, round mesh mosquito netting," shall be inserted;	

(xiii) in Item No. 22, for the entry in the third column against sub-item (1), the entry "Ten per cent. ad valorem." shall be substituted;	
(xiv) in Item No. 23B, for the entries in the third column against each of the sub-items (2) and (3), the entry "Twenty-five per cent. ad valorem." shall be substituted;	
(xv) in Item No. 26AA, -	
(a) in sub-item (ia), for the words "angles, channels", the words "angles other than slotted angles, channels other than slotted channels" shall be substituted;	
(b) in sub-item (ii), after the words "channels", the words "other than slotted channels" shall be inserted;	
(xvi) for Item No. 27, the following Item shall be substituted, namely :-	
"27. ALUMINIUM -	
(a) (i) In any crude form including	Twenty-five per cent.
ad ingots, bars, blocks, slabs, billets, shots and pellets;	valorem.
(ii) wire bars, wire rods and ad castings, not otherwise specified.	Twenty-five per cent. valorem.
(b) manufactures, the following, namely, plates, sheets, circles and strips in any form or size, not otherwise specified.	Twenty-five per cent. ad valorem.
(c) Foils, that is a product of thickness (excluding any backing) valorem. not exceeding 0.15 millimetre.	Twenty per cent. ad valorem.
(d) Pipes and tubes, other than extruded pipes and tubes.	Twenty-five per cent. ad valorem.
(e) Extruded shapes and sections including extruded pipes and valorem.";	Twenty-five per cent. ad tubes.
(xvii) in Item No. 28, for the entry in the third column, the entry "Four hundred rupees per metric tonne", shall be substituted;	
(xviii) in Item No. 29A, for the entries in the third column against sub-items (1), (2) and (3), the entries "Forty per cent. ad valorem.", "Forty per cent. ad valorem." and "Fifty per cent. ad valorem." shall, respectively, be substituted;	
(xix) after Item, No. 33C, the following Item shall be inserted, namely :-	
"33D. OFFICE MACHINES AND APPARATUS,. INCLUDING TYPEWRITERS, CALCULATING MACHINES, CASH REGISTERS, CHEQUE-WRITING MACHINES, ACCOUNTING MACHINES, STATISTICAL MACHINES, COMPUTERS (INCLUDING CENTRAL PROCESSING UNITS AND PERIPHERAL DEVICES), INTERCOM DEVICES (BUT EXCLUDING TELEPHONES), TELEPRINTERS AND AUXILIARY MACHINES FOR USE WITH SUCH MACHINES, WHETHER IN ASSEMBLED OR UNASSEMBLED CONDITION.	Ten per cent. ad valorem
Explanation : The term "office machines and apparatus" shall be construed so as to include all machine and apparatus used in offices, shops, factories, workshops, educational institutions, railway stations, hotels and restaurants for doing office work, for data processing and for transmission and reception of messages.;	
(xx) in Item No. 40, for the entry in the second column, the following entry shall be substituted, namely :-	

"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 AND PARTS OF SUCH STEEL FURNITURE (BUT EXCLUDING SLOTTED ANGLES AND CHANNELS MADE OF STEEL).";	
(xxi) after Item No. 43, the following Items shall be inserted, namely :-	
"44. SPARKING PLUGS	Ten per cent. ad valorem.
45. SAFETY RAZOR BLADES MADE OF STAINLESS STEEL	Ten per cent. ad valorem.
46. METAL CONTAINERS ORDINARILY. INTENDED FOR PACKAGING OF GOODS FOR SALE, INCLUDING CASKS, DRUMS, CANS, BOXES, GAS CYLINDERS AND PRESSURE CONTAINERS BUT EXCLUDING COLLAPSIBLE TUBULAR CONTAINERS MADE OF ALUMINIUM.	Ten per cent. ad valorem
47. SLOTTED ANGLES AND CHANNELS MADE OF STEEL.	Ten per cent. ad valorem plus the excise duty for the time being leviable on angles and channels under sub-item (ia) or, as the case may be, sub-item (ii) of Item No. 26AA, if not already paid.
48. SAFES, STRONG-BOXES, STRONG-ROOM LININGS AND STRONG-ROOM DOORS (WHETHER OR NOT WITH DOOR FRAMES), AND CASH AND DEEP BOXES AND THE LIKE, OF BASE METAL.	Ten per cent. ad valorem."