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Finance Act 1969

Section 30 - Amendment of Act 1 of 1944

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 "Nineteen per cent. ad valorem." and "Ten per cent. ad valorem." shall, respectively, be substituted;

(ii) in Item No. 1A, in the entry in the second column against sub-item (2), after the word "Chocolates", the words "in bulk or" shall be inserted;

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

"1B. PREPARED OR PRESERVED FOODS PUT. UP IN UNIT CONTAINERS AND ORDINARILY INTENDED FOR SALE, INCLUDING PREPARATIONS OF VEGETABLES, FRUIT, MILK, CEREALS, FLOUR, STARCH, BIRDS EGGS, MEAT, MEAT OFFALS, ANIMAL BLOOD, FISH, CRUSTACEANS OR MOLLUSCS, NOT ELSEWHERE SPECIFIED.	Ten per cent ad valorem.";

(iv) in Item No. 4, under "II. Manufactured tobacco. -", for the entry in the third column against sub-item (2), the entry "One hundred and twenty-five per cent. ad valorem." shall be substituted;

(v) in Item No. 6, for the entry in the third column, the entry "Six hundred and twenty rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;

(vi) in Item No. 13, for the entry in the third column, the entry "Ten per cent. ad valorem." shall be substituted;

(vii) in Item No. 14A, for the entry in the third column, the entry "Five per cent. ad valorem." shall be substituted;

(viii) for Item No. 14B, the following Item shall be substituted, namely :-

"14B. CAUSTIC SODA, WHETHER IN A SOLID FORM OR IN LYE.	Five per cent.ad valorem.";

(ix) in Item No. 14BB, for the entry in the third column, the entry "Twenty-five per cent. ad valorem." shall be substituted;

(x) after Item No. 14H, the following Item shall be inserted, namely :-

"14HH. FERTILISERS, ALL SORTS, BUT EXCLUDING NATURAL ANIMAL OR VEGETABLE FERTILISERS WHEN NOT CHEMICALLY TREATED.	Ten per cent. ad valorem.";

(xi) in Item No. 15, -

(i) for the entries in the third column against sub-items I(1) and I(2), the entries "Six and a half per cent. ad valorem." and "Nine and a half per cent. ad valorem." shall, respectively, be substituted;

(ii) for sub-item II, the following sub-item shall be substituted, namely :-

"II. Soap, in or in relation to the manufacture of which no process has been carried on with the aid of power or of steam for heating.	Six and a half per cent. ad valorem.";

(xii) for Item No. 19, the following Item shall be substituted, namely :-

19. Cotton Fabrics

"Cotton fabrics" means all varieties of fabrics manufactured either wholly or partly from cotton and includes dhoties, sarees, chadders, bed-sheets, bed-spreads, counterpanes, table-cloths, embroidery in the piece, in strips or in motifs and fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials but does not include any such fabric if it contains -

(i) 40 per cent. or more by weight of wool;

(ii) 40 per cent. or more by weight of silk; or

(iii) 60 per cent. or more by weight of rayon or artificial silk :

Provided that in the case of embroidery in the piece, in strips or in motifs and fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials, the percentages referred to in (i) to (iii) above shall be in relation to the base fabrics which are embroidered or impregnated or coated, as the case may be -

I. Cotton fabrics other than (i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials, -	
(1) Coating, suiting, tussors, corduroy, gaberdine, bed-ford, satin, denim,. lappet, lace, knitted fabric, tapestry,. furnishing fabric including jacquard curtain cloth, gadlapet, mattress fabric, terry towel including turkish towel, terry towelling cloth including turkish towelling cloth, blanket, canvas, duck, filter cloth, tracing cloth and bukram cloth.	Twelve and a half per cent ad valorem
(2) Others	
(a) Cotton fabrics, superfine	
that is to say, fabrics in which the average count of yarn is 48s or more	Eighty paise per square metre.
(b) Cotton fabrics, fine	
that is to say, fabrics in which the average per count of yarn is 35s or more but is less than 48s.	Eighty paise square metre.
(c) Cotton fabrics, medium-A	
that is to say, fabrics in which the average count of yarn is 26s or more but is less than 35s.	Sixty paise per square metre.
(d) Cotton fabrics, medium-B	
that is to say, fabrics in which the average count of yarn is 17s or more but is less than26s.	Sixty paise per square metre.
(e) Cotton fabrics, coarse	
that is to say, fabrics in which the average count of yarn is less than 17s.	Sixty paise per square metre.
(f) Cotton fabrics not otherwise specified.	Eighty paise per square metre.
II. Embroidery, in the piece, in strips or in motifs, in or in realtion to the manufacture of which any process is ordinarily carried onwith the aid of power.	The duty for the time being leviable on the base fabrics, if not already paid, plus twenty per cent. ad valorem.
III. Cotton fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials.	The duey for the time being leviable on the base fabrics, if not already paid, plus twenty-five per cent. ad valorem.
Explanation I : "Base fabrics" means fabrics falling under sub-item I of this Item which are subjected to the process of embroidery or which are impregnated or coated with preparations of	

cellulose derivatives or of other plastic materials.	
Explanation II : "Count" means count of grey yarn.	
Explanation III : For the purpose of determining the average count of yarn, the following rules shall apply, namely :-	
(a) yarn used in the borders or selvedges shall be ignored;	
(b) for multiple-fold yarn, the count of the basic single yarn shall be taken and the number of ends per 25.4 millimetres in the reed or the number of picks per 25.4 millimetres, as the case may be, shall be multiplied by the number of plies in the yarn;	
(c) in the case of fabrics manufactured from cotton and other yarns, the other yarns shall, for the aforesaid purpose, be deemed to be cotton yarn;	
(d) the average count shall be obtained by applying the following formula, namely :-	

"(Count of warp X number of ends per 25.4 millimetres in the reed) + (Count for weft X number of picks per 25.4 millimetres)

(Number of ends per 25.4 millimetres in the reed) + (Number of picks per 25.4 millimetres),

the result being rounded off, wherever necessary, by treating any fraction which is one-half or more as one, and disregarding any fraction which is less than one-half".;	

(xiii) for Item No. 20, the following Item shall be substituted, namely :-

20. Silk Fabrics

"Silk fabrics" means all varieties of fabrics manufactured either wholly or partly from silk and includes embroidery in the piece, in strips or in motifs but does not include any such fabric -

(i) if it contains 40 per cent. or more by weight of wool;

(ii) if it contains cotton or artificial silk or both and less than 40 per cent. by weight of silk;

(iii) if it contains no cotton and no artificial silk and less than 40 per cent. by weight of silk; or

(iv) if manufactured on a handloom :

Provided that in the case of embroidery in the piece, in strips or in motifs, the percentages referred to in (i) to (iv) above shall be in relation to the base fabrics which are embroidered -

(1) Silk fabrics, other than embroidery in the piece, in strips or in motifs.	Thirty-six paise per square metre.
(2) Embroidery, in the piece, in strips or in motifs, in or relation to the manufacture of which any process is ordinarily carried on with the aid of power.	The duty for the time being leviable on the base fabrics, if not already paid, plus twenty per cent. ad valorem.

Explanation : "Base fabrics" means fabrics falling under sub-item (1) of this Item which are subjected to the process of embroidery.;

(xiv) for Item No. 21, the following Item shall be substituted, namely :-

21. Woollen Fabrics

"Woollen fabrics" means all varieties of fabrics manufactured wholly of wool or which contain 40 per cent. or more by weight of wool and includes blankets, lohis, rugs, shawls and embroidery in the piece, in strips or in motifs :

Provided that in the case of embroidery in the piece, in strips or in motifs, the percentage referred to above shall be in relation to the base fabrics which are embroidered -

(1) Wollen fabrics, other than embroidery in the piece, in strips or in motifs.	Six and a quarter per cent. ad valorem.
(2) Embroidery in the piece, in strips or in motifs, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.	The duty for the time being leviable on the base fabrics, if not already paid, plus twenty per cent. ad valorem.

Explanation : "Base fabrics" means fabrics falling under sub-item (1) of this Item which are subjected to the process of embroidery.;

(xv) for Item No. 22, the following Item shall be substituted, namely :-

22. Rayon or Artificial Silk Fabrics

"Rayon or artificial silk fabrics" means all varieties of fabrics manufactured either wholly or partly from rayon or artificial silk and includes embroidery in the piece, in strips or in motifs and fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials, but does not include any such fabric -

(i) if it contains 40 per cent. or more by weight of wool;

(ii) if it contains 40 per cent. or more by weight of silk;

(iii) if it contains cotton and less than 60 per cent. by weight of rayon or artificial silk; or

(iv) if it contains no cotton and less than 40 per cent. by weight of wool and less than 40 per cent. by weight of rayon or artificial silk :

Provided that in the case of embroidery in the piece, in strips or in motifs and fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials, the percentages referred to in (i) to (iv) above shall be in relation to the base fabrics which are embroidered or impregnated or coated, as the case may be -

(1) Rayon or artificial silk fabrics other than (i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials.	Seven paise per square metre.
(2) Embroidery in the piece, in strips or in motifs, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.	The duty for the time being leviable on the base fabrics, if not already paid, plus twenty per cent. ad valorem.
(3) Fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials.	The duty for the time being leviable on the base fabrics, if not already paid, plus twenty-five per cent. ad valorem.

Explanation : "Base fabrics" means fabrics falling under sub-item (1) of this Item which are subjected to the process of embroidery or which are impregnated or coated with preparations of cellulose derivatives or of other plastic materials.;

(xvi) in Item No. 22A, for the entries in the third column against sub-items (i) and (ii), the entries "Five hundred and fifty rupees per metric tonne." and "Three hundred and fifty rupees per metric tonne." shall, respectively, be substituted;

(xvii) for Item No. 22B, the following Item shall be substituted, namely :-

"22B. TEXTILE FABRICS IMPREGNATED OR COATED WITH PREPARATIONS OF CELLULOSE DERIVATIVES OR OF OTHER ARTIFICIAL PLASTIC MATERIALS NOT ELSEWHERE SPECIFIED.	Twenty-five per cent. ad valorem.";

(xviii) Item No. 22C shall be omitted;

(xix) in Item No. 23, for the entry in the third column, the entry "Twenty-one per cent. ad valorem." shall be substituted;

(xx) in Item No. 26A, after sub-item (1), the following sub-item shall be inserted, namely :-

"(1a) Wire bars, wire rods and castings, not otherwise specified.	One thousand and five hundred rupees per metric tonne.";

(xxi) in Item No. 27, after sub-item (a), the following sub-item shall be inserted, namely :-

"(aa) Wire bars, wire rods and castings, not otherwise specified.	Nine hundred and fifty rupees per metric tonne.";

(xxii) after Item No. 30, the following Item shall be inserted, namely :-

"30A. POWER DRIVEN PUMPS (INCLUDING MOTOR PUMPS, TURBO PUMPS AND MONOBLOC PUMPSETS) FOR LIQUIDS, WHETHER OR NOT FITTED WITH MEASURING DEVICES.	Twenty per cent. ad valorem.";

(xxiii) in Item No. 32, -

(i) for sub-item (1), the following sub-item shall be substituted, namely :-

"(1) Vacuum and gas-filled bulbs	Eleven per cent. ad valorem.";

(ii) for the entries in the third column against sub-items (2), (3) and (4), the entries "Twenty-two per cent. ad valorem.", "Six per cent. ad valorem." and "Sixteen per cent. ad valorem." shall, respectively, be substituted;

(xxiv) for Item No. 33, the following Item shall be substituted, namely :-

"33. ELECTRIC FANS, including air circulators but excluding those which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose -

(1) Table, cabin, carriage, pedestal and air circulator fans, not exceeding 40.6 centimeters.	Six per cent. ad valorem.";
(2) All other fans.	Eight and a half per cent. ad valorem.";

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

33C. DOMESTIC ELECTRICAL APPLIANCES NOT ELSEWHERE SPECIFIED	Ten per cent. ad valorem.

Explanation I : "Domestic electrical appliances" means electrical appliances normally used in the household and similar appliances used in hotels, restaurants, hostels, offices, educational institutions, hospitals, train kitchens, aircraft or ships pantries, canteens, tailoring establishments, laundry shops and hair dressing saloons.

Explanation II : Interchangeable parts or auxiliary devices accompanying an appliance to make it suitable for various purposes shall be assessed to duty along with the appliance.;

(xxvi) for Item No. 37, the following Item shall be substituted, namely :-

"37. CINEMATOGRAPH FILMS

I. Unexposed		Two paise per metre.

II. Exposed.		
	Of a width of 30 mm. in width	below 30 mm. or higher
(1) News-reels and shorts not exceeding 500 metres.	Fifty paise per metre.	
Thirty paise per metre.	(2) Feature films, advertisement shorts, and films not otherwise specified.	
One rupee and fifty paise per metre	One rupee per metre	

(xxvii) for Item No. 37A, the following Item shall be substituted, namely :-

"37A. GRAMOPHONES, INCLUDING RECORD PLAYERS, RECORD PLAYING DECKS AND RECORD CHANGER DECKS, WHETHER MECHANICALLY OR ELECTRICALLY DRIVEN, WITH OR WITHOUT AN IN-BUILT SYSTEM OF SOUND REPRODUCTION OR AMPLIFICATION (ACOUSTIC, ELECTRONIC OR TRANSISTORISED), AND PARTS AND ACCESSORIES THEREOF NOT ELSEWHERE SPECIFIED, AND GRAMOPHONE RECORDS, ALL SORTS -	
(i) Gramophones, record players, record playing decks or record changer decks. ad valorem.	Twenty per cent.
(ii) Parts and accessories of gramophones, record players, record playing decks record changer decks.	Thirty per cent. or ad valorem.
(iii) Gramophone records, all sorts, other than matrices.	Fifteen per cent. ad valorem.
(iv) Matrices for records, impressed	Thirty per cent. ad valorem.
(v) Gramophone needles or styli	
(a) wholly made of steel	Twenty per cent. ad valorem.
(b) Others	Twenty-five per cent. ad valorem.";

(xxviii) after Item No. 41, the following Items shall be inserted, namely :-

"42. PILFER PROOF CAPS FOR PACKAGING, ALL SORTS, WITH OR WITHOUT WASHERS OR OTHER FITTINGS OF CORK, RUBBER, POLYETHYLENE OR ANY OTHER MATERIAL.	One paisa each.
43. WOOL TOPS	Five rupees per kilogram."