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Finance Act 1975

Chapter IV - Indirect Taxes

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(1) In the case of goods mentioned in the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) (hereinafter referred to as the 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 30th day of June, 1976, 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6 of the General Clauses Act, 1897 (10 of 1897), shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.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 exemption 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.

Section 32 - Amendment of Act 1 of 1949

In the Indian Tariff (Amendment) Act, 1949, in sections 4 and 5, for the figures "1975", the figures "1976" shall be substituted.

Section 33 - Amendment of Act 1 of 1944

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

(a) in section 2, in clause (f), after sub-clause (i), the following sub-clause shall be inserted namely :-

"(ia) in relation to manufactured tobacco, includes the labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer.".

(b) the First Schedule shall be amended in the manner specified in Parts I and II of the Second Schedule.

(2) The amendment made to Item No. 18 in the First Schedule to the Central Excises Act by paragraph (ii) of Part II of the Second Schedule to this Act shall be deemed to have had effect on and from the 1st day of March, 1975, and accordingly -

(a) refund shall be made of all duties collected which would not have been collected if the amendment had come into force on that date; and

(b) recoveries shall be made of all duties which have not been collected but which would have been collected if the amendment had so come into force.

Section 34 - Auxiliary Duties of Excise

(1) In the case of goods mentioned in the First Schedule to 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 cease to have effect after the 30th day of June, 1976, 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 auxiliary duties of excise leviable under sub-section (1) in the financial year 1975-76 shall be for the purposes of the Union and the proceeds thereof shall not be distributed among the States and the auxiliary duties of excise leviable under sub-section (1) in the financial year 1976-77 shall, for the purposes of section 2 of the Union Duties of Excise (Distribution) Act, 1962 (3 of 1962), be deemed to be auxiliary duties of excise levied and collected under the Finance Act of the financial year 1976-77 and the provisions of the 1962 Act aforesaid shall apply accordingly.

(5) 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.

Section 35 - Amendment of Act 58 of 1957

The First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 shall be amended in the manner specified in the Third Schedule.

Section 36 - Discontinuance of Salt Duty

For the year beginning on the 1st day of April, 1975, no duty under the Central Excises Act or the Tariff Act shall be levied in respect of salt manufactured in, or imported into, India.

Section 37 - Special provisions as to duties of excise on skelp

(1) Notwithstanding any judgment, decree or order of any court, in all Central laws, providing for or relating to the levy on iron or steel products of duties of excise, as in force during or at any time during the period commencing with the appointed day and ending with the 28th day of February, 1975, -

(I) any reference to strips shall be construed as including and as having always included skelp as defined in Explanation 2 unless such Central law excluded, expressly or by necessary implication, skelp from strips; and

(II) any reference to skelp shall be construed as having and having always had the meaning assigned to it in Explanation 2,

and accordingly -

(a) all duties of excise levied, assessed or collected or purporting to have been levied, assessed or collected on skelp, as defined in Explanation 2, under any such Central law shall be deemed to be as validly levied, assessed or collected as if the provisions of this section had been in force at all material times when such duties of excise were levied, assessed or collected;

(b) no suit or other proceeding shall be maintained or continued in any court for the refund of, and no enforcement shall be made by any court of any decree or order directing the refund of, any such duties of excise which have been collected and which have been validly collected if the provisions of this section had been in force at all material times when such duties were collected;

(c) refunds shall be made of all such duties of excise which have been collected but which would not have been collected if the provisions of this section had been in force at all material times when such duties were collected; and

(d) recoveries shall be made of all such duties of excise which have not been collected but which would have been collected if the provisions of this section had been in force as from the appointed day.

Explanation 1 : In this sub-section -

(a) "appointed day" means the 24th day of April, 1962, being the day immediately following the date of introduction of the Finance (No. 2) Bill, 1962, which, inter alia, provided for the levy of duties of excise on strips;

(b) "Central law" means -

(i) a Central Act;

(ii) any provision in a Bill introduced in the House of the People in respect of which a declaration was made under section 3 of the Provisional Collection of Taxes Act, 1931 (16 of 1931);

(iii) any rule or notification made or issued under such Central Act or provision;

(c) "duties of excise" includes regulatory duties of excise and auxiliary duties of exise.

Explanation 2 : For the purposes of this section, "skelp" means hot rolled narrow strip of width not exceeding six hundred millimetres with rolled (square, slightly round or bevelled) edge.

(2) For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

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