Finance Act 1975

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.
