

Finance Act 1975

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 excise.

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.
