Finance Act 1975

Schedule II - Second Schedule

The Second Schedule

[See section 33(b)]

Part I

In the First Schedule to the Central Excises Act, -

(i) in Item No. 1, for the entry in the third column against sub-item (1), the entry "Thirty seven and a half per cent. ad valorem." shall be substituted;

(ii) in Item No. 4, under "I. Unmanufactured tobacco -", for the entry in the third column against sub-item (8), the entry "One rupee and ninety paise." shall be substituted;

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

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

(v) in Item No. 14F, for the entry in the third column, the entry "Forty per cent. ad valorem." shall be substituted;

(vi) in Item No. 16, in the second column, after the words "and includes the inner tube", the words, "the tyre flap" shall be inserted;

(vii) in Item No. 17, for the entry in the third column against sub-item (3), the entry "Ninety paise per kilogram." shall be substituted;

(viii) in Item No. 18A, for the entries in the third column against sub-items (1) and (2), the entries "Ten rupees per kilogram." and "Four rupees per kilogram." shall, respectively, be substituted;

(ix) in Item No. 23, for the entry in the third column, the entry "Thirty-five per cent. ad valorem." shall be substituted;

(x) in Item No. 23A, for the entries in the third column against sub-items (1), (3) and (4), the entries "Thirty per cent. ad valorem.", "Fifteen per cent. ad valorem." and "Thirty per cent. ad valorem." shall, respectively, be substituted;

(xi) in Item No. 23B, for the entries in the third column against sub-items (1), (2), (3) and (4), the entries "Thirty per cent. ad valorem.", "Forty per cent. ad valorem.", "Forty per cent. ad valorem." and "Twenty-five per cent. ad valorem." shall, respectively, be substituted;

(xii) in Item No. 26AA, in the second column, the following Explanation shall be inserted at the end, namely :-

Explanation : "skelp" means hot rolled narrow strip of width not exceeding six hundred millimetres with rolled (square, slightly round or bevelled edge;

(xiii) in Item No. 27, for each of the entries in the third column against sub-items (a)(i), (a)(ii), (b), (c), (d), (e) and (f), the entry "Thirty per cent. ad valorem plus two thousand rupees per metric tonne." shall be substituted;

(xiv) in Item No. 29A, for the entries in the third column against sub-items (2) and (3), the entries "One hundred per cent. ad valorem." and "One hundred and twenty-five per cent. ad valorem." shall, respectively, be substituted;

(xv) in Item No. 33, for the entries in the third column against sub-items (1) and (3), the entries "Fifteen per cent. ad valorem." and "Twenty per cent. ad valorem." shall, respectively, be substituted;

(xvi) in Item No. 33B, for the entry in the third column against sub-item (i), the entry "Seventeen and a half per cent. ad valorem." shall be substituted;

(xvii) in Item No. 48, for the entry in the third column, the entry "Twenty per cent. ad valorem." shall be substituted.

Part II

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
In the First Schedule to the Central Excises Act, -		
	(i) in Item No. 4, under "II. Manufactured tobacco -", -	
	(a) for the entries against sub-item (3), the following entries shall be substituted, namely :-	
	"(i) Biris in the manufacture of which any process has been conducted with the aid of machines operated with or without the aid of power	Three rupees and eighty paise per thousand;
	(ii) other biris	Eighty paise per thousand.";

	(b) after sub-item (4), the following sub-items shall be inserted namely :-	
	"(5) Chewing tobacco	Ten per cent. ad valorem.
	(6) Snuff	Two rupees and fifty paise per kilogram.";
	(ii) for Item No. 18, the following Item shall be substituted, namely :-	
18.	RAYON AND SYNTHETIC FIBRES AND YARN INCLUDING TEXTURED YARN, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER -	
	(i) Fibres and Yarn, other than Textured Yarn	Eighty-five rupees per kilogram;
	(ii) Textured Yarn produced out of the Base Yarn	The duty for time being leviable on the Base Yarn, if not already paid, plus twenty rupees per kilogram;
	(iii) Other Textured Yarn	One hundred and five rupees per kilogram.
	Explanation I : Fibres and Yarn, other than Textured Yarn, shall be deemed to include -	
	(i) man-made fibre;	
	(ii) man-made metallic yarn;	
	(iii) spun (discontinuous) yarn containing not less than ninety per cent. by weight of man-made fibres calculated on the total fibre content; and	

	(iv) man-made filament (continuous) yarn that has not been processed to introduce crimps, coils, loops or curls along the length of the filaments, but does not include bulked yarn and stretch yarn.	
	Explanation II : "Textured Yarn" means yarn that has been processed to introduce crimps, coils, loops or curls along the length of the filaments and shall include bulked yarn and stretch yarn.	
	Explanation III : "Base Yarn" means yarn falling under sub-item (i) of this Item from which the Textured Yarn has been produced."	
(iii) for Item No. 33A, the following Item shall be substituted, namely :-		
"33A.	WIRELESS RECEIVING SETS, ALL SORTS, INCLUDING ANY COMBINATION OF TWO OR MORE OF THE FOLLOWING, NAMELY, BROADCAST TELEVISION RECEIVER SETS, RADIOS (INCLUDING TRANSISTOR SETS), GRAMOPHONES (INCLUDING RECORD PLAYERS, RECORD PLAYING DECKS AND RECORD CHANGING DECKS) AND TAPE RECORDERS (INCLUDING CASSETTE RECORDERS AND TAPE DECKS), IN EACH CASE WHETHER WITH OR WITHOUT LOUDSPEAKERS -	
	(1) Broadcast television receiver sets	Twenty per cent. ad valorem.
	(2) Radios (including transistor sets)	Three hundred rupees per set.
	(3) Radiograms (including radio or transistor sets with extra space. in cabinet for fitting in record players or record changers)	Three hundred rupees per set
	(4) Others	Thirty per cent. ad valorem."
	(iv) for Item No. 43, the following Item shall be substituted, namely :-	

	"43. WOOL TOPS, THAT IS TO SAY, TOPS CONTAINING MORE THAN FIFTY PER CENT BY WEIGHT OF WOOL CALCULATED ON THE TOTAL FIBRE CONTENT	Ten rupees per kilogram.";
(v) after Item No. 66, the following Items shall be inserted, namely :-		
"67.	GRAPHITE ELECTRODES AND ANODES ALL SORTS	Fifteen per cent. ad valorem.
"68.	ALL OTHER GOODS, NOT ELSEWHERE SPECIFIED MANUFACTURED IN A FACTORY BUT EXCLUDING -	One per cent. ad valorem..
	(a) alcohol all sorts including alcoholic liquors for human consumption;	
	(b) opium, Indian hemp and other narcotic drugs and narcotics; and	
	(c) dutiable goods as defined in section 2(c) of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955	
	Explanation : In this Item, the expression "factory" has the meaning assigned to it in section 2(m) of the Factories Act, 1948.	