

# ACT No. XXXI OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 7th September, 1934.)

**An Act to provide for the modification and continuance of the protection afforded to the iron and steel industry in British India, and to impose an excise duty for revenue purposes upon certain steel.**

**W**HEREAS it is expedient to provide for the modification and continuance of the protection afforded to the iron and steel industry in British India, and to impose an excise duty for revenue purposes upon certain steel; It is hereby enacted as follows:—

1. (1) This Act may be called the Iron and Steel Duties Act, 1934.

Short title, extent and commencement.

(2) It extends to the whole of British India.

(3) This section and section 10 shall come into force at once; the remaining sections shall come into force on the 1st day of November, 1934.

VIII of 1894,

2. In section 3 of the Indian Tariff Act, 1894,—

Amendment of section 3, Act VIII of 1894.

(a) for sub-sections (4) and (5) the following sub-section shall be substituted, namely:—

“(4) If the Governor General in Council is satisfied, after such inquiry as he thinks necessary, that any duty imposed on any article by Part VII of the Second Schedule has become ineffective or excessive for the purpose of securing the protection intended to be afforded by such duty to a similar article manufactured in India, he may, by notification in the Gazette of India, increase or reduce such duty to such extent as he thinks necessary either generally or in respect of such article when imported from or manufactured in any country or countries specified in the notification:

Provided

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Price anna 1 or 1½d.

Provided that the duty leviable on any such article shall in no case be less than the duty leviable on a like article of British manufacture." and

(b) sub-section (6) shall be renumbered as sub-section (5).

Amendment of Schedule II, Act VIII of 1894.

3. (1) The amendments specified in the Schedule to this Act shall be made in the Second Schedule to the Indian Tariff Act, 1894, and shall have effect only up to the 31st day of VIII of 1894. March, 1941.

(2) Notwithstanding anything contained in section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, the additional duties imposed by that section shall not be levied or collected on any article chargeable with duty under Item No. 142, 143, 144, 145, 145A, 146, 146A, 147, 148, 149, 149A, 150, 153 or 154 of the Second Schedule to the Indian Tariff Act, 1894, as amended by this Act.

VIII of 1894.

Excise duty on steel ingots.

4. A duty of excise shall be levied at the rate of four rupees per ton on all steel ingots produced in British India after the commencement of this Act, and shall be payable by the manufacturer thereof.

Recovery of duty with penalty.

5. (1) If any duty payable under section 4 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may in lieu thereof recover any sum not exceeding twice the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(2) An arrear of duty or any sum recoverable in lieu thereof under this section shall be recoverable as an arrear of land revenue, and shall be recoverable in addition to and not in substitution for any other penalty incurred under this Act.

Application the provisions of Act VIII of 1878 to the duty on steel ingots.

6. The Governor General in Council may, by notification in the Gazette of India, declare that any of the provisions of the Sea Customs Act, 1878, relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on steel ingots imposed by section 4.

VIII of 1878.

Rebate on export of steel ingots and articles manufactured therefrom.

7. When steel ingots on which the duty of excise imposed by this Act has been paid, or articles of iron or steel manufactured in British India from such ingots, are exported out of India, there shall be payable to the exporter of such ingots or articles.

articles, subject to such conditions as the Governor General in Council may prescribe, a refund at the following rates, namely:—

on ingots, blooms and billets—a refund at the rate of four rupees per ton;

on other manufactures of iron or steel—

(a) not fabricated—a refund at the rate of five and one-third rupees per ton.

(b) fabricated—a refund at the rate of six rupees per ton.

8. Whoever evades or attempts to evade the payment of any duty of excise payable by him under this Act, or fails to supply any information which he is required by any rules made under this Act to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

9. (1) The Governor General in Council may, by notification in the Gazette of India, make rules to carry into effect the purposes and objects of this Act.

Power of Governor General in Council to make rules.

(2) In particular and without prejudice to the generality of the foregoing power such rules may—

(a) provide for the assessment and collection of the duty payable under section 4 and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which and the time at which the duty shall be payable, and the recovery of arrears;

(b) impose on manufacturers of steel ingots the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information, and the form of such records and returns, the particulars to be contained therein and the manner in which they shall be verified;

(c) authorise and regulate the inspection of any premises used for the manufacture of steel ingots;

(d) authorise and regulate the composition of offences against or liabilities incurred under the Act and rules; and

(e) prescribe the conditions under which the refunds referred to in section 7 shall be payable.

(3) In making any rule under this section the Governor General in Council may provide that a breach of the rule shall be punishable with fine not exceeding two thousand rupees.

10. Sub-section (3) of section 2 of the Steel Industry (Protection) Act, 1927, is hereby repealed.

Repeal.

THE SCHEDULE.

## THE SCHEDULE.

(See section 3.)

*Amendments to the Second Schedule to the Indian Tariff Act, 1894.*

1. For Item No. 142 the following item shall be substituted, namely:—

" 142	COAL TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel— (a) of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(b) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher."

2. For Item No. 143 the following item shall be substituted, namely:—

" 143	IRON or STEEL angle, channel, tee, flat, beam, zed, trough and piling— (a) not fabricated— (i) of British manufacture— not coated with other metals.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	coated with other metals.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 16 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 43 per ton.
	(b) fabricated— (i) of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton."

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3. For Item No. 144 the following item shall be substituted, namely:—

" 144	IRON OR STEEL BAR AND ROD— (i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 39 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher."

4. For Item No. 145 the following item shall be substituted, namely:—

" 145	IRON OR STEEL BOLTS and NUTS, including hook-bolts and nuts for roofing but excluding fish bolts and nuts— (i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 1-9-0 per cwt.
	IRON OR STEEL FISH BOLTS and NUTS— (i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 4-5-0 per cwt."

5. For Item No. 145A the following item shall be substituted, namely:—

" 145A	IRON OR STEEL RIVETS— (i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 1-14-0 per cwt."

6. For

6. For Item No. 146 the following item shall be substituted, namely:—

" 146	IRON or STEEL PIPES and TUBES and fittings therefor, if riveted or otherwise built up of plates or sheets—	(i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 12 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
		(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 35 per ton."

7. After Item No. 146 the following item shall be inserted, namely:—

" 146A	CAST IRON PIPES and TUBES: also cast iron fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like—	(i) of British manufacture .	10 per cent. <i>ad valorem</i> .
		(ii) not of British manufacture	Rs. 57-8-0 per ton."

8. For Item No. 147 the following item shall be substituted, namely:—

" 147	IRON or STEEL plates, excluding cast iron plates—	(a) not fabricated—	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
		(i) of British manufacture— not coated with other metals.	
		coated with other metals	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture		1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 25 per ton.
	(b) fabricated—		1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.
	(i) of British manufacture .		
	(ii) not of British manufacture		1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton."

9. For

9. For Item No. 148 the following item shall be substituted, namely:—

" 148	IRON or STEEL sheets—	
	(a) not fabricated—	
	(1) not galvanized—	
	(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 11 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 32 per ton.
	(2) galvanized—	
	(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.
	(b) fabricated—	
	(1) not galvanized—	
	(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 12 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 35 per ton.
	(2) galvanized—	
	(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 11 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 44 per ton."

10. Item

10. Item No. 148A shall be omitted.

11. For Item No. 149 the following item shall be substituted, namely:—

" 149	<p>IRON or STEEL wire, other than barbed or stranded wire, wire-rope or wire netting; and iron or steel wire nails—</p> <p>(i) of British manufacture . . . . .</p> <p>(ii) not of British manufacture</p>	<p>1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 25 per ton.</p> <p>1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 60 per ton."</p>
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12. For Item No. 149A the following item shall be substituted, namely:—

" 149A	<p>IRON or STEEL, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India—</p> <p>(i) of British manufacture . . . . .</p> <p>(ii) not of British manufacture.</p> <p>Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item."</p>	<p>1½ times the excise duty leviable for the time being on steel ingots produced in British India, or 10 per cent. <i>ad valorem</i>, whichever is higher.</p> <p>1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 27-8-0 per ton; or 20 per cent. <i>ad valorem</i>, whichever is higher.</p>
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13. For Item No. 150 the following item shall be substituted, namely:—

" 150	<p>IRON OR STEEL RAILWAY TRACK MATERIAL—</p> <p>A. Rails (including tramway rails the heads of which are not grooved)—</p> <p>(a) 30 lbs. per yard and over, and fish-plates therefor—</p> <p>(i) of British manufacture</p>	<p>1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i>, whichever is higher.</p> <p>(ii) not</p>
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(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 20 per cent. <i>ad valorem</i> , whichever is higher.
(b) under 30 lbs. per yard and fish-plates therefor—	
(i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 30 per ton.
B. Switches and crossings including stretcher bars and other component parts, and switches and crossings including stretcher bars and other component parts for tramway rails the heads of which are not grooved—	
(a) for rails 30 lbs. per yard and over—	
(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 20 per cent. <i>ad valorem</i> , whichever is higher.
(b) for rails under 30 lbs. per yard—	
(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 11 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 43 per ton.
C. Sleepers and sleeper bars, other than cast iron—	
(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
(ii) not	

(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 20 per cent. <i>ad valorem</i> , whichever is higher.
D. Spikes (other than dog-spikes) and tie-bars—	
(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 39 per ton.
E. Dogspikes—	
(i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> 7 annas per cwt.; or 10 per cent. <i>ad valorem</i> , whichever is higher.
(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 2-15-0 per cwt.
F. Gibs, cotters, keys (including tapered key bars), distance pieces and other fastenings for use with iron or steel sleepers—	
(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> 7 annas per cwt.; or 10 per cent. <i>ad valorem</i> , whichever is higher.
(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 2-15-0 per cwt."

14. Item No. 151 and Item No. 152 shall be omitted.

15. For Item No. 153 the following item shall be substituted, namely:—

"153 IRON OR STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of iron or steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks,

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well curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware (see Item No. 35) or any of the articles specified in Item No. 59A, 59D, 64, 87, 182 or 230—

(i) of British manufacture

1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.

(ii) not of British manufacture.

1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton."

16. For Item No. 154 the following item shall be substituted, namely:—

" 154 STEEL, tinplates and tinned sheets including tin taggers and cuttings of such plates, sheets or taggers—

(i) of British manufacture

1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 38 per ton.

(ii) not of British manufacture.

1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 59 per ton."

17. For Item No. 235 the following item shall be substituted, namely:—

" 235	IRON ALLOYS, viz., ferro-manganese, ferro-silicon, ferro-chrome, spiegeleisen and the like as commonly used for steel making.	<i>Ad valorem</i>	20 per cent.	10 per cent.	"
		Iron, pig.			
	Iron rice bowls.				

18. In Item No. 236, in the second column,—

(a) the seventh and eighth entries shall be omitted;

(b) in the ninth entry, for the word "FENCING-WIRE" the word "WIRE" shall be substituted; and

(c) the following entry shall be added, namely:—"CAST IRON PLATES".

19. Item No. 236A shall be omitted.

20. For

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20. For Item No. 237 the following item shall be substituted, namely:—

" 237	STEEL INGOTS. IRON or STEEL blooms, billets and slabs, pro- vided that no piece less than 1½ inches square or thick shall be included in this item.	<i>Ad valorem</i>	The excise duty leviable for the time being on steel ingots produced in British India, or 20 per cent. <i>ad</i> <i>valorem</i> , whichever is higher.	The excise duty leviable for the time being on steel ingots produced in British India, or 10 per cent. <i>ad</i> <i>valorem</i> , whichever is higher.
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