# ACT No. XXV OF 1947.

[PASSED BY THE INDIAN LEGISLATURE]

(Received the assent of the Governor General on the 18th April] 1947.) An Act further to amend the Indian Tariff Act, 1934, and the Sugar

Industry (Protection) Act, 1932.

HEREAS it is expedient further to amend the Indian Tariff Act, 1934, and the Sugar Industry XXXII of 1934 (Protection) Act, 1932, for the purposes hereinafter appearing;

It is hereby enacted as follows :---

1. This Act may be called the Indian Tariff (Amendment) Act, 1947.

Short title.

Act, 1947. 2. (1) In the First Schedule to the Indian Tariff Act, 1934-

(a) in Items Nos. 10 (1) and 11(1),--

(i) in the third column, for the word "Protective" the word "Revenue" shall be substituted;

(ii) in the fourth column, for the words and figures "Re. 1-8 per cwt." the word "Free" shall be substituted;

(iii) the entry in the last column shall be omitted.

(b) in Items Nos. 17, 28(5), 46, 46(1), 47, 47(1), 48, 48(1), 48(4), 48(5), 48(7), 48(10) and 61(5), in the last column, for the figures "1947" wherever they occur, the figures "1948" shall be substituted;

(c) in Item No. 18,-

(i) in the third column, for the word "Revenue" the word "Protective" shall be substituted;

(*ii*) in the last column, the words and figures "March 31st, 1950" shall be inserted ;

(d) in Item No. 28(8), in the second column, the words "potassium bichromate," and the words "sodium bichromate," shall be omitted;

(e) after Item No. 28(14) the following Items shall be inserted, namely :---

CALCIUM CHLORIDE— (a) of British manufacture .	Protective	Rs. 3-4			March 31st, 1948
(b) not of British manufac-	Protective	Rs. 4-14		•••	March 31st, 1948,
Provided -that calcium chloride manufactured in a British Colony shall be deemed to be of British	<b>x</b> <sup>1</sup>	por our			
PHOSPHORIC ACID	Protective	Rs. 23			March 31st, 1949.
POTASSIUM BICHROM- ATE, SODIUM BICHROM- ATE and all CHROME com- pounds.	Protective	30 per cent. ad valorem.			March 31st, 1948.
	<ul> <li>(a) of British manufacture .</li> <li>(b) not of British manufacture :</li> <li>Provided that calcium chloride manufactured in a British Colony shall be deemed to be of British manufacture.</li> <li>PHOSPHORIC ACID</li> <li>POTASSIUM BICHROMATE, SODIUM BICHROMATE and all CHROME com-</li> </ul>	<ul> <li>(a) of British manufacture .</li> <li>(b) not of British manufacture .</li> <li>(b) not of British manufacture .</li> <li>Provided &lt; that calcium chloride manufactured in a British Colony shall be deemed to be of British manufacture.</li> <li>PHOSPHORIC ACID .</li> <li>POTASSIUM BICHROM- ATE, SODIUM BICHROM- ATE and all CHROME com-</li> </ul>	<ul> <li>(a) of British manufacture .</li> <li>(b) not of British manufacture .</li> <li>(b) not of British manufacture .</li> <li>(c) provided that calcium chloride manufactured in a British Colony shall be deemed to be of British manufacture.</li> <li>PHOSPHORIC ACID .</li> <li>POTASSIUM BICHROM-ATE, SODIUM BICHROM-ATE and all CHROME com-</li> <li>PROVIDE ACID .</li> <li>PROVIDE ACID .</li> <li>PROVIDE ACID .</li> <li>Protective Rs. 23 per cwt. 30 per cmt. ad valorem.</li> </ul>	(a) of British manufacture .ProtectiveRs. 3.4(b) not of British manufacture :ProtectivePer cwt.(b) not of British manufacture :ProtectiveRs. 4.14Provided < that calcium chloride manufactured in a British Colony shall be deemed to be of British manufacture.ProtectiveRs. 23PHOSPHORIC ACIDProtectiveRs. 23POTASSIUM BICHROM- ATE and all CHROME com-ProtectiveRs. 23	(a) of British manufacture .ProtectiveRs. 3-4(b) not of British manufacture :ProtectiveRs. 4-14per cwt.ture :Provided - that calciumProtectiveRs. 4-14Provided - that calciumehloride manufactured in aper cwtBritish Colony shall bedeemed to be of Britishper cwtPHOSPHORIC ACID .ProtectiveRs. 23POTASSIUM BICHROM-Protective30 per cwtATE, SODIUM BICHROM-cent. adcent. ad

Price anna 1 or  $1\frac{1}{2}d$ .

Amendment of First Schedule, Act XXXII of 1934.

Indian Tariff (Amendment)

2 28

#### AOT XXV

The following SODIUM com-					1
pounds, namely :		{ }	• 1.5		
(a) Sodium phosphates-		· .			
(6) of British manufacture	Protective	Rs. 7-6 per cwt.	•••		March 31st, 1949.
(ii) not of British manufac- ture.	Protective	Rs. 11 per ewt.	•••	•••	March 31st, 1949.
(b) Sodium sulphite and sodium bisulphite			-	н 1	
(i) of British manufacture	Protective	Rs. 8 per		…	March 31st, 1950.
(ii) not of British manu- facture. (c) Sodium thiosulphate	Protective	Rs. 12 per owt.	***,-		March 31st, 1950.
(i) of British manufacture	Protective	Rs. 5 per cwt.		{	March 31st, 1950.
(ii) not of British manu- facture:	Protective	Rs. 7-8 per cwt.	•••	[	March 31st, 1950."
Provided that the articles dutiable under this Item					
manufactured in a British	· ·				
be of British manufacture.	1				
	<ul> <li>pounds, namely :</li></ul>	pounds, namely : (a) Sodium phosphates (b) of British manufactureProtective(ii) not of British manufactureProtective(iii) not of British manufactureProtective(i) of British manufactureProtective(i) of British manufactureProtective(ii) not of British manufactureProtective(iii) not of British manufactureProtective	pounds, namely : (a) Sodium phosphates (b) of British manufactureProtectiveRs. 7-6 per cwt.(ii) not of British manufactureProtectiveRs. 11 per owt.(iii) not of British manufactureProtectiveRs. 11 per owt.(i) of British manufactureProtectiveRs. 8 per cwt.(ii) not of British manufactureProtectiveRs. 8 per cwt.(ii) not of British manufactureProtectiveRs. 5 per cwt.(ii) not of British manufactureProtectiveRs. 5 per cwt.(ii) not of British manufactureProtectiveRs. 7-8 per cwt.(iii) not of British manufactureProtectiveRs. 7-8 per cwt.(iii) not of British manufacture:ProtectiveRs. 7-8 per cwt.Provided that the articles dutiable under this Item manufactured in a British Colony shall be deemed toProtective	pounds, namely : (a) Sodium phosphates (b) of British manufactureProtectiveRs. 7-6 per cwt.(ii) not of British manufactureProtectiveRs. 11 per owt.(iii) not of British manufactureProtectiveRs. 11 per owt.(b) Sodium sulphite and sodium bisulphite (i) of British manufactureProtectiveRs. 8 per owt.(ii) not of British manufactureProtectiveRs. 9 per owt.(ii) not of British manufactureProtectiveRs. 9 per owt.(iii) not of British manufactureProtectiveRs. 5 per owt.(iii) not of British manufactureProtectiveRs. 5 per owt.(iii) not of British manufactureProtectiveRs. 7-8 per cwt.(iii) not of British manufactureProtectiveRs. 7-8 owt.(iii) not of British manufactureProtectiveRs. 7-8 per cwt.(iii) not of British manufactureProtectiveRs. 7-8 per cwt.	pounds, namely : (a) Sodium phosphates (b) of British manufactureProtectiveRs. 7-6 per cwt(ii) not of British manufactureProtectiveRs. 11 per owt(iii) not of British manufactureProtectiveRs. 11 per owt(i) of British manufactureProtectiveRs. 8 per owt(ii) not of British manufactureProtectiveRs. 8 per owt(ii) not of British manufactureProtectiveRs. 5 per owt(ii) not of British manufactureProtectiveRs. 7-8 owt(ii) not of British manufactureProtectiveRs. 7-8 owt(ii) not of British manufactureProtectiveRs. 7-8 per cwtProvided that the articles dutiable under this Item manufactured in a British Colony shall be deemed to

(f) after Item No. 30(8) the following Items shall be inserted, namely :--

•' 80(9) •	ABRASIVE PAPERS and rolls, coils, disce, belts, shapes and tapes, made of abrasive paper, when imported as stores apart from machinery-				
	(a) of British manufacture	Protestive	24 per cent. ad valorem.	 	March 31st, 1949.
	(b) not of British manu- facture.	Protective	36 per cent. ad valorem.	 	March 31st, 1949.
30(10)	EMERY CLOTH and abra- sive rolls, coils, discs, belts, shapes and tapes, made of emery cloth or a combination of emery cloth and paper.	Protective	30 per cent. ad valorem.	 ••••	March 31st, 1949."

(g) for Items Nos. 43, 44, 44(1), 44(2) and 44(3), the following Items shall be substituted, namely :---

''43	WOOD PULP .	Revenue	18 per cert. ad valo-	·	 •••
<b>44</b>	PAPER, all sorts, not otherwise	Revenue	rem. 30 per cent. ad valo- rem.	·	 
	specified.		10110.		

(h) in Item No. 45, in the second column, the words "but excluding paper and stationery otherwise specified" shall be omitted;

(i) in Items Nos. 47(6), 48(3), 48(9), 49(5), 51(2), 51(3), 63(6), 63(9), 63(10), 63(12), 63(15), 63(17), 63(19), 63(21), 63(27) and 74,-

(i) in the third column, for the word "Protective" wherever it occurs' the word "Revenue" shall be substituted;

(ii) the entry or entries in the last column shall be omitted;

(j) in	Iten	No.	49,	for	the	words	and	figure	s "the	fabrio
opeoified										

or 1947.]

### Indian Tariff (Amendment)

48(10):---" in the second column, and for the entries in the succeeding columns against the said Item, the following shall be subst tuted, namely :-----

éí	the fabrics specified				-	
2 <b>7</b> 	(c) Item No. 48, 48(1), 48(4), 48(5), 48(7) or 48(10);	Protective	The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made.	••	••	The duration ap- plicable to the fabric of which the article is wholly or main- ly made.
 	(b) Item No. 48(3) or 48(9) :	Revenue	The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made.		••.	

(k) in Itom No. 63(2),--

(i) in the second column, after the word "flat" the brackets and words "(other than alloy, tool or special steel)" shall be inserted;

(ii) in the third column, for the word "Protective" wherever it occurs, the word "Revenue" shall be substituted;

(iii) the entries in the last column shall be omitted;

(1) in Item No. 63(3),-

(i) in the second column, after the word "STEEL" the brackets and words "(other than alloy, tool or special steel)" shall be inserted;

(ii) in the third column, for the word "Protective"-in both places where it occurs, the word "Revenue" shall be substituted;

(iii) the entries in the last column shall be omitted;

(m) in Item No. 63(20),-

(i) in the second column, after the words "STEEL SHEETS" the words "other than high silicon electrical steel sheets" shall be inserted;

(ii) in the third column, for the word " Protective " wherever it occurs, the word " Revenue " shall be substituted ;

(iii) the entries in the last column shall be omitted;

(n) in Item 63(25),-

(i) in the second column, after the words "other than" the words "high carbon or spring steel wire," shall be inserted;

(ii) in the third column, for the word "Protective" in both places where it occurs, the word "Revenue" shall be substituted;  $_{j}$ 

(iii) the entries in the last column shall be omitted;

# Indian Tariff (Amendment)

# [ACT XXV

(o) after Item No. 63(29) the following Items shall be inserted, namely :--

±63(30)	ALLOY, TOOL or SPECIAL STEEL rod, bar and flat-						
	(a) of British manufacture.	Protectivo	1 times the excise duty leviable for the time being on steel ingots	•••	•••	March 31st. 1948.	• •
			produced in British India plus Rs. 10 per ton, or				· ·
			10 per cent. ad valorem, whichever is higher,				
			<i>plus</i> one-fifth of such higher amount.		<b>(</b>		
	(b) not of British manufacture,	Protective				March 3188, 1948.	
			produced in British India plus Rs. 39 per ton or			•	
			20 per cent. ad valorem, whichever is higher,				· ;
			plus one-fifth of such higher amount.				. <sup>1</sup>
68(81)	HIGH SILICON ELECTRICAL						
	STEEL SHEET S- (a) of British	Protective	11 times the excise			March 3	<i>/</i>
• 	manutacture		duty leviable for the time being on steel ingots produced in Bri-			1948.	
			tish India, <i>plus</i> Rs. 11 per ton, or 10 per cent,	 			
			ad valorem, whichever it higher, plus one-fifth of				i i
	(b) not of British	Protective	such higher amount. 15 times the excise duty			March 31st;	
•	manufacture		leviable for the time being on steel ingots			1948.	•
			produced in British India, <i>plus</i> Rs. 32 per ton, <i>plus</i> one-fifth of the				1 -
C8(82)	HIGH CARBON or SPRING STEEL WIRE-		total of such amounts.		-		
·	(a) of British manufacture	Protective	11 times the excise duty leviable for the time being on steel ingots			Maroh 154, 1948.	
		· .	produced in British India, plus Rs. 25 per				•
	(b) not of British manufacture.	Protective	ton, plus one-fifth of the total of such amounts. 11 times the excise duty leviable for the time			March% <b>31</b> st, 1948.	÷
			being on steel ingots produced in British India, <i>plus</i> Rs. 60 per ton, <i>plus</i> one-fifth of the				
65(83)	IRON or STEEL WOODSCREWS.	Protective	total of such amounts. 30 per cent. ad valorem.			March <b>31</b> st, 1950."	
		• •	wing Items shall be inse		nam	ely :	
""(2)	MONY.		20 per cent. ad valorem.			March 3186, 1949.	
70(8)	ANTIMONY, other than crude anti- mony.	Protective	30 per cent. ad valorem.			March <b>31</b> st <sub>o</sub> 1949."	
(9	7) after Item No. 71(6	) the follo	wing Item shall be inse	rted,	nam	iely :-	

Protective 30 per cent. ad valorem.

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71(7)

March 31st, 1949".

### or 1947.]

702

## Indian Tariff (Amendment)

(7) in Itom No. 72(10), in the second column, the words "SEWING and " should be emitted ;

(a) after Item No. 72(10) the following Item shall be inserted, namely ;-

			<b>V</b>			
(11)	SEWING MACHI-		and the second	1.1.1		
	NES (and parts			1	<ul> <li></li> </ul>	
	thereof) to be work-	1			Í	
	ed by manual la-	1		F	1	
	bour or which re-	1		- 1		
	quire for their op-		a da	· · · .	1	
	eration less than	. 1	· · · · · · · · · · · · · · · · · · ·	- 1		
		1	1	· 1		
	one quarter of one			1	- 1	
	brake-horse-power-	- · · · ·	~ · · · /	· •	- i I	
	(a) of British	Protective	24 per cent, ad valorem	211		March 31s
	manufacturo,	1				1949.
	(b) not of British	Protective	36 per cent. ad valorem			March 31st,
	manufacture.	1	1			1949."
		a 11				
(†)	for Item No. 75(5) th	e following	Items shall be substitut	ted, 1	nam	ely :
5(5)	CYCLES (other than	1			1	1 · · · · · · · · · · · · · · · · · · ·
	motor cycles) im-			1	ł	
	ported entire or in			1		
	sections-				ł	
	(a) of British	Protective	24 per cent. ad valorem.	1	ł	March 31st.
		1102000100	as por contr. au cutorent.		· ·	1949.
	manufacture,	Dustasting	90 man cant at unthur	1.	1 ·	
	(b) not of British	FLOTGCTIA	36 per cent. al valorem.		••	March 31st,
	manufacture.			1	1	1949.
(8)	FRAMES for cycles			1	1	1
S.	(other than motor		•	1	1	
	cycles)		-	1	l	
	(a) of British	Protoctive	24 per cent. ad valorem.	1	1	March 31st,
	manufacture.				1	1949.
ф: Rt.	(b) not of Britis	Protective	36 per cent. ad valorem.	1	1	March 31st.
	manufacture.				1	1949.
(7)	HANDLEBARS for			1	1.	
(•)	eycles (other than			1	1.1	
	motor cycles)		5		1	
		Destadio	24 per cent. ad valorem.		}	35
<i>i</i> e		Protective	24 per cont, ua vatorem.	1		March 31st,
	manufacture,			1	1	1949.
	(b) not of British	Protective	36 per cent. ad valorem.	1	1 **	March 31st,
-	manufacture.					1949.
5(8)	All other parts and				1 .	
· · ·	accessories of				1	
	CYCLES (othor	· .		1	1	
	than motor cycles)	1		1	1.	
	not otherwise spe-	1		Į.	1.	**
	cified (excluding	1	(	1		
	rubber tyres and			1	Į	
	tubes)-	1		.] .	1 .	
		Destant	94 pop cont ad water			Month Stat
	(a) of British	Protective	24 per cent. ad valorem.	1		
	manufacture,	1	00	1		1949.
	(b) not of British	Protective	36 per cent. ad valorem.		1	March 31st,
	i manufacture.	•	•		1	1949."

(2) The additional duties of customs referred to in section 4 of the Indian Finance Act, 1947, shall not be levied or collected on the goods comprised in Items Nos. 28(15), 28(16), 28(17), 28(18), 30(9), 30(10), 43, 44, 63(30), 63(31), 63(32), 63(33), 70(2), 70(3), 71(7), 72(11), 75(5), 75(6), 75(7) and 75(8) of the aforesaid Schedule.

3. In the preamble and section 3 of the Sugar Industry (Pro-Amendment of tection) Act, 1932, for the figures "1947" wherever they occur, preamble and section 3. Act the figures "1948" shall be substituted.

GIPD-156 D-9-6:48-4,500