

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.

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

XXXII of 1934
XIII of 1932

It is hereby enacted as follows :—

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

Short title.

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

Amendment of
First Schedule,
Act XXXII of
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 51(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 :—

" 28(15)	CALCIUM CHLORIDE—	Protective	Rs. 3-4 per cwt.	...	...	March 31st, 1948.
	(a) of British manufacture .					
	(b) not of British manufacture ;	Protective	Rs. 4-14 per cwt.	...	...	March 31st, 1948.
	Provided that calcium chloride manufactured in a British Colony shall be deemed to be of British manufacture.					
28(16)	PHOSPHORIC ACID	Protective	Rs. 23 per cwt.	...	...	March 31st, 1948.
28(17)	POTASSIUM BICHROMATE, SODIUM BICHROMATE and all CHROME compounds.	Protective	30 per cent. <i>ad valorem</i>.	...	...	March 31st, 1948.

Price anna 1 or 1½d.

28(18)	The following SODIUM compounds, namely :— (a) Sodium phosphates— (i) of British manufacture	Protective	Rs. 7-6 per cwt.	...	...	March 31st, 1949.
	(ii) not of British manufacture.	Protective	Rs. 11 per cwt.	...	...	March 31st, 1949.
	(b) Sodium sulphite and sodium bisulphite— (i) of British manufacture	Protective	Rs. 8 per cwt.	...	...	March 31st, 1950.
	(ii) not of British manufacture.	Protective	Rs. 12 per cwt.	...	...	March 31st, 1950.
	(c) Sodium thiosulphate— (i) of British manufacture	Protective	Rs. 5 per cwt.	...	...	March 31st, 1950.
	(ii) not of British manufacture:	Protective	Rs. 7-8 per cwt.	...	...	March 31st, 1950."
	Provided that the articles dutiable under this Item manufactured in a British Colony shall be deemed to be of British manufacture.					

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

30(9)	ABRASIVE PAPERS and rolls, coils, discs, belts, shapes and tapes, made of abrasive paper, when imported as stores apart from machinery— (a) of British manufacture	Protective	24 per cent. <i>ad valorem</i>.	...	...	March 31st, 1949.
	(b) not of British manufacture.	Protective	36 per cent. <i>ad valorem</i>.	...	...	March 31st, 1949.
30(10)	EMERY CLOTH and abrasive rolls, coils, discs, belts, shapes and tapes, made of emery cloth or a combination of emery cloth and paper.	Protective	30 per cent. <i>ad valorem</i>.	...	...	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 cent. <i>ad valorem</i>.	...	...	...
44	PAPER, all sorts, not otherwise specified.	Revenue	30 per cent. <i>ad valorem</i>.	...	...	...

(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 Item No. 49, for the words and figures "the fabric specified in Item No. 48, 48(1), 48(3), 48(4), 48(5), 48(7), 48(9) or

48(10):—” in the second column, and for the entries in the succeeding columns against the said Item, the following shall be substituted, namely:—

“ the fabrics specified in—					
(a) 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 applicable to the fabric of which the article is wholly or mainly 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 Item 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;

(l) 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;

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

(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.	Protective	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, plus one-fifth of such higher amount.	..	..	March 31st, 1948.
	(b) not of British manufacture.	Protective	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, plus one-fifth of such higher amount.	..	..	March 31st, 1948.
63(31)	HIGH SILICON ELECTRICAL STEEL SHEETS— (a) of British manufacture	Protective	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, plus one-fifth of such higher amount.	...	...	March 31st, 1948.
	(b) not of British manufacture	Protective	1½ times the excise duty leviable for the time being on steel ingots produced in British India, plus Rs. 32 per ton, plus one-fifth of the total of such amounts.	...	...	March 31st, 1948.
63(32)	HIGH CARBON or SPRING STEEL WIRE— (a) of British manufacture	Protective	1½ times the excise duty leviable for the time being on steel ingots produced in British India, plus Rs. 25 per ton, plus one-fifth of the total of such amounts.	...	...	March 1st, 1948.
	(b) not of British manufacture.	Protective	1½ times the excise duty leviable for the time being on steel ingots produced in British India, plus Rs. 60 per ton, plus one-fifth of the total of such amounts.	...	...	March 31st, 1948.
63(33)	IRON or STEEL WOODSCREWS.	Protective	30 per cent. <i>ad valorem</i>.	...	...	March 31st, 1950."

(p) after Item No. 70(1) the following Items shall be inserted, namely :—

70(2)	CRUDE ANTIMONY.	Protective	20 per cent. <i>ad valorem</i>.	...	...	March 31st, 1949.
70(3)	ANTIMONY, other than crude antimony.	Protective	30 per cent. <i>ad valorem</i>.	...	...	March 31st, 1949."

(g) after Item No. 71(6) the following Item shall be inserted, namely :—

71(7)	HURRICANE LANTERNS	Protective	30 per cent. <i>ad valorem</i>	March 31st, 1949."
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(7) in Item No. 72(10), in the second column, the words "SEWING and" shall be omitted;

(8) after Item No. 72(10) the following Item shall be inserted, namely :—

72(10)	SEWING MACHINES (and parts thereof) to be worked by manual labour or which require for their operation less than one quarter of one brake-horse-power—					
	(a) of British manufacture,	Protective	24 per cent. <i>ad valorem</i>	..	..	March 31st 1949.
	(b) not of British manufacture.	Protective	36 per cent. <i>ad valorem</i>	..	..	March 31st, 1949."

(t) for Item No. 75(5) the following Items shall be substituted, namely :—

75(5)	CYCLES (other than motor cycles) imported entire or in sections—					
	(a) of British manufacture,	Protective	24 per cent. <i>ad valorem</i>.	..	..	March 31st, 1949.
	(b) not of British manufacture.	Protective	36 per cent. <i>ad valorem</i>.	..	..	March 31st, 1949.
75(6)	FRAMES for cycles (other than motor cycles)—					
	(a) of British manufacture,	Protective	24 per cent. <i>ad valorem</i>.	..	..	March 31st, 1949.
	(b) not of British manufacture.	Protective	36 per cent. <i>ad valorem</i>.	..	..	March 31st, 1949.
75(7)	HANDLEBARS for cycles (other than motor cycles)—					
	(a) of British manufacture,	Protective	24 per cent. <i>ad valorem</i>.	..	..	March 31st, 1949.
	(b) not of British manufacture.	Protective	36 per cent. <i>ad valorem</i>.	..	..	March 31st, 1949.
75(8)	All other parts and accessories of CYCLES (other than motor cycles) not otherwise specified (excluding rubber tyres and tubes)—					
	(a) of British manufacture,	Protective	24 per cent. <i>ad valorem</i>.	..	..	March 31st, 1949.
	(b) not of British manufacture.	Protective	36 per cent. <i>ad valorem</i>.	..	..	March 31st, 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 (Protection) Act, 1932, for the figures "1947" wherever they occur, the figures "1948" shall be substituted.

Amendment of preamble and section 3, Act XIII of 1932.