

ACT No. IX OF 1947.

[PASSED BY THE INDIAN LEGISLATURE]

(Received the assent of the Governor General on the 11th March, 1947.)

An Act to provide for the completion of recovery of the temporary excise duty on sugar.

WHEREAS the duty of excise on sugar levied by the Sugar (Temporary Excise Duty) Ordinance, 1946, cannot be fully recovered before the expiry of the said Ordinance; XXV of 1946

AND WHEREAS it is expedient to make provision for the completion of the recovery of the said duty, and for a certain incidental matter;

It is hereby enacted as follows:—

1. (1) This Act may be called the Sugar (Temporary Excise Duty) Act, 1947. Short title and extent.

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

2. The expiry in due course of the Sugar (Temporary Excise Duty) Ordinance, 1946, shall not affect the liability to pay the duty levied thereby or the liability to any penalty or punishment incurred thereunder, and for the purposes of completing and enforcing the recovery of the said duty and penalties, all the provisions of the said Ordinance shall, on its expiry, continue to have effect as if they were enacted in this Act. Continuance of provisions for re-covering excise duty on sugar. XXV of 1946.

3. Without prejudice to the provisions of section 64A of the Indian Sale of Goods Act, 1930, where in any contract for the sale of any sugar on which a duty of excise was levied by the Sugar (Temporary Excise Duty) Ordinance, 1946, the seller was prevented by the operation of any law then in force from adding to or including in the contract price an amount equivalent to the duty payable on the sugar, he shall, provided that he has paid the said duty or that there was included in the price which he himself paid for the sugar an amount equivalent as aforesaid, be entitled to be paid such amount by the buyer and to sue for and recover such amount. Effect of levy of duty on certain sales. III of 1930. XXV of 1946.

Price anna 1 or 1½d.