

Repealed by Act 36 of 1957.

**THE INDIAN TARIFF (FOURTH AMENDMENT) ACT, 1950**  
**No. LXXIX OF 1950**



An Act further to amend the Indian Tariff Act, 1934.

[20th December, 1950]

Enacted by Parliament as follows:—

**1. Short title.**—This Act may be called the Indian Tariff (Fourth Amendment) Act, 1950.

**2. Insertion of new section 4A in Act XXXII of 1934.**—After section 4 of the Indian Tariff Act, 1934 (hereinafter referred to as the said Act), the following section shall be inserted, namely:—

“4A. *Emergency power of Central Government to increase or levy export duties.*—(1) Where in respect of any article, whether included in the Second Schedule or not the Central Government is satisfied that the export duty leviable thereon should be increased or that an export duty should be levied, and that circumstances exist which render it necessary to take immediate action, the Central Government may, by notification in the Official Gazette, direct a temporary amendment of the Second Schedule to be made so as to provide for an increase in the export duty leviable, or, as the case may be, the levy of an export duty, on that article.

(2) Every such notification shall be laid before Parliament, if it is in session, as soon as may be after the issue of the notification, and if it is not in session, within seven days of its reassembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before it; and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.

(3) Subject to the provisions of sub-section (2) of this section and section 21 of the General Clauses Act, 1897 (X of 1897), every such notification shall have effect on and from the date thereof, but shall cease to have effect on the 1st day of March, 1952.”

**3. Amendment of the Second Schedule, Act XXXII of 1934.**—In the Second Schedule to the said Act,—

(a) in Item No. 2,—

(i) in the last column of sub-item (i), for the entry “Rs. 50”, the entry “Rs. 150” shall be substituted;

(ii) in the last column of sub-item (ii), for the entry “Rs. 350”, the entry “Rs. 1,500” shall be substituted;

(b) in the last column of Item No. 3, for the entry "Rs. 100", the entry "Rs. 400" shall be substituted;

(c) after Item No. 3, the following Item shall be inserted, namely:—

"3(1)	Cotton waste (all sorts)	..	50 per cent. <i>ad valorem</i> ".
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(d) the following Item shall be inserted at the end, namely:—

"12	Raw wool	..	30 per cent. <i>ad valorem</i> ".
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4. Export duty not leviable on raw wool in certain cases.—Notwithstanding anything contained in the said Act, as amended by this Act, no export duty shall be leviable on raw wool which is exported from India within a period of thirty days from the 8th day of November, 1950 under and in accordance with the conditions of a licence issued before the said date by competent authority.

5. Repeals and savings.—(1) The Indian Tariff (Amendment) Ordinance 1950 (XXX of 1950), and the Indian Tariff (Second Amendment) Ordinance 1950 (XXXII of 1950), are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken in the exercise of any power conferred by or under any of the Ordinances aforesaid shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act, as if this Act were in force on the day on which such thing was done or action was taken.

(3) References in this Act to the Second Schedule to the said Act shall be construed as references to that Schedule as in force immediately before the 21st day of October, 1950.