

Repealed by Act 36 of 1957

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THE INDIAN TARIFF (SECOND AMENDMENT) ACT 1951

No. XX OF 1951



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

[28th April, 1951]

BE it enacted by Parliament as follows :—

1. **Short title.**—This Act may be called the Indian Tariff (Second Amendment) Act, 1951.

2. **Amendment of section 4A in Act XXXII of 1934.**—In sub-section (2) of section 4A of the Indian Tariff Act, 1934 (hereinafter referred to as the principal Act), for the words “in session”, wherever they occur, the word “sitting” shall be substituted.

3. **Amendment of the First Schedule, Act XXXII of 1934.**—In the First Schedule to the principal Act,—

(i) for Item No. 8 (3), the following Item shall be substituted, namely :—

“ 8 (3)	Fruits, candied and crystallised.	Protective	40 per cent. <i>ad valorem.</i>	December 31st, 1952.”;
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(ii) for Item No. 20 (1), the following Item shall be substituted, namely :—

“ 20 (1)	Fruit Juices, Squashes, Cordials and Syrups not otherwise specified—					
	(a) manufactured in a British Colony.	Revenue	26 per cent. <i>ad valorem.</i>	..	..	..
	(b) not manufactured in a British Colony.	Revenue	36 per cent. <i>ad valorem.</i>	..	..	.. ”;

(iii) for Items Nos. 20 (3), 20 (4) and 20 (5), the following Items shall be substituted, namely :—

“ 20 (3)	Fruits, canned, bottled or otherwise packed, not otherwise specified—					
	(a) manufactured in a British Colony.	Protective	26 per cent. <i>ad valorem.</i>	..	..	December 31st, 1952.
	(b) not manufactured in a British Colony.	Protective	36 per cent. <i>ad valorem.</i>	..	..	December 31st, 1952.

Price anna 1 or 1½d.

20(4)	Jams, Jellies and Marmalades, canned, bottled or otherwise packed.	Protective .	40 per cent. <i>ad valorem.</i>	..	..	December 31st, 1952.
20 (5)	Juices either individually or in mixture, of the following fruits, namely: Apricots, Berries, Grapes, Pineapple, Plums and Prunes—					
	(a) manufactured in a British Colony.	Revenue .	30 per cent. <i>ad valorem.</i>	..	..	..
	(b) not manufactured in a British Colony.	Revenue .	36 per cent. <i>ad valorem</i>	..	..	..";

(iv) for Items Nos. 20 (8) and 20 (9), the following Items shall be substituted, namely:—

"20 (8)	The following fruits, canned or otherwise packed, namely: Apricots, Berries, Grapes, Plums and Prunes, and fruit salads composed not less than 80 per cent. in quantity and in value of the above named fruits—					
	(a) manufactured in a British Colony.	Protective .	30 per cent. <i>ad valorem.</i>	..	..	December 31st, 1952.
	(b) not manufactured in a British Colony.	Protective .	36 per cent. <i>ad valorem.</i>	..	..	December 31st, 1952.
20 (9)	Pineapples, oanned or otherwise packed—					
	(a) manufactured in a British Colony.	Protective .	28 per cent. <i>ad valorem.</i>	..	..	December 31st, 1952.
	(b) not manufactured in a British Colony.	Protective .	36 per cent. <i>ad valorem.</i>	December 31st, 1952.";

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(v) for Item No. 48 (1), the following Item shall be substituted, namely:—

" 48 (1)	Fabrics, not otherwise specified, containing more than 90 per cent. of artificial silk—				
	(a) of British manufacture.	Protective .	30 per cent. <i>ad valorem</i> or 2½ annas per square yard, whichever is higher.	.. ..	December 31st, 1952.
	(b) not of British manufacture.	Protective .	50 per cent. <i>ad valorem</i> or four annas per square yard, whichever is higher.	.. ..	December 31st, 1952."

(vi) for Item Nos. 48 (4) and 48 (5), the following Items shall be substituted, namely:—

" 48(4)	Fabrics, not otherwise specified, containing more than 10 per cent. and not more than 90 per cent. silk—				
	(a) containing more than 50 per cent. of silk or artificial silk or of both.	Protective .	50 per cent. <i>ad valorem plus</i> Rs. 2 per lb.	.. ..	December 31st, 1952.
	(b) containing not more than 50 per cent. of silk or artificial silk or of both—				
	(c) containing more than 10 per cent. artificial silk.	Protective .	50 per cent. <i>ad valorem</i> or Rs. 1-8-0 per lb., whichever is higher.	.. ..	December 31st, 1952.

	(ii) containing no artificial silk or not more than 10 per cent. artificial silk.	Protective	50 per cent. <i>ad valorem</i>.	..	..	December 31st, 1952.
48(5)	Fabrics, not otherwise specified, containing no silk or containing not more than 10 per cent. silk but more than 10 per cent. and not more than 90 per cent. artificial silk—					
	(a) containing 50 per cent. or more cotton—					
	(i) of British manufacture.	Protective	30 per cent. <i>ad valorem</i> or 2 annas per square yard, whichever is higher.	..	..	December 31st, 1952.
	(ii) not of British manufacture.	Protective	50 per cent. <i>ad valorem</i> or 3½ annas per square yard, whichever is higher.	..	..	December 31st, 1952.
	(b) containing no cotton or containing less than 50 per cent. cotton—					
	(i) of British manufacture.	Protective	30 per cent. <i>ad valorem</i> or 2½ annas per square yard, whichever is higher.	..	..	December 31st, 1952.
	(ii) not of British manufacture.	Protective	50 per cent. <i>ad valorem</i> or 4 annas per square yard, whichever is higher.	..	..	December 31st, 1952.”;

(vii) in Item No. 48 (6), in the entry in the second column, after the word "specified", the words "containing no silk or artificial silk or" shall be inserted:

(viii) for Item No. 48 (7), the following Item shall be substituted, namely:—

"48(7)	Fabrics, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool, but containing more than 50 per cent. cotton and not more than 90 per cent. cotton—					
	(a) of British manufacture.	Protective .	25 per cent. <i>ad valorem.</i>	..	..	December 31st, 1952.
	(b) not of British manufacture.	Protective .	50 per cent. <i>ad valorem.</i>	..	..	December 31st, 1952."

(ix) for Item No. 72 (33), the following Item shall be substituted namely:—

"72(33)	Pickers used in textile industries.	Protective .	10 per cent. <i>ad valorem.</i>	December 31st, 1952."
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