

**THE SEA CUSTOMS AND THE CENTRAL EXCISES AND
SALT (AMENDMENT) ACT, 1951**

No. XLV OF 1951



An Act further to amend the Sea Customs Act, 1878 and the
Central Excises and Salt Act, 1944.

[27th August, 1951]

BE it enacted by Parliament as follows:—

1. Short title.—This Act may be called the Sea Customs and the Central Excises and Salt (Amendment) Act, 1951.

2. Amendment of section 20, Act VIII of 1878.—Section 20 of the Sea Customs Act, 1878 (hereinafter referred to as the principal Act) shall be re-numbered as sub-section (1) thereof and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

“(2) The provisions of sub-section (1) shall apply in respect of all goods belonging to the Government of a Part A State or a Part B State and used for the purposes of a trade or business of any kind carried on by, or on behalf of, that Government, or of any operations connected with such trade or business as they apply in respect of goods not belonging to any Government.”

3. Amendment of section 38, Act VIII of 1878.—After the proviso to section 38 of the principal Act, the following further proviso shall be inserted, namely:—

“Provided further that where a shipping bill is delivered in anticipation of the arrival of any vessel or before an order is given under section 61 for entry of the vessel outwards, it shall, for the purpose of this section, be deemed to have been delivered on the date on which that vessel arrives or that order is given, whichever is later.”

4. Amendment of section 39, Act VIII of 1878.—In section 39 of the principal Act, for the words “on demand being made” the words “on a notice of demand being issued to him” shall be substituted.

5. Amendment of section 111, Act VIII of 1878.—In section 111 of the principal Act, after the words “penalties, interest” the words “export duties” shall be inserted.

6. Amendment of section 3, Act I of 1944.—After sub-section (1) of section 3 of the Central Excises and Salt Act, 1944, the following sub-section shall be inserted, namely:—

“(1A) The provisions of sub-section (1) shall apply in respect of all excisable goods other than salt which are produced or manufactured in India by, or on behalf of, the Government of a Part A State or a Part B State and used for the purposes of a trade or business of any kind carried on by, or on behalf of, that Government, or of any operations connected with such trade or business as they apply in respect of goods which are not produced or manufactured by any Government.”

Price anna 1 or 1½d.