

**THE UNION DUTIES OF EXCISE (DISTRIBUTION)**

**ACT, 1953**

**No. 3 OF 1953**

*Repealed by  
Act 55 of 1957*



[18th March, 1953]

An Act to provide for the distribution of a part of the net proceeds of certain Union duties of excise among the States.

**B**E it enacted by Parliament as follows:—

1. **Short title.**—This Act may be called the Union Duties of Excise (Distribution) Act, 1953.

2. **Definition.**—In this Act, the expression “Distributable Union duties of excise” means forty per cent. of the net proceeds of the duties of excise levied and collected under the Central Excises and Salt Act, 1944 (I of 1944) on matches, tobacco and vegetable product as defined in Items Nos. 2, 9, and 11 respectively of the First Schedule to that Act.

1/2

3. **Distribution of a part of the Union duties of excise among the States.**—During each financial year commencing on and after the first day of April, 1952, there shall be paid out of the Consolidated Fund of India to each of the States specified in column 1 of the Table below such percentage of the distributable Union duties of excise as is set out against it in column 2:

Provided that if any Part B State is entitled to receive in any financial year any grant of financial assistance by the Government of India by virtue of an agreement under clause (1) of article 278 of the Constitution, the State shall be entitled either to the amount of the said grant or to the total amount falling to its share out of the net proceeds of the distributable Union duties of excise under this Act and the net proceeds of the taxes on income under article 270 of the Constitution, whichever is greater.

TABLE

1	2
State	Percentage
Assam	2·61
Bihar	11·60
Bombay	10·37
Hyderabad	5·39
Madhya Bharat	2·29
Madhya Pradesh	6·13

Price annas 2 or 3d.

Madres	...	...	...	...	...	16.44
Mysore	...	...	...	...	...	2.62
Orissa	...	...	...	...	...	4.22
Patiala & East Punjab States Union	...					1.00
Punjab	...	...	...	...	...	3.66
Rajasthan	...	...	...	...	...	4.41
Saurashtra	...	...	...	...	...	1.19
Travancore Cochin	...	...	...	...	...	2.68
Uttar Pradesh	...	...	...	...	...	18.23
West Bengal	...	...	...	...	...	7.16

4. Expenditure to be charged on the Consolidated Fund of India.— Any expenditure under the provisions of this Act shall be expenditure charged on the Consolidated Fund of India.

5. Power to make rules.—The Central Government may, by notification in the Official Gazette, make rules providing for the time at which and the manner in which any payments under this Act are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters.

1/ Ins. by Act 82 of 1956, s. 2.