

- (d) (i) steel plates,
- (ii) steel sheets,
- (iii) sheet bars and tin bars
- (iv) rolled steel sections,
- (v) tool alloy steel;

} sold in the same form in which they are directly produced by the rolling mill;

(v) jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorius* and the fibre known as *mesta* or *bimfi* extracted from plants of the species *hibiscus cannabinus* and *hibiscus sabdariffa* var *altissima*, whether baled or otherwise;

(vi) oil-seeds, that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, soaps and the like, or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics and the like.

~~15. Notwithstanding anything contained in the sales tax law of any State, the tax payable by any dealer under that law in respect of any sales or purchases of declared goods made by him inside the State shall not exceed two per cent. of the sale price thereof, and such tax shall not be levied at more than one stage in a State.~~

Restrictions and conditions in regard to tax on sales or purchases of declared goods.

16. The Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952, is hereby repealed.

Repeal of Act 52 of 1952.

THE KERALA STATE LEGISLATURE (DELEGATION OF POWERS) ACT, 1956

ACT NO. 75 OF 1956

An Act to confer on the President the power of the Legislature of the State of Kerala to make laws.

[21st December, 1956]

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

1. This Act may be called the Kerala State Legislature (Delegation of Powers) Act, 1956.

Short title.

2. In this Act, "Proclamation" means the Proclamation issued on the 1st day of November, 1956, by the President under clause (1) of article 356 of the Constitution.

Definition.

3. (1) The power of the Legislature of the State of Kerala to make laws, which has been declared by the Proclamation to be exercisable by or under the authority of Parliament, is hereby conferred on the President.

Conferment on the President of the power of the State Legislature.

(2) In the exercise of the said power, the President may, from time to time, whether Parliament is or is not in session, enact as a

1 Subs. by Act 16 of 1957, s. 4.
 2 Ins. by Act 31 of 1958, s. 10.
 3 Subs. by Act, S. 11.

See India Code, Vol. II B.

President's Act a Bill containing such provisions as he considers necessary:

Provided that before enacting any such Act, the President shall, whenever he considers it practicable to do so, consult a Committee constituted for the purpose consisting of all the Members of the House of the People and the Council of States who for the time being fill the seats allotted to the State of Kerala in the two Houses.

(3) Every Act enacted by the President under sub-section (2) shall, as soon as may be after enactment, be laid before each House of Parliament.

(4) Either House of Parliament may, by resolution passed within seven days from the date on which the Act has been laid before it under sub-section (3), direct any modifications to be made in the Act and if the modifications are agreed to by the other House of Parliament during the session in which the Act has been so laid before it or the session succeeding, such modifications shall be given effect to by the President by enacting an amending Act under sub-section (2):

Provided that nothing in this sub-section shall affect the validity of the Act or of any action taken thereunder before it is so amended.

THE FINANCE (No. 2) ACT, 1956

ACT NO. 76 OF 1956

An Act to increase or modify the rates of duty on certain goods imported into India and to impose duties of excise on certain goods produced or manufactured in India and to increase the stamp duty on bills of exchange.

[21st December, 1956]

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

Short title
and com-
mencement.

1. (1) This Act may be called the Finance (No. 2) Act, 1956.

(2) Section 4 shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint.

Amendment
of Act 32
of 1934.

2. The Indian Tariff Act, 1934 (hereinafter referred to as the Tariff Act), shall be amended in the manner specified in Parts I, II and III of the First Schedule.

¹Sec. 4 came into force on 1-2-57 *vide* Notification No. S.R.O. 328, dated 25-1-57 Gazette of India, Extraordinary. Pt. II, Sec. 3, P. 231.