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

**ACT, 1957**

**No. 55 OF 1957**

[24th December, 1957]

An Act to provide for the distribution of a part of the net proceeds of certain Union duties of excise among the States in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its report dated the 30th day of September, 1957.

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

**Short title.** 1. This Act may be called the Union Duties of Excise (Distribution) Act, 1957.

**Definition.** 2. In this Act, the expression "distributable Union duties of excise" means twenty-five per cent. of the net proceeds of the duties of excise levied and collected under the Central Excises and Salt Act, 1944, on matches, sugar, tobacco, vegetable product, coffee, tea, paper and vegetable non-essential oils as defined in Items Nos. 2, 8, 9, 11, 13, 14, 21 and 23, respectively, of the First Schedule to that Act.

**Distribution of a part of the Union duties of excise among the States.** 3. During each financial year commencing on and after the first day of April, 1957, 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:—

TABLE

1	2
State	Percentage
Andhra Pradesh	9.38
Assam	3.46
Bihar	10.57

I	2
Bombay	12·17
Kerala	3·84
Madhya Pradesh	7·46
Madras	7·56
Mysore	6·52
Orissa	4·46
Punjab	4·59
Rajasthan	4·71
Uttar Pradesh	15·94
West Bengal	7·59
Jammu and Kashmir	1·75

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

Expenditure to be charged on the Consolidated Fund of India.

5. (1) 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.

Power to make rules.

(2) All rules made under this section shall be laid for not less than thirty days before each House of Parliament as soon as may be after they are made and shall be subject to such modifications as Parliament may make during the session in which they are so laid or the session immediately following.

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6. The Union Duties of Excise (Distribution) Act, 1953, is hereby repealed.