

Not Corrected: See India Code Volume VIII B, Pt. II

### THE MINERAL OILS (ADDITIONAL DUTIES OF EXCISE AND CUSTOMS) ACT, 1958

No. 27 OF 1958

[4th September, 1958]

An Act to provide for the levy and collection of additional duties of excise and customs on certain mineral oils.

Be it enacted by Parliament in the Ninth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Mineral Oils (Additional Duties of Excise and Customs) Act, 1958.

(2) It shall be deemed to have come into force on the twentieth day of May, 1958.

Definitions.

2. In this Act, "kerosene", "motor spirit", "refined diesel oils and vaporizing oil" and "diesel oil, not otherwise specified" and "furnace oil" shall have the meanings respectively assigned to them in Items Nos. 1, 4, 24 and 25 of the First Schedule to the Central Excises and Salt Act, 1944.

Levy and collection of additional duties of excise on certain mineral oils.

3. (1) There shall be levied and collected in respect of the goods mentioned in column 1 of the Table hereunder duties of excise at such rates not exceeding those specified in relation thereto in column 2 of the said Table as may be specified by the Central Government by notification in the Official Gazette,—

1 of 1944.

TABLE

Description of goods	Rate of additional duty
1. Kerosene	Twelve naye paise per imperial gallon.
2. Motor spirit	Twenty-five naye paise per imperial gallon
3. Refined diesel oils and vaporizing oil	Fifteen naye paise per imperial gallon.
4. Diesel oil, not otherwise specified	Rupees twenty per ton.
5. Furnace oil	Rupees twenty per ton.

[This Section]

(2) The duties of excise referred to in sub-section (1) in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt Act, 1944, or any other law for the time being in force.

1 of 1944.

\* Ins. and Subs. by Act 59 of 1959, s.2.

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1 of 1944.

(3) The provisions of the Central Excises and Salt Act, 1944, and the rules thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the additional duties of excise referred to in this section as they apply in relation to the levy and collection of the duties of excise in respect of the goods specified in ~~sub-section (1)~~ *[this section]*

(4) Notwithstanding anything contained in this section, the Central Government may, having regard to the administrative or other difficulties, if any, which may arise in relation to the levy and collection of all or any of the additional duties of excise under this Act for any period commencing on the 20th day of May, 1958, and ending on the 29th day of June, 1958, assess the additional duties of excise payable by any person under this Act to be such sum as to the Central Government appears proper in the circumstances.

32 of 1934.

4. For so long as an additional duty of excise is levied and collected under this Act in respect of kerosene, the entry in the fourth column relating to sub-item (a) of Item No. 27(4) of the First Schedule to the Indian Tariff Act, 1934, shall have effect as if the words, brackets and figures "plus the excise duty for the time being leviable under the Mineral Oils (Additional Duties of Excise and Customs) Act, 1958, on like articles if produced or manufactured in India" had been added thereto.

Amendment of Act 32 of 1934.

3 of 1930.

5. Notwithstanding anything contained in section 64A of the Indian Sale of Goods Act, 1930, or in any other law for the time being in force, or in any contract or agreement, no purchaser purchasing any of the goods referred to in ~~sub-section (1) of section 3,~~ shall be liable to pay or be sued for, or in respect of, —

Additional duties of excise and customs not to be added to price of goods for sale.

(a) the whole or any part of the additional duties of excise leviable under this Act, or

32 of 1934.

(b) the whole or any part of the additional duties of customs leviable under section 4 or under the Indian Tariff Act, 1934, to the extent to which such duties have become leviable by reason of this Act,

as an addition to the contract price payable by him in respect of the goods so purchased.

*Explanation.*—In this section, "purchaser" shall not include any person in principal charge of the distribution in India of any of the goods referred to in ~~sub-section (1) of section 3.~~

6 of 1958

6. The Mineral Oils (Additional Duties of Excise and Customs) Ordinance, 1958, is hereby repealed.

Repeal.

*2* Duty and Ins. by Act 59 of 1957, 62  
*2* Omittes, 2nd, 3.3.