

# THE TEA (ALTERATION IN DUTIES OF CUSTOMS AND EXCISE) ACT, 1958

No. 45 OF 1958

[25th November, 1958]

An Act further to amend the Indian Tariff Act, 1934, and the Central Excises and Salt Act, 1944, for the purpose of altering the duties of customs and excise on tea.

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

Short title. 1. This Act may be called the Tea (Alteration in Duties of Customs and Excise) Act, 1958.

Amendment of Second Schedule, Act 32 of 1934. 2. In the Second Schedule to the Indian Tariff Act, 1934, for Item No. 5, the following Item shall be substituted, namely:—

“5 Tea . . . . . Not exceeding 30 naye paise per lb. as the Central Government may, by notification in the Official Gazette, fix.”

Amendment of First Schedule, Act 1 of 1944. 3. In the First Schedule to the Central Excises and Salt Act, 1944, for Item No. 14, the following Item shall be substituted, namely:—

“14 TEA—

“Tea” includes all varieties of the product known commercially as tea, and also includes green tea.

(1) Tea, all varieties except package tea falling within sub-item (2) of this Item. Not exceeding 19 naye paise per lb. as the Central Government may, by notification in the Official Gazette, fix.

(2) Package tea, that is to say, tea packed in any kind of container containing not more than 60 lbs. net of tea. 21 naye paise per lb., plus the duty for the time being leviable under sub-item (1) of this Item, if not already paid.”