

THE CENTRAL EXCISES AND SALT (AMENDMENT)  
ACT, 1959

No. 37 OF 1959

[8th September, 1959]

An Act further to amend the Central Excises and Salt Act, 1944.

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

1. (1) This Act may be called the Central Excises and Salt (Amendment) Act, 1959. Short title  
and com-  
mencement.

(2) It shall be deemed to have come into force on the 1st day of July, 1959.

2. In the First Schedule to the Central Excises and Salt Act, 1944,— Amendment  
of the First  
Schedule,  
Act I of  
1944.

(a) in Item No. 24, for the entry in the third column, the entry "Twenty naye paise per imperial gallon or sixteen per cent. *ad valorem*, whichever is higher, plus eighty naye paise per imperial gallon" shall be substituted;

(b) in Item No. 25,—

(i) in sub-item (a), for the entry in the third column, the entry "Sixteen per cent. *ad valorem plus* rupees fifty per ton" shall be substituted;

(ii) in sub-item (b), for the entry in the third column, the entry "Sixteen per cent. *ad valorem plus* rupees fifteen per ton" shall be substituted;

(c) after Item No. 27, the following Item shall be inserted, namely:—

"28. Asphalt and Bitumen (including cutback Bitumen and Asphalt) natural or produced from petroleum or shale. Twenty-seven per cent. *ad valorem*."