

THE SUGAR (SPECIAL EXCISE DUTY) ACT, 1959

No. 58 OF 1959

[24th December, 1959]

An Act to provide for the imposition of a special duty of excise on certain sugar.

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

1. (1) This Act may be called the Sugar (Special Excise Duty) Act, 1959. Short title
and com-
mencement.

(2) It shall be deemed to have come into force on the 25th day of October, 1959.

2. In this Act, unless the context otherwise requires,— Definitions.

(a) "Central Excises Act" means the Central Excises and Salt Act, 1944;

(b) "factory" means any premises, including the precincts thereof, wherein or in any part of which sugar is being manufactured, or, wherein or in any part of which, any manufacturing process connected with the production of sugar is being carried on or is ordinarily carried on, and includes any premises wherein sugar in respect of which the duty of excise payable under the Central Excises Act or the Additional Duties of Excise (Goods of Special Importance) Act, 1957, has not been paid, is stored;

(c) "sugar" means any form of sugar, whether wholly or partially manufactured, but does not include—

(i) khandsari sugar, that is to say sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed; or

(ii) palmyra sugar, that is to say sugar manufactured from jaggery obtained by boiling the juice of the palmyra palm.

Imposition
of special
additional
excise duty
on certain
sugar.

3. (1) There shall be levied and collected in respect of that quantity of sugar removed from any factory on or after the commencement of this Act as is equivalent to the quantity of sugar lying in stock on such commencement within the precincts of the factory, a special duty of excise at the rate of rupees two and fifty-two *naye paise* per cwt.

(2) The duty of excise referred to in sub-section (1) shall be in addition to the duties of excise chargeable on sugar under the Central Excises Act or any other law for the time being in force.

(3) The provisions of the Central Excises Act 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 special duty of excise referred to in sub-section (1) as they apply in relation to the levy and collection of the duties of excise on sugar under the Central Excises Act.

Effect of
levy of duty
on certain
transactions.

4. Where, in compliance with an order made with reference to clause (f) of sub-section (2) of section 3 of the Essential Commodities Act, 1955, a person is required to sell any sugar, the price of the sugar so required to be sold shall, if he has paid the special duty of excise leviable under section 3 on such sugar, include an amount equivalent to the duty so paid, and he shall be entitled to be paid such amount by the buyer. 10 of 1955.

Repeal.

5. The Sugar (Special Excise Duty) Ordinance, 1959, is hereby 3 of 1959. repealed.