

**THE MINERAL OILS (ADDITIONAL DUTIES OF EXCISE
AND CUSTOMS) AMENDMENT ACT, 1959**

No. 59 OF 1959

[24th December, 1959]

An Act to amend the Mineral Oils (Additional Duties of Excise
and Customs) Act, 1958.

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

1. This Act may be called the Mineral Oils (Additional Duties of Short title,
Excise and Customs) Amendment Act, 1959.

27 of 1958. 2. In section 3 of the Mineral Oils (Additional Duties of Excise Amendment
and Customs) Act, 1958 (hereinafter referred to as the principal of section 3.
Act),—

(i) after sub-section (1), the following sub-section shall be
inserted, namely:—

‘(1A) The provisions of sub-section (1) shall be deemed
to have had effect in respect of the period commencing on
the 1st day of April, 1959, and ending on the 31st day of
October, 1959, as if from the words “at such rates” occurring
in that sub-section up to the end thereof, the following had
been substituted, namely:—

“at the rates specified in relation thereto in column 2 of
the said Table—

TABLE

Description of goods 1	Rate of additional duty 2
1. Kerosene	Twelve <i>naye paise</i> per imperial gallon.
2. Motor spirit	Fourteen <i>naye paise</i> per imperial gallon.
3. Refined diesel oil	Twelve <i>naye paise</i> per imperial gallon.
4. Vaporizing oil	Five <i>naye paise</i> per imperial gallon.
5. Diesel oil, not otherwise specified	Rupees twenty per ton.
6. Furnace oil	Rupees twenty per ton.”’;

(ii) in sub-sections (2) and (3), for the word, brackets
and figure “sub-section (1)”, the words “this section” shall be
substituted;

448 *Oils (Additional Duties of Excise and Customs) Amendment* [ACT 59 OF 1959]

(iii) in sub-section (4), after the figures, letters and words "29th day of June, 1958", the words, figures and letters "or commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as the case may be" shall be inserted.

Amendment
of section 5.

3. In section 5 of the principal Act, the words, brackets and figure "sub-section (1) of" shall be omitted in both the places where they occur.

Power to
alter coun-
tervaluing
duties on
imported
goods in cer-
tain cases.

4. Where any duty of customs on any of the goods specified in section 2 of the principal Act became leviable under the Indian Tariff Act, 1934, for the period commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, by reason of the fact that under that Act such duty, being the excise duty for the time being leviable on like goods if produced or manufactured in India, has to be added to, or levied as, the duty of customs, the Central Government may, by notification in the Official Gazette, direct that the duty of customs on any of the said goods for the said period shall be such as may be specified in the notification. ^{32 of 1934.}