

THE CENTRAL EXCISES (CONVERSION TO METRIC
UNITS) ACT, 1960

No. 38 OF 1960

[20th September, 1960]

An Act further to amend certain laws relating to duties of excise for the purpose of introducing metric units in such laws.

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

1. (1) This Act may be called the Central Excises (Conversion to Metric Units) Act, 1960. Short title and commencement.

(2) It shall come into force on such *date as the Central Government may, by notification in the Official Gazette, appoint.

2. For the First Schedule to the Central Excises and Salt Act, Amendment of Act 1 of 1944.
of 1944. 1944, the First Schedule to this Act shall be substituted.

3. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957,— Amendment of Act 58 of 1957.
of 1957.

(a) in section 2, for clause (c), the following clause shall be substituted, namely:—

‘(c) the words and expressions “sugar”, “tobacco”, “cotton fabrics”, “woollen fabrics” and “rayon or artificial silk fabrics” shall have the meanings respectively assigned to them in items Nos. 1, 4, 19, 21 and 22 of the First Schedule to the Central Excises and Salt Act, 1944.’;

(b) for the First Schedule, the Second Schedule to this Act shall be substituted.

*1st October, 1960 vide G.S.R. 1098, dated 24-9-1960, Gazette of India, Pt. II, Sec. 3 (i), p. 1498.

Amendment
of Act 27 of
1958.

4. In the Mineral Oils (Additional Duties of Excise and Customs) Act, 1958,— 27 of 1958.

(a) for section 2, the following section shall be substituted, namely:—

Definitions.

'2. In this Act, "motor spirit", "kerosene", "refined diesel oils and vaporizing oil", "diesel oil, not otherwise specified" and "furnace oil" shall have the meanings respectively assigned to them in items Nos. 6, 7, 8, 9 and 10 of the First Schedule to the Central Excises and Salt Act, 1944.;

1 of 1944.

(b) for the Table below sub-section (1) of section 3, the following Table shall be substituted, namely:—

"TABLE

Description of goods	Rate of additional duty
1. Motor spirit	Fifty-six rupees and five naye paise per kilolitre at fifteen degrees of Centigrade thermometer.
2. Kerosene	Twenty-six rupees and eighty naye paise per kilolitre at fifteen degrees of Centigrade thermometer.
3. Refined diesel oils and vaporizing oil.	Thirty-three rupees and fifty-five naye paise per kilolitre at fifteen degrees of Centigrade thermometer.
4. Diesel oil, not otherwise specified.	Nineteen rupees and seventy naye paise per metric tonne.
5. Furnace oil	Nineteen rupees and seventy naye paise per metric tonne."

Amendment
of Act 12 of
1953.

5. In sub-section (1) of section 3 of the Khadi and Other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953, 12 of 1953. for the words "three pies per square yard", the figures and words "1.9 naye paise per square metre" shall be substituted.

Amendment
of Act 39
of 1953.

6. In the Dhoties (Additional Excise Duty) Act, 1953,— 39 of 1953.

(a) in section 2, for sub-clause (iii) of clause (a), the following sub-clause shall be substituted, namely:—

"(iii) has a width ranging between 71 centimetres and 137 centimetres; and";

(b) in the Schedule, for the entries in the second column, against items (1), (2), (3) and (4), the entries "fourteen naye

paise per metre", "twenty-one naye paise per metre", "twenty-seven naye paise per metre" and "fifty-five naye paise per metre" shall respectively be substituted.

of 1957. 7. In the Schedule to the Cotton Fabrics (Additional Excise Duty) Act, 1957, for the entries in the second column against items (a), (b)(i), (b)(ii), (c)(i), (c)(ii), and (c)(iii), the entries "seven naye paise per square metre", "seven naye paise per square metre", "eleven naye paise per square metre", "seven naye paise per square metre", "eleven naye paise per square metre" and "fourteen naye paise per square metre" shall respectively be substituted. Amendment of Act 33 of 1957.

of 1958. 8. In sub-section (1) of section 7 of the Sugar Export Promotion Act, 1958, for the words "seventeen rupees per maund", the words "forty-five rupees and fifty-five naye paise per quintal" shall be substituted. Amendment of Act 30 of 1958.

of 1956. 9. Nothing contained in this Act shall be deemed to affect the validity of any notification, rule or order issued under any of the enactments amended thereby and in force immediately before the commencement of this Act merely by reason of the fact that the rate of any duty of excise specified therein has been expressed in terms of annas, pice or pies or with reference to any weight or measure other than a standard mass or measure under the Standards of Weights and Measures Act, 1956; and every such notification, rule or order shall, until altered, repealed or amended by the Central Government or other competent authority, continue to have effect as if this Act had not been passed. Savings.

"THE FIRST SCHEDULE

(See section 2)

SCHEDULE TO BE INSERTED IN THE CENTRAL EXCISES AND SALT ACT, 1944

'THE FIRST SCHEDULE

(See section 3)

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
Food		
1	SUGAR, PRODUCED IN A FACTORY ORDINARILY USING POWER IN THE COURSE OF PRODUCTION OF SUGAR— "Sugar" means any form of sugar in which the sucrose content, if expressed as a percentage of the material dried to	

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
	constant weight at 105° Centigrade, would be more than ninety.	
(1)	Sugar other than Khandsari or Palmyra.	Twenty-two rupees and fifteen naye paise per quintal.
(2)	(2) Khandsari sugar— that is to say, sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed.	Eleven rupees per quintal.
(3)	(3) Palmyra sugar— that is to say, sugar manufactured from jaggery obtained by boiling the juice of the palmyra palm.	Nil.
2	COFFEE, cured—	
	“Coffee” means the seed of the coffee tree (<i>coffea</i>), whether with or without husk, whether cured or uncured, but does not include the seed while still attached to the tree.	Forty-one rupees and thirty-five naye paise per quintal.
3	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 sixty-six naye paise per kilogram 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 27 kilograms net of tea.	Forty-six naye paise per kilogram, plus the duty for the time being leviable under sub-item (1) of this item, if not already paid.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

Beverages and Tobacco

4 TOBACCO—

“Tobacco” means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.

I. *Unmanufactured tobacco*—

Per kilogram

- | | |
|--|--------------------------------------|
| (1) if flue cured and used in the manufacture of cigarettes containing— | |
| (i) more than 60 per cent. weight of imported tobacco. | Sixteen rupees and fifty naye paise. |
| (ii) more than 40 per cent. but not more than 60 per cent. weight of imported tobacco. | Eleven rupees. |
| (iii) more than 20 per cent. but not more than 40 per cent. weight of imported tobacco. | Seven rupees and seventy naye paise. |
| (iv) 20 per cent. or less than 20 per cent. weight of imported tobacco. | Five rupees and fifty naye paise. |
| (v) no imported tobacco. | Two rupees and twenty naye paise. |
| (2) if flue cured and used for the manufacture of smoking mixtures for pipes and cigarettes. | Sixteen rupees and fifty naye paise. |
| (3) if flue cured and not otherwise specified. | Two rupees and twenty naye paise. |
| (4) if other than flue cured and used for the manufacture of— | One rupee and sixty-five naye paise. |
| (a) cigarettes or (b) smoking mixtures for pipes and cigarettes. | |

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
		Per kilogram
	(5) if other than flue cured and not actually used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes or (c) biris—	One rupee and ten naye paise.
	(i) stems of tobacco larger than 6.35 millimetres in size,	
	(ii) dust of tobacco,	
	(iii) granule ('rawa') of tobacco capable of passing through a sieve made of wire not finer than 24 S.W.G. (0.5588 millimetre diameter) and containing not less than 18 uniform circular or square apertures per linear distance of 25.4 millimetres,	
	(iv) tobacco cured in whole leaf form and packed or tied in bundles, hanks or bunches or in the form of twists or coils.	
	<i>Explanation.</i> —Such varieties of unmanufactured tobacco used in the manufacture of biris as the Central Government, by notification in the Official Gazette, specifies in this behalf shall not be deemed to fall within this sub-item but shall be deemed to be unmanufactured tobacco, not otherwise specified, within the meaning of sub-item (6).	
	(6) if other than flue cured and not otherwise specified.	Two rupees and twenty naye paise.
	(7) if used for agricultural purposes.	Nil.
	(8) stalks.	Fifteen naye paise.
	II. Manufactured tobacco—	
	(1) Cigars and cheroots of which the value—	Per hundred
	(i) exceeds Rs. 30 a hundred.	Twelve rupees.
	(ii) exceeds Rs. 25 a hundred, but does not exceed Rs. 30 a hundred.	Ten rupees.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
		Per hundred
	(iii) exceeds Rs. 20 a hundred, but does not exceed Rs. 25 a hundred.	Eight rupees.
	(iv) exceeds Rs. 15 a hundred, but does not exceed Rs. 20 a hundred.	Six rupees.
	(v) exceeds Rs. 10 a hundred, but does not exceed Rs. 15 a hundred.	Four rupees.
	(vi) exceeds Rs. 5 a hundred, but does not exceed Rs. 10 a hundred.	Two rupees.
	(vii) exceeds Rs. 2.50 a hundred, but does not exceed Rs. 5 a hundred.	One rupee.
	(viii) exceeds Rs. 1.25 a hundred, but does not exceed Rs. 2.50 a hundred.	Fifty naye paise.
	(ix) exceeds 87 naye paise a hundred, but does not exceed Rs. 1.25 a hundred.	Twenty-five naye paise.
		Per thousand
(2)	Cigarettes of which the value—	
	(i) exceeds Rs. 50 a thousand	Twenty-one rupees and fifty naye paise.
	(ii) exceeds Rs. 35 a thousand, but does not exceed Rs. 50 a thousand.	Nineteen rupees.
	(iii) exceeds Rs. 30 a thousand, but does not exceed Rs. 35 a thousand.	Ten rupees and fifty naye paise.
	(iv) exceeds Rs. 25 a thousand, but does not exceed Rs. 30 a thousand.	Nine rupees and fifty naye paise.
	(v) exceeds Rs. 20 a thousand, but does not exceed Rs. 25 a thousand.	Six rupees and fifty naye paise.
	(vi) exceeds Rs. 15 a thousand, but does not exceed Rs. 20 a thousand.	Five rupees and fifty naye paise.
	(vii) exceeds Rs. 10 a thousand, but does not exceed Rs. 15 a thousand.	Three rupees and fifteen naye paise.
	(viii) exceeds Rs. 7.50 a thousand, but does not exceed Rs. 10 a thousand.	Two rupees.
	(ix) does not exceed Rs. 7.50 a thousand.	One rupee and twenty naye paise.
(3)	Biris in the manufacture of which any process has been conducted with the aid of machines operated with or without the aid of power.	Three rupees per thousand.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

Crude materials, except fuels

5 SALT—

“Salt” includes swamp salt, spontaneous salt, and salt or saline solutions made or produced from any saline substance or from salt earth.

The rate fixed annually by a Central Act.

Mineral fuels, lubricants and related materials

6 MOTOR SPIRIT—

Motor Spirit, that is to say,—

- (i) any mineral oil (excluding crude mineral oil) which has its flashing point below seventy-six degrees of Fahrenheit’s thermometer, and which, either by itself or in admixture with any other substance, is suitable for use as fuel for internal combustion engines ; and
- (ii) power alcohol, that is to say, ethyl alcohol of any grade (including such alcohol when denatured or otherwise treated), which, either by itself or in admixture with any other substance, is suitable for being used as aforesaid.

Three hundred and twenty-five rupees and ten naye paise per kilolitre at fifteen degrees of Centigrade thermometer.

Explanation I.—“Mineral oil” means an oil consisting of a single liquid hydrocarbon or a liquid mixture of hydrocarbons (except for associated impurities) derived from petroleum, coal, shale, peat or any other bituminous substance, and includes any similar oil produced by synthesis or otherwise.

Explanation II.—“Flashing point” shall be determined in accordance with the tests specified in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934).

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

7 KEROSENE—

Kerosene, that is to say, any mineral oil (excluding mineral colza oil and turpentine substitute) which has a flame height of eighteen millimetres or more and is ordinarily used as an illuminant in oil burning lamps. Sixty-four rupees and twenty naye pais per kilolitre at fifteen degrees of Centigrade thermometer.

Explanation I.—The expression “mineral oil” has the meaning assigned to it in *Explanation I* to item No. 6.

Explanation II.—“Flame height” shall be determined in the apparatus known as the smoke point lamp in the manner prescribed in this behalf by the Central Government by notification in the Official Gazette.

8 REFINED DIESEL OILS AND VAPO-RIZING OIL—

that is to say, any mineral oil (excluding mineral colza oil and turpentine substitute), which has its flashing point at or above seventy-six degrees of Fahrenheit’s thermometer, and satisfies either of the following requirements:—

- (i) the oil has a flame height of ten millimetres or more but less than eighteen millimetres ; or
- (ii) the oil has a flame height of less than ten millimetres but has a viscosity of less than one hundred seconds by Redwood I Viscometer at one hundred degrees of Fahrenheit’s thermometer, and contains less than one quarter of one per cent. by weight of any bituminous substance.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
	(a) Refined diesel oils.	Forty-four rupees and fifty-five naye paise per kilolitre at fifteen degrees of Centigrade thermometer or sixteen per cent. <i>ad valorem</i> , whichever is higher plus two hundred and sixty rupees and seventy naye paise per kilolitre at fifteen degrees of Centigrade thermometer.
	(b) Vaporizing oil.	Forty-four rupees and seventy naye paise per kilolitre at fifteen degrees of Centigrade thermometer or sixteen per cent. <i>ad valorem</i> , whichever is higher, plus two hundred and thirty-nine rupees and twenty-five naye paise per kilolitre at fifteen degrees of Centigrade thermometer.
	<i>Explanation.</i> —The expressions “mineral oil”, “flashing point” and “flame height” have the meanings respectively assigned to them in <i>Explanations</i> I and II to item No. 6 and in <i>Explanation</i> II to item No. 7.	
9	DIESEL OIL, NOT OTHERWISE SPECIFIED, that is to say, any mineral oil which—	Sixteen per cent. <i>ad valorem</i> plus sixty-three rupees and ninety-five naye paise per metric tonne.
	(i) has a flame height of less than ten millimetres ;	

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
	<p>(ii) contains one quarter of one per cent. or more by weight of any bituminous substance; and</p> <p>(iii) possesses a viscosity of less than one hundred seconds by Redwood I Viscometer at one hundred degrees of Fahrenheit's thermometer.</p> <p><i>Explanation.</i>—The expressions “mineral oil” and “flame height” have the meanings respectively assigned to them in <i>Explanation I</i> to item No. 6 and in <i>Explanation II</i> to item No. 7.</p>	
10	<p>FURNACE OIL, that is to say, any mineral oil which—</p> <p>(i) has a flame height of less than ten millimetres ;</p> <p>(ii) contains one quarter of one per cent. or more by weight of any bituminous substance ; and</p> <p>(iii) possesses a viscosity of one hundred seconds or more by Redwood I Viscometer at one hundred degrees of Fahrenheit's thermometer.</p> <p><i>Explanation.</i>—The expressions “mineral oil” and “flame height” have the meanings respectively assigned to them in <i>Explanation I</i> to item No. 6 and in <i>Explanation II</i> to item No. 7.</p>	<p>Sixteen per cent. <i>ad valorem</i> plus twenty-nine rupees and fifty-five naye paise per metric tonne.</p>
11	<p>ASPHALT AND BITUMEN (including cutback Bitumen and Asphalt) natural or produced from petroleum or shale.</p>	<p>Twenty-seven per cent. <i>ad valorem</i>.</p>
	Vegetable oils and fats	
12	<p>VEGETABLE NON-ESSENTIAL OILS, all sorts, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.</p>	<p>One hundred and ten rupees and twenty-five naye paise per metric tonne.</p>

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
13	VEGETABLE PRODUCT—	
	“Vegetable product” means any vegetable oil or fat which, whether by itself or in admixture with any other substance, has by hydrogenation or by any other process been hardened for human consumption.	Seventeen rupees and twenty naye paise per quintal.
	Chemicals	
14	PIGMENTS, COLOURS, PAINTS, ENAMELS, VARNISHES, BLACKS AND CELLULOSE LACQUERS—	
	I. (1) Pigments, colours, paints and enamels—	
	(i) Zinc oxide, red lead, white lead and titanium dioxide white.	Fifteen rupees and seventy-five naye paise per quintal.
	(ii) Aluminium paste.	Fifty-five naye paise per kilogram.
	(2) Dry colours, namely, the following : lead chromes and Brunswick green.	Thirteen rupees and eighty naye paise per quintal.
	(3) Water paints—	
	(i) Dry distemper including cement-based water paints.	Thirteen rupees and eighty naye paise per quintal.
	(ii) Oil-bound distemper.	Twenty-three rupees and sixty naye paise per quintal.
	(iii) Water pigment finishes for leather.	Thirty-three naye paise per litre.
	(iv) Plastic emulsion paint.	Seventy-seven naye paise per litre.
	(4) Oil paints and enamels—	
	(i) Tinting paste (Blue).	Fifty-five naye paise per kilogram.
	(ii) Stiff paints and ready-mixed paints, sold by weight.	Thirteen rupees and eighty naye paise per quintal.
	(iii) Ready-mixed paints and enamels, sold by volume.	Forty-four naye paise per litre.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
	(5) Pigments, colours, paints and enamels, not otherwise specified.	Thirteen rupees and eighty naye paise per quintal.
	II. Varnishes and blacks—	
	(i) Varnishes.	Twenty-two naye paise per litre.
	(ii) Bituminous and coal-tar blacks.	Fourteen naye paise per litre.
	III. Cellulose lacquers—	
	(i) Nitrocellulose lacquers, clear and pigmented.	One rupee and ten naye paise per litre.
	(ii) Nitrocellulose ancillaries.	Forty-one naye paise per kilogram, if sold by weight ; Sixty-nine naye paise per litre, if sold by volume.
15	“SOAP” means all varieties of the product known commercially as soap—	
	I. Soap, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or of steam for heating—	
	(1) Soap, household and laundry—	
	(i) plain bars of not less than 454 grams in weight.	Ten rupees and thirty-five naye paise per quintal.
	(ii) other sorts.	Twelve rupees and five naye paise per quintal.
	(2) Soap, toilet.	Twenty-seven rupees and fifty-five naye paise per quintal.
	(3) Soap, other than household and laundry or toilet.	Twenty-seven rupees and fifty-five naye paise per quintal.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
<p>II. Soap, in or in relation to the manufacture of which no process has been carried on with the aid of power or of steam for heating—</p>		
	(i) plain bars of not less than 454 grams in weight.	Eight rupees and eighty-five naye paise per quintal.
	(ii) other sorts.	Ten rupees and thirty-five naye paise per quintal.
<p>Manufactured goods classified chiefly by material</p>		
16	TYRES—	
	“Tyre” means a pneumatic tyre in the manufacture of which rubber is used, and includes the inner tube and the outer cover of such a tyre.	
	(1) Tyres for motor vehicles.	Forty per cent. <i>ad valorem</i> .
	(2) For cycles (other than motor cycles)—	
	(a) tyres.	Sixty naye paise per tyre or fifteen per cent. <i>ad valorem</i> , whichever is higher.
	(b) tubes.	Thirty naye paise per tube or fifteen per cent. <i>ad valorem</i> , whichever is higher.
	(3) All other tyres.	Fifteen per cent. <i>ad valorem</i>
17	PAPER, all sorts (including pasteboard, millboard, strawboard and cardboard), in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power—	
	(1) blotting, toilet, target, tissue other than cigarette tissue, teleprinter, type-writing, manifold, bank, bond, art paper, chrome paper, tubsized paper, cheque paper, stamp paper, cartridge paper and parchment.	Thirty-three naye paise per kilogram.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
	(2) cigarette tissue.	Sixty-six naye paise per kilogram.
	(3) printing and writing paper, other sorts.	Twenty-two naye paise per kilogram.
	(4) packing and wrapping paper, other sorts.	Twenty-two naye paise per kilogram.
	(5) strawboard, other than corrugated board.	Eleven naye paise per kilogram.
	(6) duplex and triplex board.	Twenty-two naye paise per kilogram.
	(7) pulp board, not otherwise specified, including grey board and millboard.	Twenty-two naye paise per kilogram.
	(8) corrugated board.	Twenty-two naye paise per kilogram.
	(9) coated board (including art, chrome and board for playing cards).	Thirty-three naye paise per kilogram.
	(10) paper and paperboard, all sorts, not otherwise specified.	Thirty-three naye paise per kilogram.
18	RAYON AND SYNTHETIC FIBRES AND YARN,	Three rupees and thirty-five naye paise per kilogram.
19	COTTON FABRICS—	
	"Cotton fabrics" mean all varieties of fabrics manufactured either wholly or partly from cotton, and include dhoties, sarees, chadars, bed-sheets, bed-spreads, counter-panes and table-cloths, but do not include any such fabric—	
	(a) if it contains 40 per cent. or more by weight of wool ;	
	(b) if it contains 40 per cent. or more by weight of silk ;	

Item No	Description of goods	Rate of duty
(1)	(2)	(3)
	(c) if it contains 60 per cent. or more by weight of rayon or artificial silk ; or	
	(d) if manufactured on a handloom.	
(1)	Cotton fabrics, superfine— that is to say, fabrics in which the average count of yarn is 48s or more.	Forty-five naye paise per square metre.
(2)	Cotton fabrics, fine— that is to say, fabrics in which the average count of yarn is 35s or more but is less than 48s.	Forty-five naye paise per square metre.
(3)	Cotton fabrics, medium— that is to say, fabrics in which the average count of yarn is 17s or more but is less than 35s.	Thirty naye paise per square metre.
(4)	Cotton fabrics, coarse— that is to say, fabrics in which the average count of yarn is less than 17s.	Thirty naye paise per square metre.
(5)	Cotton fabrics, not otherwise specified.	Forty-four and half naye paise per square metre.

Explanation I.—"Count" means count of grey yarn.

Explanation II.—For the purpose of determining the average count of yarn, the following rules shall apply, namely :—

- (a) Yarn used in the borders or selvages shall be ignored.
- (b) For multiple-fold yarn, the count of the basic single yarn shall be taken and the number of ends per 25·4 millimetres in the reed or the number of picks per 25·4 millimetres, as the case may be, shall be multiplied by the number of plies in the yarn.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

(c) In the case of fabrics manufactured from cotton and other yarns, the other yarns shall, for the aforesaid purpose, be deemed to be cotton yarn.

(d) The average count shall be obtained by applying the following formula, namely :—

“(Count of warp × number of ends per 25.4 millimetres in the reed) +
(Count of weft × number of picks per 25.4 millimetres)

(Number of ends per 25.4 millimetres in the reed) + (Number of picks per 25.4 millimetres),

the result being rounded off, wherever necessary, by treating any fraction which is one-half or more as one, and disregarding any fraction which is less than one-half”.

20 SILK FABRICS—

“Silk fabrics” include all varieties of fabrics manufactured either wholly or partly from silk but do not include any such fabric—

Thirty-six naye paise per square metre.

- (i) if it contains 40 per cent. or more by weight of wool ;
- (ii) if it contains cotton or artificial silk or both and less than 40 per cent. by weight of silk ;
- (iii) if it contains no cotton and no artificial silk and less than 40 per cent. by weight of wool and less than 40 per cent. by weight of silk ; or
- (iv) if manufactured on a handloom.

21 WOOLLEN FABRICS—

“Woollen fabrics” mean all varieties of fabrics manufactured wholly of wool or which contain 40 per cent. or more by weight of wool, and include blankets, lohis, rugs and shawals, but do not include any such fabric if manufactured on a handloom.

Six and a quarter per cent. *ad valorem*.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
22	RAYON OR ARTIFICIAL SILK FABRICS—	
	“Rayon or artificial silk fabrics” include all varieties of fabrics manufactured either wholly or partly from rayon or artificial silk, but do not include any such fabric—	Seven naye paise per square metre.
	(i) if it contains 40 per cent. or more by weight of wool ;	
	(ii) if it contains 40 per cent. or more by weight of silk ;	
	(iii) if it contains cotton and less than 60 per cent. by weight of rayon or artificial silk ;	
	(iv) if it contains no cotton and less than 40 per cent. by weight of wool and less than 40 per cent. by weight of rayon or artificial silk ; or	
	(v) if manufactured on a handloom.	
23	CEMENT, all varieties	Twenty-three rupees and sixty naye paise per metric tonne.
24	SILVER	Seven naye paise per every ten grams.
25	PIG IRON	Ten rupees per metric tonne.
26	STEEL INGOTS	Thirty-nine rupees and thirty-five naye paise per metric tonne.
27	ALUMINIUM—	
	(a) In any crude form including ingots, bars, blocks, slabs, billets, shots and pellets.	Three hundred rupees per metric tonne.
	(b) Manufactures, the following, namely, plates, sheets, circles, strips and foils in any form or size.	Five hundred rupees per metric tonne.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
28	TIN PLATE AND TINNED SHEETS INCLUDING TIN TAGGERS, AND CUTTINGS OF SUCH PLATES, SHEETS OR TAGGERS.	Two hundred rupees per metric tonne.
	Machinery and transport equipment	
29	INTERNAL COMBUSTION ENGINES, ALL SORTS, NAMELY—	
	(i) those designed for use as a prime-mover for transport vehicles and have been given for that purpose some special shape, size or quality which would not be essential for their use for any other purpose.	Ten per cent. <i>ad valorem.</i>
	(ii) others	Five per cent. <i>ad valorem.</i>
30	ELECTRIC MOTORS, ALL SORTS AND PARTS THEREOF, NAMELY—	
	(1) those designed for use in circuits of less than 10 amperes and at a pressure not exceeding 250 volts.	Fifteen per cent. <i>ad valorem.</i>
	(2) those designed for use in circuits at a pressure exceeding 400 volts, and	
	(i) with a rated capacity not exceeding 10 H.P.	Ten per cent. <i>ad valorem.</i>
	(ii) exceeding 10 H.P.	Five per cent. <i>ad valorem.</i>
	(3) all others	Fifteen per cent. <i>ad valorem.</i>
	(4) parts of electric motors	Fifteen per cent. <i>ad valorem.</i>
31	ELECTRIC BATTERIES, AND PARTS THEREOF—	
	(1) Dry	Fifteen per cent. <i>ad valorem.</i>
	(2) Storage	Fifteen per cent. <i>ad valorem.</i>
	(3) Parts of storage batteries, the following, namely, containers, covers and plates.	Seventeen and half per cent. <i>ad valorem.</i>

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
32	ELECTRIC LIGHTING BULBS AND FLUORESCENT LIGHTING TUBES—	
	(1) Vacuum and gas-filled bulbs—	
	(i) not exceeding 100 watts, and train lighting bulbs.	Ten naye paise per bulb.
	(ii) exceeding 100 watts but not exceeding 300 watts, and engine headlight bulbs.	Forty naye paise per bulb.
	(iii) exceeding 300 watts.	Eighty naye paise per bulb.
	(2) Fluorescent tubes	One rupee and thirty-one naye paise per metre.
	(3) Sodium and mercury vapour discharge lamps.	Five per cent. <i>ad valorem</i> .
	(4) All sorts, not otherwise specified	Fifteen per cent. <i>ad valorem</i> .
33	ELECTRIC FANS, including air circulators but excluding those which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose, and parts of such electric fans—	
	(1) Table, cabin, carriage, pedestal and air circulator fans, not exceeding 40·6 centimetres.	Seven rupees and fifty naye paise per fan.
	(2) All other fans	Fifteen rupees per fan.
	(3) Parts of fans above, the following, namely, complete motors, stators and rotors—	
	(a) if designed for use in respect of any fan falling within sub-item (1)—	
	(i) complete motors	Five rupees and twenty-five naye paise per motor.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
	(ii) stators	Two rupees and sixty-five naye paise per stator.
	(iii) rotors	Two rupees and sixty-five naye paise per rotor.
	(b) if designed for use in respect of any fan falling within sub-item (2)—	
	(i) complete motors	Ten rupees and fifty naye paise per motor.
	(ii) stators	Five rupees and twenty-five naye paise per stator.
	(iii) rotors	Five rupees and twenty-five naye paise per rotor.
34	MOTOR VEHICLES—	
	“Motor vehicles” means all mechanically propelled vehicles adapted for use upon roads, and includes a chassis and a trailer ; but does not include a vehicle running upon fixed rails—	
	(1) Auto-cycles, motor cycles, scooters, auto-rickshaws and any other three-wheeled motor vehicles.	One hundred and seventy-five rupees each.
	(2) Motor vehicles of not more than 16 H.P. by Royal Automobile Club (R.A.C.) rating.	One thousand rupees each.
	(3) Motor cars of more than 16 H.P. by Royal Automobile Club (R.A.C.) rating, constructed or adapted to carry not more than nine persons.	Three thousand rupees each or fifteen per cent. <i>ad valorem</i> , whichever is higher.
	(4) Motor vehicles, not otherwise specified.	Two thousand five hundred rupees each or twelve and half per cent. <i>ad valorem</i> , whichever is higher
35	CYCLES, PARTS OF CYCLES OTHER THAN MOTOR CYCLES, NAMELY—	
	(i) free wheels	Two rupees each
	(ii) rims	Four rupees each

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

Miscellaneous manufactured articles

36 FOOTWEAR—

“Footwear” includes all varieties of footwear whether known as boots, shoes, sandals, chappals or by any other name, and component parts thereof—

- (1) Footwear produced in any factory including the precincts thereof whereon fifty or more workers are working, or were working on any day of the preceding twelve months, and in any part of which the process of manufacturing footwear is being carried on with the aid of power or is ordinarily so carried on, the total equivalent of such power exceeding two horsepower. Ten per cent. *valorem.*
- (2) Component parts of footwear in, or in relation to the manufacture of, which any process is ordinarily carried on with the aid of power. Fifteen per cent. *aa valorem.*

37 CINEMATOGRAPH FILMS, EXPOSED—

	Of a width of 30 mm. or higher	Below 30 mm. in width
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|---|-------------------------------|------------------------------------|
| (1) News-reels and shorts not exceeding 500 metres. | Fifteen naye paise per metre. | Ten naye paise per metre. |
| (2) Feature films, advertisement shorts, and films not otherwise specified. | Fifty naye paise per metre. | Thirty-three naye paise per metre. |

38 MATCHES—

“Match” includes a firework in the form of a match; and, where a matchstick has more heads than one capable of being ignited by striking, each such head shall be deemed to be a match. Fifty-seven naye paise for every 1,000 matches or fraction thereof.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
39	MECHANICAL LIGHTERS— “Mechanical lighter” means any mechanical or chemical contrivance for causing ignition which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a factory in an incomplete state or requiring for its completion the addition of a flint.	Three rupees per lighter.

THE SECOND SCHEDULE

(See section 3)

SCHEDULE TO BE INSERTED IN THE ADDITIONAL DUTIES OF EXCISE
(GOODS OF SPECIAL IMPORTANCE) ACT, 1957

‘THE FIRST SCHEDULE

[See section 3 (r)]

Item No. in the First Schedule to the Central Excises and Salt Act, 1944	Description of goods	Rate of additional duty
(1)	(2)	(3)
1	SUGAR	Six rupees and fifty naye paise per quintal.
4	TOBACCO I. <i>Unmanufactured tobacco</i> (1) if flue cured and used in the manufacture of cigarettes containing—	Per kilogram

Item No. in the First Schedule to the Central Excises and Salt Act, 1944	Description of goods	Rate of additional duty
(1)	(2)	(3)
		Per kilogram.
	(i) more than 60 per cent. weight of imported tobacco.	<i>Nil.</i>
	(ii) more than 40 per cent. but not more than 60 per cent. weight of imported tobacco.	<i>Nil.</i>
	(iii) more than 20 per cent. but not more than 40 per cent. weight of imported tobacco.	<i>Nil.</i>
	(iv) 20 per cent. or less than 20 per cent. weight of imported tobacco.	<i>Nil.</i>
	(v) no imported tobacco	<i>Nil.</i>
	(2) if flue cured and used for the manufacture of smoking mixtures for pipes and cigarettes.	One rupee and ten naye paise.
	(3) if flue cured and not otherwise specified	Forty-four naye paise
	(4) if other than flue cured and used for the manufacture of— (a) cigarettes or (b) smoking mixtures for pipes and cigarettes.	<i>Nil.</i>
	(5) if other than flue cured and not actually used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes or (c) biris— (i) stems of tobacco larger than 6.35 millimetres in size, (ii) dust of tobacco,	Six naye paise.

Item No. in the First Schedule to the Central Excises and Salt Act, 1944	Description of goods	Rate of additional duty
(1)	(2)	(3)
		Per kilogram.
	(iii) granule ("rawa") of tobacco capable of passing through a sieve made of wire not finer than 24 S.W.G. (0.5588 millimetre diameter) and containing not less than 18 uniform circular or square apertures per linear distance of 25.4 millimetres,	
	(iv) tobacco cured in whole leaf form and packed or tied in bundles, hanks or bunches or in the form of twists or coils.	
	<i>Explanation.</i> —Such varieties of unmanufactured tobacco used in the manufacture of biris as the Central Government, by notification in the Official Gazette, specifies in this behalf shall not be deemed to fall within this sub-item but shall be deemed to be unmanufactured tobacco, not otherwise specified, within the meaning of sub-item (6).	
	(6) if other than flue cured and not otherwise specified.	Forty-four naye paise
	(7) if used for agricultural purposes.	Nil.
	(8) stalks.	Two naye paise.

Item No. in the
First Schedule
to the Central
Excises and Salt
Act, 1944

Description of goods

Rate of additional
duty

(1)

(2)

(3)

Per hundred

II. *Manufactured tobacco*—

(1) Cigars and cheroots of which
the value—

- | | |
|--|----------------------------------|
| (i) exceeds Rs. 30 a hundred. | Three rupees. |
| (ii) exceeds Rs. 25 a hundred but does not exceed Rs. 30 a hundred. | Two rupees and fifty naye paise. |
| (iii) exceeds Rs. 20 a hundred but does not exceed Rs. 25 a hundred. | Two rupees. |
| (iv) exceeds Rs. 15 a hundred but does not exceed Rs. 20 a hundred. | One rupee and fifty naye paise. |
| (v) exceeds Rs. 10 a hundred but does not exceed Rs. 15 a hundred. | One rupee. |
| (vi) exceeds Rs. 5 a hundred but does not exceed Rs. 10 a hundred. | Fifty naye paise. |
| (vii) exceeds Rs. 2.50 a hundred but does not exceed Rs. 5 a hundred. | Twenty-five naye paise. |
| (viii) exceeds Rs. 1.25 a hundred but does not exceed Rs. 2.50 a hundred. | Ten naye paise. |
| (ix) exceeds 87 naye paise a hundred but does not exceed Rs. 1.25 a hundred. | Five naye paise. |

Per thousand

(2) Cigarettes of which the
value—

- | | |
|---|------------------------------------|
| (i) exceeds Rs. 50 a thousand. | Eight rupees and sixty naye paise. |
| (ii) exceeds Rs. 35 a thousand but does not exceed Rs. 50 a thousand. | Seven rupees and sixty naye paise. |

Item No. in the First Schedule to the Central Excises and Salt Act, 1944	Description of goods	Rate of additional duty
(1)	(2)	(3)
		Per thousand
	(iii) exceeds Rs. 30 a thousand but does not exceed Rs. 35 a thousand.	Four rupees and twenty naye paise.
	(iv) exceeds Rs. 25 a thousand but does not exceed Rs. 30 a thousand.	Three rupees and eighty naye paise.
	(v) exceeds Rs. 20 a thousand but does not exceed Rs. 25 a thousand.	Two rupees and sixty naye paise.
	(vi) exceeds Rs. 15 a thousand but does not exceed Rs. 20 a thousand.	Two rupees and twenty naye paise.
	(vii) exceeds Rs. 10 a thousand but does not exceed Rs. 15 a thousand.	One rupee and ten naye paise.
	(viii) exceeds Rs. 7.50 a thousand but does not exceed Rs. 10 a thousand.	Sixty naye paise.
	(ix) does not exceed Rs. 7.50 a thousand.	Forty naye paise.
	(3) Biris in the manufacture of which any process has been conducted with the aid of machines operated with or without the aid of power.	Sixty naye paise per thousand.
19	COTTON FABRICS—	Per square metre
	(1) Cotton fabrics, superfine	15.5 naye paise.
	(2) Cotton fabrics, fine	9.6 naye paise.
	(3) Cotton fabrics, medium	4.8 naye paise.
	(4) Cotton fabrics, coarse	3.6 naye paise.
	(5) Cotton fabrics, not otherwise specified.	15.5 naye paise.
21	WOOLLEN FABRICS	Five per cent. <i>ad valorem</i> .
22	RAYON OR ARTIFICIAL SILK FABRICS	3.6 naye paise per square metre.