

Not Corrected. See under C...

Vol. VIII B, Pt. X, p. 17

THE CUSTOMS DUTIES AND CESSES (CONVERSION TO METRIC UNITS) ACT, 1960

No. 40 OF 1960

[21st September, 1960]

An Act further to amend certain laws relating to customs duties and cesses for the purpose of adopting metric units in those 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 Customs Duties and Cesses (Conversion to Metric Units) Act, 1960. Short title and commencement.

(2) It shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint.

of 1923. 2. In the Indian Cotton Cess Act, 1923, in sub-section (1) of section 3, for the words "at the rate of four annas per standard bale of four hundred pounds avoirdupois, or, in the case of unbaled cotton, of one anna per hundred pounds avoirdupois", the following words and figures shall be substituted, namely:— Amendment of Act 14 of 1923.

"at the rate of twenty-five naye paise per bale of 181·4 kilograms or, in the case of unbaled cotton, of seven naye paise per fifty kilograms".

of 1930. 3. In the Indian Lac Cess Act, 1930, in section 3, for the words "a cess at the rate of fourteen annas per maund in the case of lac, and ten annas per maund in the case of refuse lac", the following words shall be substituted, namely:— Amendment of Act 24 of 1930.

"a cess at the rate of two rupees and thirty naye paise per quintal in the case of lac, and one rupee and seventy naye paise per quintal in the case of refuse lac".

¹1st October, 1960, vide Notification No. S.O. 2348, dt. 23-9-1960, Gazette of India, Extraordinary, Pt. II, S. 3 (ii), p. 545.

Amendment
of Act 32 of
1934.

4. The Indian Tariff Act, 1934 shall be amended in the manner specified in the Schedule.

Amendment
of Act 7 of
1942.

5. In the Coffee Act, 1942,—

7 of 1942.

(i) in section 11, for the words "at such rate not exceeding six rupees per hundredweight", the words "at such rate not exceeding eleven rupees and eighty naye paise per quintal" shall be substituted;

(ii) in section 12, for the words "at such rate not exceeding six rupees per hundredweight", the words "at such rate not exceeding eleven rupees and eighty naye paise per quintal" shall be substituted;

(iii) in section 13, in sub-section (5), for the word "hundredweights", the word "quintals" shall be substituted;

(iv) in section 14, for the words "ten acres", wherever they occur, the words "four hectares" shall be substituted;

(v) in the proviso to section 20,—

(a) in clause (ii), for the words "two pounds avoirdupois", the words "one kilogram" shall be substituted;

(b) in clause (iii), for the words "ten pounds avoirdupois", the words "five kilograms" shall be substituted;

(c) in clause (iv), for the words "one pound avoirdupois", the words "five hundred grams" shall be substituted.

Amendment
of Act 10 of
1944.

6. In the Indian Coconut Committee Act, 1944, in sub-section (1) of section 3, for the words and letters "not exceeding four annas per cwt.", the words "not exceeding forty-nine naye paise per quintal" shall be substituted.

Amendment
of Act 9 of
1946.

7. In the Indian Oilseeds Committee Act, 1946, in sub-section (1) of section 3,—

(i) in clause (a), for the words "at the rate of one anna per maund", the words "at the rate of seventeen naye paise per quintal" shall be substituted; and

(ii) in clause (b), for the words "at the rate of two annas per maund", the words "at the rate of thirty-three naye paise per quintal" shall be substituted.

29 of 1953.

8. In the Tea Act, 1953,—

Amendment
of Act 29 of
1953.

(i) in section 24, in clause (c), for the words "not exceeding ten pounds avoirdupois", the words "not exceeding five kilograms" shall be substituted; and

(ii) in section 25, in sub-section (1), for the words "at the rate of four rupees per one hundred pounds", the words "at the rate of eight rupees and eighty naye paise per quintal" shall be substituted.

45 of 1953.

9. In the Coir Industry Act, 1953, in sub-section (1) of section 13, for the words "at such rate not exceeding one rupee per hundred-weight", the words "at such rate not exceeding two rupees per quintal" shall be substituted.

Amendment
of Act 45 of
1953.

10. 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 customs duty or cess 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.

89 of 1956.

Savings.

THE SCHEDULE

(See section 4)

PART I

(f) The First Schedule to the Indian Tariff Act, 1934, shall be amended in the manner and to the extent specified in the Table below, and the existing entries in any column thereof which have not been so amended shall continue unaltered.

TABLE

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
				<i>For the existing entries, substitute—</i>		
3(1)	Rs. 2.70 per quintal plus 10 per cent. <i>ad valorem</i>.	..	..	..
8(1)	Rs. 1.97 per quintal . . . . .	..	..	..
9	40 per cent. <i>ad valorem</i> plus 13 naye paise per kilogram.	..	..	..
9(2)	Rs. 1.32 per kilogram . . . . .	..	Rs. 1.06 per kilogram.	..

9(5)	..	..	Rs. 2.27 per kilogram . . . . .	..	Rs. 2.20 per kilogram.
13(6)	..	..	Rs. 42.90 per kilogram or 25 per cent. <i>ad valorem</i> , whichever is higher.	..	..
15(5)	..	..	Rs. 19.68 per quintal . . . . .	..	..
17	..	..	The rate at which excise duty is for the time being leviable on sugar, other than <i>Khandsari</i> or palmyra sugar, produced in India <i>plus</i> Rs. 19.70 per quintal.	..	..
17(3)	..	..	The rate at which excise duty is for the time being leviable on sugar, other than <i>Khandsari</i> or palmyra sugar, produced in India <i>plus</i> Rs. 19.70 per quintal.	..	..
18(b)	..	..	50 per cent. <i>ad valorem</i> or Rs. 2.20 per kilogram, whichever is higher.	..	..
22(1)(a)	for "27 oz.", substitute "767 millilitres".	..	Rs. 1.30 per litre . . . . .	..	..
22(1)(b)	for "27 oz." and "20 oz.", substitute "767 millilitres" and "568 millilitres" respectively.	..	..	..	..
22(1)(c)	for "13-1/2 oz." and "10 oz.", substitute "384 millilitres" and "284 millilitres" respectively.	..	..	..	..
22(1)(d)	for "6-3/4 oz." and "5 oz.", substitute "192 millilitres" and "142 millilitres" respectively.	..	..	..	..
22(1)(e)	..	..	Rs. 1.60 per litre . . . . .	..	..
22(2)(a)	for "27 oz.", substitute "767 millilitres".	..	Rs. 2.60 per litre . . . . .	..	..

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
				<i>For the existing entries, substitute—</i>		
22(2)(b)	for "27 oz." and "20 oz.", substitute "767 millilitres" and "568 millilitres" respectively.	..	..	..	..	..
22(2)(c)	for "13½ oz." and "10 oz.", substitute "384 millilitres" and "284 millilitres" respectively.	..	..	..	..	..
22(2)(d)	for "6¼ oz." and "5 oz.", substitute "192 millilitres" and "142 millilitres" respectively.	..	..	..	..	..
22(2)(e)	..	..	Rs. 3.30 per litre . . . . .	..	..	..
22(3)(a)	..	..	Rs. 17.60 per litre . . . . .	..	..	..
22(3)(b)	..	..	Rs. 11.00 per litre . . . . .	..	..	..
22(4)(a)	..	..	Rs. 33.00 per litre of the strength of London proof or 125 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
22(4)(b)(i)	..	..	Rs. 44.00 per litre or 125 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..

346 M. of Law—65	22(1)(b)(ii)	..	..	Rs. 33.00 per litre of the strength of London proof or 125 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
	22(5)(a)(i)	..	..	Rs. 16.06 per litre or 45 per cent. <i>ad valorem</i> , whichever is higher.	..	Rs. 14.96 per litre or 35 per cent. <i>ad valorem</i> , whichever is higher.	..
	22(5)(a)(ii)	..	..	Rs. 12.15 per litre of the strength of London proof or 45 per cent. <i>ad valorem</i> , whichever is higher.	..	Rs. 11.33 per litre of the strength of London proof or 35 per cent. <i>ad valorem</i> , whichever is higher.	..
	22(5)(b)(i)	..	..	Rs. 10.56 per litre or 45 per cent. <i>ad valorem</i> , whichever is higher.	Rs. 9.68 per litre or 35 per cent. <i>ad valorem</i> , whichever is higher.	Rs. 9.68 per litre or 35 per cent. <i>ad valorem</i> , whichever is higher.	..
	22(5)(b)(ii)	..	..	Rs. 7.70 per litre of the strength of London proof or 45 per cent. <i>ad valorem</i> , whichever is higher.	Rs. 7.04 per litre of the strength of London proof or 35 per cent. <i>ad valorem</i> , whichever is higher.	Rs. 7.04 per litre of the strength of London proof or 35 per cent. <i>ad valorem</i> , whichever is higher.	..

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
			<i>For the existing</i>	<i>subentries</i>	<i>substitute</i>	
22(5)(c)	Rs. 13·20 per litre or 25 per cent. <i>ad valorem</i> , whichever is higher, plus one-fourth of the total duty.	..	..	..
22(5)(d)	Rs. 12·15 per litre of the strength of London proof or 45 per cent. <i>ad valorem</i> , whichever is higher.	..	Rs. 11°33 per litre of the strength of London proof or 35 per cent. <i>ad valorem</i> , whichever is higher.	..
24	Rs. 37·50 per kilogram . . . .	..	..	..
24(1)	40 per cent. <i>ad valorem</i> plus Rs. 36·40 per kilogram.	..	..	..
24(2)	40 per cent. <i>ad valorem</i> plus Rs. 41 per thousand or Rs. 36·40 per kilogram, whichever is higher.	..	..	..
24(3)	Rs. 22·05 per kilogram . . . .	..	Rs. 22·05 per kilogram.	..
25(5)	Rs. 29·50 per tonne . . . .	..	..	..

27	..	..	80 naye paise per tonne . . . . .	..	..	..
27(4)(b)	..	..	Rs. 45 per kilolitre at 15 degrees of centigrade thermometer.	..	..	..
27(7)(a)	..	..	Rs. 19.70 per tonne or 16 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
27(8)	..	..	Rs. 44.50 per kilolitre at 15 degrees of centigrade thermometer, or 16 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
28(4)(a)	..	..	Rs. 8.37 per quintal . . . . .	..	..	..
28(4)(b)	..	..	Rs. 11.32 per quintal . . . . .	..	..	..
28(9)	..	..	Rs. 17.60 per kilogram . . . . .	..	..	..
28(10)	..	..	25 per cent. <i>ad valorem</i> or Rs. 17.60 per kilogram of saccharine content, whichever is higher.	..	..	..
28(15)(a)	..	..	Rs. 6.89 per quintal . . . . .	..	..	..
28(15)(b)	..	..	Rs. 9.84 per quintal . . . . .	..	..	..
28(20)(a)	..	..	35 per cent. <i>ad valorem</i> or Rs. 1.10 per kilogram, whichever is higher.	..	..	..
28(20)(b)	..	..	35 per cent. <i>ad valorem</i> or Rs. 1.10 per kilogram, whichever is higher.	..	..	..
28(20)(c)	..	..	35 per cent. <i>ad valorem</i> or Rs. 1.10 per kilogram, whichever is higher.	..	..	..
28(20)(d)	..	..	35 per cent. <i>ad valorem</i> or Rs. 1.10 per kilogram, whichever is higher.	..	..	..
28(20)(e)	..	..	35 per cent. <i>ad valorem</i> or Rs. 1.10 per kilogram, whichever is higher.	..	..	..

Item No	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
			<i>For the existing entries, substitute—</i>			
28(22)	for "14 lbs." substitute "6.36 kilograms".	..	..	..	..	..
29	..	..	Rs. 6.60 per 100 linear metres . . . . .	..	..	..
29(1)	..	..	Rs. 1.60 per linear metre <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India and where such duty is leviable at different rates, the highest duty.	..	..	..
30(2)(c)(i)	for "1 lb.", substitute "453 grams".	..	30 per cent. <i>ad valorem</i> or Rs. 16.70 per quintal, whichever is higher, <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India and where such duty is leviable at different rates, the highest duty.	..	..	..
30(2)(c)(ii)	for "1/2 lb." and "1 lb." substitute "226 grams" and "453 grams" respectively.	..	30 per cent. <i>ad valorem</i> or Rs. 22.10 per quintal, whichever is higher, <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India and where such duty is leviable at different rates, the highest duty.	..	..	..

30(2)(cc)(iii)	for "1/4 lb." and "1/2 lb.", substitute "113 grams" and "226 grams" respectively.	..	30 per cent. <i>ad valorem</i> or Rs. 33.46 per quintal, whichever is higher, plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
30(2)(cc)(iv)	for "1/4 lb.", substitute "113 grams".	..	30 per cent. <i>ad valorem</i> or Rs. 47.20 per quintal, whichever is higher, plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
30(7)	..	..	15 naye paise for every length of 190.5 millimetres or part thereof, or 75 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
34(4)(b)	..	..	Rs. 1.10 per kilogram	..	..	..
34(4)(c)	..	..	Rs. 1.33 per kilogram	..	..	..
44(7)	..	..	75 per cent. <i>ad valorem</i> or Rs. 31.50 per quintal, whichever is higher.	..	..	..
45(4)	..	..	15 naye paise for every length of 190.5 millimetres or part thereof, or 75 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
46	..	..	35 per cent. <i>ad valorem</i> plus Rs. 8.80 per kilogram.	..	..	..
46(3)	..	..	26 naye paise per kilogram	..	..	..
47(a)	..	..	35 per cent. <i>ad valorem</i> plus Rs. 8.80 per kilogram.	..	..	..
47(b)	..	..	35 per cent. <i>ad valorem</i> plus Rs. 11.60 per kilogram.	..	..	..

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
<i>For the existing entries, substitute—</i>						
47(2)	Rs. 6.60 per kilogram or 50 per cent. <i>ad valorem</i> , whichever is higher, plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
47(6)(b)(i)	6 1/4 per cent. <i>ad valorem</i> or 22 naye paise per kilogram, whichever is higher.	..	..	..
47(6)(b)(ii)	7 1/2 per cent. <i>ad valorem</i> or 33 naye paise per kilogram, whichever is higher.	..	..	..
48(a)	120 per cent. <i>ad valorem</i> plus Rs. 18.70 per kilogram plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
48(b)	120 per cent. <i>ad valorem</i> plus Rs. 18.70 per kilogram plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..

Not Corrected: See India Code

48(c)	..	..	120 per cent. <i>ad valorem</i> plus Rs.13.80 per Kilogram <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
48(1)(a)	..	..	80 per cent. <i>ad valorem</i> or 54 naye paise per square metre, whichever is higher.	..	..	..
48(1)(b)	..	..	100 per cent. <i>ad valorem</i> or Rs.1.08 per square metre, whichever is higher.	..	..	..
48(4)(a)	..	..	100 per cent. <i>ad valorem</i> plus Rs. 6.60 per kilogram <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
48(4)(b)(i)	..	..	100 per cent. <i>ad valorem</i> or Rs. 6.60 per kilogram, whichever is higher, <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
48(5)(a)(i)	..	..	80 per cent. <i>ad valorem</i> or 42 naye paise per square metre, whichever is higher, <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
48(5)(a)(ii)	..	..	100 per cent. <i>ad valorem</i> or 84 naye paise per square metre, whichever is higher, <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such	..	..	..

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
			<i>For the existing entries, substitute—</i>			
			duty is leviable at different rates, the highest duty.			
48(5)(b)(i)	..	..	80 per cent. <i>ad valorem</i> or 54 naye paise per square metre, whichever is higher, plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
48(5)(b)(ii)	..	..	100 per cent. <i>ad valorem</i> or Rs. 1.08 per square metre, whichever is higher, plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
49(I)(a)	for "4 yards", substitute "3.66 metres".	..	..	..	..	..
49(I)(b)	for "2 1/2 yards", substitute "2.29 metres".	..	..	..	..	..
49(I)(c)	for "4 yards", substitute "3.66 metres".	..	..	..	..	..
49(5)	..	..	Rs. 1.10 per kilogram	..	..	..

346 M. of Law-66.	51(1)	..	..	100 per cent. <i>ad valorem</i> or Rs. 11.00 per kilogram, whichever is higher.	..	..	..
	51(2)(a)	for "4 lbs.", substitute "1.815 kilograms".	..	100 per cent. <i>ad valorem</i> or Rs. 11.00 per kilogram, whichever is higher.	..	..	..
	51(2)(b)	for "4 lbs.", substitute "1.815 kilograms".	..	100 per cent. <i>ad valorem</i> or Rs. 8.80 per kilogram, whichever is higher.	..	..	..
	51(3)	..	..	100 per cent. <i>ad valorem</i> or Rs. 11.00 per kilogram, whichever is higher.	..	..	..
	59(4)	..	..	75 per cent. <i>ad valorem</i> or Rs. 8.60 per square metre, whichever is higher.	..	..	..
	60(1)(b)	for "one inch", substitute "25.4 millimetres".	..	..	..	..	..
	61(2)	..	..	Rs. 1.80 per 100 grams	..	..	..
	61(3)	..	..	Rs. 25.70 per 10 grams	..	..	..
	62(1)	..	..	Rs. 1.80 per 100 grams	..	..	..
	62(2)	..	..	Rs. 25.70 per 10 grams	..	..	..
	63(2)(a)(i)	..	..	Rs. 21.65 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
	63(2)(a)(ii)	..	..	Rs. 63.97 per tonne	..	..	..
	63(2)(b)	..	..	Rs. 59.10 per tonne	..	..	..
	63(3)(i)	..	..	Rs. 30.51 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
	63(3)(ii)	..	..	Rs. 59.05 per tonne or 20 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
	63(6)(#)	..	..	Rs. 73.80 per tonne	..	..	..

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
			<i>For the existing entries, substitute—</i>			
63(8)	for "1 1/2 inches", substitute "38·1 millimetres".	..	Rs. 4·90 per tonne or 20 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(9)	..	..	Rs. 59·10 per tonne . . . . .	..	..	..
63(10)(i)	..	..	Rs. 59·10 per tonne <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
63(10)(ii)	..	..	Rs. 79·70 per tonne <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
63(17)(i)	..	..	Rs. 31·50 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(17)(ii)	..	..	Rs. 54·10 per tonne . . . . .	..	..	..
63(19)(a)(i)	..	..	Rs. 14·80 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(19)(a)(ii)	..	..	Rs. 39·40 per tonne . . . . .	..	..	..

63(19)(b)	..	..	Rs. 59.10 per tonne . . . . .	..	..	..
63(20)(a)(i)(i)	..	..	Rs. 28.54 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(20)(a)(i)(ii)	..	..	Rs. 49.21 per tonne . . . . .	..	..	..
63(20)(a)(2)(i)	..	..	Rs. 29.53 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(20)(a)(2)(ii)	..	..	Rs. 59.05 per tonne . . . . .	..	..	..
63(20)(b)(i)(i)	..	..	Rs. 31.50 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(20)(b)(i)(ii)	..	..	Rs. 54.10 per tonne . . . . .	..	..	..
63(20)(b)(2)(i)	..	..	Rs. 31.49 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(20)(b)(2)(ii)	..	..	Rs. 63.97 per tonne . . . . .	..	..	..
63(21)C(i)	..	..	Rs. 9.80 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(21)C(ii)	..	..	Rs. 9.80 per tonne or 20 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(21)D(i)	..	..	Rs. 30.51 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(21)D(ii)	Rs. 59.05 per tonne
63(21)E(i)	Rs. 29.50 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.

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Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
			<i>For the existing entries, substitute—</i>			
63(21)E(ii)	Rs. 78.7c per tonne	..	..	..
63(21)F(i)	Rs. 29.50 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(21)F(ii)	Rs. 78.70 per tonne	..	..	..
63(25)(ii)	25 per cent. <i>ad valorem</i> , plus Rs. 34.45 per tonne.	..	..	..
63(27)(i)	Rs. 14.80 per tonne or 15 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(27)(ii)	Rs. 41.80 per tonne or 25 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(31)(a)	Rs. 28.54 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(31)(b)	Rs. 49.21 per tonne	..	..	..
63(32)(a)	Rs. 49.21 per tonne	..	..	..
63(32)(b)	Rs. 83.66 per tonne	..	..	..
70(3)	45 per cent. <i>ad valorem</i> , or Rs. 88.60 per quintal, whichever is higher.	..	..	..

71(4)	..	..	22 naye paise per kilogram	..	..	..
71(8)	for "24 inches", "9 inches" and "1/32 inch", substitute "610 millimetres", "228.6 millimetres" and "0.79375 millimetre" respectively.	..	..	..	..	..
71(13)(1)(a)	..	..	100 per cent. <i>ad valorem</i> , or Rs. 3.30 per metre, whichever is higher.	..	..	..
71(13)(1)(b)	for "inch", substitute "25.4 millimetres".	..	100 per cent. <i>ad valorem</i> , or Rs. 3.30 per metre, whichever is higher.	..	..	..
71(13)(1)(c)	..	..	100 per cent. <i>ad valorem</i> , or Rs. 3.30 per metre, whichever is higher.	..	..	..
71(13)(2)(a)	..	..	100 per cent. <i>ad valorem</i> , or Rs. 1.60 per metre, whichever is higher.	..	..	..
71(14)	for "3 7/8 inches", substitute "98 millimetres"; for "5 1/2 inches", wherever they occur, substitute "140 millimetres"; for "7 inches", wherever they occur, substitute "178 millimetres"; for "8 inches", wherever they occur, substitute "204 millimetres"; for "10 inches", wherever they occur, substitute "254 millimetres"; for "12 inches", wherever they occur, substitute "305 millimetres"; for "14 inches", wherever they occur, substitute "356 millimetres"; and for "18 inches", substitute "458 millimetres".	..	..	..	..	..
72(35)	for "2", substitute "51 millimetres".	..	..	..	..	..

Not Corrected: See India Code

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
72(36)	for "2", substitute "51 millimetres".	..		<i>For the existing entries, substitute—</i>		..
72(37)	for "2", substitute "51 millimetres".	..	..	..	..	..
72(38)	for "2", substitute "51 millimetres".	..	..	..	..	..
73 (1)	for "one-eightieth part of a square inch", substitute "8.0645 square millimetres".	..	..	..	..	..
73(6)	for "one-eightieth part of a square inch", substitute "8.0645 square millimetres".	..	..	..	..	..
73(18)	for "24", substitute "61 centimetres".	..	..	..	..	..
74(a)	..	..	Rs. 19.68 per tonne or 15 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
74(b)	..	..	Rs. 59.05 per tonne or 25 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..

75(7A)	for "1/2" x 1/8" and "1/2" x 3/16", substitute "12.7 mm. x 3.175 mm." and "12.7 mm. x 4.7625 mm." respectively.	..	..	..	..	..
75(12A)	for "6 inches", wherever they occur, substitute "153 millimetres".	..	..	..	..	..
75(18)(b)	for "one inch", substitute "25.4 millimetres".	..	..	..	..	..

(ii) In the First Schedule to the Indian Tariff Act, 1934, in the second column, in clause (b) of the proviso to each of the Items Nos.— 22(4) and 22(5), for the words "Imperial gallon", the word "litre" shall be substituted.

(iii) In the First Schedule to the Indian Tariff Act, 1934, for Item No. 27(5), the following Item shall be substituted, namely :—

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
1	2	3	4	5	6	7
"27(5)	High Speed Diesel Oil and Vaporizing Oil, that is to say, 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, namely:—	..	..	..	..	..

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
1	2	3	4	5	6	7
	<p>(i) the oil has a flame height of ten millimetres or more but less than eighteen millimetres, or</p> <p>(ii) the oil has a flame height of less than ten millimetres, but has a viscosity of less than fifty 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—</p> <p>(a) High Speed Diesel Oil</p>	Revenue	Rs. 44.60 per kilolitre at 15 degrees of centigrade thermometer or 16 per cent. <i>ad valorem</i> , whichever is higher, plus the excise duty for the time being leviable on like articles if produced or manufactured in India.	..	..	..

<p>(b) Vaporizing Oil</p> <p><i>Explanation.</i>—The expressions “mineral oil”, “flame height” and “flashing point” have the meanings respectively assigned to them in <i>Explanations I, II and III</i> to Item No. 27(4).</p>	Revenue	Rs. 44·70 per kilolitre at 15 degrees of centigrade thermometer or 16 per cent. <i>ad valorem</i> , whichever is higher, plus the excise duty for the time being leviable on like articles if produced or manufactured in India.			
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(iv) In the First Schedule to the Indian Tariff Act, 1934, in Item No. 63(21)A,—

(a) in the second column, for the figures, letters and words “30 lbs. per yard”, wherever they occur, the figures and words “14·881 kilograms per metre” shall be substituted; and

(b) in the fourth column, for the letters, figures and words “Rs. 10 per ton”, “Rs. 31 per ton” and “Rs. 60 per ton”, wherever they occur, the letters, figures and words “Rs. 9·80 per tonne”, “Rs. 30·51 per tonne” and “Rs. 59·05 per tonne” shall respectively be substituted.

(v) in the First Schedule to the Indian Tariff Act, 1934, in Item No. 63(21)B,—

(a) in the second column, for the figures, letters and words “30 lbs. per yard”, wherever they occur, the figures and words “14·881 kilograms per metre” shall be substituted; and

(b) in the fourth column, for the letters, figures and words “Rs. 10 per ton”, “Rs. 33 per ton” and “Rs. 65 per ton”, wherever they occur, the letters, figures and words “Rs. 9·80 per tonne”, “Rs. 32·48 per tonne” and “Rs. 63·97 per tonne” shall respectively be substituted.

PART II

The Second Schedule to the Indian Tariff Act, 1934, shall be amended in the manner and to the extent specified in the Table below, and the existing entries in any column thereof which have not been so amended shall continue unaltered.

TABLE

Item No.	Name of article	Rate of duty
		<i>For the existing entries, substitute—</i>
1(1)	..	Rs. 4.50 per bale of 181.43696 kilograms.
1(2)	..	Rs. 15 per bale of 181.43696 kilograms.
2(i)	..	Rs. 344.50 per tonne.
2(ii)	..	Rs. 1476.30 per tonne.
2(iii)	..	Rs. 78.70 per tonne.
3	..	Rs. 400 per bale of 181.43696 kilograms.
5	..	Not exceeding 66 naye paise per kilogram as the Central Government may, by notification in the Official Gazette, fix.
6	<i>for "inch", wherever it occurs, substitute "25.4 millimetres".</i>	
9	..	Rs. 1.10 per kilogram.
9 (1)	..	Rs. 344.50 per tonne.

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Rs. 295.30 per tonne.
Rs. 147.60 per tonne.
Rs. 295.30 per tonne.
Rs. 300 per flask of 34.01943 kilograms.
Rs. 123.00 per quintal.
Rs. 226.40 per tonne.
Rs. 172.20 per tonne.
Rs. 98.40 per tonne.
Rs. 49.20 per tonne.

of 1960] Customs Duties and Cesses (Conversion to Metric Units)

Not Corrected: See India Code