

1961

Rep. by Act 52 of 1964, s. 2 + sub. I (en. eff. 29.12.64)

THE SALT CESS (AMENDMENT) ACT, 1961

No. 34 OF 1961

[29th August, 1961]

An Act further to amend the Salt Cess Act, 1953.

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

1. This Act may be called the Salt Cess (Amendment) Act, 1961. **Short title.**

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49 of (1953)

2. In section 2 of the Salt Cess Act, 1953 (hereinafter referred to as the principal Act),— **Amendment of section 2.**

(i) in clause (c), the words “and a ‘private salt factory’ is one not solely owned or not solely worked by the Central Government;” shall be omitted;

(ii) clause (d) shall be omitted.

3. For section 3 of the principal Act, the following section shall be substituted, namely:— **Substitution of new section for section 3.**

“3. There shall be levied and collected in such manner as may be prescribed, a cess in the nature of an excise duty at the rate of fourteen *naye paise* per forty kilograms on all salt manufactured in India in any salt factory, whether owned by Government or not.” **Levy and collection of cess on salt.**

4. In section 6 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:— **Amendment of section 6**

“(3) Every rule made by the Central Government under this section shall be laid as soon as may be after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one

session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any **such** modification or annulment shall be without prejudice to **the validity** of anything previously done under that rule.”
