

THE UNION DUTIES OF EXCISE (DISTRIBUTION)
ACT, 1962

NO. 3 OF 1962

[30th March, 1962]

An Act to provide for the distribution of a part of the net proceeds of certain Union duties of excise among the States in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its report dated the 14th day of December, 1961.

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

Short title. 1. This Act may be called the Union Duties of Excise (Distribution) Act, 1962.

Definition. 2. In this Act, the expression "distributable Union duties of excise" means twenty per cent. of the net proceeds of the duties of excise levied and collected under the Central Excises and Salt Act, 1944 on each of the articles specified in the Schedule to this Act, as defined in the First Schedule to the Central Excises and Salt Act, 1944.

Distribution of a part of union duties of excise. 3. During each financial year commencing on and after the first day of April, 1962, there shall be paid out of the Consolidated Fund of India to each of the States specified in column 1 of the Table

below such percentage of the distributable Union duties of excise as among the States, is set out against it in column 2:—

TABLE

I State	2 Percentage
Andhra Pradesh	8.23
Assam	4.73
Bihar	11.56
Gujarat	6.45
Jammu and Kashmir	2.02
Kerala	5.46
Madhya Pradesh	8.46
Madras	6.08
Maharashtra	5.73
Mysore	5.82
Orissa	7.07
Punjab	6.71
Rajasthan	5.93
Uttar Pradesh	10.68
West Bengal	5.07

4. Any expenditure under the provisions of this Act shall be expenditure charged on the Consolidated Fund of India.

Expenditure to be charged on the Consolidated Fund of India.

5. (1) The Central Government may, by notification in the Official Gazette, make rules providing for the time at which and the manner in which, any payments under this Act are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters.

Power to make rules.

(2) Every rule made 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.

55 of 1957. 6. The Union Duties of Excise (Distribution) Act, 1957, shall, as Repeal, from the first day of April, 1962, stand repealed.

THE SCHEDULE

(See section 2)

I Name of article	2 Number of item of the Central Excises and Salt Act, 1944, defining the article
Sugar	1
Coffee	2
Tea	3
Tobacco	4
Kerosene	7
Refined diesel oils and vaporizing oil	8
Diesel oil, not otherwise specified	9
Furnace oil	10
Asphalt and Bitumen]	11
Vegetable non-essential oils	12
Vegetable product	13
Pigments, colours, paints, enamels, varnishes, blacks and cellulose lacquers	14
Soap	15
Tyres	16
Paper	17
Rayon and synthetic fibres and yarn	18
Cotton fabrics	19
Silk fabrics	20
Woollen fabrics	21
Rayon or artificial silk fabrics	22
Cement	23
Pig Iron	25
Steel ingots	26
Aluminium	27
Tin plate and tinned sheets including tin taggers, and cutting of such plates, sheets or taggers	28
Internal combustion engines, all sorts	29

I	2
Electric motors, all sorts and parts thereof	30
Electric batteries, and parts thereof	31
Electric lighting bulbs and fluorescent lighting tubes	32
Electric fans	33
Motor vehicles	34
Cycles, parts of cycles other than motor cycles	35
Footwear	36
Cinematograph films, exposed	37
Matches	38