

THE ADDITIONAL DUTIES OF EXCISE (GOODS OF SPECIAL IMPORTANCE) AMENDMENT ACT, 1965

No. 48 OF 1965

[22nd December, 1965]

An Act further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

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

1. (1) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1965. Short title and commencement.

(2) It shall come into force on the 1st day of April, 1966.

58 of 1957. 2. In the long title of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the principal Act), for the words, figures and letters "dated the 14th day of December, 1961", the words, figures and letters "dated the 12th day of August, 1965" shall be substituted. Amendment of long title.

3. In the principal Act, for the Second Schedule, the following Schedule shall be substituted, namely:— Substitution of new Schedule for Second Schedule.

**"THE SECOND SCHEDULE**

(See section 4)

1. In this Schedule, "net proceeds", as respects any financial year, means the net proceeds of the additional duties in respect of sugar, tobacco, cotton fabrics, silk fabrics, woollen fabrics and rayon or artificial silk fabrics levied and collected during that financial year.

2. During each of the financial years commencing on and after the 1st day of April, 1966, there shall be paid,—

(a) to the State of Jammu and Kashmir a sum equal to 1.5 per cent. of the net proceeds;

(b) to the State of Nagaland a sum equal to 0·05 per cent. of the net proceeds; and

(c) to each of the States specified in the first column of the Table—

(i) a sum equal to the amount specified against that State in the second column of the Table; and

(ii) if the total of the sums specified in the second column of the Table is less than 97·45 per cent. of the net proceeds by any amount, a further sum equal to such percentage of that amount as is specified against that State in the third column of the Table:

Provided that if during that financial year there is levied and collected in any State a tax on the sale or purchase of sugar, tobacco, cotton fabrics, silk fabrics, woollen fabrics and rayon or artificial silk fabrics by or under any law of that State, no sums shall be payable to that State under clause (a), or clause (b), or, as the case may be, under clause (c) in respect of that financial year, unless the Central Government by special order otherwise directs.

TABLE

1 State	2 Rupees in lakhs	3 Percentage
Andhra Pradesh . . . . .	235·24	7·42
Assam . . . . .	85·08	1·98
Bihar . . . . .	130·16	6·17
Gujarat . . . . .	323·45	7·43
Kerala . . . . .	95·08	5·65
Madhya Pradesh . . . . .	155·17	4·62
Madras . . . . .	285·34	11·13
Maharashtra . . . . .	637·77	19·87
Mysore . . . . .	100·10	5·21
Orissa . . . . .	85·10	2·58
Punjab . . . . .	175·19	5·01
Rajasthan . . . . .	90·10	3·17
Uttar Pradesh . . . . .	575·81	7·83
West Bengal . . . . .	280·41	11·93