

Rep. by Act No. 56 of 1967, S. 2 & Sch. I

THE TEA (AMENDMENT) ACT, 1967

of India, passed in Session No. 21 of 1967 [13th August, 1967]
An Act further to amend the Tea Act, 1953.

Be it enacted by Parliament in the Eighteenth Year of the Republic of India as follows:—

Short title.

Amendment of long title.

Amendment of section 3.

Substitution of new section for section 25.

Imposition of cess on tea produced in India.

1. This Act may be called the Tea (Amendment) Act, 1967.

2. In the Tea Act, 1953 (hereinafter referred to as the principal Act), in the long title, for the words "levy a customs duty on tea exported from India", the words "levy a duty of excise on tea produced in India" shall be substituted.

3. In section 3 of the principal Act, in clause (c), for the words "the customs-duty", the words "the duty of excise" shall be substituted.

4. For section 25 of the principal Act, the following section shall be substituted, namely:—

"25. (1) There shall be levied and collected as a cess for the purposes of this Act a duty of excise on all tea produced in India at the rate of four paise per kilogram:

Provided that the Central Government may from time to time fix, by notification in the Official Gazette, a higher rate, not exceeding 8.8 paise per kilogram, at which the duty of excise shall be levied and collected.

(2) The duty of excise levied under sub-section (1) shall be in addition to the duty of excise leviable on tea under the Central Excises and Salt Act, 1944, or any other law for the time being in force.

(3) The provisions of the Central Excises and Salt Act, 1944, and the rules made thereunder, including those relating to refund and exemption from duty, shall, so far as may be, apply in relation to the levy and collection of the duty of excise under this section as they apply in relation to the levy and collection of the duty of excise on tea under the said Act."