

Rep. by Act.....38...of 1978, s. 2 + Sch. I

THE STAMP AND EXCISE DUTIES (AMENDMENT)
ACT, 1971

No. 44 OF 1971

[8th December, 1971]

An Act further to amend the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944 and the Union Duties of Excise (Distribution) Act, 1962.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short
title and
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mence-
ment.

1. (1) This Act may be called the Stamp and Excise Duties (Amendment) Act, 1971.

(2) It shall be deemed to have come into force on the 15th day of November, 1971.

Amend-
ment of
Act 2 of
1899.

2. In the Indian Stamp Act, 1899, after section 3, the following section shall be inserted, namely:—

Instru-
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al duty.

3A. (1) Every instrument chargeable with duty under section 3 read with Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a) of Schedule I shall, in addition to such duty, be chargeable with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.

(3) Except as otherwise provided in sub-section (2), the provisions of this Act shall, so far as may be, apply in relation to the additional duties chargeable under sub-section (1) in respect of the instruments referred to therein as they apply in relation to the duties chargeable under section 3 in respect of those instruments.

3. In the First Schedule to the Central Excises and Salt Act, 1944, after Item No. 60, the following Item shall be inserted, namely:—

Amendment of Act 1 of 1944.

'61 NEWSPAPERS AND ALL OTHER PRINTED PERIODICALS 2 paise per copy.'

Explanation.—For the purposes of this Item, "newspaper" means any printed periodical work containing news or comments on news.

4. In the Union Duties of Excise (Distribution) Act, 1962, in section 2, after the words and figures "duties of excise levied and collected under the Central Excises and Salt Act, 1944", the brackets, words and figures "(other than duties of excise levied and collected under that Act on newspapers and all other printed periodicals falling under Item No. 61 of the First Schedule to that Act)" shall be inserted.

Amendment of Act 3 of 1962.

16 of 1971. 5. (1) The Stamp and Excise Duties (Amendment) Ordinance, 1971, is hereby repealed.

Repeal and saving.

2 of 1899. 1 of 1944. 3 of 1962. (2) Notwithstanding such repeal, anything done or any action taken under the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944, or the Union Duties of Excise (Distribution) Act, 1962, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944, or, as the case may be, the Union Duties of Excise (Distribution) Act, 1962, as amended by this Act.