

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

THE ADDITIONAL DUTIES OF EXCISE (GOODS OF
SPECIAL IMPORTANCE) AMENDMENT ACT, 1974

No. 22 OF 1974

[31st May, 1974.]

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

BE it enacted by Parliament in the Twenty-fifth 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, 1974.

Short
title
and
com-
mence-
ment.

(2) It shall be deemed to have come into force on the 1st day of April,
1974.

58 of 1957. 2. In the Additional Duties of Excise (Goods of Special Importance)
Act, 1957 (hereinafter referred to as the principal Act), in the long
title, for the figures, letters and words "31st day of July, 1969", the figures,
letters and words "28th day of October, 1973" shall be substituted.

Amend-
ment of
long
title.

3. In sub-section (2) of section 6 of the principal Act, for the words
"or in two successive sessions, and if, before the expiry of the session
in which it is so laid or the session immediately following", the words
"or in two or more successive sessions, and if, before the expiry of the
session immediately following the session or the successive sessions
aforesaid" shall be substituted.

Amend-
ment of
section 6.

Amend-
ment of
Second
Schedule.

4. In the Second Schedule to the principal Act, for paragraph 2, the following paragraph shall be substituted, namely:—

“2. During each of the financial years commencing on and after the 1st day of April, 1974, there shall be paid to each of the States specified in column 1 of the Table below such percentage of the net proceeds, after deducting therefrom a sum equal to 1.41 per cent. of the said proceeds as being attributable to Union territories, as is set out against it in column 2:

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, woollen fabrics, rayon or artificial silk fabrics or one or more of them by or under any law of that State, no sums shall be payable to that State under this paragraph in respect of that financial year, unless the Central Government by special order otherwise directs.

TABLE

State	Percentage of distribution
I	2
1 Andhra Pradesh	8.39
2 Assam	2.47
3 Bihar	9.36
4 Gujarat	5.91
5 Haryana	1.94
6 Himachal Pradesh	0.59
7 Jammu and Kashmir	0.73
8 Karnataka	5.62
9 Kerala	3.58
10 Madhya Pradesh	6.98
11 Maharashtra	11.65
12 Manipur	0.17
13 Meghalaya	0.17
14 Nagaland	0.08
15 Orissa	3.59
16 Punjab	2.68
17 Rajasthan	4.17
18 Tamil Nadu	7.27
19 Tripura	0.25
20 Uttar Pradesh	16.10
21 West Bengal	8.30