

19 of 1978, s. 2 & sch. I

Rep. by Act... of 1978, s. 2 & sch. I

THE ADDITIONAL DUTIES OF EXCISE (GOODS OF SPECIAL IMPORTANCE) AMENDMENT ACT, 1979

No. 23 OF 1979

[20th May, 1979.]

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

Be it enacted by Parliament in the Thirtieth 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, 1979. (2) It shall be deemed to have come into force on the 1st day of April, 1979.

Short title and commencement.

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 "1973", the figures "1978" shall be substituted.

Amendment of long title of Act 58 of 1957.

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)

Distribution of additional duties

1. During each of the financial years commencing on and after the 1st day of April, 1979, there shall be paid to each of the States specified in column 1 of the Table below such percentage of the net proceeds of additional duties levied and collected during that

Sugar.

REPEALED

financial year in respect of sugar, after deducting therefrom a sum equal to 3.271 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 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
1	2
Andhra Pradesh	5.245
Assam	2.408
Bihar	5.933
Gujarat	8.742
Haryana	2.666
Himachal Pradesh	0.860
Jammu and Kashmir	0.831
Karnataka	4.901
Kerala	3.783
Madhya Pradesh	6.019
Maharashtra	17.082
Manipur	0.143
Meghalaya	0.029
Nagaland	0.115
Orissa	2.178
Punjab	6.220
Rajasthan	4.729
Sikkim	0.057
Tamil Nadu	6.449
Tripura	0.172
Uttar Pradesh	13.184
West Bengal	8.254

Tobacco.

2. During each of the financial years commencing on and after the 1st day of April, 1979, there shall be paid to each of the States specified in column 1 of the Table below such percentage of the net proceeds of additional duties levied and collected during that financial year in respect of tobacco, after deducting therefrom a

REPEALED

sum equal to 2.192 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 tobacco 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
1	2
Andhra Pradesh	8.018
Assam	2.297
Bihar	7.219
Gujarat	6.013
Haryana	2.789
Himachal Pradesh	0.734
Jammu and Kashmir	0.744
Karnataka	6.081
Kerala	4.019
Madhya Pradesh	6.419
Maharashtra	13.506
Manipur	0.185
Meghalaya	0.171
Nagaland	0.084
Orissa	3.456
Punjab	4.268
Rajasthan	4.365
Sikkim	0.034
Tamil Nadu	7.707
Tripura	0.256
Uttar Pradesh	12.544
West Bengal	9.091

3. During each of the financial years commencing on and after the 1st day of April, 1979, there shall be paid to each of the States specified in column 1 of the Table below such percentage of the net proceeds of additional duties levied and collected during that financial year in respect of cotton fabrics, woollen fabrics and man-made fabrics, after deducting therefrom a sum equal to 2.192 per cent. of the said proceeds as being attributable to Union territories, as is set out against it in column 2:

Fabrics.

Provided that if during that financial year there is levied and collected in any State a tax on the sale or purchase of cotton

