

THE ADDITIONAL DUTIES OF EXCISE (GOODS OF SPECIAL IMPORTANCE) AMENDMENT ACT, 1985

No. 27 of 1985

[30th March, 1985.]

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

Be it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1985.

(2) It shall come into force on the 1st day of April, 1985.

Amendment of long title of Act 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 words, figures and letters "interim report dated the 14th day of November, 1983", the words, figures and letters "report dated the 30th day of April, 1984" shall be substituted.

Amendment of Second Schedule.

3. In the principal Act, in the Second Schedule,—

(a) in paragraphs 1, 2 and 3, the word "provisionally" shall be omitted;

(b) after paragraph 3, the following paragraph shall be inserted, namely:—

Sugar, tobacco and fabrics.

"4. During each of the financial years commencing on and after the 1st day of April, 1985, 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 sugar, tobacco, cotton fabrics, silk fabrics, woollen fabrics and man-made fabrics after deducting therefrom a sum equal to 2.391 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, silk fabrics, woollen fabrics and man-made 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
1	2
Andhra Pradesh	7.504
Assam	2.566
Bihar	8.627
Gujarat	5.941
Haryana	2.488
Himachal Pradesh	0.663
Jammu and Kashmir	0.853
Karnataka	5.561
Kerala	3.963
Madhya Pradesh	6.942
Maharashtra	11.461
Manipur	0.178
Meghalaya	0.183
Nagaland	0.098
Orissa	3.653
Punjab	3.675
Rajasthan	4.827
Sikkim	0.039
Tamil Nadu	7.549
Tripura	0.287
Uttar Pradesh	14.318
West Bengal	8.624