

THE UNION DUTIES OF EXCISE (DISTRIBUTION)
AMENDMENT ACT, 1989

No. 17 of 1989

[18th May, 1989.]

An Act further to amend the Union Duties of Excise (Distribution)
Act, 1979.

BE it enacted by Parliament in the Fortieth Year of the Republic of India as follows:—

Short
title and
commen-
cement.

1. (1) This Act may be called the Union Duties of Excise (Distribution) Amendment Act, 1989.

(2) It shall be deemed to have come into force on the 1st day of April, 1989.

Amend-
ment of
long title
of Act 24
of 1979.

2. In the Union Duties of Excise (Distribution) Act, 1979 (hereinafter referred to as the principal Act), in the long title, for the words, figures and letters "report dated the 30th day of April, 1984", the words, figures and letters "first report dated the 29th day of July, 1988" shall be substituted.

Substitu-
tion of
new sec-
tions for
sections
2 and 3.

3. For sections 2 and 3 of the principal Act, the following sections shall be substituted, namely:—

Defini-
tion.

"2. In this Act, the expression "distributable Union duties of excise" means forty-five per cent. of the net proceeds of Union duties of excise, levied and collected under the Central Excises and Salt Act, 1944 and any other law for the levy and collection of such duty, unless the law earmarks the proceeds of the duty for any special purpose.

1 of 1944.

Explanation.—The expression "net proceeds" has the same meaning as in clause (1) of article 279 of the Constitution,

3. During the financial year commencing on the 1st day of April, 1989, there shall be paid, out of the Consolidated Fund of India, to the States sums equivalent to the distributable Union duties of excise levied and collected in that year, and—

Payment to States of sums equivalent to a part of the net proceeds of Union duties of excise and distribution of the sums among them.

(a) eight-ninths of the sums so payable during the financial year shall be distributed to each of the States specified in column (1) of Table I below in such percentage as is set out against it in column (2) thereof; and

(b) one-ninth of the sums so payable during the financial year shall be distributed to each of the States specified in column (1) of Table II below in such percentage as is set out against it in column (2) thereof.

TABLE I

State	Percentage
(1)	(2)
Andhra Pradesh	7.858
Arunachal Pradesh	0.070
Assam	2.707
Bihar	13.573
Goa	0.074
Gujarat	3.109
Haryana	1.077
Himachal Pradesh	0.549
Jammu and Kashmir	0.713
Karnataka	5.092
Kerala	3.707
Madhya Pradesh	8.726
Maharashtra	5.635
Manipur	0.197
Meghalaya	0.199
Mizoram	0.065
Nagaland	0.070
Orissa	4.454
Punjab	1.310
Rajasthan	5.097
Sikkim	0.032
Tamil Nadu	7.785
Tripura	0.295
Uttar Pradesh	19.877
West Bengal	7.729

TABLE II

State	Percentage
(1)	(2)
Arunachal Pradesh	7.158
Assam	14.233
Goa	1.695
Himachal Pradesh	10.031
Jammu and Kashmir	19.499
Manipur	6.787
Meghalaya	4.837
Mizoram	8.199
Nagaland	8.108
Orissa	5.806
Rajasthan	3.946
Sikkim	1.408
Tripura	8.293.