

THE ADDITIONAL DUTIES OF EXCISE (GOODS OF SPECIAL IMPORTANCE) AMENDMENT ACT, 1989

No. 18 OF 1989

[18th May, 1989.]

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

BE it enacted by Parliament in the Fortieth 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, 1989.

Short title and commencement.

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

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 "report dated the 30th day of April, 1984", the words, figures and letters "first report dated the 29th July, 1988" 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 the Second Schedule.

"THE SECOND SCHEDULE

(See section 4)

Distribution of additional duties

During the financial year commencing on the 1st day of April, 1989, 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 the financial year in respect of the goods described in column (3) of the First Schedule, after deducting therefrom a sum equal to 2.023 per cent. of the said proceeds as being attributable to Union territories, as is set out against it in column (2) of the said Table:

Provided that if during the financial year there is levied and collected in any State a tax on the sale or purchase of the goods described in column (3) of the First Schedule, 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 the financial year, unless the Central Government by special order otherwise directs.

TABLE

State	Percentage
(1)	(2)
Andhra Pradesh	7.933
Arunachal Pradesh	0.100
Assam	2.711
Bihar	8.519
Goa	0.230
Gujarat	6.094
Haryana	2.358
Himachal Pradesh	0.652
Jammu and Kashmir	0.916
Karnataka	5.581
Kerala	3.834
Madhya Pradesh	7.070
Maharashtra	11.763
Manipur	0.192
Meghalaya	0.179
Mizoram	0.061
Nagaland	0.127
Orissa	3.680
Punjab	3.478
Rajasthan	4.636
Sikkim	0.048
Tamil Nadu	7.120
Tripura	0.279
Uttar Pradesh	14.109
West Bengal	8.330."