

THE ADDITIONAL DUTIES OF EXCISE (GOODS OF  
SPECIAL IMPORTANCE) AMENDMENT ACT, 1990

No. 14 of 1990

[31st May, 1990.]

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

BE it enacted by Parliament in the Forty-first 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, 1990.

Short  
title  
and  
com-  
mence-  
ment.

(2) It shall be deemed to have come into force on the 1st day of  
April, 1990.

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 "first report dated the 29th July, 1988",  
the words, figures and letters "second report dated the 18th December,  
1989" shall be substituted.

Amend-  
ment  
of long  
title of  
Act 58  
of 1957.

3. In the principal Act, for the Second Schedule, the following Sched-  
ule shall be substituted, namely:—

Substitu-  
tion  
of new  
Schedule  
for the  
Second  
Schedule.

"THE SECOND SCHEDULE

(See section 4)

*Distribution of additional duties*

During each of the financial years commencing on and after the 1st  
day of April, 1990, 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 the goods described in column (3) of the First Schedule, after deducting therefrom a sum equal to 1.903 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 that 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 that financial year, unless the Central Government by special order otherwise directs.

TABLE

State	Percentage
(1)	(2)
Andhra Pradesh	7.680
Arunachal Pradesh	0.107
Assam	2.743
Bihar	8.317
Goa	0.228
Gujarat	5.905
Haryana	2.317
Himachal Pradesh	0.621
Jammu and Kashmir	0.929
Karnataka	5.865
Kerala	3.723
Madhya Pradesh	7.164
Maharashtra	11.886
Manipur	0.213
Meghalaya	0.190
Mizoram	0.068
Nagaland	0.120
Orissa	3.486
Punjab	3.533
Rajasthan	4.689
Sikkim	0.052

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Importance) Amendment*

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(1)	(2)
Tamil Nadu	7.064
Tripura	0.278
Uttar Pradesh	14.657
West Bengal	8.165.7.