

THE ADDITIONAL DUTIES OF EXCISE (GOODS OF  
SPECIAL IMPORTANCE) AMENDMENT ACT, 1995

No. 32 OF 1995

[22nd August, 1995.]

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

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

Short  
title and  
com-  
mence-  
ment.

1. (1) This Act may be called the Additional Duties of Excise (Goods of  
Special Importance) Amendment Act, 1995.

(2) It shall be deemed to have come into force on the 1st day of April,  
1995.

Amend-  
ment of  
long  
title.

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 "second report dated the 18th December, 1989", the  
words, figures and letters "report dated the 25th day of November, 1994"  
shall be substituted.

58 of 1957.

Substi-  
tution of  
new Sche-  
dule for  
the  
Second  
Sche-  
dule.

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

“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, 1995, 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 2.203 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	7.820
Arunachal Pradesh	0.104
Assam	2.483
Bihar	7.944
Goa	0.232
Gujarat	5.995
Haryana	2.366
Himachal Pradesh	0.595
Jammu and Kashmir	0.856
Karnataka	5.744
Kerala	3.740
Madhya Pradesh	7.236
Maharashtra	12.027
Manipur	0.197
Meghalaya	0.188
Mizoram	0.079
Nagaland	0.137
Orissa	3.345
Punjab	3.422
Rajasthan	4.873
Sikkim	0.053

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(1)	(2)
Tamil Nadu . . . . .	7.669
Tripura . . . . .	0.286
Uttar Pradesh . . . . .	14.573
West Bengal . . . . .	8.036

Repeal and saving.

4. (1) The Additional Duties of Excise (Goods of Special Importance) Amendment Ordinance, 1995 is hereby repealed.

Ord. 10 of 1995.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.