

THE JUTE MANUFACTURES CESS (AMENDMENT)
ACT, 2002

No. 13 OF 2002

[27th March, 2002.]

An Act to amend the Jute Manufactures Cess Act, 1983.

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

Short title
and com-
mencement.

1. (1) This Act may be called the Jute Manufactures Cess (Amendment) Act, 2002.

(2) It shall come into force on ~~such date~~ ^{*} as the Central Government may, by notification in the Official Gazette, specify.

* 1-6-2002 : Vide Notification No. S.O. 559 (E) dt. 23-5-2002

2. For the Schedule to the Jute Manufactures Cess Act, 1983, the following Schedule shall be substituted, namely:—

Substitution of a new Schedule for Schedule to Act 28 of 1983.

“THE SCHEDULE

[See sections 2(a) and 3(1)]

Sl. No.	Articles of jute manufacture	The maximum rate at which duty of excise may be collected	Actual rate at which duty of excise is to be collected until a different rate is specified by the Central Government
1	2	3	4
1.	Carpet Backing	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
2.	Hessian	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
3.	Sacking	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
4.	Yarn and Twine	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
5.	D.W. Tarpaulin	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
6.	Decorative Fabrics	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
7.	Cotton Bagging	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
8.	Soil-Saver	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
9.	Japanese Rice Bags	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
10.	Any other article of jute manufacture	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i> .”