

ADDITIONAL DUTIES OF EXCISE (TEXTILES AND TEXTILE ARTICLES) ACT, 1978

40 of 1978

[6th December, 1978]

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ADDITIONAL DUTIES OF EXCISE (TEXTILES AND TEXTILE ARTICLES) ACT, 1978

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STATEMENT OF OBJECTS AND REASONS Act No. 6 of 1978.- Additional duty at the rate of 15 per cent of the basic excise duty (Leviable under Central Excises and Salt Act, 1944) is leviable on textiles and textile articles specified in the Schedule to the Additional Duties of Excise (textiles and Textile Articles) Act, 1978. The proceeds from the levy are intended for subsidising the production of controlled fabrics. The tariff entries in the Schedule to the Act are adopted from the First Schedule to Central Excises and Salt Act, 1944. It is proposed to specify the central excise tariff by a separate Central Excise Tariff Act, 1985 which will replace the existing tariff as contained in the Central Excises and Salt Act, 1944. The new tariff proposed will be more detailed and comprehensive. It is, therefore, necessary to make the requisite consequential changes in the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, so as to conform to the entries in the new central excise tariff. 3. The Bill seeks to give effect to the above object. - Gaz. of India., 13-12-1985, Pt.II-S.2, Ext., p. 267 (No. 6).

1. Short title and commencement :-

(1) This Act may be called the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978.

(2) It shall be deemed to have come into force on the 4th day of October, 1978.

2. 2 :-

xx x x x]

3. Levy and collection of additional duties of excise on certain textile articles :-

¹ [(1) When goods of the description mentioned in the Schedule chargeable with a duty of excise under Central Excises and Salt Act, 1944, read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable (not being a notification providing for any exemption for giving credit with respect to, or reduction of duty of excise under the said Act on such goods equal to, any duty of excise under the said Act, or the additional duty under Section 3 of the Customs Tariff Act, 1975, already paid on the raw material used in the production or manufacture of such goods), are assessed to duty, there shall be levied and collected a duty of excise equal to fifteen per cent. of the total amount so chargeable on such goods.]

(2) The duties of excise referred to in sub-section (1) in respect of the goods specified in the Schedule shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt Act, 1944, or any other law for the time being in force and shall be levied for the purposes of the Union and the proceeds thereof shall not be distributed among the States.

(3) The provisions of the Central Excises and Salt Act, 1944, and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, so far as may be, apply in relation to the levy and collection of the duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules.

1. Sub-section (1) substituted by the Finance Act, 1983 (II of 1983), S. 57 (13-5-1983).

4. Repeal and saving :-

(1) The Additional Duties of Excise (Textiles and Textile Articles) Ordinance, 1978 (4 of 1978), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.

SCHEDULE 1

THE SCHEDULE

(See section 3) 1. In this Schedule "chapter" and "heading" mean a Chapter or heading in the Schedule to the Central Excise Tariff Act, 1985 . 2. The rules for the interpretation of the Schedule to the Central Excise Tariff act, 1985 and the Section and Chapter Notes of the said Schedule shall apply for the purposes of classification of goods specified in the Schedule. S. No \Description of goods (1) \ \ \ \ \ \ \ (2) 1. Silk, that is to say, all goods falling within Chapter 50 2. Wool, that is to say, all goods falling within Chapter 51. 3. Cotton, that is to say, all goods falling within Chapter 52. 4. Man-made filaments, that is to say, all goods falling within Chapter 54. 5. Man-made staple fibres, that is to say, all goods falling within Chapter 55. 6. Terry towelling and similar woven terry fabrics, falling within heading No. 58.02. 7. Tulle and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, falling within heading No. 58.04. 8. Knitted or crocheted fabrics, that is to say, all goods falling within Chapter 60.] b[9. Metallised yarn, falling within heading No. 56.05. 10. Embroidery in the piece, in strips or in motifs, falling within heading No. 58.05.]