

AZAD GOVT. OF THE STATE OF JAMMU & KASHMIR,
LAW & PARLIAMENTARY AFFAIRS SECRETARIAT,

MUZAFFARABAD.

Dated the September 8, 1974.

No. 2274/SL/74. The following Act of the Legislative Assembly received the assent of the President on the 31st of August, 1974, and is hereby published for general information.

(ACT XVI OF 1974)

An Act to consolidate and amend the law relating to duties of excise and to salt.

Whereas it is expedient to consolidate and amend the law relating to duties of excise on goods manufactured or produced (and service provided or rendered), in (Azad Jammu and Kashmir) and to salt;

It is hereby enacted as follows:-

CHAPTER I

1. Short title, extent and commencement:- (1) This Act may be

called the Azad Jammu and Kashmir Excise and Salt Act, 1974.

(2) It extends to the whole of Azad Jammu and Kashmir.

(3) It shall come into force at once, and shall be deemed to

have taken effect from the First day of July, of 1970.

2. Definition.- In this Act, unless there is anything repugnant in the subject or context,—

(a) "broker" or "commission agent" means a person who in the ordinary course of business makes contracts for the sale or purchase of exercisable goods for others;

(b) "Central Board of Revenue" means the Central Board of Revenue of Azad Jammu and Kashmir;

(c) "Excise officer" means any officer of the Excise Department, or any person invested by the Central Board of Revenue with any of the powers of a Excise Officer under this Act;

(d) "curing" includes wilting, drying, fermenting and any process for rendering an un-manufactured product fit for marketing or manufacture;

(e) "distributor" means a person appointed by a

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manufacturer in or for a specified area to purchase excisable goods from him for sale to a whole sale dealer in that Area;

"excisable goods" means goods specified in (Part I of) the first Schedule as being subject to a duty of excise and includes salt;

"excisable services" means services, facilities and utilities specified in Part II of the First Schedule as being subject to a duty of excise;

"factory" means any premises, including the precincts thereof, wherein or in any Part of which excisable goods other than salt are manufactured, or where in or any part of which any manufacturing process connected with the production of these goods is being carried on or is ordinarily carried on;

"manufacture" includes any process incidental or ancillary to the completion of a manufactured product and any process of a re-manufacture, remarking, reconditioning or repair and the processes of packing or repacking such product; and

(i) in relation to tobacco includes the preparation of cigarettes, cigars, cheroots, biris, cigarette or pipe or hookah tobacco, chewing tobacco or snuff; and

(ii) in relation to salt, includes collection, removal, preparation, steeping, evaporation, boiling, or any one or more of these processes, the separation or purification of salt obtained in the manufacture of saltpetre, the separation of salt from earth or other substance so as to produce alimentary salt and the excavation or removal of natural saline deposits or efflorescence; and the word "manufacturer" shall be construed accordingly and shall include not only a person who employs hired labour in the production or manufacture of excisable goods, but also any person who engages in their production or manufacture on his own account if those goods are intended for sale and, in respect of gold and silver and products there-of, also any person dealing in gold and silver and products thereof

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who, whether or not he carries out any process of manufacture himself or through his employees or relatives, gets any process of manufacture carried out on his behalf by any person who is not in his employ, and any person so dealing in Gold and Silver and products thereof shall be deemed to have manufactured for all purposes of this Act all products of Gold or silver in which he deals in any capacity whatever;

"Prescribed" means prescribed by rules made under this Act;

"sale" and "purchase" with their grammatical variations and cognate expressions, mean any transfer of the possession of goods by one person to another in the ordinary-course of trade or business for cash or deferred payment or other consideration;

"saltpetre" includes reasi, sajji, and all other substances manufactured from saline earth, and kharinum and every form of sulphate or carbonate of soda;

"salt factory" includes—

63) a place used or intended to be used in the manufacture of salt and all embankments, reservoirs, condensing and evaporating pans, buildings and waste places situated within the limits of such place as defined from time to time by the Collector of excise ;

(ii) all drying grounds and storage platforms and storehouses appertaining to any such place ;

(iii) land on which salt is spontaneously produced ; and a "private salt factory" is one not solely owned or not solely worked by the Government;

"wholesale dealer" means a person who buys or sells exercisable goods wholesale for the purpose of trade or manufacture, and includes a broker or commission agent

who, in addition to making contracts for the sale or purchase of excisable goods for others, stocks such goods belonging to others as an agent for the purpose of sale.

CHAPTER II
LEVY AND COLLECTION OF DUTY

Duties specified in the First Schedule to be levied (1) Time shall be levied and collected in such manner as may be prescribed duties of excise on all excisable goods, produced or manufactured, and on all excisable services provided or rendered, in Azad Jammu and Kashmir, as, and at the rates, set forth in the First Schedule.

(2) The Central Board of Revenue, may, by notification in the official Gazette fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the First Schedule as chargeable with duty advalorem and may alter any tariff values for the time being in force.

(3) Different tariff values may be fixed for different classes or descriptions of the same article.

(4) With the prior approval of the Government, that Central Board of Revenue may, in lieu of levying and collecting under sub-section (1) duties of excise on excisable goods, by notification in the official Gazette levy and collect duties on the production capacity of plants, machinery, undertakings, establishments or installations producing or manufacturing such goods ; and such notifications shall specify—

(a) the guiding principles for the determination of production capacity,

(b) the production capacity, as determined in accordance with such guiding principles, of the plants, machinery, undertakings, establishments or installations affected by it,

(c) the duty or the rate of duty on production capacity, and

(d) the manner of collection of such duty.

(5) The production capacity of any plant or machinery or part thereof specified in a notification under subsection (4) shall, upon an application made to the Government within thirty days of the notification by any aggrieved person, be reviewed by standing Tribunal constituted under sub section (5) to which the application shall be referred; and the decision of the standing

Tribunal confirming, reducing or increasing the production capacity shall be final :

Provided that, in the case of any plant or machinery used for the manufacture of cotton fabrics or cotton yarn, the production capacity of which was determined, any aggrieved person may, within such time as the Government may, by notification in the official Gazette, specify in this behalf, make an application in writing to the Government for re-examination of the production capacity, and such application shall be referred by the Government to a Standing Tribunal constituted under sub-section (6) ; and the decision of the Standing Tribunal on such reference shall be final.

(6) The Government shall, for the purpose of Sub-section (5), constitute a Standing Tribunal consisting of not less than two persons each of whom may be either an officer not below the rank of a Secretary to the Government or a person who held such rank at the time of his retirement from service.

(7) The Central Board of Revenue may, by notification in the official Gazette, at any time, cancel a notification under sub-section (4); and where a notification is so cancelled or, for any reason whatsoever, cannot be given effect to, the duty under sub-section (1), in lieu whereof the duty under sub-section (4) was levied by such notification, shall be levied and, with necessary adjustment, collected for the financial year during which such notification is cancelled or for the period for which it cannot be given effect to.

Explanation.- For the purposes of this sub-section, an order of a Court suspending or staying the collection of the whole or any part of the duty under Sub-section (4) shall be deemed to be a reason for which a notification under sub-section (4) cannot be given effect to.

Regulatory Duty of Excise:- (1) The Government may, by notification in the official Gazette, levy, subject to such conditions, limitations and restrictions as it may deem fit to impose, a regulatory duty—

(a) on any excisable goods or excisable services, in addition to the duty livable under section 3, at a rate not exceeding 40 percent of the rate of duty livable thereon under the said section, or, in the case of excisable goods, at a rate not exceeding 10 percent; advalorem or 10

percent of the retail price and, in the case of excisable services, 10 percent of the charges for such services; and

(b) on any other goods or service, at a rate, in case of the goods, not exceeding 20 percent ad-valorem or 20 percent of the retail price and, in the case of services, not exceeding 20 percent of the charges for the services.

(2) Any notification issued under sub-section (1) shall, if not, earlier rescinded, stands rescinded on the expiry, of the financial year during which it was issued.

Goods Partially composed of dutiable articles:- Goods partially goods whereof any article liable to duty under this Act forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or, if composed of more than one article liable to duty, then with the full duty which would be payable of such goods if they were entirely composed of the article on which the highest amount of duty would be payable.

Determination of value for purposes of duty:- (1) Where under this Act any article is chargeable with duty at a rate dependent on the value of the article, such value shall be deemed to be the wholesale cash price for which an article of the like kind and quality is sold or is capable of being sold to the general body of retail traders or, if there is no general body of retail traders, the general body of consumers on the day on which the article which is being assessed to duty is removed from the factory or the warehouse, as the case may be, without any abatement or deduction whatever except the amounts of duty then payable.

(2) Where under this Act any article is chargeable with duty at a rate dependent on the retail price of the article, the retail price shall be the price fixed by the manufacturer, inclusive of all charges and taxes, at which any particular brand or variety of such article should be sold to the general body of consumers or, if more than one such price is so fixed for the same brand or variety, the highest such price.

(3) Where under this Act any services, facilities and utilities are subject to duty at a rate dependent on the charges therefore and—

(a) any such services, facilities or utilities are in any case,

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rendered or provided free of charge or at a concessional rate, the duty shall be levied and collected on the amount which would have been charged for such services, facilities and utilities had they not been rendered or provided free of charge or at a concessional rate ; and

(b) the amount with reference to which the duty shall be levied shall be the total amount charged for all services, facilities and utilities provided or rendered, including charges for supplies or merchandise therewith.

Power of Government to impose Customs duty on goods mentioned in the First Schedule:- The Government may, by notification in the official Gazette, impose on any excisable goods other than salt brought into Azad Kashmir from the territory of any non Acceding State, a duty of custom equivalent to the duty imposed by this Act, on the like goods produced or manufactured in Azad Jammu and Kashmir.

Certain operations to be subject to licence.-The Central Board of Revenue may, by notification in the official Gazette, provide that, from such date as may be specified in the notification, no person shall except under the authority and in accordance with the terms and conditions of a licence granted under this Act, engage in—

(a) the production or manufacture or any process of the production or manufacture of any specified excisable goods or of saltpeter or of any specified component parts or ingredients of such goods or of specified containers of such goods,

(b) the wholesale purchase or sale (whether on his own account; or as a broker or commission agent) or the storage of any excisable goods specified in this behalf in Part A of the Second Schedule or

(c) __ providing or rendering any excisable services.

Form and Conditions of licence:- Every Licence under section 8 shall be granted for such area, if any, for such period, subject to such restriction and conditions, and in such form and

containing such particulars, as may be prescribed.

Restriction on possession of excisable goods:- From such date as may be specified in this behalf by the Central Board of

Revenue by notification in the official Gazette, no person shall, except as provided by rules made under this Act, have in his possession any excisable goods specified in this behalf in Part B of the Second Schedule in excess of such quantity as may be prescribed for the purposes of this section as the maximum amount of such goods or of any variety of such goods which may be possessed at any one time by such a person.

Offences and penalties
following offences, namely:-

Whoever commits any of the

(a) contravenes any of the provisions of a notification issued under section 8 or of section 10, or of a rule made under clause (iii) of sub-section (2) of section 34;

(b) evades the payment of any duty payable under this Act;

(c) fails to supply any information which he is required by rules made under this Act to supply, or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information;

(d) attempts to commit, or abets the commission of, any of the offences mentioned in clauses (a) and (b) of this section;

(e) makes or attempts to make a deduction in the duty

payable under sub-section (4) of section 3 on account of removal of goods for export, or to a licensed ware house or a licensed factory, otherwise than in accordance with the provisions of the appropriate notification under the said sub-section (4); shall, for every such offence, be punishable with imprisonment for a term which may extend to two years or with fine which may extend to two thousand rupees, or ten times the amount of duty involved, if any, whichever is greater, or with both.

Power of Courts to order for forfeiture:- Any Court trying an offence under this Chapter may order the forfeiture to (Government) of any goods in respect of which the Court is satisfied that an offence under this Chapter has been committed, and may also order the forfeiture of any receptacles, packages or coverings in which such goods are contained and the animals, vehicles, vessels or other conveyances used in carrying the goods, and any implements or machinery used in the

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manufacture of the goods.

Recovery of sums due to Government:- In respect of duty and any other sums of any kind payable to the Government under any of the provisions of this Act or of the rules made thereunder, the officer empowered by the Central Board of Revenue to levy such duty or require the payment of such sums may deduct the amount so payable from any money owing to the person from whom such sums may be recoverable or due which may be in the hands or at the disposal or control of such officer or of the Government, or may recover the amount by attachment and sale of excisable goods or any plant, machinery and equipment used for the manufacture of such goods or any other goods in the factory or bonded warehouse or in any premises where any excisable services are provided or rendered and such officer may stop removal of any goods from such factory or bonded warehouse or premises till such amount is paid or recovered in full and if the amount payable is not so recovered he may prepare a certificate signed by him specifying the amount due from the person liable to pay the same and send it to the Collector of the district in which such person resides or conducts his business and the said Collector, on receipt of such certificate, shall proceed to recover from the said person the amount specified therein as if it were an arrear or land revenue.

Exemptions:- (1) The Government may from time to time, by notification in the official Gazette, exempt subject to such conditions, if any, as may be specified therein, any goods or class of goods or any services or class of services item the whole or any part of the duty leviable under this Act.

(2) The Central Board of Revenue may, by special order in each case, exempt from the payment of the whole or any part of the duty leviable under this Act, under circumstances of an exceptional nature to be stated, in such order, any goods on which such duty is leviable.

CHAPTER IIIT

POWER AND DUTIES OF OFFICERS AND LANDHOLDERS.

Power of Arrest:- (1) Any Excise Officer duly empowered by the Central Board of Revenue in this behalf may arrest any person whom he has reason to believe to be liable to punishment under this Act.

(2) Any person accused or reasonably suspected of

committing an offence under this Act or any rules made thereunder, who on demand of any officer duly empowered by the Central Board of Revenue in this behalf refuses to give his name and residence, or who gives a name or residence which such officer has reason to believe to be false, may be arrested by such officer in order that his name and residence may be ascertained.

Power to summon persons to give evidence and produce documents in inquiries under this Act.- (1) Any Excise Officer duly empowered by the Central Board of Revenue in this behalf shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making for any of the purposes of this Act. A summons to produce document or other things may be for the production of certain specified documents or things or for the production of all documents or things of a certain description in the possession or under the control of the person summoned.

(2) All persons so summoned shall be bound to attend, either in person or by an authorised agent, as such officer may direct; and all persons so summoned shall be bound to state the truth upon any subject respecting which they are examined or make statements and to produce such documents and other things as may required;

Provided that the exemptions under sections 132 and 133 of the Code of Civil Procedure (V of 1908) shall be applicable to requisitions for attendance under this section.

(3) Every such inquiry as aforesaid shall be deemed to be a "judicial proceeding" within the meaning of section 193 and section 228 of the Azad Jammu and Kashmir Penal Code, (XLV of 1860).

Officers required to assist excise officers:- All officers of Police and all officers of Government engaged in the collection of land-revenue, and all village officers are hereby empowered and required to assist the Excise Officers in the execution of this Act.

Owner or occupiers of land to report manufacture of contraband excisable goods:- Every owner or occupier of land, the agent of any such owner or occupier, in charge of the management of that land, if contraband excisable goods are

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manufactured thereon, shall in the absence of reasonable excuse be bound to give notice of such manufacture to a magistrate, or to an officer of the Excise, Police, or Land Revenue Department, immediately the fact comes to his knowledge.

Punishment for convince at offences:- Any owner or occupier of land or any agent of such owner or occupier in charge of the management of that land, who wilfully connives at any offence against the provisions of this Act or of any rules made thereunder shall for every such offence be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Searches and arrest how to be made:- All searches made under this Act or any rules made thereunder and all arrests made under this Act shall be carried out in accordance with the provisions of the Code of Criminal Procedure, 1898 (V of 1898) relating respectively to searches and arrests made under that Code.

Disposal of persons arrested:- Every person arrested under this Act shall be forwarded without delay to the nearest Excise officer empowered to send persons so arrested to a Magistrate or, if there is no such Excise Officer within a reasonable distance, to the officer-in charge of the nearest police station.

Procedure to be followed by officer-incharge of police station:- The officer incharge of a police station to whom any person is forwarded under section 21 shall either admit him to bail to appear before the Magistrate having jurisdiction or in default of bail forward him in custody to such Magistrate.

Inquiry how to be made be excise Officer against arrested persons forwarded to them under section 21:- (1) When any person is forwarded under section 21 to a Excise Officer empowered to send persons so arrested to a Magistrate, the Excise Officer shall proceed to inquire into the charge against him.

(2) For this purpose the Excise Officer may exercise the same powers and shall be subject to the same provisions as the officer-in-charge of a police station may exercise and is subject to under the Code of Criminal Procedure, 1898 (V of 1898), when investigating a cognizable case; Provided that—

(a) if the Excise Officer is of opinion that there is sufficient evidence or reasonable ground of suspicion against the

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accused person, he shall either admit him to bail to appear before a Magistrate having jurisdiction in the case, or forward him in custody to such Magistrate;

if it appears to the Excise Officer that there is not sufficient evidence or reasonable ground of suspicion against the accused person he shall release the accused person, on his executing a bond, with or without sureties as the Excise Officer may direct, to appear, if and when so required before the Magistrate having jurisdiction, and shall make a full report of all the particulars of the case to his official superior.

Vexatious search, seizure, etc. by excise office:- Any Excise Officer or other officer exercising powers under this Act or under the rules made thereunder who-

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without reasonable ground of suspicion searches or causes to be searched any house boat or place;

vexatiously and unnecessarily detains, searches or arrests any person;

vexatiously and unnecessarily seizes the movable property of any person, on pretence of seizing or searching for any article liable to confiscation under this Act;

commits, as such Officer, any other act to the injury of any person, without having reason to believe that such act is required for the execution of his duty, shall, for every such offence, be punishable with fine which may extend to two thousand rupees.

Any person wilfully and maliciously giving false information and so causing an arrest or a search to be made under this Act shall be punishable with fine which may extend to two thousand rupees or with imprisonment for a term which may extend to two years,

or with both.

Failure of Excise Officer in duty:- Any Excise Officer who ceases or refuses to perform or withdraws himself from the duties of his office, unless, he has obtained the express written permission of the Collector of Excise, or has given to his superior Officer two months, notice in writing of his intention or

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has other lawful excuse, shall on conviction before a Magistrate be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to three months pay or with both.

CHAPTER IV SPECIAL PROVISIONS RELATING TO SALT.

Special and permanent rights of manufacturing salt to be recognized.- The proprietor of a private salt factory who has by virtue of a sand granted by the Government or any former Government, a special and permanent right to manufacture salt, or to excavate or collect natural salt, shall on application made in accordance with the rules made under this Act be entitled to a licence for such purpose and to the annual renewal thereof, unless on a breach of the provisions of this Act, his licence has been cancelled by an officer duly empowered by the Central Board of Revenue in this behalf.

Right of ordinary proprietors of existing salt works:- Every proprietor of a private salt-work, other than a private salt factory, to which section 26 applies shall continue to be entitled, on application made in accordance, with the rules made under this Act, to a licence for such purpose and to the annual renewal thereof, unless on a breach of the provisions of this Act his licence has been cancelled by an Officer duly empowered by the (Central Board of Revenue) in this behalf;

Provided that the Collector of Excise may at any time withdraw or withhold a licence from the proprietor of any such salt factory, if no salt has been manufactured, excavated or collected in such salt factory for the three years ending on the thirtieth day of June last preceding the date of his order, or, with the previous sanction of the Central Board of Revenue, if such salt factory has not produced, on an average, during the said three years, at least five thousand maunds of salt per annum.

CHAPTER V ADJUDICATION OF CONFISCATIONS AND PENALTIES

Power to Adjudication:- Where by the rules made under this Act in any case anything is liable to confiscation or any person is liable to a penalty, such case may be adjudged ——

(a) _ without limit, by a Collector of Excise ;

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(b) subject to such limitations and conditions as may be determined by the Central Board of Revenue from time to time, by a Deputy Collector, Assistant Collector
Excise ;

Option to pay fine in lieu of confiscation:-- Wherever confiscation is adjudged under this Act or the rules made thereunder, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit in addition to any duty and other charges due in respect of the goods.

Confiscation of containers and conveyance:- Where under this Act or the rules made thereunder any goods are liable to confiscation, then the receptacles, packages or coverings in which such goods are contained and the animals, vehicles, vessels, or other conveyances on which goods are loaded or which are used in carrying the goods shall also be liable to confiscation.

Appeals:- (1) Any person deeming himself aggrieved by any decision or order passed by the Excise Officer under this Act or the rules made thereunder may, within three months from the date of such decision or order, other than an order of attachment and sale under section 13 appeal therefrom to the Central Board of Revenue, or, in such cases as the Central Board of Revenue directs, to any Excise Officer not inferior in rank to an Assistant Collector of Excise and empowered in that behalf by the Central Board of Revenue. Such authority or officer may thereupon make such further inquiry and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against ;

Provided that no order imposing or enhancing any penalty or fine or requiring payment of a greater amount of duty than has been adjudged in the decision or order appealed against shall be passed by the appellate authority unless the person affected has been given an opportunity of showing cause against it and of being heard.

(2) Any person desirous of appealing under sub-section (1) against any decision or order relating to any duty demanded in respect of goods which have ceased to be under central excise control, or to any penalty levied under the Act or the rules made thereunder, shall pending the appeal, deposit the duty demanded or the penalty levied or both such duty and such penalty ;

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Provided that where, — — — in any particular case, the appellate authority is of the opinion that the deposit of duty demanded or penalty levied will cause undue hardship to the appellant, it may dispense with such deposit, either unconditionally or on such conditions as it may deem fit to impose.

(3) No appeal under sub-section (1) shall lie in any case after the Central Board of Revenue has initiated any proceedings under section 32 in respect of such case.

Power of the Central Board of Revenue to call for and examine records etc. (1) The Central Board of Revenue may of its own motion call for and examine the record of any departmental proceedings under this Act or the rules made thereunder for the purpose of satisfying itself as to the legality or propriety of any decision or order passed therein by an officer subordinate to the Board and may pass such order as it thinks fit;

Provided that no order imposing or enhancing any penalty or fine or requiring payment of a greater amount of duty shall be passed by the Board unless the person affected by the proposed order has been given an opportunity to show cause against it and of being heard.

(2) No decision or order shall be revised under this section after the expiry of three years from the date of such decision or order.

(3) No proceedings under sub-section (1) shall be initiated in a case where an appeal under sub-section (1) of section 31 is pending except after the disposal of such appeal.

Revision by Government:- The Government may on the application of any person aggrieved by any decision or order passed (under section 31 or 32 if such application is made within a period of one hundred and twenty days from the date of the decision or order, pass such order in relation thereto as it thinks fit.

Provided that no order imposing or enhancing any penalty or fine or requiring payment of a greater amount of duty than has been determined in the decision or order in respect of which the application has been made shall be passed unless the person affected has been given an opportunity of showing cause against it and of being heard.

CHAPTER VI
SUPPLEMENTAL PROVISIONS.

Power of Central Board of Revenue to make rules:- (1) The Central Board of Revenue may make rules to carry into effect the purposes of this Act.

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In particular, and without prejudice to the generality of

the foregoing power, such rules may—

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provide for the assessment and collection of duties of excise, the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duties shall be payable, and the recovery of duty not paid ;

Prohibit absolutely, or with such exceptions, or subject to such conditions as the Central Board of Revenue thinks fit, the production or manufacture, or any process of the production or manufacture, of excisable goods, or of any component parts or ingredients or containers thereof or the providing or rendering of any excisable services, except on land or premises approved for the purpose ;

regulate the removal of excisable goods from the place where produced, stored or manufactured or subjected to any process of production or manufacture and their transport to or from the premises of a licensed person, or a bonded warehouse, or to a market ;

regulate the production or manufacture, or any process of the production or manufacture, the possession, storage and sale of salt, and so far as such regulation is essential for the proper levy and collection of the duties imposed by this Act, of any other excisable goods, or of any

component parts or ingredients or containers thereof ;

provide for the employment of officers of the Government to supervise the carrying out of any rules made under this Act ;

require a manufacturer or the licensee of a warehouse or a person providing or rendering any excisable services to provide accommodation within the precincts of his factory or warehouse or premises for officers employed

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to supervise the carrying out of regulations made under this Act and prescribe the scale of such accommodation ;

Provide for the appointment, licensing, management and supervision of bonded warehouses and the procedure to be followed in entering goods into and clearing goods from such warehouses;

Provide for the distinguishing of goods which have been manufactured under licence, of materials which have been imported under licence, and of goods on which duty has been paid, or which are exempt from duty under this Act;

impose on persons engaged in the providing or rendering of any excisable services or in the production or manufacture, storage or sale (whether on/their own account or as brokers or commission, agents) of salt, and, so far as such imposition is essential for the proper levy and collection of the duties imposed by this Act, of any other excisable goods, the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

require that exciseable goods shall not be sold or offered or kept for sale in (Azad Kashmir) except in prescribed containers, bearing a banderol, stamp or label of such nature and affixed in such manner as may be prescribed and provide for the printing, embossing or weaving or retail price on any exciseable goods and on containers, packages, covers, labels and wrappers in which any exciseable goods are sold ;

Provide for the issue of licences and transport permits and the fees, if any, to be charged therefore;

Provided that the fees for the licensing or the manufacture and refining of salt and saltpetre shall not exceed, in the case

of each such licence, the following amounts, namely :-

Rs.

Licence to manufacture and refine saltpetre
and to separate and purify salt in the process
of such manufacture and refining.

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Licence to manufacture saltpetre...

Licence to manufacture sulphate of soda
(Kharinum) by solar heat in evaporating

Licence to manufacture sulphate of soda
(Kharinum) by artificial heat...

Licence to manufacture other saline substances... 2

(xii) Provide for the detention of goods, plant, machinery or material, for the purpose of exacting the duty, the procedure in connection with the confiscation, otherwise than under section 12 of goods in respect of which breaches of the Act or rules have been committed, and the disposal of goods so detained or confiscated;

(xiii) authorise and regulate the inspection of any premises where any excisable services are provided or rendered or of factories and provide for the taking of samples, and for the making of tests, of any substance produced therein, and for the inspection or search of any place or conveyance used for the production, storage, sale or transport of salt, and so far as such inspection or search is essential levy and collection of the duties imposed by this Act, of any other for the proper excisable goods;

(xiv) authorise and regulate the composition of offences against, or liabilities incurred under this Act or the rule made thereunder;

(xv) Provide for permission to export goods on payment to duty or otherwise, and for the grant of rebate, on any basis, of the whole or any part of the duty paid on or in respect of any excisable goods which are exported or which are used in the manufacture of any other goods which are exported out of Pakistan.

(xvi) define an area no point in which shall be more than one hundred yards from the nearest point of any place in which salt is stored or sold by or on behalf of the Government, or of any factory in which saltpetre is manufactured or refined, and regulate the possession, storage and sale of salt within such area;

35.

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(xvii) define an area round any other place in which salt is manufactured, and regulate the possession, storage and sale to salt within such area;

(xviii) authorise the Collectors of Excise appointed for the purposes of this Act to provide, by written instructions, for supplemental matters arising out of any rule made under this section.

(3) In making rules under this section, the Central Board of Revenue may provide that any person committing a breach of any rule shall, without prejudice to any other action that may be taken against him under this Act, be liable to a penalty not exceeding "two thousand rupees or ten times the amount of duty involved whichever is greater and that any article in respect of which any such breach is committed shall be confiscated.

Publication of rules and notifications:- All rules made and notifications issued under this Act shall be made and issued by publication in the official Gazette. All such rules and notifications shall thereupon have effect as if enacted in this Act.

Bar of suits and limitation of suite and other Legal proceedings:- (1) No suit shall be brought in any civil court to set aside or modify any order passed, or any assessment, levy or collection of any duty, under this Act.

(2) No suit, prosecution, or other legal proceeding shall be instituted for anything done or ordered to be done under this Act after the expiration of six months from the accrual of the cause of action or from the date of the act or order complained of.

(3) No suit shall lie against the Government or against any officer of the Government in respect of any order passed in good faith or any act in good faith done or order to be done under this Act.

Repeal & Saving.- (1) The Central Excise and Salt Act, 1944 (adopted by Azad Kashmir by Act I of 1959) is hereby repealed.

(2) Notwithstanding the repeal of the Act mentioned in sub-section (1) every thing done, action taken, obligation, liability, penalty or punishment incurred, injury or proceeding commenced, officer appointed or person authorised, jurisdiction or power conferred, rule made and order or notification issued under any of the provisions of the said Act, shall, if not inconsistent with the provisions of this Act, be continued, and so

far as may be, deemed to have been respectively done, taken, incurred, commenced, appointed, authorised, conferred, made or issued under this Act.

FIRST SCHEDULE

(See Section 3)

PART I

Item No. Description of goods Rate of duty

(1). 2) @)

SECTION I-

VEGETABLE PRODUCTS

L@ TEA

Tea packed in any kind of consumer package or container or bag on which weight and the retail price are legibly prominently and inedibly printed and such retail price-

(a) does not exceed four rupees and ninety 37 paisa per pound paisa per pound.

(b) exceeds four rupees and ninety paisa 37 paisa per pound but does not exceed six rupees and plus 5 percent of fifty paisa per pound. retail price.

(c) exceeds six rupees and fifty paisa but 37 paisa per pound does not exceed eight rupees and plus 7% percent of eighty paisa per pound. retail price.

(d) exceeds eight rupees and eighty paisa 37 paisa per pound per pound. plus 25 percent of retail price.

(ii) If not cover by clause (i) 200 percent advalorem.

SECTION II-

VEGETABLES FATS AND OILS.

2. Vegetable Non-Essential Oils- Seven rupees per

vegetable non-essential Oils, all sorts, — c.w.t.
excluding vegetable product covered
by items 3

3. Vegetable product:-

"Vegetable product" means any vegetable oil or fat, which whether by

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itself or in admixture with any other substance, has by hydrogenation or by any other process been hardened for human consumption

If packed in containers on which the Forty five rupees retail price and the quantity are per c.w.t. legibly, prominently and indelibly printed.

If not covered by sub-item (1) Sixty rupees per cw.t.

SECTION III-PREPARED FOODSTUFFS; BEVERAGES, TOBACCO

Beverages

Aerated waters, all sorts— Ten paisa per If retail price is legibly, prominently _ bottle. and indelibly printed on each bottles or on the crown cork or on the label.

If not covered by clause (a) 200 percent, ad-valorem
Such Beverages as are manufactured Nil

by a manufacturer carrying on a cottage industry.

Syrups, squashes and fruit juices, all Nil sorts—

SUGAR

Sugar manufactured in a factory which Nil

is operated without the aid of power,

steam or natural gas

Confectionery, Icing, Demerara and Nil
Candy sugar manufactured in a factory

from sugar on which duties of excise

have already been paid, provided that

the procedure prescribed under the Act

or the Rules made thereunder is

followed.

If not covered by clause (a) & (b), Fourteen rupees

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per c.wt.

TOBACCO

"Tobacco" means any form of tobacco, whether cured or uncured, and whether manufactured or not, and includes the leaf, stalk and stems of the tobacco plant but does not include any part of a tobacco plant while still attached to the earth.

Un-manufactured tobacco---
used in the manufacture of Cigarettes One rupee per lb.
used for cigars & cheroots purposes _Sixty paisa per lb.

Manufactured tobacco—

Cigars and cheroots of which the value-- Per Hundred exceeds Rs, 30.00 a hundred. Twelve rupees.
exceeds Rs. 25.00 a hundred but Ten rupees

does not exceed Rs. 30.00 a hundred.

exceeds Rs. 20.00 a hundred but does not exceed Rs. 25.00 a hundred. Eight rupees

exceeds Rs. 15.00 a hundred but does not exceed Rs. 20.00 a hundred. Six rupees

exceeds Rs. 10.00 a hundred but does not exceed Rs. 15.00 a hundred. Four rupees

exceeds Rs. 5 00 a hundred but does not exceed Rs. 10.00 a hundred. Two rupees

exceeds Rs. 2.50 a hundred but
does not exceed Rs 5.00 a hundred. One rupee

exceeds Rs. 1.25 ahundred but does Fifty paisa
not exceed Rs. 2.50 a hundred.

exceeds Rs. 0.75 ahundred but does Twenty Five

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(b)

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(i)

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not exceed Rs. 1.25 a hundred.

Cigarettes

If the retail price is legibly,
prominently and indelibly printed on
each packet and if such retail price
per ten cigarettes

does not exceed fifteen paisa.

exceeds fifteen paisa but does
not exceed thirty paisa.

exceeds thirty paisa but does not
exceed one rupee

exceeds one rupee

Un-manufactured Tobacco used for
smoking mixtures for pipes and
cigarettes.

Manufactured Tobacco-
Smoking mixtures for pipes and
cigarettes made by hand machine

without the aid of power.

If not covered by clause (i).

176

paisa

Per one thousand
cigarettes

One rupee fifty
paisa.

Three rupees plus

50 percent, of the
retail price of the
retail price in
excess of fifteen
rupees per one
thousand

cigarettes.

Eleven rupees
plus 65 percent,
of the retail price
in excess of thirty
rupees per one
thousand
cigarettes.

Fourteen rupees
plus 65 percent of
the retail price in
excess of thirty
rupees per one
thousand
cigarettes.

25 paise per Lbs

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Tobacco locally grown —(a) Balkhi

(b) Desi

Tobacco imported from Pakistan
other than Item No 1 & 2 :-

Refus

"Kara" .

including "Raddi" and

Tobacco all other kinds.

Manufactured "Snuff" and "Garakho"
if imported from Pakistan.

SECTION IV- MINERAL PRODUCTS

CEMENT

Explanation.- The expression

"Coment" includes clinker

White or coloured cement.

All other sorts of cement

SALT—

"Salt" includes swamp salt,
spontaneous salt, and salt or saline
solutions made or produced from any
saline substance or from salt earth.

Petroleum Oils and oils obtained from
Bituminous Minerals, Crude.

Petroleum Gases and other Gaseous
Hydrocarbons including Natural Gas

177

60 paisa per Lbs

Twelve rupees
per Lb.

30 paisas per seer
50 paisas per seer

20 paisas per seer

50 paisas per seer

12% paisas per lb.

One hundred.
rupees pre ton.

Thirty-six rupees
per ton.

Two rupees and
fifty paisa per
mounds

Four rupees per
ton.

Forty paisa per
1000 Cubic feet

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(ii)

(iv)

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and Liquefied Petroleum Gas.

Furnace oils, that is to say, any
mineral oil which—

has its flashing point at or above one
hundred and fifty degree of,
Fahrenheit's thermometer,

has a flame height of less than ten
millimeter,

Contains one quarter of one per cent or
more by weight of any bituminous
substance, and

possesses a viscosity of one hundred
seconds or more by Redwood I
Viscometer at one hundred degrees of
Fahrenheit's thermometer.

Explanation I. "Mineral Oil" means
an oil consisting of a single liquid
hydrocarbon or a liquid mixture of
hydrocarbons (except for associated
impurities) derived from petroleum,
coal, shale, peat or any other
bituminous substance, and includes
any similar oil produced by synthesis
or otherwise.

Explanation I— "Flame height"
shall be determined in the apparatus
known as the smoke point lamp in the
manner prescribed in this behalf by the
Government.

Explanation [11.— "Flashing Point"
shall be determined in accordance with
the tests specified in this behalf in the
rules made under the Petroleum Act,
1934.

High speed diesel oil and vaporizing

oil, that is to say any Mineral oil

(excluding mineral colza oil and

178

Thirty paise per
Imperial gallon

One rupee and
thirty five paise
per imperial

13.

20.

21.

22.

23.

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turpentine substitute) which has its
Flashing point at or above seventy-six
degree of Fahrenheit thermometer and
satisfies either of — the.
requirements.

Diesel oil, not otherwise specified,
that is to say any Mineral oil.

Jet fuels

Kerosene—

Motor Spirit—

Petroleum Grease.

Petroleum Jelly

Petroleum Lubricating Oils
Lubricating Oils, all sort

Solvent Naphtha and other such
Petroleum products

Asphalt—

Petroleum Products not otherwise
specified.

SECTION V

Creams and polishes for footwear, all

179

gallon.

Fifly seven and
half paisa per
imperial gallon.

Eighty-five paisa
per Imperial
gallon.

Sixty-two and
half paisa per
Imperial gallon.

Three rupees and
fifty paisa per
Imperial gallon

50 per cent, ad-
valorem rent.

67% per cent, ad-
vale rent.

Two rupees &
fifty paisa per
Imperial gallon.

80 par-cent, ad-
valorer Products.

One hundred and
thirty rupees per
ton.

50 percent ad-
valorem

PRODUCTS OF CHEMICAL AND ALLIED INDUSTRIES.

24.

25

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sorts—

Creams and polishes for footwear
manufactured by a manufacturer
carrying on a cottage industry.

If retail price is legibly, prominently
and indelibly printed on each
container.

If not covered by sub item(i)

Paints, Pigments, Varnishes and
Polishes-All sorts of paints, pigments,
distempers, colors, dyes, enamels,
varnishes, glazes, luster's, thinners,
blacks, cellulose lacquers, and polishes
(except creams, and polishes falling
under item No. 23) and_ their
ancillaries in any form, liquid, solid,
semisolid paste, powder or granules.

if retail price and quantity are legibly,
prominently and indelibly printed on
each container or package.

If not covered by sub item (1)

Perfumery cosmetics and Toilet
Preparations

Perfumery, cosmetics and toilet
preparations, all sorts, whether
medicated or otherwise, including
soap not falling under item 26.

Perfumery, cosmetics and toilet
preparations manufactured by a

manufacturer carrying on a cottage industry, provided the goods are marketed without any brand name or trade mark.

If retail price is legibly, prominently and indelibly printed on each

180

Nil

25 percent
retail price.

200 percent
valorem

of

ad-

22 percent, of the
retail price.

200 per-cent,
valorem.

Nil

28 per-cent,
valorem.

ad

ad

(iii)

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(a)

(b)

27.

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container, package, cover or outer
wrapper, or on the article itself if it is
marketed unpacked or unwrapped.

If not covered by sub-item (ii)

soaps and Detergents.

Soaps, all sorts, but excluding liquid
soap, paste soap, shaving soap and
depilatory soap—

Soap flakes, soap powders and
detergents, all sorts—

If retail price and weight are legibly,
prominently and indelibly printed on
every container or package

If not covered by clause (a)

Soap other than soap falling under
sub-item (1)—

If weight and retail price are legibly,
prominently and indelibly printed on
the outer wrapper or container of soap
or is legibly and prominently
embossed on soap, which is sold
unwrapped or unpacked

If not covered by clause (a)

Soda Ash

'CTION VI

200 percent, ad-valorem.

20 per cent of the retail price.

200 percent ad-valorem

Such rate, not exceeding 50 percent of the retail price may be fixed by the Govt. by notification in the official Gazette, and different rates may be fixed with

reference to different conditions and circumstance.

200 percent, ad-valorem.

One hundred and fifty rupees per ton.

MATCHES.

Matches-----

"Matches" include a fire work in the form of & match; and, where a match-stick has more heads than one capable of being ignited by sticking, each such head shall be deemed to be a match.

(1) Matches, manufactured in a factory whose daily output exceeds one hundred gross of boxes, in boxes or booklets containing on an average —

(2)

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Gi)

(ii)

(iv)

(i)

(iii)

(iv)

not more than forty matches

more than forty, but not more than fifty matches.

more than fifty, but not more than sixty matches.

more than sixty, but not more than eighty matches

Matches, manufactured in a factory whose daily output does not exceed one hundred gross of boxes, in boxes or booklets containing on an average—

not more than forty matches ;

more than forty, but not more than fifty matches ;

more than fifty, but not more

than sixty matches ;

more than sixty, but not more

182

Two rupees

Two rupees
fifty paisa

Three
rupees

Four rupees

One rupee
and ninety-
five paisa

Two rupees
and forty
four paisa

Two rupees
and ninety

two paisa

Three

per gross of
boxes or
booklets

per gross of
boxes or
booklets

(3)

(4)

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than eighty matches rupees and
ninety
paisa.

Matches in boxes containing on an
average not more than twelve matches
of the type known as "Bengal Lights",

All other matches.

SECTION-VII

Sixty two paisa per
gross of boxes

Fifty paisa for every
1440 matches — or
fraction thereof.

ARTIFICIAL RESINS AND PLASTIC MATERIALS AND ARTICLES
THEREOF; CELLOPHANE; RUBBER, SYNTHETIC RUBBER
AND ARTICLES THEREOF.

29

Explanations

materials and synthetic or artificial
resins, and all products made
wholly or partly of _ plastic
materials or synthetic or artificial
resins not otherwise specified.

(2) Radio and Transistors cabinets

made wholly or partly of plastic
material or synthetic or artificial
resins:

(a) Large size

(6) — Medium size

(c) Small size

(3) Telephone and _ intercom

instruments made wholly or partly
of plastic material or synthetic or

artificial resins.

183

Cellophane, plastic and Resin Materials —

(1) Cellophane and all _ plastic

10 percent, ad
valorem.

Rupees five per piece.

Rupees three per
piece.

Rupees two per piece.

Rupees five per piece

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(3)

(4)

Products of Rubber and of Synthetic and artificial rubber-

Products made wholly or partly of

ay

(2)

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"Plastic materials" include
materials from which any kind of
plastic is made.

"Large size" means a cabinet the
volume (length X breadth X
height) of which exceeds 200 cubic
inches.

"Medium size" means a cabinet the
volume (length X breadth X
height) of which exceeds 155 cubic
inches but does not exceed 200
cubic inches.

"Small size" means a cabinet the
volume (length X breadth X
height) of which does not exceed
155 cubic inches.

rubber or artificial rubber

synthetic rubber not otherwise
specified including rubberized

fabrics of all sorts

Tyres and Tubes —

(a) Pneumatic tyres and tubes.

(i) Cycle tyres

(ii) Cycle tubes

(iii) | Tyres and tubes for motor
vehicles.

(iv) All other pneumatic tyres and

tubes.

(b) Other tyres

184

10 percent,
vollerem.

Seventy-five
paisa per tyre.

Twenty-five
paisa per
tube,

30 per cent, ad
valorem

15 percent, ad
valorem.

10 percent, ad

valorern

SECTION VIII -

LEATHER AND LEATHER GOODS

31. Tanned leather, all sorts 10 percent

advalorem

32. Products made wholly or partly of

Leather, all sorts——

(1) If retail price is legibly and 15 percent, of
prominently printed or embossed _ the retail price.
on each product

(2) If not covered by sub-item (1) 200 per cent, ad
valorem

SECTION IX —

PAPER, PAPERBOARD AND PAPER PRODUCTS.

33. Paper, all sorts Rupees fifteen
per c.wt.

34. Paperboard, all sorts Rupees ten per
cwt,

35. Bank cheques, all sorts Twenty paise
per cheque.

SECTION X —

TEXTILE AND TEXTILE ARTICLES.

36. Cotton yarn, Twist and Thread—

"Cotton yarn, twist and thread"

means cotton yarn, twist and
thread of any — description
manufactured either wholly or
partly from cotton——

(i) Cotton yarn, twist and thread Nil
which is manufactured in such
factories as are operated without
the aid of power or steam.

(ii) Cotton thread made from cotton Nil
yarn on which duties of- excise

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have already been paid.

If count, weight and retail price are

(iii) legibly, prominently and indelibly
printed on every package, cover,
wrapper or label and not covered
by item (i) & (ii) above.

Fifty five paisa

(a) Yarn or counts less than 21 per pound

(b) Yarn of counts 21 or more but less One rupee &

than 35. seventy paisa

per pound

(c) Yarn of counts 35 or mote by less
than 48 One rupee & ten

paisa per pound

(d) Yarn of counts 48 or more

Two rupee and

eighty paisa per

pound

(2) If not cover by sub item (iii)

200 percent ad

valorem

Explanation ----- "Count" means the count of the basic single

yarn, and any fraction of a count which is one half or

more shall be reckoned as one, while less than one-half

shall be ignored.

Cotton Fabrics — "Cotton Fabrics" means fabric of any
description manufactured either wholly or partly from cotton, and
any such fabric processed in manner.

(1) Grey (unprocessed) any fabrics ----

(a) If retail price is legibly printed or woven on the
selvedge or border of every liner yard:

(i) Superfine fabrics Eighty paisa

per square yard.

(ii) Fine fabrics Fifty paisa per
square yard.

(iii) Medium fabrics Twenty paisa
per square yard.

(iv) Coarse fabrics Ten paisa per

square yard.

(v) Drill, tapestry curtain Fifty paise per
fabrics, bed covers and square yard.

table covers.

(b) If not covered by clause (a) 200 percent

advalorem

(2). Processed fabrics —

(a) If retail price is legible printed or woven on the
selvedge or border of every linear yard

(i) Calendared, bleached, Three paise per
dyed and / or raised square yard
fabrics.

(ii) Printed fabrics. Five paise per

square yard

(iii) Mercerized and/or Ten paise per
sanforised fabrics or square yard
fabrics = which have
undergone any
compressive shrinkage or
any other similar process.

(iv) Embroidered fabrics or Fifty paise per
fabrics processed in any square yard
other manner.

(b) — If not covered by clause (a) 200 per cent, ad
valorem,

Explanation :-

(1) "Superfine fabrics" means fabrics in which the average
count of yarn is 48s or more ;

(2) "Fine fabrics" means fabrics in which the average count
of yarn is 35s or more but less than 48s ;

(3) "Medium fabrics" means fabrics in which the average
count of yarn is 21s or more but less than 35s ;

(4) "Coarse fabrics" means fabrics in which the average
count of yarn is less than 21s ;

(5) "Dril to tapestry, curtain fabrics, bed covers and table

covers" means fabrics commonly known as such, made

from yam of any count;

(6) "Count" means count of yarn ;

(o) For the purposes of determining the average count of
yarn :-

(a) yam used in the borders or selvedges shall be
ignored ;

(b) for multiple-fold yarn the count of the basic
single yarn shall be taken and the number of
ends per inch in the reed or the number of picks
per inch, as the case may be, shall be multiplied
by the number of plies in the yam ;

(c) the average count shall be obtained by applying
the following formula, namely :

(count of warp X number of ends per inch in the
reed) plus. (Count of weft X number of picks per
inch).

(number of ends per inch in the reed plus
(number of picks per inch).

the result being rounded off, wherever necessary
by treating any fraction which is one-half or
more as one, and disregarding any fraction
which is less than one-half ;

(8) If a fabric has undergone processes which fall under two
or more of the clauses of sub-item II (a) in the same factory, duty
shall be levied only under the clause carrying the higher or the
highest rate, as the case may be ;

(9) "Grey (unprocessed) fabrics" means fabrics which have
undergone no process of any kind after weaving or knitting or
fabrication otherwise ;

(10) The liability to duty under sub-item 11 shall not be
affected by any duty paid or payable under sub-item I;

(11) _ If any fabric is embroidered in the process of weaving or
knitting, duty shall be leviable thereon under sub-item II in
addition to duty under sub-item I.

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Man-made Fibres and Yarns:

Explanation:

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Any mixed yam the predominant component of which is man-made fiber shall be treated as man-made yarn.

(1) If weight and retail price are legibly, prominently and indelibly printed on the package, cover, wrapper or label.

(i) Acetate and Viscose Two rupees and fifty fibres and yarns paisa per pound.

All other man-made Five rupees per pound fibres and yarns

(2) If not covered by sub- 200 percent, ad-item (1) volorem

Fabrics of Man-made Fibers:- "Fabrics of Man-made Fibers" means fabrics of any description made wholly or partly from man-made fibers, and any such fabrics processed in any

manner-

Fabrics of man-made fibres, all sorts:

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If retail price is legibly printed or 30 paisa per woven on the selvedge or border of linear yard. every linear yard,

If not covered by (1) above. 200 percent ad-valorem

Jute and Mehta Five rupees per

bal or 400 lbs

Jute Manufactures

Hessian including sacking and Rupees two bagging materials and fabrics of all hundred per ton.

sorts.

All other Manufactures Rupees _ one
hundred and
twenty five per
ton.

Woolen yarn:- Woolen yarn, all sorts, including knitting wool--

ay

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If retail price or legibly, printed on 10 percent of
every package, cover, wrapper or the retail price.
label.

If not covered by (1) above. 200 percent
ad-valorem

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Woolen Fabrics:- "Woolen Fabrics" means all verities of fabrics manufactured wholly or partly from wool but does not include any such fabrics which contains less than 10 percent of wool by

weight

qd)

Q)

(b)

GB)

(a)

(b)

()

(a)

(b)

Carpets and rugs

Blankets, Lohis and shawls

Woolen blankets the size of which is less than 90 inches X 60 inches and woolen Lohis and shawls the size or which is less than 80 inches X 50 inches which are knitted, woven or otherwise fabricated in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or natural gas and which are processed in another factory, provided the retail price and size are legibly printed or woven on every piece or on a label or tag attached to every piece.

If not covered by clause (a).

Knitted Woollen Articles

If retail price is legibly printed or woven on every article or on a tag attached to every article.

If not covered by clause (a).

Woollen fabrics not otherwise
specified—

If retail price is legibly printed or
woven on the selvedge or border of
every linear yard.

If not covered by clause (a).

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Thirty percent
ad-valorem.

15 percent of
the retail price

200 percent
advalorem

20 percent of
the retail price

200 percent
ad-valorem

30 percent of
the retail price

200 percent
ad-valorem.

44.

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SECTION XI

GLASS AND GLASSWARE:-

Glass and Glassware, all sorts-

10 percent

(a) Glass and glass-ware manufactured advalorem.

by a manufacturer carrying on a

cottage industry.

SECTION XII-

PRECIOUS METALS.

Gold and Silver and products thereof —

(1) Gold including gold, and products 25 percent of
made wholly or partly of gold, all the retail price.
sorts, including ornaments and

jewelry.

(2) Silver, including remolded silver and 25 percent of
products made wholly or partly of the retail price.
silver, all sorts, including ornaments

and jewelry.

SECTION XIII-

BASE METALS AND ARTICLES OF BASE METALS.

Metal containers, all sorts whether made
wholly or partly of metal, and parts thereof
Mild steel products.

Mild steel products, all sorts, including
bars, rods, coils, wires, joists, girders,
angles, channels, tees, flats, beams, zeds,
trough, piling and all other rolled, forged,
formed or extruded shapes and sections.

Steel Ingots —

"Steel Ingots" means the product obtained by processing iron ore, pig iron or iron scrap or any other ferrous raw material, whether cast into a mould in any shape or form, or whether used in molten or semi-finished state for the manufacture of rolled or forged or formed steel products.

Stainless Steel

Products of stainless steel, made wholly or partly of stainless steel, all sorts, and parts thereof, including cutlery.

191

10 percent ad-valorem

50 rupees per ton.

Fifty rupees per ton.

10 percent of ad-valorem.

50. Steel Furniture and Fixtures —

All sorts of furniture, fittings and fixtures made wholly or partly of steel and parts thereof,

including frames for doors,

windows and ventilator and balustrades.

SECTION XIV—

10 percent ad-valorem.

MACHINERY, ELECTRICAL AND MECHANICAL EQUIPMENTS,

APPARATUS AND APPLIANCES.

51. Electric Batteries and Parts thereof:-

(a)

(b)

(2)
(a)

(b)

G)

52. Electric Bulbs and Fluorescent Tubes.

ay
(a)

(b)

Electric Bulbs, all sorts-

(1) Storage batteries —

If retail price is legibly, prominently and indelibly printed on each battery.

If not covered by clause (a).

25 percent of
the retail price

200 percent
ad-valorem.

Primary cells and primary batteries —

If retail price is legibly, prominently and indelibly printed on each cell or battery.

If not covered by clause (a).

Containers, covers and plates of batteries, except containers, covers and plates used as component parts of batteries which are subject to duty under sub-item (1) and (2) above.

If retail price is legibly, prominently percent of the retail and indelibly printed on each bulb or price, its package, cover or container,

If not covered by clause (a).

192

25 percent of the retail price

200 percent ad-valorem.

50 percent ad-valorem,

T's percent of the retail price.

200 percent ad-valorem

53.

54.

Q)
(a)

Gi)

(b)

Electric Fans and parts thereof-

(0))

Q)

@)

(4)

(6)

Electrical goods, Apparatus and Appliances

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Fluorescent tubes, all sorts.

If retail price is legibly, prominently
and indelibly printed on each tube or
its package, cover or container, and
such retail price—

does not exceed two rupees and fifty
paisa per foot.

exceeds two rupees and fifty paisa per
foot.

If not covered by clause (a).

35 percent of
the retail.

45 percent of
the retail price

200 percent
ad-valorem

Cabin, Carnage, Table Fans. Twenty five rupees per
fan

Ceiling fans. Thirty five rupees per

fan.

Pedestal fans. Fifty rupees per fan.

25 percent ad-valorem

All other fans subject to a minimum
of rupees fifty per fan

Complete motors, stators 40 percent ad-valorem.

and rotors other than
complete motors, stators and
rotors used in the
manufacture of fans on
which duty is levied under
sub-items (1), (2), (3) and
(4).

Electrical goods, apparatus,
appliances, equipment and fittings,
not otherwise specified, including air-
conditioners, boilers, water coolers,
refrigerators, freezers, heaters, stoves,
cooking ranges, hot plates, juice
extracting machines, domestic

193

10 percent ad-
valorem.

grinding machines, switches, plugs,
regulators, electric irons and kettles
and parts of all such electrical goods,
apparatus, appliances, equipment and

10 percent ad-

Ta percent ad-

10 percent ad-
valorem.

fittings.

55. Gas Apparatus and Appliances — —
Gas apparatus and appliances, all
sorts, including boilers, heaters, valorem.
stoves, cookers, cooking ranges and
cooling and refrigerating equipment
and parts of all such apparatus and
appliances.

56. Wire and cables —

Electric wires and cables, all sorts,
including telephone and telegraph valorem.
wires and cables.

SECTION XV

57. Sound recorders and reproducers.

Electrically operated gramophones,
record players and other-sound
recording or reproducing machines.

58. Gramophone Records. 10 percent ad-valorem.

SECTION XVI—

MISCELLANEOUS MANUFACTURED ARTICLES.

59. Mechanical Lighters —

"Mechanical Lighters" means any Three rupees
mechanical or chemical contrivance _ per lighter.
for causing ignition which is portable
and which operates by producing a
spark or flame whether by itself or
when brought into contact with gas,
and includes a mechanical lighter
issued from a factory in an
incomplete state or requiring for its
completion the addition of a flint.

PART I.

PARTI

Item No. Description of goods Rate of duty

(D. Q) G)

Services rendered by Hotels & Restaurants-

(dd) All services, facilities, and utilities, 10 percent of

including catering supplies and__ the charges,

merchandise provided or rendered by an
hotel.

Explanation :- "Hotel" means an establishment, organization or
place where rooms or suites of rooms are let out on rent,
whether or not it has any arrangement for catering or
provides any other services, facilities or utilities, by

whatever name called.

(2) All services, facilities, and utilities, 10 percent of

including catering supplies and __ the charges,

merchandise provided or rendered by
restaurant.

Explanation:- "Restaurant" means an ___ establishment,
Organization or place where food or drinks are sold,
whether or not it provides any other services, facilities or
utilities, what ever name called, and includes a night

club and cabaret.

Advertisements,

Advertisement all sorts, published in news- 10 percent
papers, magazines, journals or periodicals, or the charges.
displayed on cinema screens, broadcast over
radio or telecast on television.

SECOND SCHEDULE

(SEE SECTION 8 AND 10)

PART A.

Excisable goods specified for the purposes of section 8

Tobacco.

Gold and silver and products thereof.

PART B.

EXCISEABLE GOODS SPECIFIED FOR THE PURPOSES OF

SECTION 10—

Tobacco.

of