

The Additional Duties Of Excise (Textiles And Textile Articles) Act, 1978

February 16, 2013

NO.40 OF 1978

[6th December, 1978.]

An Act to provide for the levy and collection of additional duties of excise on certain textiles and textile articles.

BE it enacted by Parliament in the Twenty-ninth Year of the Republic of India as follows:-

2. Definitions.

In this Act, "cotton fabrics", "silk fabrics", "woollen fabrics", "man-made fabrics" and "wool tops" shall have the meanings respectively assigned to them in Items Nos.19, 20, 21, 22 and 43 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944).

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

(1) When goods of the description mentioned in the Schedule chargeable with a duty of excise under the Central Excises and Salt Act, 1944 (1 of 1944), read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable, are assessed to duty, there shall be levied and collected a duty of excise equal to ten 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 (1 of 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 (1 of 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.

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(1) The Additional Duties of Excise (Textiles and Textile Articles) Ordinance, 1978 (4 of 1978), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.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

THE SCHEDULE

S.No.	Description of goods
1	2
1	Man-made fibres, other than mineral fibres, man-made filament yarns, cellulosic spun yarn and non-cellulosic wastes, all sorts as described in Item No.18 I, 18 II, 18 III and 18 IV respectively of the First Schedule to the Central Excises and Salt Act,1944.
2	Cotton yarn, all sorts as described in Item No.18A of the First Schedule to the Central Excises and Salt Act, 1944.
3	Woollen and acrylic spun yarn as described in Item No.18B of the First Schedule to the Central Excises and Salt Act, 1944.
4	Non-cellulosic spun yarn as described in Item No.18E of the First Schedule to the Central Excises and Salt Act, 1944.
5	Cotton fabrics.
6	Silk fabrics.
7	Wollen fabrics.
8	Man-made fabrics.
9	Wool tops.