

**THE SUGAR (TEMPORARY ADDITIONAL EXCISE
DUTY) ACT, 1952**

No. LXVII OF 1952



Repealed by Act 36 of 1957.

[12th December, 1952.]

An Act to provide for the levy and collection for a temporary period of an additional duty of excise on sugar.

BE it enacted by Parliament as follows:—

1. Short title and extent.—(1) This Act may be called the Sugar (Temporary Additional Excise Duty) Act, 1952.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

2. Definitions.—In this Act, unless the context otherwise requires,—

(a) “appointed day” means the 6th day of November, 1952;

(b) “sugar” means any form of sugar containing more than ninety *per cent.* of sucrose, but does not include—

(i) *khandsari* sugar, that is to say, sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed, and

(ii) *palmyra* sugar, that is to say, sugar manufactured from jaggery obtained by boiling the juice of the *palmyra* palm;

(c) “finished sugar” means sugar fully manufactured and ready for marketing.

3. Levy and collection of additional duty of excise on certain forms of sugar.—(1) There shall be levied and collected in respect of all sugar manufactured on or after the appointed day in the territories to which this Act extends, and on all sugar lying in stock on the appointed day in any factory where sugar is manufactured or in any premises appurtenant thereto, a duty of excise at the rate of one rupee and six annas per cwt.:

Provided that no such duty shall be levied in respect of that quantity of finished sugar, if any, lying in stock in any such factory or premises on the appointed day which is in excess of the quantity

Price annas 2 or 3d.

2 *Sugar (Temporary Additional Excise Duty)* [ACT LXVII OF 1952]

of finished sugar manufactured in the factory before the appointed day from the sugar-cane crop commonly known as the 1952-53 sugar-cane crop.

(2) The duty of excise specified in sub-section (1) shall be in addition to the duty of excise chargeable on sugar under the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), and shall be levied and collected in the same manner as the duty of excise on sugar is levied and collected under that Act.

4. Power of Central Government to discontinue levy.—The Central Government may, by notification in the Official Gazette, declare that, with effect from such date as may be specified in the notification, the additional duty of excise leviable under this Act shall, for the reasons specified in the notification, cease to be levied in any specified area or on sugar generally or on sugar manufactured in a specified factory.