

Repealed by Act 36 of 1957.

73

THE CENTRAL EXCISES AND SALT (AMENDMENT)
ACT, 1953

No. 15 OF 1953



[25th April, 1953]

An Act further to amend the Central Excises and Salt Act, 1944.

BE it enacted by Parliament as follows:—

1. **Short title.**—This Act may be called the Central Excises and Salt (Amendment) Act, 1953.

2. **Amendment of First Schedule, Act I of 1944.**—(1) In the First Schedule to the Central Excises and Salt Act, 1944, for Item 14, the following Item shall be substituted, namely:—

'14. TEA—

“Tea” includes all varieties of the product known commercially as tea, and also includes green tea.

(1) Package tea, that is to say, tea packed in any kind of container containing not more than 60 lbs. net of tea—

(i) if, before being so packed, duty has been paid thereon under sub-item (2) of this Item.

Three annas
per lb. net

(ii) if, before being so packed, duty has not been paid thereon under sub-item (2) of this Item.

Four annas per
lb. net

(2) Tea not otherwise specified.

One anna per
lb. net.

(2) The amendment made by sub-section (1) shall apply to tea as defined therein which is lying in stock on the 15th day of April, 1953, in any premises where tea is produced or manufactured or in any premises appurtenant thereto as it applies to tea produced or manufactured on or after the said date.

Price annas 2 or 3d.