

THE CENTRAL EXCISES AND SALT (AMENDMENT)

ACT, 1954

No. 34 OF 1954

[28th September, 1954.]

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

BE it enacted by Parliament in the Fifth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Central Excises and Salt (Amendment) Act, 1954.

(2) It shall be deemed to have come into force on the 30th day of July, 1954.

2. Amendment of the First Schedule, Act I of 1944.—In sub-item II of Item No. 9 in the First Schedule to the Central Excises and Salt Act, 1944, the following shall be inserted at the end, namely:—

Rep. by Act 58 of 1960

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“(3) Biris in the manufacture of which . . . Three rupees per
any process has been conducted with the aid . . . thousand.”
of machines operated with or without the aid
of power.

3. Excise duty on machine-made biris to apply existing stocks also.—The amendment made by section 2 shall apply to biris manufactured as specified therein which are lying in stock on the date of commencement of this Act in any premises where biris are manufactured or in any premises appurtenant thereto as it applies to biris similarly manufactured on or after the said date.

4. Repeal of Ordinance 9 of 1954.—The Central Excises and Salt (Amendment) Ordinance, 1954 (9 of 1954) is hereby repealed.

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(w. 2. 26)