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THE UNION DUTIES OF EXCISE (DISTRIBUTION)
AMENDMENT ACT, 1985

No. 26 OF 1985

[30th March, 1985.]

An Act further to amend the Union Duties of Excise (Distribution)
Act, 1979.

BE it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Union Duties of Excise (Distribution) Amendment Act, 1985.

Short title
and com-
mence-
ment.

(2) It shall come into force on the 1st day of April, 1985.

2. In the Union Duties of Excise (Distribution) Act, 1979 (hereinafter referred to as the principal Act), in the long title, for the words, figures and letters "interim report dated the 14th day of November, 1983", the words, figures and letters "report dated the 30th day of April, 1984" shall be substituted.

Amend-
ment of
long title
of Act 24
of 1979.

3. For section 2 of the principal Act, the following section shall be substituted, namely:—

Substi-
tution of
new sec-
tion for
section 2.

2. In this Act, the expression "distributable Union duties of excise" means,—

Defini-
tion.

(a) in respect of the financial year commencing on the 1st day of April, 1984, forty per cent. of the net proceeds of Union duties of excise, other than on electricity,

(b) in respect of each of the financial years commencing on or after the 1st day of April, 1985, forty-five per cent. of the net proceeds of Union duties of excise,

1 of 1944.

levied and collected under the Central Excises and Salt Act, 1944, and any other law for the levy and collection of such duty, unless the law earmarks the proceeds of the duty for any special purpose.

Explanation.—The expression "net proceeds" has the same meaning as in clause (1) of article 279 of the Constitution.

Amend-
ment of
section 3.

4. Section 3 of the principal Act shall be re-numbered as sub-section (1) thereof and—

(a) in sub-section (1) as so re-numbered, for the words “be distributed, provisionally,” the words “be distributed” shall be substituted;

(b) after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

“(2) During the financial year commencing on the 1st day of April, 1985 and each of the three succeeding financial years, there shall be paid, out of the Consolidated Fund of India, to the States sums equivalent to the distributable Union duties of excise levied and collected in that year, and,—

(a) eight-ninths of the sums so payable during each such financial year shall be distributed to each of the States specified in column (1) of Table I below in such percentage as is set out against it in column (2) thereof; and

(b) one-ninth of the sums so payable during each such financial year shall be distributed to each of the States specified in column (1) of Table II below in such percentage as is set out against it in column (2) thereof with respect to that financial year.

TABLE I

State (1)	Percentage (2)
Andhra Pradesh	8.587
Assam	2.977
Bihar	13.202
Gujarat	3.506
Haryana	1.017
Himachal Pradesh	0.589
Jammu and Kashmir	0.856
Karnataka	5.077
Kerala	3.800
Madhya Pradesh	8.852
Maharashtra	6.216
Manipur	0.233
Meghalaya	0.194
Nagaland	0.096
Orissa	4.592
Punjab	1.317
Rajasthan	4.695
Sikkim	0.039
Tamil Nadu	7.317
Tripura	0.292
Uttar Pradesh	19.097
West Bengal	7.449

TABLE II

State	Financial year and percentage			
	(1)	(2)		
	1985-86	1986-87	1987-88	1988-89
Assam	12.578	12.713	13.418	12.023
Himachal Pradesh	11.528	12.914	14.098	16.475
Jammu and Kashmir	16.661	17.818	18.560	20.254
Manipur	7.742	8.722	9.545	11.217
Meghalaya	6.180	6.944	7.570	8.863
Nagaland	9.944	11.240	12.371	14.482
Orissa	8.154	5.457	3.109	0.598
Sikkim	1.836	2.051	2.232	2.593
Tripura	9.104	10.207	11.162	12.956
West Bengal	16.273	11.934	7.935	0.539*