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PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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NEW DELHI, FRIDAY, MAY 13, 1966/VAISAKHA 23, 1888

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 13th May 1966

G.S.R. 721.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 48 of the Finance Act, 1966 (13 of 1966), the Central Government hereby exempts the excisable goods specified in column (2) of the Table hereto annexed and falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the special duty of excise leviable thereon under sub-section (1) of section 48 of the first mentioned Act as is in excess of the duty specified in the corresponding entry in column (3) of the said Table:

TABLE

Sl. No.	Description	Duty
(1)	(2)	(3)
		(Rs. per kg.)
1	Staple fibre of cellulosic origin	Nil.
2	Yarn spun—	
	(a) wholly out of synthetic staple fibre of cellulosic origin	Nil.
	(b) partly out of such staple fibre and partly out of cotton, provided the cotton content of the yarn does not exceed 40 per cent of its weight	Nil.
3	Rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both —	
	(i) Below 100 deniers	1.50
	(ii) 100 deniers and above but below 120 deniers	0.50
	(iii) 120 deniers and above	Nil.
	(iv) Godet waste, undersize cakes waste and reeling and coning waste of cellulosic origin	Nil.

2. The notification of the Government of India in the Ministry of Finance (Department of Revenue & Insurance) No. 33/66-Central Excises dated the 1st March, 1966, is hereby rescinded.

[No. 82/66 No. F. 15/21/66-CX.I.]

G.S.R. 722.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 48 of the Finance Act, 1966 (13 of 1966) the Central Government hereby exempts the excisable goods specified in column (3) of the Table hereto annexed and falling under the Items specified in column (2) of the said Table, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) (hereinafter called the Central Excises Act), from so much of the special duty of excise leviable thereon under sub-section (1) of section 48 of the first mentioned Act as is in excess of the duty specified in the corresponding entries in column (4) of the said Table and subject to the conditions laid down in the corresponding entries in column (5) thereof:

TABLE

Sl. No.	Item No. of the First Schedule to the Central Excises Act.	Description	Duty as percentage of duty leviable under the Central Excises Act read with any notification for the time being in force.	Condition
(1)	(2)	(3)	(4)	(5)
1	8	Refined Diesel Oils and Vaporising oil.	Nil	
2	9	Diesel Oil, Not otherwise specified.	Nil	

(1)	(2)	(3)	(4)	(5)
3	13	Vegetable Product	Nil.	
4	14D	Synthetic organic dyestuffs (including pigment dye-stuffs) and synthetic organic derivatives used in any dyeing process.	Nil	
5	15B	Cellophane	Nil	
6	16	Tyres for motor vehicles, but only on the first clearances for home consumption in the financial year commencing on the 1st April, 1966, up to a total value of Rs. 1.25 crores.	Nil	If the total value of the tyres for motor vehicles cleared by the manufacturer during the immediately preceding financial year for home consumption did not exceed rupees four crores.
7	17(3)	Printing and writing paper of a substance not exceeding 75 grammes per square metre.	Nil	If such paper does not contain in its substance any rag in the form of pulp, or if it contains any rag, it also contains in its substance not less than 40 per cent of bagasse, jute stalk or cereal straw in the form of pulp.
8	18A	Cotton twist, yarn or thread— (a) Unsized..... (b) Sized— (i) of counts 29 or more . . . (ii) of counts less than 29 . .	Nil 20 per cent. 10 per cent.	
9	23A	Glass and Glassware other than sheet glass and plate glass.	Nil	
10	23B	Chinaware and Porcelainware .	Nil	
11	28	Tin plate and tinned sheets including tin taggers, and cuttings of such plates, sheets or taggers.	Nil	
12	32(1)(i)	Vacuum and gas-filled electric bulbs not exceeding 60 watts, but excluding miniature lamps.	Nil	

Provided that—

- (1) if unsized cotton twist, yarn or thread which has been cleared without the payment of special duty of excise is sized afterwards with the aid of power, the manufacturer undertaking the sizing shall be liable to pay the special duty of excise at the appropriate rate;
- (2) if sized cotton twist, yarn or thread which has paid the duty leviable under the Central Excises Act read with any notification for the time being in force at a rate appropriate to yarn in hanks and the special duty of excise calculated with reference to the amount of the duty leviable as aforesaid, is subsequently subjected to beaming, warping, wrapping, winding or reeling or any one or more of these processes with the aid of power which makes it liable to a higher rate of duty under the Central Excises Act read with any notification for the time being in force, special duty of excise calculated with reference to such enhanced duty shall also be payable on such yarn;
- (3) the rate of the special duty of excise payable on cotton twist, yarn or thread sized by an independent sizer shall be four-fifths of the appropriate rate therefor specified in the Table above.

Explanation.—For the purpose of this notification, an independent sizer means a manufacturer who is engaged in the sizing of cotton twist, yarn or thread with the aid of power and who does not undertake spinning of cotton twist, yarn or thread or weaving or processing of cotton fabrics and has no proprietary interest in any factory engaged either in the spinning of cotton twist, yarn or thread or weaving or processing of cotton fabrics.

2. The notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 34/66-Central Excises dated the 1st March, 1966, is hereby rescinded.

[No. 83/66 No. F. 15/21/66-CX.I.]

G.S.R. 723.—In pursuance of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 48 of the Finance Act, 1966 (13 of 1966) the Central Government hereby exempts tea, all varieties except package tea, falling under sub-item (1) of item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced in a factory owned by a cooperative society registered under any law relating to cooperative societies, from the whole of the special duty of excise leviable thereon under sub-section (1) of section 48 of the first mentioned Act subject to the conditions:—

- (i) that no member of such co-operative society owns—
 - (a) either in his own name, or
 - (b) in the name of one or more of his dependent relatives, whether along with his name or not,
 a holding exceeding ten hectares under cultivation of tea plants; and
- (ii) that the green leaf used is not purchased from any grower (not being a member of the co-operative society) who has a holding—
 - (a) either in his own name, or
 - (b) in the name of one or more of his dependent relatives, whether along with his name or not, exceeding ten hectares under cultivation of tea plants.

Explanation.—For the purposes of this notification, the expression “dependent relatives” means wife, father, mother, brother, sister, son or unmarried daughter.

2. The notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 35/66-Central Excises dated the 1st March, 1966, is hereby rescinded.

[No. 84/66 No. F. 15/21/66-CX.I.]

G.S.R. 724.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 48 of the Finance Act, 1966 (13 of 1966) the Central Government hereby exempts tea, all varieties except package tea, falling under sub-item (1) of item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced by a bought-leaf-factory, from the whole of the special duty of excise leviable thereon under sub-section (1) of section 48 of the first mentioned Act.

Explanation.—For the purpose of this notification:

- (1) the expression “bought-leaf-factory” means a tea factory which has purchased more than two-thirds of the green-leaf from growers, each such grower being a person having
 - (i) either in his own name, or
 - (ii) in the name of one or more of his dependent relatives, whether along with his name or not,
 a holding not exceeding ten hectares under cultivation of tea plants during the year 1963-64 and in the year in which the duty is levied;
- (2) the expression “dependent relatives” means wife, father, mother, brother, sister, son or unmarried daughter.

2. The notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 36/66-Central Excises, dated the 1st March 1966, is hereby rescinded.

[No. 85/66-C.E. No. F. 15/21/66-CX.I.]

G.S.R. 725.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 48 of the Finance Act, 1966 (13 of 1966), the Central Government hereby exempts straw board and mill board, falling under Item No. 17(3) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) from the whole of the special duty of excise leviable thereon under sub-section (1) of section 48 of the first mentioned Act.

Explanation.—For the purposes of this notification—

- (1) 'mill board' means any unbleached homogenous board, having a thickness exceeding 0.50 millimeters and made—
 - (a) out of mixed waste papers with or without screenings and mechanical pulp but without any colouring matter being added thereto, and
 - (b) on an intermittent board machine, the process of drying of the wet board being a distinct process carried out without the aid of the same machine on which the board is formed;
- (2) 'straw board' means a board made wholly or predominantly from partially cooked unbleached straw or bagasse or grasses or, a mixture of these:
provided that—
 - (i) the quantity of any other material used shall not exceed one-third in weight of the total weight of the ingredients, and
 - (ii) such board shall not be specially compressed and shall not have any paper pasted on either surface.

2. The notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 69/66-Central Excises, dated the 30th April, 1966, is hereby rescinded.

[No. 86/66-C.E. No. F. 15/21/66-CX.I.]

G. KORUTHU, Jt. Secy.

