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# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI ] TUESDAY, FEBRUARY 7, 1995/MAGHA 18, 1916

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

## PART—VI

### Acts of Parliament and Ordinances promulgated by the President.

GOVERNMENT OF GUJARAT

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT,

Sachivalaya, Gandhinagar, 7th February, 1995.

No. RP/4/95/Ord. 13/94/11/E.—The following Ordinance promulgated by the President and published in the Gazette of India, Extra-ordinary, Part II, Section I, dated the 31st December, 1994 is republished for general information :—

GOVERNMENT OF INDIA

THE PATENTS (AMENDMENT) ORDINANCE, 1994

**(No. 13 of 1994)** **(31st December, 1994)**

Promulgated by the President in the Forty-fifth Year of the Republic of India.

An Ordinance further to amend the Patent Act, 1970.

WHEREAS India is a signatory to the agreement for the establishment of the World Trade Organisation including the Agreement on Trade Related Aspects of Intellectual Property Rights for the purpose of reduction of distortions and impediments to international trade and promotion of effective and adequate protection of intellectual property rights.

AND WHEREAS with a view to meeting India's obligations under the said Agreement while safeguarding its interests, it has become necessary to amend the Patents Act, 1970 in conformity with the obligations under the Agreement that signatory countries, in formulating or amending their laws and regulations, may adopt measures consistent with the said agreement, necessary to protect public health and nutrition and to promote public interest in sectors of vital importance to their socio-economic and technological development;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

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NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title and commencement.

1. (*1*) This Ordinance may be called the Patents (Amendment) Ordinance, 1994.

(*2*) It shall come into force on the 1st day of January, 1995.

Amendment of section 5.

2. Section 5 of the Patents Act, 1970 (hereinafter referred to as the Principal Act) shall be re-numbered as sub-sectoin (*1*) thereof and after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:— 39 of 1970.

"(*2*) Notwithstanding anything contained in sub-section (*1*), a claim for patent of an invention for a substance itself intended for use, or capable of being used, as medicine or drug may be made and shall be dealt, without prejudice to the other provisions of this Act, in the manner provided in Chapter IVA.".

Insertion of new Chapter IVA.

3. After Chapter IV of the principal Act, the following Chapter shall be inserted, namely:—

"CHAPTER IVA

EXCLUSIVE MARKETING RIGHTS

Application for grant of exclusive rights.

24A. (*1*) Notwithstanding anything contained in sub-section (*1*) of section 12, the Controller shall not, under that sub-section, refer an application in respect of a claim for a patent covered under sub-section (*2*) of section 5 to an examiner for making a report till the 31st day of December, 2004 and shall, where an application for grant of exclusive right to sell or distribute the article or substance in India has been made in the prescribed form and manner and on payment of prescribed fee, refer the application for patent, to an examiner for making a report to him as to whether the invention is not an invention within the meaning of this Act in terms of section 3 or the invention is an invention for which no patent can be granted in terms of section 4.

(*2*) Where the Controller, on receipt of a report under sub-section (*1*) and after such other investigation as he may deem necessary, is satisfied that the invention is not an invention within the meaning of this Act in terms of section 3 or the invention is an invention for which no patent can be granted in terms of section 4, he shall reject the application for exclusive right to sell or distribute the article or substance.

(*3*) In a case where an application for exclusive right to sell or distribute an article or a substance is not rejected by the Controller on receipt of a report under sub-section (*1*) and after such other investigation, if any, made by him, he may proceed to grant exclusive right to sell or distribute the article or substance in the manner provided in section 24B.

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Grant of exclusive rights.

24B. (*1*) Where a claim for patent covered under sub-section (*2*) of section 5 has been made and the applicant has,—

(*a*) where an invention has been made in a country other than India and before filing such a claim, filed an application for the same invention claiming identical article or substance in a convention country on or after the 1st day of January, 1995 and the patent on the basis of appropriate tests conducted in that country has been granted on or after the date of making a claim for patent covered under sub-section (*2*) of section 5; or

(*b*) where an invention has been made in India and before filing such a claim, made a claim for patent on or after the 1st day of January, 1995 for method or process of manufacture for that invention relating to identical article or substance and has been granted the patent therefor on or after the date of making a claim for patent covered under sub-section (*2*) of section 5,

and has received the approval to sell or distribute the article or substance from the authority specified in this behalf by the Central Government, then, he shall have the exclusive right by himself, his agents or licensees to sell or distribute in India the article or the substance on and from the date of approval granted by the Controller in this behalf till a period of five years or till the date of grant of patent or the date of rejection of application for the grant of patent, whichever is earlier.

(*2*) Where, the specifications of an invention relatable to an article or a substance covered under sub-section (*2*) of section 5 have been recorded in a document or the invention has been tried or used, or, the article or the substance has been sold, by a person, before a claim for a patent of that invention is made in India or in a convention country, then, the sale or distribution of the article or substance by such person, after the claim referred to above is made, shall not be deemed to be an infrigement of exclusive right to sell or distribute under sub-section (*1*):

Provided that nothing in this sub-section shall apply in a case where a person makes or uses an article or a substance with a view to selling or distributing the same, the details of invention relatable thereto were given by a person who was holding an exclusive right to sell or distribute the article or substance.

Compulsory licences.

24C. The provisions in relation to compulsory licences in Chapter XVI shall, subject to the necessary modifications, apply in relation to an exclusive right to sell or distribute under section 24B as they apply to, and in relation to, a right under a patent to sell or distribute and for that purpose the following modifications shall be deemed to have been made to the provisions of that Chapter and all their grammatical variations and cognate expressions shall be construed accordingly, namely:—

(*a*) throughout Chapter XVI, working of the invention shall be deemed to be selling or distributing the article or substance;

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(*b*) three years from the date of sealing of a patent in section 84 shall be deemed to be two years from the date of approval by the Controller for exclusive right to sell or distribute under section 24B;

(*c*) the time which has elapsed since the sealing of the patent under section 85 shall be deemed to be the time which has elapsed since the approval by the Controller for exclusive right to sell or distribute under section 24B;

(*d*) clause (*d*) and clause (*e*) of section 90 shall be omitted;

Special provision for selling or distribution.

24D. (*1*) Without prejudice to the provisions of any other law for the time being in force, where, at any time after an exclusive right to sell or distribute any article or substance has been granted under sub-section (*1*) of section 24B, the Central Government is satisfied that it is necessary or expedient in the public interest to sell or distribute the article or substance by a person other than a person to whom exclusive right has been granted under sub-section (*1*) of section 24B, it may, by itself or through any person authorised in writing by it in this behalf, sell or distribute the article or substance.

(*2*) The Central Government may, by notification in the Official Gazette and at any time after an exclusive right to sell or distribute an article or a substance has been granted, direct, in the public interest and for reasons to be stated, that the said article or substance shall be sold at a price determined by an authourity specified by it in this behalf.

Suits relating to infringements.

24E. All suits relating to infringement of a right under section 24B shall be dealt with in the same manner as if they are suits concerning infringement of patents under Chapter XVIII.

Central Government and its officers not to be liable.

24F. The examination and investigations required under this Chapter shall not be deemed in any way to warrant the validity of any grant of exclusive right to sell or distribute, and no liability shall be incurred by the Central Government or any officer thereof by reason of, or in connection with, any such examination or investigation or any report or other proceedings consequent thereon.".

Omission of section 39.

4. Section 39 of the principal Act shall be omitted.

Amendment of section 40.

5. In section 40 of the principal Act, the words and figures "or makes or causes to be made an application for the grant of a patent outside India in contravention of section 39" shall be omitted.

Amendment of section 64.

6. In section 64 of the principal Act, in sub-section (*1*), in clause (*n*), the words and figures "or made or caused to be made an application for

the grant of a patent outside India in contravention of section 39" shall be omitted.

7. In section 118 of the principal Act, the words and figures "or makes or causes to be made an application for the grant of a patent in contravention of section 39" shall be omitted. Amendment of section 118.

Sd/-
SHANKER DAYAL SHARMA,
*President.*

sd/-
K. L. MOHANPURIA,
Secretary to the Govt. of India;
By order and in the name of the Governor of Gujarat,

Kum. H. K. JHAVERI,
Secretary to Government,

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 2 REGISTERED NO. G/GNR/2

# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] THURSDAY, FEBRUARY 9, 1995/MAGHA 20, 1916

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

## PART—VI

## Acts of Parliament and Ordinances promulgated by the President.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT,

Sachivalaya, Gandhinagar, 9th February, 1995.

No. RP/3/95/Ord./14/94/12/E.—The following ordinance promulgated by the President and published in the Gazette of India, Extra-ordinary, Part II, Section 1, dated the 31st December, 1994 is republished for general information :—

GOVERNMENT OF INDIA

### THE CUSTOMS TARIFF (AMENDMENT) ORDINANCE, 1994

No. 14 of 1994

Promulgated by the President in the Fourty-fifth year of the Republic of India.

An Ordinance further to amend the Customs Tariff Act, 1975.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution the President is pleased to promulgate the following Ordinance:—

**1.** (1) This Ordinance may be called the Customs Tariff (Amendment) Ordinance, 1994. Short title and commencement.

(2) It shall come into force on the 1st day of January, 1995.



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Substitution of new sections for sections 9,9A and 9B.

2. For sections 9, 9A and 9B of the Customs Tariff Act 1975 the following sections shall be substituted, namely:— 51 of 1975.

Countervailing duty on subsidized articles.

'9. (1) Where any country or territory pays, bestows, directly or indirectly any subsidy upon the manufacture or production therein or the exportation therefrom of any article including any subsidy on transportation of such article, then upon the importation of any such article into India, whether the same is imported directly from the country or manufacture, production or otherwise, and whether it is imported in the same condition as when exported from the country of manufacture production, or has been changed in condition by manufacture, production or otherwise, the Central Government may, by notification in the Official Gazette, impose a countervailing duty not exceeding the amount of such subsidy.

*Explanation.*—For the purposes of this section, a subsidy shall be deemed to exist if—

(*a*) there is financial contribution by a government, or any public body within the territory of the exporting or producing country, that is, where,—

(*i*) a government practice involves a direct transfer of funds (including grants, loans and equity infusion), or potential direct transfer of funds or liabilities, or both ;

(*ii*) government revenue that is otherwise due is foregone or not collected (inclusing fiscal incentives);

(*iii*) a government provides goods or services other than general infrastructure or purchases goods;

(*iv*) a government makes payments to a funding mechanism, or entrusts or directs a private body to carry out one or more of the type of functions specified in clauses (*i*) to (*iii*) above which would normally be vested in the government and the practice in, no real sense, differs from practices normally followed by governments; or

(b) a government grants or maintains any form of income or price support, which operates directly or indirectly to increase export of any article from, or to reduce import any article into its territory,

and a benefit is thereby conferred.

(2) The Central Government may, pending the determination in accordance with the provisions of this section an the rules made thereunder of the amount of subsidy, impose a countevailing railing duty under this sub-section not exceeding the amount of such subsidy as provisionally estimated by it if such countervailing duty exceeds the subsidy as so determined,—

(*a*) the Central Government shall, having regard to such determination and as soon as may be after such deterimination, reduce such countervailing duty; and

(b) refund shall be made of so much of such countervailing duty which has been collected as is in excess of the countervailing duty as so reduced.

(3) Subject to any rules made by the Central Government by notification in the Official Gazette, the countervailing duty under sub-section (1) or sub-section (2) shall not be levied unless it is determined that—

(*a*) the subsidy releates to export performance;

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(b) the subsidy relates to the use of domestic goods over imported goods in export article; or

(c) the subsidy has been conferred on a limited number of persons engaged in manufacturing, producing or exporting the article unless such a subsidy is for—

(*i*) research activities conducted by or on behalf of persons engaged in the manufacture, production or export;

(*ii*) assistance to disadvantaged regions within the territory of the exporting country; or

(*iii*) assistance to promote adaptation of existing facilities to new environmental requirements.

(4) If the Central Government, is of the opinion that the injury to the domestic industry which is difficult to repair, is caused by massive improts in a relatively short period, of the article benefiting from subsidies paid or bestowed and where in order to preclude the recurrence of such injury, it is necessary to levy countervailing duty retrospectively, the Central Government may, by notification in the Official Gazette, levy countervailing duty fom a date prior to the date of imposition of countervailing duty under sub-section (2) but not beyond ninety days from the date of notification under that sub-section and notwithstanding anything contained in any law for the time being in force, such duty shall be payable from the date as specified in the notification issued under this sub-section.

(5) The countervailing duty chargeabe under this section shall be in addition to any other duty imposed under this Act or any other law for the time being in force.

(6) The countervailing duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition:

Provided that the Central Government, in a review, is of the opinion of that the cessation of suen duty is likely to lead to continuation or recurrence of subsidization and injury, it may, from time to time, extend the period of such imposition for a further period of five years and such further period shall commence from the date of order of such extension :

Provided further that where a review intiated before the expiry of the aforesaid period of five years has not come to a conclusion before such expiry, the countervailing duty may continue to remain in force pending the outcome of such a review for a further period not exceeding one year.

(7) The amount of any such subsidy as referred to in sub-section (1) or sub-section (2) shall, from time to time, be ascertained and determined by the Central Government, after such inquiry as it may consider necessary and the Central Government may, by notification in the Official Gazette, make rules for the identification of such article and for the assessment and collection of any countervailing duty imposed upon the importation thereof under this section.

(8) Every notification issued under this section shall, as soon as may be after it is issued, be laid before each House of Parliament.

**Anti-dumping duty on dumped articles.**

**9A.** (*1*) Where any article is exported from any country or territory (hereinafter in this section referred to as the exporting country or territory) to India at less than its normal value, then, upon the importation of such article into India, the Central Government may, by notification in the Official Gazette, impose an anti-dumping duty not exceeding the margin of dumping in relation to such article.

*Explanation.*—For the purpoes of this section,—

(*a*) "margin of dumping", in relation to an article, means the difference between its export price and its normal value;

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(b) "export price", in relation to an article, means the price of the article exported from the exporting country or territory and in cases where there is no export price or where the export price is unreliable because of association or a compensatory arrangement between the exporter and the importer or a third party, the export price may be constructed on the basis of the price at which the imported article are first resold to an independent buyer or in if the article is not resold to an independent buyer, or not resold in the condition as imported on such reasonabe basis as may be determined in accordance with the rules made under sub-section (6) ;

(c) "normal value", in relation to an article, means—

(*i*) the comparable price, in the ordinary course of trade, for the like article when meant for consumption in the exporting country or territory as determined in accordance with the rules made under sub-secion (6); or

(*ii*) when there are no sales of the like article in the ordinary course of trade in the domestic market of the exporting country or territory, or when because of the particulars market situation or low volume of the sales in the domestic market of the exporting country or territory, such sales do not permit a proper comparison. the normal value shall be either—

(*a*) comparable representative price of the like article when exported from the exporting country or territory or an appropriate third country as determined in accordance with the rules made under sub-section (6); or

(*b*) the cost of production of the said article in the country of origin along with reasonable addition for administraive, selling and general costs and for profits, as determined in accordance with the rules made under sub-section (6) :

Provided that in the case of import of the article from a country other than the country of origin and where the article has been merely transhipped through the country of export or such article is not produced in the country of export or there is no comparable price in the country of export, the normal value shall be determined with reference to its price in the country of origin

(2) The Central Government may, pending the determination in accordance with the provisions of this section and the rules made thereunder of the normal value and the margin of dumping in relation to any article, impose on the importation of such article into India an anti-dumping duty on the basis of a provisional estimate of such vaule and margin and if such anti-dumping duty exceeds the margin as so determined:

(*a*) the Central Government shall, having regard to such determination and as soon as may be after such determination, reduce such anti-dumping duty; and

(*b*) refund shall be made of so much of the anti-dumping duty which has been collected as is in excess of the anti-dumping duty as so reduced.

(3) If the Central Government, in respect of the dumped article under inquiry, is of the opinion that—

(*i*) there is a history of dumping which caused injury or that the importer was, or should have been, aware that the exporter practices dumping and that such dumping would injury, and

(*ii*) the injury is caused by massive dumping of an article imported in a relative short time which in the light of the timing and the volume of imported article dumped and other circumstances is likely to seriously undermine the remedial effect of the anti-dumping duty liable to be levied.

the Central Government may, be notification in the Official Gazette, levy anti-dumping duty retrospectively from a date prior to the date of imposition of anti-dumping duty under -subsection (*2*) but not beyond ninety days from the date of notification under that sub-section, and notwithstanding anything contained in any law for the time being in force, such duty shall be payable at rate and from such date as may be specified in the notification.

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(4) The anti-dumping duty chargeable under this section shall be in addition to any other duty imposed under this Act or any other law for the time being in force.

(5) The anti-dumping duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition :

Provided thatifthe Central Government, in a review, is of the opinion that the cesssation of such duty is likely to lead to continuation or recurrence of dumping and injury; it may, from time to time, extend the period of such imposition for a funther period of five years and such futher period shall commence from the date of order of such extension:

Provided further that where a review initiated before the expiry of the aforesaid period of five years has not come to a conclusion before such expiry, the anti-dumping duty may continue to remain in force pending the outcome of such a review for a further period not exceeding one year.

(6) The margin of dumping as referred to in sub-section (1) or sub-section (2) shall, from time to time, be ascertained and determined by the Central Government, after such inquiry as it may consider necessary and the Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which articles liable for any anti-dumping duty under this section may be identified, and fore the manner in which the export price and the normal value of, and the mrgin of dumping in relation to, such articles may be determined and for the assessment and collection of such anti-dumping duty.

(7) Every notification issued under this section shall, as soon as may be after it is issued, be laid before each House of Parliament.

**No levy under section 9 or section 9A in certain cases.**

**9B.** (1) Notwithstandinganything contained in section 9 or section 9A,—

(*a*) no article shall be subjected to both countervailing duty and anti-dumping duty to compensate for the same situation of dumping or export subsdization;

(*b*) the Cenral Government shall not levy any countervailing duty or anti-dumping duty,—

(*i*) under section 9 or section 9A by reasons of exemption of such articles from duties or taxes borine by the like article when meant for consumption in the country of origin or exportation or by reasons of refund of such duties or taxes.

(*ii*) under sub-section (1) of each of these sections, on the import into India of any article from a member country of the World Trade Organisation or from a country with whom Government of India as a most favoured nation agreement (hereinafter referred as a specified country), unless in accordance with the rules made under sub-section (2) of this section, a determination has been made that import of such article into India causes or thereatens material injury to any established industry in India or materially retards the establishement of any industry in India; and

(*iii*) under sub-section (2) of seach of these sections, on imprt into India of any article fromthe specified countries unless in accordance with the rules, amade under sub-section (2) of this section, a preliminary findings has been made of subsidy or dumping and consequent injury a to domestic Industry; and a further determination has also been made that a duty is necessary to prevent injury being caused during the investigation;



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Provided that nothing contained in sub-clauses (*ii*) and (*iii*) of clause (*b*) shall apply if a countervailing duty or an antidumping duty has been imposed on any article to prevent injury or threat of an injury to the domestic industry of third country exporting the like articles to India ;

(*c*) the Central Government may not levy :—

(*i*) any countervailing duty under section 9, at any time, upon receipt of satisfactory voluntary undertaking from the government of the exporting country or territory agreeing the eliminate or limit the subsidy or take other measures concerning its effect, or the exporter agreeing to revise the price of the article and if the Central Government is satisfied that the injurious effect of the subsidy is eliminated thereby ;

(*ii*) any anti-dumping duty under section 9A, at any time, upon receipt of satisfactory voluntary undertaking from any exporter to ;revise its prices or to cease exports to the area in question at dumped price and if the Central Government is satisfied that the injurious effect of dumping is eliminated by such action.

(*2*) The Central Government may, by notification in the Official Gazette make, rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which any investigation may be made for the purposes of this section, the factors to which re gard shall be at in any such investigation and for all matters, connected with such investigation.

Appeal.

9C. (*1*) An appeal against the order of determination or review thereof regarding the existence, degree and effect of any subsidy or dumping in relation to import of any article shall lie to the Customs, Excise and Gold (Control) Appellate Tribunal constituted under section 129 of the Customs Act, 1962 (hereinafter referred to as the Appellate Tribunal). 52 of 1962.

(*2*) Every appeal under this section shall be filed within nenety days of the date of the date of order under appeal ;

Provided that the Appellate Tribunal may entertain any appeal after the expiry of the said period of ninety days, if it is satisfied that the appellate was prevented by sufficien cause from filing the appeal in time.

(*3*) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the order appealed against.

(*4*) The provisions of sub-section (*1*), (*2*), (*5*) and (*6*) of section 129 C of the Customs Act, 1962 shall apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Customs Act, 1962. 52 of 1962. 52 of 1962.

(*5*) Every appeal under sub-section (*1*) shall heard by a Special Bench constituted by the President of the Appellate Tribunal for hearing such appeals and such Bench shall consist of the President and not less than two members and shall include one judicial member and one technical member.',]

SHANKER DAYAL SHARMA,
*President.*

K. L. MOHANPURIA,
*Secretary to the Government of India.*

By order and in the name of the Governor of Gujarat,

KUM. H. K. JHAVERI,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 3 REGISTERED NO. G/GNR/2.

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# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] MONDAY, MARCH 6, 1995/ PHALGUNA 15, 1916

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


## PART VI

## Acts of Parliament and Ordinances promulgated by the President.

GOVERNMENT OF GUJARAT

**LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT**

Sachivalaya, Gandhinagar, 28th February, 1995.

No. RP/9/95/Ord.2/95/17/E.—The following ordinance promulgated by the President and published in the Gazette of India, Extra-ordinary, Part-II, Section 1, dated the 13th January, 1995 is republished for general information :—

GOVERNMENT OF INDIA

**THE INDUSTRIAL DEVELOPMENT BANK OF INDIA (AMENDMENT) ORDINANCE, 1995:**

**No. 2 of 1995]** **[13th January, 1995.**

**Promulgated by the President in the Forty-Fifth Year of the Republic of India.**

**An Ordinance further to amend the Industrial Development Bank of India Act,1964.**

WHEREAS the Industrial Development Bank of India (Amendment) Ordinance, 1994, to provide for the aforesaid matter was promulgated by the President on the 12th day of October, 1994 ;

AND WHEREAS the Industrial Development Bank of India (Amendment) Bill, 1994 to replace the said Ordinance has been passed by the House of the People and is pending in the Council of States ;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Const itution, the President is pleased to promulgate the following Ordinance :—



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Short title and commencement.

1. (1) This Ordinance may be called the Industrial Development Bank of India (Amendment) Ordinance, 1995.

(2) It shall be deemed to have come into force on the 12th day of October,1994.

Amendment of section 2.

2. In section 2 of the Industrial Development Bank of India Act, 1964 (hereinafter referred to as the principal Act), for clause (*d*), the following clause shall be subsittuted, namely:— 18 of 1964.

'(*d*) "Industrial Finance Corporation" means the Industrial Finance Corporation of India Limited formed and registered under the Companies Act, 1956;'. 1 of 1956.

Substitution of new section for section 4.

3. For section 4 of the principal Act, the following section shall be substituted, namely:—

Authorised capital.

"4. (*1*) The authorised capital of the Development Bank shall be two thousand crores or rupees divided into one hundred and fifty crores fully paid-up equity shares of rupees ten each and, subject to the provisions of section 4E, fifty crores of fully paid-up redeemable preference shares of rupees ten each.

(2) The Development Bank may, from time to time, by a resolution in general meeting, increase the authorised capital to an amount not exceeding five thousand crores of rupees consisting of such number of equity shares and redeemable preference shares as it deemes fit.".

Amendment of section 4A.

4. In section 4A of the principal Act, sub-section (2) shall be omitted.

Insertion of new sections 4C, 4D and 4E.

5. After section 4B of the principal Act, the following sections shall be inserted, namely:—

Issued capital.

"4C. (*1*) The issued capital of the Development Bank of seven hundred and fifty-three crores of rupees whichstands fully vested in and subscribed by the Central Government immediately before the commencement of the Industrial Development Bank of India (Amendment) Ordinance, 1995 shall, on such commencement, stand divided into seventy-five crores and thirty lakhs equity shares of rupees ten each.

(*2*) The Board may, from time to time, increse the issued equity share capital of the Development Bank by allotment of shares to such persons and on such terms and conditions as the Board may determine :

Provided that no increase in the issued equity shall be made in such a manner that the Central Government holds at any times less than fifty-one per cent, of the issued equity capital of the Development Bank.

Reduction of share capital.

4D. (*1*) The Development Bank may, by a resolution passed in a general meeting of the share-holders, reduce its share capital in any way.

(*2*) Without prejudice to the generality of the foregoing power,the share capital may be reduced by,—

(*a*) extinguishing or reducing the liability on any of its equity shares in respect of share capital not paid up. ;

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(b) either with or without extinguishing or reducing liability on any of its equity shares, cancelling any paid-up share capital which is lost, or is unrepresented by available assets; or

(c) either with or without extinguishing or reducing liability or any of its equity shares, paying off any paid-up share capital which is in excess of the wants of the Development Bank.

(3) If any general meeting referred to in sub-section (1),the resolution for reduction of share capital shall be passed by shareholders entitled to vote, voting in person or, where proxies are allowed, by proxy and the votes cast in favour of the resolution are not less than three times the number of the votes, if any, cast against the resolution by shareholders so entitled and voting.

**Conversion of equity shares into redeemable preference shares.**

4E. (1) The Central Government may, at any time after the commencement of the Industrial Development Bank of India (Amendment) Ordinance, 1995 and by notification in the Official Gazette, convert such number of equity shares held by it not exceeding fifty crores as if may decide into redeemable preference shares.

(2) The redeemable preference shares referred to in sub-section (1) shall—

(a) carry such fixed rate of dividend as the Central Government may specify at the time of such conversion; and

(b) neither be transferable nor carry any voting rights.

(3) The redeemable preference shares referred to in sub-section (1) shall be redeemed by the Development Bank within three years from the date of such conversion in such instalments and in such manner as the Board may determine.".

**Amendment of section 5.**

6. In section 5 of the principal Act,—

(a) for sub-sections (1) and (2), the following sub-sections shall be substituted, namely :—

"(1) The general superintendence, direction and management, of the affairs and business of the Development Bank shall vest in a Board of directors which may exercise all powers and do all such acts and things, as may be exercised or done by the Development Bank and are not by this Act expressly directed or required to be done by the Development Bank in general meeting.

(2) The Board may direct that any power exercisable by it under this Act shall also be exercisable in such cases and subject to such conditions, if any, as may be, specified by it, by the chairman, managing director or the whole-time director.";

(b) sub-section (4) shall be omitted.

**Amendment of section 6.**

7. In section 6 of the principal Act,—

(a) for sub-section (1), the following sub-section shall be substituted namely :—

"(1) The Board shall consist of the following namely :—

(a) a chairman and a managing director appointed by the Central Government:

Provided that the same person may be appointed to function both as chairman and as managing director;

(b) one whole-time director appointed by the Central Government on the recommendation of the Board;

(c) two directors who shall be officials of the Central Government nominated by the Central Government;

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(*d*) three directors from amongst persons having special knowledge of, and professional experience in, science, technology, economics, industry, banking, industrial co-operatives, law, industrial finance, investment, accountancy, marketing or any other matter, the special knowledge of, and professional experience in, which would, in the opinion of the Central Government, be useful to the Development Bank, nominated by the Central Government; and

(*e*) such number of directors elected, in the prescribed manner, by shareholders other than the Central Government, whose names are entered on the register of shareholders of the Development Bank ninety days before the date of the meeting in which such election takes place on the following basis, namely :—

(*i*) where the total amount of equity share capital issued to such shareholders is ten percent, or less of the total issued equity capital, two directors;

(*ii*) where the total amount of equity share capital issued to such shareholders is more than ten percent. but less than twenty-five percent. of the total issued equity capital, three directors; and

(*iii*) where the total equity share capital issued to such shareholders is twenty-five per cent. or more of the total issued equity capital, four directors:

Provided that until the assumption of charge by the elected directors under this clause, the Central Government may at any time nominate such number of, directors, not exceeding four, from amongst persons having special knowledge of, and professional experience in, science, technology, economics, industry, banking, industrial co-operatives, law, industrial finance, investment, accountancy, marketing or any other matter, the special knowledge of, and professional experience in, which would, in the opinion of the Central Government, be useful to the Development Bank for carrying out its functions.";

(*b*) in sub-sections (*2*) and (3), for the words "the chairman and the managing director", the words "the chairman, the managing director and the whole-time director" shall be substituted;

(*c*) in sub-sections (*2A*) and (*3A*), for the words "the chairman or the managing director" wherever they occur, the words "the chairman, the managing director or the whole-time director" shall be substiatuted;

(*d*) for sub-section (*4A*) the following sub-section shall be subsituted, namely:—

"(*4A*) Subjet to the provisions of sub-section (*4*),—

(*a*) every director nominated under clause (*d*) of sub-section (*1*) shall hold office for such term not exceeding three years as the Central Government may specify in this behalf and thereafter until his successor assumes office, and shall be eligible for re-nomination:

Provided that no such director shall hold office continuously for a period exceeding six years; and

(*b*) every dirctor elected under clause (*e*) of sub-section (*1*) shall hold office for three years and thereafter until his successor assumes office, and shall be eligible for re-election:

Provided further that no such director shall hold office continuously for a period exceeding six years ;"

(*e*) after sub-section (*4A*), the following sub-section shall be inserted, namely:—

'(*4B*) The shareholders, other than the Central Government may, after giving to the director a reasonable opportunity of being heard in the manner as may

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be prescribed, by resolution passed by majority of the votes of such shareholders holding in the aggregate not less than one-half of the share capital held by such shareholders, remove any director elected under clause (*c*) of sub-section (*1*) and elect another director in his place to fill the vacancy so caused.";

(*f*) for sub-section (5), the following sub-section shall be substituted, namely:–

"(5)(*i*) A meeting of the Board shall be held at least once every three months and atleast four meetings shall be held every year and the meetings may be held at such places as may be prescribed.

(*ii*) Notice of every meeting of the Board shall be given in writing to every director for the time being in India, and at his usual address in India to every other director.

(*5A*) Subject to the provisions contained in this Chapter, the Board may meet at such times and places and shall observe such rules of procedure in regard to transaction of its business including the manner of adoption of resolutions as may be prescribed."

8. Section 6A of the principal Act shall be omitted. Omission of section 6A.

9. After section 6A of the principal Act, the following sections shall be inserted namely:— Insertion of new sections 6B and 6C.

"**6.B.** (*1*) A person shall not be eligible for being elected as a director clause (*e*) of sub-section (*1*) of section 6, if he— Disqualifications of directors.

(*a*) has been found to be of unsound mind by a court of competent jurisdiction and the finding is in force.

(*b*) is an undischarged insolvent.

(*c*) has applied to be adjudicated as an insolvent and his application is pending.

(*d*) has been convicted by a court of any offence involving moral turpitude and sentenced in respect thereof to imprisonment for not less than six months and a period of five years has not elapsed from the date of expiry of the sentence; or

(*e*) has not paid any call in respect of shares of the Development Bank held by him, whether alone or jointly with others, and six months have elapsed from the last day fixed for the payment of the call.

**6C.** (*1*) The office of a director shall become vacant if he— Vacation of office by director.

(*a*) becomes subject to any of the disqualifications mentioned in section 6B; or

(*b*) resigns his office by giving notice in writing under his hand and the resignation is accepted; or

(*c*) absents himself from three consecutive meetings of the Board without obtaining leave of absence from the Board.

(2) Notwith standing anything in clause (*a*) of sub-section (*1*), the disqualifications referred to in that cause shall not take effect—



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(*a*) for thirty days from the date of the adjudication, sentence or order ;

(*b*) where any appeal or petition is preferred within thirty days aforesaid against the adjudication,sentence or conviction resulting in the sentence or order untill the expiry of seven days fromthe date on which such appeal or petition is disposed of ; or

(*c*) where within the seven days aforesaid, any further appeal or petition is preferred in respect of the adjudication, sentence, conviction or order and the appeal or petition, if allowed, would result in the removal of the disqualification,until such further appeal or petition is disposed of.".

Amendment of section 7.

10. In section 7 of the principal Act, for sub-section (1), the following sub-section shall be substiatted, namely:—

"(1) The Board shall constitute an Executive Committee consisting of the chairman, the managing director, the whole-time director and such other directors as it may deem fit."

Amendment of section 8.

11. In section 8 of the principal Act, for the proviso the following proviso shall be substituted, namely:—

"Provided that no fees shall be payable to the chairman if he is appointed wholetime, or to the managing director or to the wholetime director or to any other director who is an official of the Government.".

Amendment of section 9.

12. In section 9 of the principal Act, in sub-section (1), in clauses (a), (*c*), (*ca*), (*f*) and (*g*), for the words "which may be notified by the Central Government in this behalf", wherever they occur, the words which may be approved by the Board in this behalf",shall be substituted.

Amendment of section 11.

13. In section 11 of the principal Act, in sub-section (1),—

(*a*) in clause (*c*), for the words "the Central Government", the words "the Board" shall be substituted;

(*b*) for clause (d), the following clause shall be substituted, namely:—

"(d) accept deposits on such terms as may be approved by the Board.

Amendmetn of section 12.

14. In section 12 of the principal Act, sub-section (3) and (4) shall be omitted.

Insertion of new Chapters IV-A and IV-B.

15. After section 13 of the principal Act, the following Chapters shall be nserted, namely:—

"CHAPTER IV-A

SHARES

Free transfer ability of shares.

13A. (*1*) Save as otherwise provided in sub-section (*2*), the equity shares of the Development Bank shall be freely transferable.

(*2*) Nothing contained in sub-section (1) shall entitle the Central Government to transfer any shares held by it in the Development Bank if such transfer will result in reducing the equity shares held by it to less than fifty-one per cent of the issued equity capital of the Development Bank.

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Register of shareholders.

13B. (*1*) The Development Bank shall keep at its head office a register, in one or more books, of the shareholders and shall enter therein he following particulars so far as they may be available, namely:—

(*i*) the names, addresses and occupations, if any, of the shareholders and a statement of the shares held by each shareholder, distinguishing each share by it denoting number;

(*ii*) the date on which each person is so entered as a shareholder;

(*iii*) the date on which any person ceases to be a shareholder; and

(*iv*) such other particulars as may be prescribed.

(*2*) Notwithstanding anything contained in sub-section (*1*), it shall be lawful for the Development Bank to keep the register of the shareholders in computer floppies or diskettes subject to such safeguards as may be prescribed.

1 of 1872.

(3) Notwithstanding anything contained in the Indian Evidence Act, 1872, a copy of, or extract from, the register of shareholders, certified to be a true copy under the hand of an officer of the Development Bank authorised in this behalf, shall, in all legal proceedings, be admissible in evidence.

Trust not to be entered on the register of shareholders.

13C. Notwith standing anything contained in section 13B, no notice of any trust, express, implied or constructive, shall be entered on the register of share holders or be receivable by the Development Bank.

Board's reight to refuse registration of transfer of shares.

13D. (*1*) The Board may refuse to register the transfer of any shares in the name of transferee on any one or more of the following grounds, and on no other ground, namely:—

(*a*) the transfer of the shares is in contravention of the provisions of this Act or regulations made thereunder or any other law;

(*b*) the transfer of the shares, in the opinion of the Board, is prejudicial to the interests of the Development Bank or to the public interest;

(*c*) the transfer of shares is prohibited by an order of a court, tribunal or any other authority under any law for the time being in force.

(*2*) The Board shall, before the expiry of two months from the date on which the instrument of transfer of shares of Development Bank is lodged with it for the purpose or registration of such transfer, not only form, in good faith, its opinion as to whether such registration ought not or ought to be refused on any of the grounds referred to in sub-section (*1*) but also,—

(*a*) if it has formed the opinion that such registration ought not be so refused, effect such registration; and

(*b*) if it has formed the opinion that such registration ought to be refused on any of the grounds mentioned in sub-section(*1*), intimate the transferor and the transferee by notice in writing.

(3) An appeal against the order of refusal of the Board under sub section (*2*) shall lie to the Central Government and the procedure for filing and hearing of such appeal shall be in accordance with the rules made by the Central Government in this behalf.

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Shares to be securities under the Indian Trusts Act,1882.

13E. Notwithstanding anything contained in the Indian Trusts Act, 1882, the shares of the Development Bank shall be deemed to be included among the securities enumerated in section 20 of the said Act. **2 of 1882.**

## CHAPTER IV-B

### Meeting and Proceedings

Annual general meeting.

13F. (*1*) The Development Bank shall in each year hold, in addition to any other meetings, a general meeting as its annual general meeting and shall specify the meeting as such in the notices calling it; and not more than fifteen months shall elapse between the date of one annual general meeting and that of the next:

Provided that the Development Bank may hold the first annual general meeting within a period of six months from the date on which it allots shares for the first time to public for subscription:

Provided further that the Central Government may extent the time within which any annual general meeting shall be held by a period not exceeding thee months.

(*2*) Every annual general meeting shall be called for a time during business hours, on a day that is not a public holiday, and shall be held either at head office or at some other place within the city or town in which the head office is situate.

*Explanation.*—for the purposes of this section, "public holidoy" means a public holyday within the meaning of the Negotiable Instruments Act, 1881: **26 of 1881.**

Provided that so Sunday shall be deemed to be such a holiday in relation to any meeting:

Provided further that no day declared by the Central Government to be a public holiday shall be deemed to be such a holiday, in relation to any meeting, unless the declaration was notified before the issue of the notice convening such meeting.

Restriction on exercising of voting right.

13G. Every shareholder of the Development Bank holding equity shares shall have a right to vote in respect of such shares on every resolution and his voting right on a poll shall be in proportion to his share of the paid-up equity capital of the Develoment Bank:

Provided, however, that no shareholder, other than the Central Government, shall be entitled to exercise voting rights in respect of any equity shares held by him in excess of ten per cent. of the issued equity capital.

Matters to be discussed and procedure in annual general meeting.

13H. (*1*) The shareholders present at an annual general meeting shall be entitiled to discuss and adopt—

(*a*) the balance heet and profit and loss account of the Development Bank made up to the date on which its accounts are closed and balanced;

(b) the report of working of the Development Bank for the period covered by the accounts;

(*c*) the auditor's report on the balance sheet and accounts;

(d) proposals for declaration of dividend and capitalisation of reserves.

(*2*) The share-holders present at an annual general meeting may also discuss any other matter to be transacted at such meetings in accordance with the provisions of this Act.

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(3) The matters relating to—

(a) the manner in which annual general meeting or other meetings are held under this Act and the procedure to be followed thereat;

(b) the manner in which voting rights may be exercised and resolutions may be passed; and

(c) the procedure for transaction of business at such meetings and related matters—

shall be such as may be prescribed.".

Amendment of section 18.

**16.** In section 18 of the principal Act, in sub-section (3), for the words "Central Government", the words "Development Bank" shall be substituted.

Amendment of section 22.

**71.** In section 22 of the principal Act, in sub-section (2), the following sub-section shall be substituted, namely:—

"(2) After making provision for bad and doubtful debts, depreciation of assets and for all other matters for which provision is necessary or expedient or which is usually provided for by bankers and for the reserve fund referred to in sub-secton (1), and after transferring a part of the profits to such other reserves or funds as may be considered appropriate, the Board may, out of its net profits, declare a dividend.".

Amendment of section 23.

**18.** (1) In section 23 of the principal Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) The accounts of the Development Bank shall be audited by auditors duly qualified to act as auditors under sub-section (1) of section 226 of the Companies Act, 1956 who shall be appointed by the Development Bank in general meeting of the shareholders out of the panel of auditors approved by the Reserve Bank for such term and on such remuneration as the Reserve Bank may fix.";

1 of 1956.

(b) in sub-section (5), for the words "with in four months from the date on which its accounts are closed and balanced", the words "within one month from the date on which the annual general meeting is held" shall be substituted.

Insertion of new section 32A.

**19.** After section 32 of the principal Act, the following section shall be inserted, namely:—

Nomination in respect of deposits, bonds etc.

"32A. (1) Notwithstanding anything contained in any other law for the time being in force, where a nomination in respect of any deposits, bonds or other securities is made in the prescribed manner, the amount due on such deposits, bonds or securities shall, on the death of the depositor or holder thereof, vest in, and be payable to, the nominee subject to any right, title or interest of any other person to such deposits, bonds or securities.

(2) Any payment by the Development Bank in accordance with the provisions of sub-section (1) shall constitute a full discharge to the Development Bank of its liability in respect of such deposists, bonds or securities.".

Amendment of section 37.

20. In section 37 of the principal Act,—

(a) in sub-section (2),—



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(*i*) in clause (*a*), the words "and the manner of adoption of resolutions" shall be inserted at the end;

(*ii*) after clause (*da*), the following clauses shall be inserted, namely:—

"(*b*) the manner in which and the conditions subject to which shares may be held and transferred;

(*dc*) matters relating to the rights of shareholders;

(*dd*) the maintenance of share registers and the particulars to be entered therein;

(*de*) the safeguards to be observed in the maintenance of register of shareholders on computer floppies or diskettes;

(*df*) the inspection and closure of the registers and all other matters connected therewith;

(*dg*) the holding and conduct of elections of directors under this Act and the determination of disputes regarding the qualification of directors;

(*dh*) the manner in which general meetings shall be convened, the procedure to be followed thereat, the manner in which voting rights may be exercised, resolutions passed and business transacted in such meetings and other matters relating to meetings;

(*di*) the manner in which notices may be served on shareholders or other persons;

(*dj*) the manner in which nomination may be made in terms of section 32 ;"

(*b*) for sub-section (*4*), the following sub-section shall be subtituted, namely:—

"(**4**) Every regulation or rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the sessions or the successive sessions aforesaid, both Houses agree in making any modification in the regulation or rule or both Houses agree that the regulation or rule should not be made, the regulation or rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that regulation or rule.".

**Repeal and saving.**

**21.** (*1*) The Industrial Development Bank of India (Amendment) Ordinance, 1994 **Ord.11 of 1994.** is hereby repealed.

(*2*) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Ordinance.

SHANKER DAYAL SHARMA,
*President.*

K. L. MOHANPURIA,
*Secy. to the Govt. of India.*

By order and in the name of the Governor of Gujarat,

Smt. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 4 REGISTERED NO. G/GNR/2

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# The Gujarat Government Gazette

# EXTRAORDINARY

**PUBLISHED BY AUTHORITY**

Vol. XXXVI ] TUESDAY, MARCH 21, 1995 / PHALGUNA 30, 1916

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


## PART—VI

**Acts of Parliament and Ordinances promulgated by the President.**

GOVERNMENT OF GUJARAT
LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT
Sachivalaya, Gandhinagar, 18th March, 1995.

No. RP/12/95/Ord. 3/95/23/E.—The following ordinance promulgated by the President and published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 17th January, 1995 is republished for general information :—

GOVERNMENT OF INDIA

THE CABLE TELEVISION NETWORKS (REGULATION) ORDINANCE, 1995

**(No. 3 of 1995)** **(17th January, 1995)**

Promulgated by the President in the Forty-fifth Year of the republic of India.

*An Ordinance to provide for the regulation of the operation of cable television networks in the country and for matters connected therewith or incidental thereto.*

WHEREAS the Cable Television Networks (Regulation) Ordinance, 1994 to provide for the aforesaid matter was promulgated by the President on the 29th day of September, 1994;

AND WHEREAS the Cable Television Networks (Regulation) Bill, 1994 to replace the said Ordinance has been passed by the Council of States and is pending in the House of the People;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in excercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance :—



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## CHAPTER I

### PRELIMINARY

Short title, extent and commencement.

1. (*1*) This Ordinance may be called the Cable Television Networks (Regulation) Ordinance, 1995.

(*2*) It extends to the whole of India.

(*3*) It shall be deemed to have come into force on the 29th day of September, 1994.

Definitions

2. In this Ordinance, unless the context otherwise requires,

(*a*) "cable operator" means any person who provides cable service through a cable television network or otherwise controls or is responsible for the management and operation of a cable television network;

(*b*) "cable service" means the transmission by cables of programmes including re-transmission by cables of any broadcast television signals;

(*c*) "cable television network" means any system consisting of a set of closed transmission paths and associated signal generation control and distribution equipment, designed to provide cable service for reception by multiple subscribers;

(*d*) "company" means a company as defined in section 3 of the Companies Act, 1956; 1 of 1956.

(*e*) "person" means—

(*i*) an individual who is a citizen of India;

(*ii*) an association of individuals or body of individuals, whether incorporated or not, whose members are citizens of India;

(*iii*) a company in which not less than fifty-one per cent of the paid-up share capital is held by the citizens of India;

(*f*) "prescribed" means prescribed by rules made under this Ordinance;

(*g*) "programme" means any television broadcast and includes—

(*i*) exhibition of films, features, dramas, advertisements and serials through video cassette recorders or video cassette players;

(*ii*) any audio or visual or audio-visual live performance or presentation,

and the expression "programming service" shall be construed accordingly;

(*h*) "registering authority" means such authority as the Central Government may, by notification in the Official Gazette, specify to perform the functions of the registering authority under this Ordinance;

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(*i*) "subscriber" means a person who receives the signals of cable television network at a place indicated by him to the cable operator, without further transmitting it to any other person.

## CHAPTER II

### REGULATION OF CABLE TELEVISION NETWORK

Cable television network not to be operated except after registration.

**3.** No person shall operate a cable television network unless he is registered as a cable operator under this Ordinance:

Provided that a person operating a cable television network, immediately before the commencement of this Ordinance, may continue to do so for a period of ninety days from such commencement; and if he has made an application for registration as a cable operator under section 4 within the said period, till he is registered under that section or the registering authority refuses to grant registration to him under that section.

Registration as cable operator.

**4.** (*1*) Any person who is operating or is desirous of operating a cable television network may apply for registration as cable operator to the registering authority.

(*2*) An application under sub-section (*1*) shall be made in such form and be accompanied by such fee as may be prescribed.

(*3*) On receipt of the application, the registering authority shall satisfy itself that the applicant has furnished all the required information and on being so satisfied, register the applicant as a cable operator and grant to him a certificate of such registration:

Provided that the registering authority may, for reasons to be recorded in writing and communicated to the applicant, refuse to grant registration to him if it is satisfied that he does not fulfil the condition specified in clause (e) of section 2.

Programme code.

**5.** No person shall transmit or re-transmit through a cable service any programme unless such programme is in conformity with the prescribed programme code:

Provided that nothing in this section shall apply to the programmes of foreign satellite channels which can be received without the use of any specialised gadgets or decoder.

Advertisement code.

**6.** No person shall transmit or re-transmit through a cable service any advertisement unless such advertisement is in conformity with the prescribed advertisement code:

Provided that nothing in this section shall apply to the programmes of foreign satellite channels which can be received without the use of any specialised gagets or decoder.

Maintenance of Register.

**7.** Every cable operator shall maintain a register in the prescribed form indicating therein in brief the programmes transmitted or re-transmitted through the cable service during a month and such register shall be maintained by the cable operator for a period of one year after the actual transmission or re-transmission of the said programmes.

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Compulsory transmission of two Doordarshan channels.

**8.** (*1*) Every cable operator using a dish antenna or Television Receive only shall, from the commencement of this Ordinance, re-transmit at least two Doordarshan channels of his choice through the cable service.

(*2*) The Doordarshan channels referred to in sub-section (*1*) shall be re-transmitted without deletion or alteration of any programme transmitted on such channel.

Use of standard equipment in cable television network.

**9.** No cable operator shall, on and from the date of the expiry of a period of three years from the date of the establishment and publication of the Indian Standard by the Bureau of Indian Standards in accordance with the provisions of the Bureau of Indian Standards Act, 1986, use any equipment in his cable televsion network unless such equipment conforms to the said Indian Standard. 63 of 1986.

Cable television network not to interfere with any telecommunication system.

**10.** Every cable operator shall ensure that the cable television network being operated by him does not interfere, in any way, with the functioning of the authorised telecommunication systems.

## CHAPTER III

### SEIZURE AND CONFISCATION OF CERTAIN EQUIPMENT

Power to seize equipment used for operating the cable television network.

**11.** (*1*) If any officer, not below the rank of a Group 'A' officer of the Central Government authorised in this behalf by the Government (hereinafter referred to as the authorised officer), has reason to believe that the provisions of section 3 have been or are being contravened by any cable operator, he may seize the equipment being used by such cable operator for operating the cable television network.

(*2*) No such equipment shall be retained by the authorised officer for a period exceeding ten days from the date of its seizure unless the approval of the District Judge, within the local limits of whose jurisdiction such seizure has been made, has been obtained for such retention.

Confiscation.

**12.** The equipment seized under sub-section (*1*) of section 11 shall be liable to confiscation unless the cable operator from whom the equipment has been seized registers himself as a cable operator under section 4 within a period of thirty days from the date of seizure of the said equipment.

Seizure or confiscation of equipment not to interfere with other punishment.

**13.** No seizure or confiscation of equipment referred to in section 11 or section 12 shall prevent the infliction of any punishment to which the person affected thereby is liable under the provisions of this Ordinance.

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Giving of opportunity to the cable operator of seized equipment.

**14.** (*1*) No order adjudicating confiscation of the equipment referred to in section 12 shall be made unless the cable operator has been given a notice in writing, informing him of the grounds on which it is proposed to confiscate such equipment and giving him a reasonable opportunity of making a representation in writing, within such reasonable time as may be specified in the notice against the confiscation and if he so desires of being heard in the matter:

Provided that where no such notice is given within a period of ten days from the date of the seizure of the equipment, such equipment shall be returned after the expiry of that period to the cable operator from whose possession it was seized.

(*2*) Save as otherwise provided in sub-section (1), the provisions of the Code of Civil Procedure, 1908 shall, so far as may be, apply to every proceeding referred to in sub-section (1). 5 of 1908

Appeal

**15.** (*1*) Any person aggrieved by any decision of the court adjudicating a confiscation of the equipment may prefer an appeal to the court to which an appeal lies from the decision of such court.

(*2*) The appellate court may, after giving the appellant an opportunity of being heard, pass such order as it thinks fit confirming, modifying or revising the decision appealed against or may send back the case with such directions as it may think fit for a fresh decision or adjudication, as the case may be, after taking additional evidence if necessary.

(*3*) No further appeal shall lie against order of the court made under sub-section (2).

## CHAPTER IV

### OFFENCES AND PENALTIES

Punishment for contravention of provisions of this Ordinance.

**16.** Whoever contravenes any of the provisions of this Ordinance shall be punishable,—

(*a*) for the first offence, with imprisonment for a term which may extend to two years or with fine which may extend to one thousand rupees or with both;

(*b*) for every subsequent offence, with imprisonment for a term which may extend to five years and with fine which may extend to five thousand rupees.

Offences by companies.

**17.** (*1*) Where an offence under this Ordinance has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.



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(2) Notwithstanding anything contained in sub-section (1), where any offence under this Ordinance has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any negligence on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purposes of this section,—

(*a*) "company" means any body corporate and includes a firm or other association of individuals; and

(*b*) "director" in relation to a firm, means a partner in the firm.

Cognizance of offences.

**18.** No court shall take cognizance of any offence punishable under this Ordinance except upon a complaint in writing made by such officer, not below the rank of a Group 'A' officer of the Central Government, as the State Government may, by notification in the Official Gazette, specify in this behalf.

## CHAPTER V

### MISCELLANEOUS

Power to prohibit transmission of certain programmes in public interest.

**19.** Where an officer, not below the rank of a Group 'A' officer of the Central Government authorised by the State Government in this behalf, thinks it necessary or expedient so to do in the public interest, he may, by order, prohibit any cable operator from transmitting or re-transmitting any particular programme if it is likely to promote, on grounds of religion, race, language, caste or community or any other ground whatsoever, disharmony or feelings of enmity, hatred or ill-will between different religious, racial, linguistic or regional groups or castes or communities or which is likely to disturb the public tranquillity.

Power to prohibit operation of cable television network in public interest.

**20.** Where the Central Government thinks it necessary or expedient so to do in the public interest, it may prohibit the operation of any cable television network in such areas as it may, by notification in the Official Gazette, specify in this behalf.

Application of other laws not barred.

**21.** The provisions of this Ordinance shall be in addition to, and not in derogation of, the Drugs and Cosmetics Act, 1940, the Pharmacy Act, 1948, the Emblems and Names (Prevention of Improper Use) Act, 1950, the Drugs (Control) Act, 1950, the Cinematograph Act, 1952, the Drugs and Magic Remedies (Objectionable Advertisements) Act, 1954, the Prevention of Food Adulteration Act, 1954, the Prize Competitions Act, 1955, the Copyright Act, 1957, the Trade and Merchandise Marks Act, 1958, the Indecent Representation of Women (Prohibition) Act, 1986 and the Consumer Protection Act, 1986.

23 of 1940.
8 of 1948.
12 of 1950.
26 of 1950.
37 of 1952.
21 of 1954.
37 of 1954.
42 of 1955.
14 of 1957.
43 of 1958.
60 of 1986.
68 of 1986.

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Power to make rules.

**22.** (*1*) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Ordinance.

(*2*) In particular, and without prejudice to the generality of the foregoing power such rules may provide for all or any of the following matters, namely:—

(*a*) the form of application and the fee payable under sub-section (*2*) of section 4;

(*b*) the programme code under section 5;

(*c*) the advertisement code under section 6;

(*d*) the form of register to be maintained by a cable operator under section 7;

(*e*) any other matter which is required to be, or may be, prescribed.

(*3*) Every rule made under this Ordinance shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Ord. 9 of 1994.

Repeal and Savings.

**23.** (*1*) The Cable Television Networks (Regulation) Ordinance, 1994 is hereby repealed.

(*2*) Notwithstanding such repeal, anything done or any action taken under the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of this Ordinance.

SHANKER DAYAL SHARMA,
*President.*

K. L. MOHANPURIA,
*Secy. to the Govt. of India.*

By order and in the name of the Governor of Gujarat,

Smt. K. R. TRIVEDI,
Secretary to Government.

Government Central Press, Gandhinagar.

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Extra No. 5

REGISTERED NO. G/GNR/2

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# The Gujarat Government Gazette

# EXTRAORDINARY

**PUBLISHED BY AUTHORITY**

Vol. XXXVI ] TUESDAY, MARCH 21, 1995 / PHALGUNA 30, 1916

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


## PART—VI

**Acts of Parliament and Ordinances promulgated by the President.**

GOVERNMENT OF GUJARAT
LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT
Sachivalaya, Gandhinagar, 18th March, 1995.

No. RP/12/95/Ord. 4/95/24/E.—The following ordinance promulgated by the President and published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 21st January, 1995 is republished for general information :—

## GOVERNMENT OF INDIA
## THE BANKING COMPANIES (ACQUISITION AND TRANSFER OF UNDERTAKINGS) AMENDMENT ORDINANCE, 1995

**(No. 4 of 1995)** **(21st January, 1995)**

Promulgated by the President in the Forty-fifth Year of the republic of India.

*An Ordinance further to amend the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 and the Banking companies (Acquisition and Transfer of Undertakings) Act, 1980.*

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause *(1)* of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance :—

### CHAPTER I
### PRELIMINARY

**1.** *(1)* This Ordinance may be called the Banking Companies (Acquisition and Transfer of Undertakings) Amendment Ordinance, 1995. Short title and commencement

*(2)* It shall come into force at once.



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## CHAPTER II

### AMENDMENTS TO THE BANKING COMPANIES (ACQUISITION AND TRANSFER OF UNDERTAKINGS) ACT, 1970

Amendment of section 3

2. In section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, after sub-section (2B), the following sub-sections shall be inserted, namely:— 5 of 1970.

"(2BB) Notwithstanding anything contained in sub-section (2), the paid-up capital of a corresponding new bank constituted under sub-section (1) may, from time to time and before any paid-up capital is raised by public issue under clause (c) of sub-section (2B), be reduced by—

(a) the Central Government, after consultation with the Reserve Bank, by cancelling any paid-up capital which is lost, or is unrepresented by available assets;

(b) the Board of Directors, after consultation with the Reserve Bank and with the previous sanction of the Central Government, by paying off any paid-up capital which is in excess of the wants of the corresponding new bank:

Provided that in a case where such capital is lost, or is unrepresented by available assets because of amalgamation of another corresponding new bank or a corresponding new bank as defined in clause (b) of section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 with the corresponding new bank, such reduction may be done, either prospectively or retrospectively, but not from a date earlier than the date of such amalgamation. 40 of 1980.

(2BBA) (a) A corresponding new bank may, from time to time and after any paid-up capital has been raised by public issue under clause (c) of sub-section (2B), by resolution passed at an annual general meeting of the shareholders entitled to vote, voting in person, or, where proxies are allowed, by proxy, and the votes cast in favour of the resolution are not less than three times the number of the votes, if any, cast against the resolution by the shareholders so entitled and voting, reduce its paid-up capital in any way.

(b) Without prejudice to the generality of the foregoing power, the paid-up capital may be reduced by—

(i) extinguishing or reducing the liability on any of its shares in respect of share capital not paid-up;

(ii) either with or without extinguishing or reducing liability on any of its paid-up shares, cancelling any paid-up capital which is lost, or is unrepresented by available assets; or

(iii) either with or without extinguishing or reducing liability on any of its paid-up shares paying off any paid-up share capital which is in excess of the wants of the corresponding new bank.

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(2BBB) Notwithstanding anything contained in sub-section (2BB) or sub-section (2BBA), the paid-up capital of a corresponding new bank shall not be reduced at any time so as to render it below twenty-five per cent. of the paid-up capital of that bank as on the date of commencement of the Banking Companies (Acquisition and Transfer of Undertakings) Amendment Ordinance, 1995.".

## CHAPTER III

### AMENDMENTS TO THE BANKING COMPANIES (ACQUISITION AND TRANSFER OF UNDERTAKINGS) ACT, 1980

Amendment of section 3.

3. In section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, after sub-section (2B), the following sub-sections shall be inserted, namely:— 40 of 1980

"(2BB) Notwithstanding anything contained in sub-section (2), the paid-up capital of a corresponding new bank constituted under sub-section (1) may, from time to time and before any paid-up capital is raised by public issue under clause (c) of sub-section (2B), be reduced by—

(a) the Central Government, after consultation with the Reserve Bank, by cancelling any paid-up capital which is lost, or is unrepresented by available assets;

(b) the Board of Directors, after consultation with the Reserve Bank and with the previous sanction of Central Government, by paying off any paid-up capital which is in excess of the wants of the corresponding new bank:

Provided that in a case where such capital is lost, or is unrepresented by available assets because of amalgamation of another corresponding new bank or a corresponding new bank as defined in clause (d) of section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 with the corresponding new bank, such reduction may be done either prospectively or retrospectively, but not from a date earlier than the date of such amalgamation. 5 of 1970

(2BBA) (a) A corresponding new bank may, from time to time and after any paid-up capital has been raised by public issue under clause (c) of sub-section (2B), by resolution passed at an annual general meeting of the shareholders entitled to vote, voting in person, or, where proxies are allowed, by proxy, and the votes cast in favour of the resolution are not less than three times the number of the votes, if any, cast against the resolution by the shareholders so entitled and voting, reduce its paid-up capital in any way.

(b) Without prejudice to the generality of the foregoing power, the paid-up capital may be reduced by—

(i) extinguishing or reducing the liability on any of its shares in respect of share capital not paid-up;

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(*ii*) either with or without extinguishing or reducing liability on any of its paid-up shares, cancelling any paid-up capital which is lost, or is unrepresented by available assets; or

(*iii*) either with or without extinguishing or reducing liability on any of its paid-up shares, paying off any paid-up share capital which is in excess of the wants of the corresponding new bank.

(*2BBB*) Notwithstanding anything contained in sub-section (*2BB*) or sub-section (*2BBA*), the paid-up capital of a corresponding new bank shall not be reduced at any time so as to render it below twenty-five per cent. of the paid-up capital of that bank as on the date of commencement of the Banking Companies (Acquisition and Transfer of Undertakings) Amendment Ordinance, 1995.".

SHANKER DAYAL SHARMA,
*President.*

K. L. MOHANPURIA,
*Secy. to the Govt. of India.*

By order and in the name of the Governor of Gujarat,

Smt. K. R. TRIVEDI,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 6 REGISTERED NO. G/GNR/2

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# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] WEDNESDAY, MARCH 22, 1995/CAITRA 1, 1917

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

## PART—VI

### Acts of Parliament and Ordinances promulgated by the President.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 22nd March, 1995.

No. RP/6/95/Ord./5/95/22/E.-The following ordinance promulgated by the President and published in the Gazette of India, Extra-ordinary Part-II Section 1, dated the 25th January, 1995 is republished for general information :-

GOVERNMENT OF INDIA

THE SECURITIES LAWS (AMENDMENT) ORDINANCE, 1995.

(No. 5 OF 1995) (25TH JANUARY, 1995).

Promulgated by the President in the Forty-fifth Year of the Republic of India.

An Ordinance to amend the Securities and Exchange Board of India Act, 1992 and further to amend the Securities Contracts (Regulation) Act, 1956.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action.

NOW, THEREFORE, in exercise of the powers conferred by clause (*1*) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-



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## CHAPTER I

### PRELIMINARY

Short title and commencement.

**1.** (*1*) This Ordinance may be called the Securities Laws (Amendment) Ordinance, 1995.

(*2*) It shall come into force at once.

## CHAPTER II

### AMENDMENTS TO THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992.

Amendment of section 2.

**2.** In section 2 of the Securities an Exchange Board of India Act, 1992 (hereinafter in this Chapter referred to as the principal Act), for sub-section (*2*), the following sub-section shall be substituted, namely:— 15 of 1992.

"(*2*) Words and expressions used and not defined in this Act but defined in the Securities Contracts (Regulation) Act, 1956 shall have the meanings respectively assigned to them in that Act". 42 of 1956.

Amendment of section 6.

**3.** In section 6 of the principal Act, the brackets and figure "(*1*)" and clause (*d*) shall be omitted.

Insertion of new section 7A

**4.** After section 7 of the principal Act, the following section shall be inserted, namely:—

Member not to participate in meetings in certain cases.

"7A. Any member, who is a director of a company and who as such director has any direct or indirect pecuniary interest in any matter coming up for consideration at a meeting of the Board, shall, as soon as possible after relevant circumstances have come to his knowledge, disclose the nature of his interest at such meeting and such disclosure shall be recorded in the proceedings of the Board, and the member shall not take any part in any deliberation or decision of the Board with respect to that matter".

Amendment of section 11.

**5.** In section 11 of the principal Act,—

(*a*) in sub-section (2),—

(*i*) after clause (*b*), the following clause shall be inserted, namely:—

"(*ba*) registering and regulating the working of the depositories, custodians of securities, foregin institutional investors, credit rating agencies and such other intermediaries as the Board may, by notification, specify in this behalf";

(*ii*) in clause (*c*), for the words "collective investment scheme," the words "venture capital funds and collective investment scheme" shall be substituted ;

(*iii*) in clause (*i*), for the words "stock exchanges and", the words "stock exchanges, mutual funds," shall be substituted ;

(*iv*) in clause (*j*), the words, brackets and figure "the capital Issues Control Act, 1947 and" shall be ommitted ; 29 of 1947.

(*v*) after clause (*l*), the following clause shall be inserted, namely:—

"(*la*) calling from or furnishing to any such agencies, as may be specified by the Board, such information as may be considered necessary by it for the efficient discharge of its functions ;";

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(*b*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

5 of 1908. "(*3*) Notwithstanding anything contained in any other law for the time being in force while exercising the powers under clause (*i*) of sub-section (*2*), the Board shall have the same powers as are vested in a civil court under the Code of civil Procedure, 1908 while trying a suit, in respect of the following matters, namely:—

(*i*) the discovery and production of books of account and other documents, at such place and such time as may be specified by the Board ;

(*ii*) summoning and enforcing the attendance of persons and examining them on oath ;

(*iii*) inspection of any books, registers and other documentes of any peresons referred to in section 12, at any place.".

In section of new sections 11A and 11B.

**6.** After section 11 of the principal Act, the following sections shall be inserted, namely:—

Matters to be disclosed by the companies.

1 of 1956. "**11A.** Without prejudice to the provisions of the Companies Act, 1956, the Board may for the protection of investores, specify by regulations,—

(*a*) the matters relating to issue of capital transfer of securities and other matters incidental thereto; and

(*b*) the manner in which such matters,

shall be disclosed by the companies.

Power to issue dire-

**11B.** Save as otherwise provided in section 11, if after making or causing to be made an enquiry, the Board is satisfied that it is necessary,—

(*i*) in the interest of inverstors, or orderly development of securities market; or

(*ii*) to prevent the affairs of any intermediary or other persons referred to in section 12 being conducted in a manner deterimental to interest of invesrtos or securities market; or

(*iii*) to secure the proper management of any such intermediary or person.

it may issue such directions to anyperson referred to in that section as may be appropriate in the interests of investors in securities and the securities market.

Amendment of section 12.

**7.** In section 12 of the principal Act, —

(a) in sub-section (*1*),—

(*i*) for the word"rules", the word"regulations"shall be substituted;

(*ii*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that a certificate of registration, obtained immediately before the commencement of the Securities Laws (Amendment) Ordinance, 1995, shall be deemed to have been obtained from the Board in accordance with the regulations providing for such registration" ;

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(*b*) after sub-section (*1*), the following sub-sections shall be inserted, namely:—

(*1A*) No depository, custodian of securities, foreign institution investor, credit rating agency, or any other intermediary associated with the securities market as the Board may be notification in this behalf specify, shall buy or sell or deal in securities except under and in accordance with the conditions of a certificte of registration optained from the Board in accordance with the regulation made under this Act.

Provided that a person buying or selling securities or otherwise dealing with the securities market as a depository, custodian of securities, foreign institutional investor or credit rating agency immediately before the commencement of the Securities Laws (Amendment) Ordinance, 1995, for which no registration certificate was required prior to such commencement, may continue to buy or sell securities or otherwise deal with the securities market until such time regulations are made under clause (*ba*) of sub-section (*2*) of section 30;

(*1B*) No person shall sponsor or cause to be sponsored or carry on or caused to be carried on any venture capital funds and collective investment schemes including mutual funds, unless be obtains a certificate of registration from the Board in accordinace with regtulations :

Provided that any person sponsoring or causing to be sponsored, carrying or caused to be carried on any venture capital funds or collective investment sehcme operating in the securities market immediately before the commencement of the Securities Laws (Amendment) Ordinance, 1995 for which no registration certificate was required prior to such commencement, may continue to operate till such time regulations are made providing for such registration.":

Amendment of section 14.

**8.** In section 14 of the principal Act, in sub-section (*1*),—

(*i*) in clause (*a*), the word "and" shall be omitted ;

(*ii*) after clause (*a*), the following clause shall be inserted, namely:—

"(*aa*) all sums realised by way of penalties under this Act; and".

Insertion of new Chapters VIA and VIB.

**9.** After Chapter VI of the principal Act, the following Chapters shall be instered, namely:-

"CHAPTER VIA

PENALTIES AND ADJUDICATION

Penalty for failure to furnish information return etc.

15A. If any person who is required under this Act or any rules or regulations made thereunder,-

(*a*) to furnish any document, return or report to the Board, fails to furnish the same, he shall be liable to a penalty not exceeding one lakh and fifty thousand rupees for each such failure;

(*b*) to file any return or furnish any information, books or other documents with the time specified therefor in the regulations, fails to file return or furnish the same, he shall be liable to a penalty not exceeding five thousand rupees for every day during which such failure continues.

(*c*) to maintain books of accounts or records, fails to maintain the same, he shall be liable to a penalty not exceeding ten thousand rupees for every day during which the failure continues.

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Penalty for failure by any person to enter into agreement with clients.

15B. If any person who, is registered as an intermediary and is required under this Act or any rules or regulations made thereunder to enter into an agreement with his client, fails to enter into such agreement, he shall be liable to a penalty not exceeding five lakh rupees for every such falure,

Penalty for failure to redress investors grievances.

15C. If any person who, is registered as an intermediary, after having been called upon by the Board in writing to redress the grievances of investors, fails to redress such grievances, he shall be liable to a penalty not exceeding ten thousand rupees for each such failure.

Penalty for certain defaults in case of mutual funds.

15D. If any person who, is—

(*a*) required under this Act or any rules or regulations made thereunder to obtain a certificate of registration from the Board for sponsoring or carrying on any collective investment scheme, including mutual funds sponsors or carrries on any collectiveinvestment scheme, including mutual funds, without obtaining such certificate of registration, he shall be liable to a penalty not exceeding ten thousand rupees for each day during which he carries on any such collective investment scheme, including mutual funds, or ten lakh rupees, whichever is higher;

(*b*) registered with the Board as a collective investment scheme including mutual funds, for sponsoring or carrying on any investment scheme, fails to comply with the terms and conditions of certificate of registration, he shall be liable to a penalty not exceeding ten thousand rupees for each day during which such failure continues or ten lakh rupees, whichever is higher;

(*c*) registered with the Board as a collective investment scheme including mutual funds, fails to make an application for listing of its schemes as provided for in the regulations govereing such listing, he shall be liable to penalty not exceeding five thousand rupees for each day during which such failure continues or five lakh rupees, whichever is higher;

(*d*) registered as a collective investment scheme, including mutual funds fails to despatch unit certificates of any scheme in the manner provided in the regulation govering such despatch shall be liable to a penalty a sum not exceeding five thousand rupees for ech day during which such failure continues;

(*e*) registered as a collective investment scheme, including mutual funds or fails to refund the application monies paid by the investors within the period specified in the regulations, he shall be liable to a penalty not exceeding one thousand rupees for each day during which such failure continues;

(*f*) registered as a collective investment scheme, including mutual Funds fails to invest money collected by such collective investment schemes in the manner or wihtin the period specified in the regulation, he shall be liable to a penalty not exceeding five lakhs rupees for each such failure.



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Penalty for failure to observe rules and regulation by an asset management company.

15E. Where any asset management company of a mutual fund registered under this Act, fails to comply with any of the regulations providing for restrictions on the activities of the asset managment companies, such asset management company shall be liable to a penalty not exceeding five lakhs rupees for each such failure.

Penalty for default in case of stock brokers.

15F. If any person who, is registered as a stock broker under this Act–

(*a*) fails to issue contract notes in the form and in the manner specified by the stock exchange of which such broker is a member, he shall be liable to a penalty not exceeding five times the amount for which the contract note was required to be issued by that broker;

(*b*) fails to deliver any security or fails to make payment of the amount due to the investor in the manner or within the period specified in the regulations, he shall be liable to a penalty not exceeding five thousand rupees for each day during which such failure continues.

(*c*) charges an amount of brokerage which is in excess of the brokerage as may be specified in the regulations, he shall be liable to a penalty not exceeding five thousand rupees or five times the amount of brokerage charged in excess of the specified brokerage, whichever is higher.

Penalty for insider-trading.

15G. If any insider who,—

(*i*) either on his own behalf or on behalf of any other person, deals in securities of a body corporate on any stock exchange on the basis of any unpublished price sensitive information; or

(*ii*) communicates any unpublished price sensitive ifnomration to any person, with or without his request for such infomration except as required in the ordinary course of busniess or under any law; or

(*iii*) counsels, or procures for, any other person to deal in any securities of any body corporate on the basis of unpublished price sensitive information.

shall be liable to a penalty not exceeding five lakh rupees.

Penalty for non-disclosure of acquisition of shares and take-overs.

15H. If any person who, is required under this Act or any rules or regulatoins made thereunder fails to,—

(*i*) disclose the agrregate of a share holding in the body corporate before he acquires any shares of that body corporate; or

(*ii*) make a public announcement to acquire shares at a minimum price,

he shall be liable to a penalty not exceeding five lakh rupees.

Power to adjudicate.

15I. (*1*) For the purpose of adjudging under section 15A, 15B, 15C, 15D, 15E, 15F, 15G and 15H, the Board shall appoint any of its officers not below the rank of Division Chief to be an adjudicating officer for holding an inquiry in the prescribed manner after giving any person concerned a reasonable opportunity of being heard for the purpose of imposing any penalty.

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(2) While holding an inquiry the adjudicating officer shall have power to summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document wihch in the opinion of the adjudicating officer, may be useful for or relevant to the subject matter of the inquiry and if, on such inquiry, he is satisfied that the person has failed to comply with the provisions of sections specified in sub-section (1), he may impose such penalty as he thinks fit in accordance with the provisons of any of those sections.

Factors to be taken into account by the adjudicating officer.

15J. While adjudging quantum of penalty under section 15I, the adjudicating officer shall have due regard to the following factors, namely:—

(*a*) the amount of disproportionate gain or unfair advantage, wherever quantificable, made as a result of the default;

(b) the amount of loss caused to an investor or group of investors as a result of the default;

(*c*) the repetitive nature of the default.

## CHAPTER VIB

### Establishment, jurisdiction, authority and procedure of Appellate Tribunal

Establishment of Securities Appellate Tribunals.

15K. (*1*) The Central Government shall, by notification, establish one or more Appellate Tribunals to be known as the Securities Appellate Tribunal to exercise the jurisdiction, powers and Authority conferred on such Tribunal by or under this Act.

(2) The Central Government shall also specify in the notificaion referred to in subsection (1) the matters and places in relation to which the Securities Appellate Tribunal may exercise jurisdiction.

Composition of Securities Appellate Compositi-on

15L. A Securities Appellate Tribunal shall consist of a one person only (hereinafter referred to as the Presiding Officer of the Securities Appellate Tribunal) to be appointed, by notification, by the Central Government.

Qualifications for appointment as Presiding Officer of the Securities Appellate Tribunal.

15M. A person shall not be qualified for appointment as the Presiding Officer of a Securities Appellate Tribunal unless he—

(*a*) is, or has been, or is qualified to be, a Judge of a High Court; or

(*b*) has been a member of the Indian Legal Service and has held a post in Grade I of that Service for at least three years; or

(*c*) has held office as the Presiding Officer of a Tribunal for at least three years.

Terms of office.

15N. The Presiding Officer of a Securities Appellate Tribunal shall hold office for a term of five years from the date on which he enters upon his office or until he attains the age of sixty-five years, whichever is earlier.

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Salary and allowances and other terms and conditoins of service of Presiding officers.

15O. The salary and allowances payable to and the other terms and conditions of service (including pension, gratuity and other re.irement benefits) of, the Presiding Officer of a Securities Appellate Tribunal shall be such as may be prescribed ;

Provided that neither the salary and allowances nor the other terms and conditions of service of the said Presiding Officers shall be varied to their disadvantage after appointment.

Filling up of vacanies.

15P. If, for reason other than temporary absence, any vacancy occurs in the office of the President Officer of a Securities Appellate Tribunal, then the Central Govenrnment shall appoint another person in accordance with the provisions of this Act to fill the vacancy and the proceedings may be continued before the Securities Appellate Tribunal from the stage at which the vacancy is filled.

Resignation and removal

15Q. (*1*) The Presiding Officer of a Securities Appellate Tribunal may, by notice in writing under his hand addressed to the Central Government, resign his office:

Provided that the said Presiding Officer shall, unless he is permitted by the Central Government to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

(*2*) The Presiding Officer of a Securities Appellate Tribunal shall not be aemoved from his office except by an order by the Central Government on the ground of proved misbehaviour or incapacity after inquiry made by a Judge of the Supreme Court, in which the Presiding Officer concerned has been infomred of the charges against him and given a reasonable opportunity of being heard in respect of these charges.

(*3*) The Central Goveement may, by rules, regulate the procedure for the investigation of misbehaviour or incapacity of the aforesaid Presiding Officer.

Orders constituting Appellate Tribunal to be final and not to invalidate its proceedings.

15R. No order of the Central Government appointing any person as the Presiding Officer of a Securities Appellate Tribunal shall be called in question in any manner, and no act or proceedng before a Securities Appellate Tribunal shall be called in question in any manner on the ground merely of any defect in the constitution of a Securities Appellate Tribunal.

Staff of the Securities Appellate Tribunal.

15S. (*1*) The Central Government shall provide the Securities Apellate Tribunal with such officers and employees as that Government may think fit.

(*2*) The officers and employees of the Securities Appellate Tribunal shall discharge their functions under general superintendence of the Presiding Officer.

(*3*) The salaries and allwoances and other conditions of service of the officers and employees of the Securities Appellate Trbiunal shall be such as may be prescribed.

Apepeal to the Securties Appellate Tribunal.

15T. (*1*) Save as provided in sub-section (**2**). any person aggrieved by an order made, or deemed to have been made, by an Adjudicating Officer under this Act, may prefer an appeal to a Securities Appellate Tribunal having jurisdiction in the matter.

(*2*) No appeal shall lie to the Securities Appellate Tribunal from an order made by an Adjudicating Officer with the consent of the parties.

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(3) Every appeal under sub-section (1) shall be filed within a period of forty-five days from the date on which a copy of the order made, or deemed to have been made, by the Adjudicating Officer is received by him and it shall be in such form and be accompanied by such fee as may be prescribed;

Provided that the Securities Appellate Tribunal may entertain an appeal after the expiry of the said period of forty-five dats if it is satisfied that there was sufficient cause for not filing it within that period.

(4) On receipt of an appeal under sub-section (1), the Securities Appellate Tribunal may, after giving the parties to the appeal, an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or setting aside the order appealed against.

(5) The Securities Appellate Tribunal shall send a copy of every order made by it to the parties to the appeal and to the concerned Adjudicating Officer.

(6) The appeal filed before the Securities Appellate Tribunal under sub-section (1) shall be dealt with by it as expeditiously as possible and endeavour shall be made by it to dispose of the appeal finally within six months from the date of receipt of the appeal.

Procedure and powers of the Securities Appellate Tribunal.

5 of 1908.

15U. (1) The Securities Appellate Tribunal shall not be bound by the procedure laid down by the Code of Civil Procedure, 1908, but shall be guided by the principels of natural justice and, subject to the other provisions of this Act and of any rules, the Securities Appellate Tribunal shall have powers to regulate their own procedure including the places at which they shall have their sittings.

(2) The Securities Appellate Tribunal shall have, for the purposes of discharing their functions under this Act, the same powers as are vested in a civil court under the Code of Criminal Procedure, 1908, while trying a suit, in respect of the follwoing matter, namely:—

(a) summoning and enforcing the attendance of any person and examining him on oath;

(b) requiring the discovery and production of documents;

(c) receiving evidence on affidavits;

(d) issuing commissions for the examination of witnesses or documents;

(e) reveiwing its decisions;

(f) dismissing an application for default or deciding it exparte:

(g) setting aside any order of dismissal of any application for default or any order passed by it ex-parte;

(h) any other matter which may be prescribed.

2 of 1974.

(3) Any proceeding befroe the Securities Appellate Tribunal shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purposes of section 196, of the Indian Penal Code and the Securities Appellate Tribunal shall be deemed to be a civil court for all the purposes of section 195 and chapter XXVI of the Code of Criminal Procedure, 1973.

Right to legal representation.

15V. The Appellant may either appear in person or authorise one or more legal practitioners or any of its officers to present his or its case befroe the Securities Appellate Tribunal.

Limitation.

36 of 1963.

15W. The provisions of the Limitation Act, 1963, shall as far as may be, apply to an appeal made to a Securities Appellate Tribunal.



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Members and staff of Securities Appellate Tribunals to be public servants.

15X. The Presiding Officer and other officers and employees of a Securities Appellate Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

Bar of Jurisdiction of courts.

15Y. No civil court shall have jurisdiction to entertain any suit or proceeding in respect of any matter which an adjudicating officer appointed under this Act or a Securities Appellater Tribunal constituted under this Act is empowered by or under this Act to determine and no injunction shall be granted by any court or other authority in respect of any action taken or to be taken in pursuance of any power conferred by or under this Act.

Appeal to High Court.

15Z. Any person aggrieved by any decision or order of the Securities Appellate Tribunal may file an appeal to the High Court within sixty days from the date of communication of the decision or order of the Securities Appellate Tribunal to him on any question of fact or law arising out of such order:

Provided that the High Court may, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal within the said period, allow it to be filed within a further period not exceeding sixty days.".

Amendment of section 18.

**10.** In section 18 of the principal Act, in sub-section (*2*), for the words "sixty days", the words "ninety days" shall be substituted.

Amendment of section 23.

**11.** In section 23 of the principal Act, the word "Board" shall be inserted after the words "Central Government".

Substitution of new section for section 24.

**12.** For section 24 of the principal Act, the following section shall be substtuted, namely:—

Offiences.

"24. (*1*) Without prejudice to any award of penalty by the adjudicating officer under this Act, if any person contravenes or attempts to contravene or abets and contravention of the provisions of this Act or of any rules or regulations made thereunder, shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

(*2*) If any person fails to pay the penalty imposed by the adjudicating officer or fails to comply with any of his directions or orders he shall be punishable with imprisonment for a term which shall not be less than one month but which may extend to three years or with fine which shall not be less than two thousand rupees but which may extend to ten thousand rupees or with both.".

Amendment of section 26.

**13.** In section 26 of the princial Act, in sub-section (*1*), the words "with the previous sanction of the Central Government" shall be omitted.

Omission of section 28.

**14.** Section 28 of the principal Act shall be omitted.

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Amendment of section 29.

**15.** In section 29 of the principal Act, in sub-section (*1*),—

(*i*) clause (*c*) shall be omitted;

(*ii*) after clause (*d*), the following clauses shall be inserted, namely:—

"(*da*) the manner of inquiry under sub-section (*1*) of section 15I;

(*db*) the salaries and allowances and other terms and conditions of service of the Presiding Officers and other officers and employees of the Securities Appellate Tribunal under section 150 and sub-section (*3*) of section 15S;

(*dc*) the procedure for the investigation of misbehaviour or incapacity of the Presiding Officers of the Securities Appellate Tribunal under sub-section (*3*) of section 15O;

(*dd*) the form in which an appeal may be filed before the Securities Appellate Tribunal under section 15T and the fees payable in respect of such appeal;".

Amendment of section 30.

**16.** In section 30 of the principal Act, in sub-secion (*2*) for clause (*c*), the following clauses shall be substituted, namely:—

"(*c*) the matters relating to issue of capital transfer of securities and other matters incidental thereto and the manner in which such matters shall be disclosed by the companies under section 11A;

(*d*) the conditions subject to which registration certificate is to be issued, the amount of fee to be paid for registration certificate and the manner of suspension or cancellation of registration certificate under section 12.".

## CHAPTER III

### AMENDMENT TO THE SECURITIES CONTRACTS (REGULATION) ACT, 1956

42 of 1956.

Amendment of Preamble.

**17.** In the Securities Contracts (Regulation) Act, 1956 (hereafter in this Chapter referred to as the principal Act),in the preamble, the words "by prohibiting options and" shall be omitted.

Amendment of section 8.

**18.** In section 8, in sub-section (*1*), for the words "six months", the words "two months" shall be substituted.

Amendment of section 10.

**19.** In section 10 of the principal Act ,in sub-section (*3*), for the words "six months", the words "two months" shall be substituted.

Insertion of new section 13A.

**20.** After section 13 of the principal Act, the following section shall be inserted, namely:—

Additional trading floor.

"13A. A stock exchange may establish additional trading floor with the prior approval of the Securities and Exchange Board of India in accordance with the terms and conditions stipulated by the said Board.

*Explanation.*—For the purposes of this section, "additional trading floor" means a trading ring or trading facility offered by a recognised stock exchange outside its area of operation to enable the investors to buy and sell securities through this trading floor under the regulatory framework of that stock exchange.".

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Omission of section 20.

**21.** Section 20 of the principal Act shall be omitted.

Substitution of new section for section 21.

**22.** For section 21 of the principal Act, the following section shall be substituted, namely:—

Conditions for listing.

"21. Where securities are listed on the application of any person in any recognised stock exchange, such person shall comply with the conditions of the listing agreement with that stock exchange.".

Amendment of section 23.

**23.** In section 23 of the principal Act,—

(*a*) in sub-section (*1*), clause (*d*) shall be omitted;

(*g*) in sub-secion (*2*), for the words and figures "or who fails to comply with the orders the Securities and Exchange Board of India under section 21", the words and figures "or who fails to comply with the provisions of section 21 or with the orders of" shall be substituted.

Amendment of section 30.

**24.** In section 30 of the principal Act, in sub-section (*3*), the words "shall be subject to the condition of previous publication and shall be omitted.

Sd-/
SHANKER DAYAL SHARMA,
*President.*
Sd/-
K. L. MOHANPURIA,
*Secy. to the Govt. of India.*

By order and in the name of the Governor of Gujarat,

Smt. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 7 REGISTERED NO. G/GNR/2



The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] [FRIDAY APRIL 28, 1995/VAISAKHA 8, 1917

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

## PART VI

## Acts of Parliament and Ordinances promulgated by the President.

### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 28th April, 1995.

No. RP/29/95/Act-40/94/30/E.—The following Act of Parliament is re-published for general information.

GOVERNMENT OF INDIA

**MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS**

**(Legislative Department)**

New Delhi, the 1st July, 1994/Asadh 10, 1916 (Saka).

The following Act of Parliament received the assent of the President on the 29th June, 1994.—and is hereby published for general information :

THE SUPPRESSION OF UNLAWFUL, ACTS AGAINST SAFETY OF CIVIL AVIATION (AMENDMENT) ACT, 1994

(Act No. 40 of 1994) An Act (29th June, 1994)

*Further to amend the Suppression of Unlawful Act against Safety of Civil Aviation Act, 1982.*

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

**Short title and commencement.**

*1.* (1) This Act may be called the Supper ession of Unlawful Acts against Safety of Civil Aviation (Amendment) Act, 1994.

(2) It shall come into force on such date as the Central Government may, by Notification in the Official Gazette, appoint.



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66 of 1982

Amendment of section 2.

2. In section 2 of the Suppression of Unlawful Acts against Safety of Civil Aviation Act, 1982 (hereinafter referred to as the principal Act) in sub-section (1) after clause (b), the following clause shall be inserted, namely:—

22 of 1934.

"(bb) "airport" means an aerodrome as defined in clause (2) of section 2 of the Aircraft Act, 1934;

Insertion of new section 3A.

3. After section 3 of the principal Act, the following section shall be inserted, namely :—

Offence at airport.

"3A. (1) Whoever, at any airport, unlawfully and intentionally, using any device substance or weapon,—

(a) commits an act of violence which is likely to cause grievous hurt or death of any person ; or

(b) destroys or seriously damages any aircraft or facility at an airport or disrupts any service at the airport.

endangering or threatening to endanger safety at that airport, shall be punished with imprisonment for life and shall also be liable to fine.

(2) Whoever attempts to commit, or abet's the commission of any offence under sub-section (1) shall also be deemed to have committed such offence and shall be punished with the punishment provided for such offence.".

Insertion of new sections 5A, 5B, 5C and 5D.

4. After section 5 of the principal Act, the following sections shall be inserted, namely:—

Conferment of powers of investigation, etc.

"5A. (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, for the purposes of this Act, the Central Government may, by notification in the Official Gazette, confer on any officer of the Central Government, powers of arrest, investigation and prosecution exercisable by a police officer under the Code of Criminal Procedure, 1973. 2 of 1974

(2) All officers of police and all officers of Government are hereby required and empowered to assist the officer of the Central Government referred to in sub-section (1), in the execution of the provisions of this Act.

Designated Court,

5B. (1) For the purpose of providing for speedy trial, the State Government shall with the concurrence of the Chief Justice of the High Court by notification in the Official Gazette, specify a Court of Session to be a Designated Court for such area or areas as may be specified in the notification.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, a Designated Court shall, as far as Practicable hold the trial on a day to-day basis. 2 of 1974.

Offences triable by Designated Court.

5C. (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973— 2 of 1974

(2) all offences under this Act shall be triabble only by the Designated Court specifiedunder sub-section (1) of section 5B.

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(*b*) where a person accused of or suspected of the commission of an offence under this Act is forwarded to a Magistrate under sub-sestion (*2*) or sub-section (*2A*) of section 167 of the Code of Criminal Procedure, 1973, such Magistrate may authorise the detention of such person in such custody as he thinks fit for a period not exceedings fifteen days in the whole where such Magistrate is a Judicial Magistrate and seven days in the whole where such Magistrte is an Executive Magistrate. 2 of 1974.

Provided that where such Magistrate considers,—

(*i*) when such person is forwarded to him as aforesaid; or

(*ii*) upon or at any time before the expiry of the period of detention authorised by him,

that the detention of such person is unnecessary, he shall order such person to be forwarded to the Designated Court having jurisdiction ;

(*c*) the Designated Court may exercise in relation to the person forwarded to it under clause(*b*), the same power which a Magistrate having jurisdiction to try a case may exercise under section 167 of the Code of Criminal Procedure, 1973 in relation to an accused person in such case who has been forwarded to him under that section ; 2 of 1974

(*d*) a Designated Court may, upon a perusal of complaint made by an officer of the Central Government or the State Government, as the case may be, authorised in qhis behalf, take cognizance of that offence without the accused being committed to it for trial ;

(*2*) When trying an offence under this Act, a Designated Court may also try an offence other than an offence under this Act, with which the accused may, under the Code of Criminal Procedure, 1973, be charged ar the same trial. 2 of 1974.

5D. Save as otherwise provided in this Act, the provisions of the Code of Criminal Procedure,1973 shall apply to the proceedings before a Designated Court and the person conducting a prosecution before a Designated Court shall be deemed to be a Public Prosecutor.". 2 of 1974. Application of the Code to proceedings before a Designsted court.

*5.* After section 6 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 6A.

"6A. (*1*) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, no person accused of an offence punishable under this Act shall, if in custody, be released on bail or on him own bond unless— 2 of 1974. Provision as to bail.

(*a*) the Public Prosecutor has been given an opportunity to oppose the application for such released: and

(*b*) where the Public prosecutor opposes the application, the court is satisfied that there are reasonable grounds for believing that he is not guilty of such offence and that he is not likley to be commit any offence while on bail.

(*2*) The limitations on granting of bail specified in sub-section (*1*) are in addition to the limitations under the Code of Criminal Procedure 1973, or any other law for the time being in force on granting of bail ; 2of1974.

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(3) Nothing contained in this section shall be deemed to affect the special powers of the High Court regarding bail under section 439 of the Code of Criminal Procedure, 1973".

**Insertion of new section 9A**

**6.** After section 9 of the principal Act, the following section shall be inserted, namely:— 2 of 1974

**Presumptions as to offences under sections 3 3A and 4.**

"9A. In a prosecution for an offence under sections 3, 3A, and 4, if it is proved—

(a) that the arms, ammunition or explosives were recovered from the possession of the accused and there is reason to believe that such arms, ammunition or explosives of similar nature were used in the commission of such offence; or

(b) that there is evidence of violence committed by the accused against any person in connection with the commission of such offence ;

the Designated Court shall presume, unless the contrary is proved, that the accused had committed such offence.".

(Sd/—).
K. L. MOHANPURIA
Secretary to the Government of India,

By ordor and in the name of the Governor of Gujarat,

SMT. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 8 REGISTERED NO. G/GNR/2.

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# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] THURSDAY, MAY 4, 1995/ VAISAKHA 14, 1917

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


## PART VI

**Acts of Parliament and Ordinances promulgated by the President.**

GOVERNMENT OF GUJARAT,

**LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT**

Sachivalaya, Gandhinagar, Dated the 4th May, 1995.

No. RP/28/95/Act 39/94/35/E.—The following Act of Parliament is re-published for general information.

GOVERNMENT OF INDIA

**MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,**

(LEGISLATIVE DEPARTMENT)

New Delhi, the 1st July, 1994/Asadha 10, 1915 (Saka).

The following Act of Parliament received the assent of the President on the 29th June, 1994, and is hereby published for general information :



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## THE ANTI-HIJACKING (AMENDMENT) ACT, 1994.

AN ACT,

*further to amend the Anti-Hijacking Act, 1982.*

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

Short title and commencement.

**1.** (*1*) This Act may be called the Anti-Hijacking (Amendment) Act, 1994.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Insertion of new section 5A.

**2.** After section 5 of the Anti-Hijacking Act, 1982 (hereinafter referred to as the principal Act), the following section shall be inserted namely:— 65 of 1982.

Conferment of powers of investigation, etc.

"5A. (*1*) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, for the purposes of this Act, the Central Government may, by notification in the Official Gazette, confer on any officer of the Central Government, powers of arrest, investigation and prosecution exercisable by a police officer under the Code of Criminal Procedure, 1973. 2 of 1974.

(*2*) All officers of police and all officers of Government are hereby required and empowered to assist the officer of the Central Government referred to in sub-section (1), in the execution of the provisions of this Act".

Insertion of new sections 6A, 6B, and 6C.

**3.** After section 6 of the principal Act, the following sections shall be inserted namely:—

Designated Courts.

"6A. (*1*) For the purpose of providing for speedy trial, the State Government shall, with the concurrence of the Chief Justice of the High Court, by notification in the Official Gazette, specify a Court of Sessions to be a Designated Court for such area or areas as may be specified in the notification.

(*2*) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, a Designated Court shall, as far as practicable, hold the trial on a day-to-day basis. 2 of 1974.

Offences triable by Designated Court.

6B. (*1*) Notwithstanding anything contained in the Code of Criminal Procedur, 1973,— 2 of 1974.

(*a*) all offences under this Act shall be triable only by the Designated Court specified under sub-section (1) of section 6A;

(b) where a person accused of or suspected of the commission of an offence under this Act, is forwarded to a magistrate under sub-section (2) or sub-section (2*A*) of section 167 of the Code of Criminal Procedure, 1973, such magistrate may authorise the detention of such person in such custody as he thinks fit for a period not exceeding fifteen days in the whole where such magistrate is a, Judicial Magistrate and seven days in the whole where such Magistrate is an Executive Magistrate : 2 of 1974.

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Provided that where such Magistrate considers,—

(*i*) when such person is forwarded to him as aforesaid ; or

(*ii*) upon or at any time before the expiry of the period of detention authorised by him.

that the detention of such person is unnecessary, he shall order such person to be forwarded to the Designated Court having jurisdiction;

(*c*) the Designated Court may exercise, in relation to the person forwarded to it under clause (*b*), the same power which a Magistrate having jurisdiction to try a case may exercise under section 167 of the Code of criminal Procedure, 1973 in relation to an accused person in such case who has been forwared. to him under that section ;

2 of 1974.

(*d*) a Designated Court may, upon a perusal of a complaint made by an officer of the Central Government or the State Government, as the case may be authorised in this behalf, take cognizance of that offenced without the accused being committed to it for trial.

(*2*) When trying an offence under this Act, a Designated Court may also try an offence other than an offence under this Act, with which the accused, may, under the Code of Criminal Procedure, 1973, be charged at the same trial.

2 of 1974.

6C. Save as otherwise provided in this Act, the provisions of the Code of Criminal Procedure, 1973 shall apply to the proceedings before a Designated Court and the person conducting a prosecution before a Designated Court shall be deemed to be a Public Prosecutor.".

2 of 1974.

Application of Code to proceedings before a Designated Court.

**4.** After section 7 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 7A.

"7A. (*1*) Notwithstanding anything in the Code of Criminal Procedure, 1973 no person accused of an offence punishable under this Act shall if in custody, be released on bail or on his own bond unless—

2 of 1974.

Provision as to bail.

(*a*) the Public Prosecutor has been given an opportunity to oppose the application for such released ; and

(*b*) where the Public Prosecutor opposes the application, the Court is satisfied that there are reasonable grounds for believeing that he is not guilty of such offence and that he is not likely to commit any offence while on bail.

(*2*) The limitations on granting of bail specified in sub-section (1) are in addition to the limitations under the Code of Criminal Procedure, 1973, or any other law, for the time being in force on grantirg of bail.

2of1974.

(*3*) Nothing contained in this section shall be deemed to affect the special powers of the High Court regarding bail under section 439 of the Code of Criminal Procedure, 1973.".

2 of 1974.

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Insertion of new section 10A.

**5.** After section 10 of the principal Act, the following section shall be inserted, namely:—

Presumptions as to offences under sections 4 and 5.

"10A. In a prosecution for an offence under section 4 or section 5 if it is proved —

(*a*) that the arms, ammunition or explosives were recovered from the possession of the accused and there is reason to believe that such arms, ammunition or explosives of similar nature were used in the commission of such offence; or

(*b*) that there is evidence of use of force, threat of force or any other form of intimidation caused to the crew or passengers in connection with the commission of such offence,

the Designated Court shall presume unless the contrary is proved, that the accused had committed such offence.".

Sd/-
K. L. MOHANPURIA,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

SMT. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 9 REGISTERED NO. G/GNR/2

# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

VOL. XXXVI] THURSDAY, MAY 4, 1995/VAISAKHA 14, 1917.

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

## PART—VI

### Acts of Parliament and Ordinances promulgated by the President.

GOVERNMENT OF GUJARAT
LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT
Sachivalaya, Gandhinagar, Dated the 3rd May, 1995.

No. RP-36-95-Act-42-94-31-E.-The following Act of Parliament is re-published for general information :-

GOVERNMENT OF INDIA
MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
(Legislative Department)
New Delhi, the 11th July, 1994/Ashadh 20, 1916 (Saka)

The following Act of Parliament received the assent of the President on the 8th July, 1994 and is hereby published for general information :—

## THE TRANSPLANTATION OF HUMAN ORGANS ACT, 1994

**(Act No. 42 of 1994)** *AN ACT* **(8th July, 1994)**

*to provide for the regulation of removal, storage and transplantation of human organs for therapeutic purposes and for the prevention of commercial dealings in human organs and for matters connected therewith or incidental thereto.*

WHEREAS it is expedient to provide for the regulation of removal, storage and transplantation of human organs for therapeutic purposes and for the prevention of commercial dealings in human organs;

AND WHEREAS Parliament has no power to make laws for the States with respect to any of the matters aforesaid except as povided in articles 249 and 250 of the Constitution;

AND WHEREAS in pursuance of clause (1) of article 252 of the Constitution, resolutions have been passed by all the Houses of the Legislatures of the States of Goa, Himachal Pradesh and Maharashtra to the effect that the matters aforesaid should be regulated in those States by Parliament by law;

BE it enacted by Parliament in the Forty-fifth Year of the Republic of India as follows :-

### CHAPTER I
### PRELIMINARY

Short title, application and commencement.

1. (*1*) This Act may be called the Transplantation of Human Organs Act, 1994.

(*2*) It applies, in the first instance, to the whole of the States of Goa, Himachal Pradesh and Maharashtra and to all the Union territories and it shall also apply to such other State which adopts this Act by



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resolution passed in that behalf under clause (1) of article 252 of the Constitution.

(3) It shall come into force in the States of Goa, Himachal Pradesh and Maharashtra and in all the Union territories on such date as the Central Government may, by notification, appoint and in any other State which adopts this Act under clause (1) of article 252 of the Constitution, on the date of such adoption; and any reference in this Act to the commencement of this Act shall, in relation to any State or Union territory, means the date on which this Act comes into force in such State or Union territory.

Definitions.

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

(*a*) "advertisement" includes any form of advertising whether to the public generally or to any section of the public or individually to selected persons;

(*b*) "Appropriate Authority" means the Appropriate Authority appointed under section 13;

(*c*) "Authorisation Committee" means the committee constituted under clause (*a*) or clause (*b*) of sub-section (*4*) of section 9;

(*d*) "brain-stem death" means the stage at which all functions of the brain-stem have permanently and irreversibly ceased and is so certified under sub-section (*6*) of section 3;

(*e*) "deceased person" means a person in whom permanent disappearance of all evidence of life occurs, by reason of brain-stem death or in a cardio-pulmonary sense, at any time after live birth has taken place;

(*f*) "donor" means any person, not less than eighteen years of age, who voluntarily authorises the removal of any of his human organs for therapeutic purposes under sub-section (*1*) or sub-section (*2*) of section 3;

(*g*) "hospital" includes a nursing home, clinic, medical centre, medical or teaching institution for therapeutic purposes and other like institution;

(*h*) "human organ" means any part of a human body consisting of a structured arrangement of tissues which, if wholly removed, cannot be replicated by the body;

(*i*) "near relative" means spouse, son, daughter, father, mother, brother or sister;

(*j*) "notification" means a notification published in the Official Gazette;

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(*k*) "payment" means payment in money or money's worth but does not include any payment for defraying or reimbursing—

(*i*) the cost of removing, transporting or preserving the human organ to be supplied; or

(*ii*) any expenses or loss of earnings incurred by a person so far as reasonably and directly attributable to his supplying any human organ from his body;

(*l*) "prescribed" means prescribed by rules made under this Act;

(*m*) "recipient" means a person into whom any human organ is, or is proposed to be, transplanted;

(*n*) "registered medical practitioner" means a medical practitioner who possesses any recognised medical qualification as defined in clause (*h*) of section 2 of the Indian Medical Council Act, 1956, and who is enrolled on a State Medical Register as defined in clause (*k*) of that section; 102 of 1956

(*o*) "therapeutic purposes" means systematic treatment of any disease or the measures to improve health according to any particular method or modality; and

(*p*) "transplantation" means the grafting of any human organ from any living person or deceased person to some other living person for therapeutic purposes.

## CHAPTER II

### AUTHORITY FOR THE REMOVAL OF HUMAN ORGANS

Authority for removal of human organs.

3. (*1*) Any donor may, in such manner and subject to such conditions as may be prescribed, authorise the removal, before his death, of any human organ of his body for therapeutic purposes.

(*2*) If any donor had, in writing and in the presence of two or more witnesses (at least one of whom is a near relative of such person), unequivocally authorised at any time before his death, the removal of any human organ of his body after his death for therapeutic purposes, the person lawfully in possession of the dead body of the donor shall, unless he has any reason to believe that the donor had subsequently revoked the authority aforesaid, grant to a registered medical practitioner all reasonable facilities for the removal, for therapeutic purposes, of that human organ from the dead body of the donor.

(*3*) Where no such authority as is referred to in sub-section (*2*), was made by any person before his death but no objection was also expressed by such person to any of his human organs being used after his death for therapeutic purposes, the person lawfully in possession of the dead body of such person may, unless he has reason to believe that any near relative

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of the deceased person has objection to any of the deceased person's human organs being used for therapeutic purposes, authorise the removal of any human organ of the deceased person for its use for therapeutic purposes.

(4) The authority given under sub-section (1) or sub-section (2) or, as the case may be, sub-section (3) shall be sufficient warrant for the removal, for therapeutic purposes, of the human organ; but no such removal shall be made by any person other than the registered medical practitioner.

(5) Where any human organ is to be removed from the body of a deceased person, the registered medical practitioner shall satisfy himself, before such removal, by a personal examination of the body from which any human organ is to be removed, that life is extinct in such body or, where it appears to be a case of brain-stem death, that such death has been certified under sub-section (6).

(6) Where any human organ is to be removed from the body of a person in the event of his brain-stem death, no such removal shall be undertaken unless such death is certified, in such form and in such manner and on satisfaction of such conditions and requirements as may be prescribed, by a Board of medical experts consisting of the following, namely:—

(i) the registered medical practitioner in charge of the hospital in which brain-stem death has occurred;

(ii) an independent registered medical practitioner being a specialist to be nominated by the registered medical practitioner specified in clause (i), from the panel of names approved by the Appropriate Authority;

(iii) a neurologist or a neurosurgeon to be nominated by the registered medical practitioner specified in clause (i), from the panel of names approved by the Appropriate Authority; and

(iv) the registered medical practitioner treating the person whose brain-stem death has occurred.

(7) Notwithstanding anything contained in sub-section (3), where brain-stem death of any person, less than eighteen years of age, occurs and is certified under sub-section (6), any of the parents of the deceased person may give authority, in such form and in such manner as may be prescribed, for the removal of any human organ from the body of the deceased person.

Removal of human organs not to be authorised in certain cases.

4. (1) No facilities shall be granted under sub-section (2) of section 3 and no authority shall be given under sub-section (3) of that section for the removal of any human organ from the body of a deceased person, if the person required to grant such facilities, or empowered to give such authority, has reason to believe that an inquest may be required to be held in relation to such body in pursuance of the provisions of any law for the time being in force.

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(2) No authority for the removal of any human organ from the body of a deceased person shall be given by a person to whom such body has been entrusted solely for the purpose of interment, cremation or other disposal.

Authority for removal of human organs in case of unclaimed bodies in hospital or prison.

5. (1) In the case of a dead body lying in a hospital or prison and not claimed by any of the near relatives of the deceased person within forty-eight hours from the time of the death of the concerned person, the authority for the removal of any human organ from the dead body which so remains unclaimed may be given, in the prescribed form, by the person in charge, for the time being, of the management or control of the hospital or prison, or by an employee of such hospital or prison authorised in this behalf by the person in charge of the management or control thereof.

(2) No authority shall be given under sub-section (1) if the person empowered to give such authority has reason to believe that any near relative of the deceased person is likely to claim the dead body even though such near relative has not come forward to claim the body of the deceased person within the time specified in sub-section (1).

Authority for removal of human organs from bodies sent for post-mortem examination for medico-legal or pathological purposes

6. Where the body of a person has been sent for postmortem examination—

(a) for medico-legal purposes by reason of the death of such person having been caused by accident or any other unnatural cause; or

(b) for pathological purposes,

the person competent under this Act to give authority for the removal of any human organ from such dead body may, if he has reason to believe that such human organ will not be required for the purpose for which such body has been sent for postmortem examination, authorise the removal, for therapeutic purposes, of that human organ of the deceased person provided that he is satisfied that the deceased person had not expressed, before his death, any objection to any of his human organs being used, for therapeutic purposes after his death or, where he had granted an authority for the use of any of his human organs for therapeutic purposes after his death, such authority had not been revoked by him before his death.

Preservation of human organs.

7. After the removal of any human organ from the body of any person, the registered medical practitioner shall take such steps for the preservation of the human organ so removed as may be prescribed.

Savings.

8. (1) Nothing in the foregoing provisions of this Act shall be construed as rendering unlawful any dealing with the body or with any part of the body of a deceased person if such dealing would have been lawful if this Act had not been passed.

(2) Neither the grant of any facility or authority for the removal of any human organ from the body of a deceased person in accordance with the provisions of this Act nor the removal of any human organ from the body of a deceased person in pursuance of such authority shall be deemed to be an offence punishable under section 297 of the Indian Penal Code. 45 of 1860.

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Restrictions on removal and transplantation of human organs.

9. (*1*) Save as otherwise provided in sub-section (*3*), no human organ removed from the body of a donor before his death shall be transplanted into a recipient unless the donor is a near relative of the recipient.

(*2*) Where any donor authorises the removal of any of his human organs after his death under sub-section (*2*) of section 3 or any person competent or empowered to give authority for the removal of any human organ from the body of any deceased person authorises such removal, the human organ may be removed and transplanted into the body of any recipient who may be in need of such human organ.

(*3*) If any donor authorises the removal of any of his human organs before his death under sub-section (*1*) of section 3 for transplantation into the body of such recipient, not being a near relative, as is specified by the donor by reason of affection or attachment towards the recipient or for any other special reasons, such human organ shall not be removed and transplanted without the prior approval of the Authorisation Committee.

(*4*) (*a*) The Central Government shall constitute, by notification, one or more Authorisation Committees consisting of such members as may be nominated by the Central Government on such terms and conditions as may be specified in the notification for each of the Union territories for the purposes of this section.

(*b*) The State Government shall constitute, by notification, one or more Authorisation Committees consisting of such members as may be nominated by the State Government on such terms and conditions as may be specified in the notification for the purposes of this section.

(*5*) On an application jointly made, in such form and in such manner as may be prescribed, by the donor and the recipient, the Authorisation Committee shall, after holding an inquiry and after satisfying itself that the applicants have complied with all the requirements of this Act and the rules made thereunder, grant to the applicants approval for the removal and transplantation of the human organ.

(*6*) If, after the inquiry and after giving an opportunity to the applicants of being heard, the Authorisation Committee is satisfied that the applicants have not complied with the requirements of this Act and the rules made thereunder, it shall, for reasons to be recorded in writing, reject the application for approval.

## CHAPTER III

### REGULATION OF HOSPITALS

Regulation of hospitals conducting the removal, storage or transplantation of human organs.

10. (*1*) On and from the commencement of this Act,—

(*a*) no hospital, unless registered under this Act, shall conduct, or associate with, or help in, the removal, storage or transplantation of any human organ;

(*b*) no medical practitioner or any other person shall conduct, or cause to be conducted, or aid in conducting by himself or through any other person, any activity relating to the removal, storage or trans-

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plantation of any human organ at a place other than a place registered under this Act; and

(c) no place including a hospital registered under sub-section (1) of section 15 shall be used or cause to be used by any person for the removal, storage or transplantation of any human organ except for therapeutic purposes.

(2) Notwithstanding anything contained in sub-section (1), the eyes or the ears may be removed at any place from the dead body of any donor, for therapeutic purposes, by a registered medical practitioner.

*Explanation.*—For the purposes of this sub-section, "ears" includes ear drums and ear bones.

Prohibition of removal or transplantation of human organs for any purpose other than therapeutic purposes.

**11.** No donor and no person empowered to give authority for the removal of any human organ shall authorise the removal of any human organ for any purpose other than therapeutic purposes.

Explaining effects, etc., to donor and recipient.

**12.** No registered medical practitioner shall undertake the removal or transplantation of any human organ unless he had explained, in such manner as may be prescribed, all possible effects, complications and hazards connected with the removal and transplantation to the donor and the recipient respectively.

## CHAPTER IV

### Appropriate Authority

Appropriate Authority.

**13.** (1) The Central Government shall appoint, by notification, one or more officers as Appropriate Authorities for each of the Union territories for the purposes of this Act.

(2) The State Government shall appoint, by notification, one or more officers as Appropriate Authorities for the purposes of this Act.

(3) The Appropriate Authority shall perform the following functions, namely:—

(i) to grant registration under sub-section (1) of section 15 or renew registration under sub-section (3) of that section;

(ii) to suspend or cancel registration under sub-section (2) of section 16;

(iii) to enforce such standards, as may be prescribed, for hospitals engaged in the removal, storage or transplantation of any human organ;

(iv) to investigate any complaint of breach of any of the provisions of this Act or any of the rules made thereunder and take appropriate action;

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(*v*) to inspect hospitals periodically for examination of the quality of transplantation and the follow-up medical care to persons who have undergone transplantation and persons from whom organs are removed; and

(*vi*) to undertake such other measures as may be prescribed.

## CHAPTER V

### REGISTRATION OF HOSPITALS

Registration of hospitals engaged in removal, storage or transplantation of human organs.

**14.** (*1*) No hospital shall commence any activity relating to the removal, storage or transplantation of any human organ for therapeutic purposes after the commencement of this Act unless such hospital is duly registered under this Act:

Provided that every hospital engaged, either partly or exclusively, in any activity relating to the removal, storage or transplantation of any human organ for therapeutic purposes immediately before the commencement of this Act, shall apply for registration within sixty days from the date of such commencement:

Provided further that every hospital engaged in any activity relating to the removal, storage or transplantation of any human organ shall cease to engage in any such activity on the expiry of three months from the date of commencement of this Act unless such hospital has applied for registration and is so registered or till such application is disposed of, whichever is earlier.

(*2*) Every application for registration under sub-section (*1*) shall be made to the Appropriate Authority in such form and in such manner and shall be accompanied by such fees as may be prescribed.

(*3*) No hospital shall be registered under this Act unless the Appropriate Authority is satisfied that such hospital is in a position to provide such specialised services and facilities, possess such skilled manpower and equipments and maintain such standards as may be prescribed.

Certificate of registration.

**15.** (*1*) The Appropriate Authority shall, after holding an inquiry and after satisfying itself that the applicant has complied with all the requirements of this Act and the rules made thereunder, grant to the hospital a certificate of registration in such form, for such period and subject to such conditions as may be prescribed.

(*2*) If, after the inquiry and after giving an opportunity to the applicant of being heard, the Appropriate Authority is satisfied that the applicant has not complied with the requirements of this Act and the rules made thereunder, it shall, for reasons to be recorded in writing, reject the application for registration.

(*3*) Every certificate of registration shall be renewed in such manner and on payment of such fees as may be prescribed.

Suspension or cancellation of registration.

**16.** (*1*) The Appropriate Authority may, *suo moto* or on complaint, issue a notice to any hospital to show cause why its registration under this Act should not be suspended or cancelled for the reasons mentioned in the notice.

(*2*) If, after giving a reasonable opportunity of being heard to the hospital, the Appropriate Authority is satisfied that there has been a breach of any of the provisions of this Act or the rules made thereunder,

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it may, without prejudice to any criminal action that it may take against such hospital, suspend its registration for such period as it may think fit or cancel its registration:

Provided that where the Appropriate Authority is of the opinion that it is necessary or expedient so to do in the public interest, it may, for reasons to be recorded in writing, suspend the registration of any hospital without issuing any notice.

Appeals.

**17.** Any person aggrieved by an order of the Authorisation Committee rejecting an application for approval under sub-section (*6*) of section 9, or any hospital aggrieved by an order of the Appropriate Authority rejecting an application for registration under sub-section (*2*) of section 15 or an order of suspension or cancellation of registration under sub-section (*2*) of section 16, may, within thirty days from the date of the receipt of the order, prefer an appeal, in such manner as may be prescribed, against such order to—

(*i*) the Central Government where the appeal is against the order of the Authorisation Committee constituted under clause (*a*) of sub-section (*4*) of section 9 or against the order of the Appropriate Authority appointed under sub-section (*1*) of section 13; or

(*ii*) the State Government, where the appeal is against the order of the Authorisation Committee constituted under clause (*b*) of sub-section (*4*) of section 9 or against the order of the Appropriate Authority appointed under sub-section (*2*) of section 13.

## CHAPTER VI

### OFFENCES AND PENALTIES

Punishment for removal of human organ without authority.

**18.** (*1*) Any person who renders his services to or at any hospital and who, for purposes of transplantation, conducts, associates with, or helps in any manner in, the removal of any human organ without authority, shall be punishable with imprisonment for a term which may extend to five years and with fine which may extend to ten thousand rupees.

(*2*) Where any person convicted under sub-section (*1*) is a registered medical practitioner, his name shall be reported by the Appropriate Authority to the respective State Medical Council for taking necessary action including the removal of his name from the register of the Council for a period of two years for the first offence and permanently for the subsequent offence.

Punishment for commercial dealings in human organs.

**19.** Whoever—

(*a*) makes or receives any payment for the supply of, or for an offer to supply, any human organ;

(*b*) seeks to find a person willing to supply for payment any human organ;

(*c*) offers to supply any human organ for payment;

(*d*) initiates or negotiates any arrangement involving the making of any payment for the supply of, or for an offer to supply, any human organ;

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(*e*) takes part in the management or control of a body of persons, whether a society, firm or company, whose activities consist of or include the initiation or negotiation of any arrangement referred to in clause (*d*); or

(*f*) publishes or distributes or causes to be published or distributed any advertisement,—

(*a*) inviting persons to supply for payment of any human organ;

(*b*) offering to supply any human organ for payment; or

(*c*) indicating that the advertiser is willing to initiate or negotiate any arrangement referred to in clause (*d*),

shall be punishable with imprisonment for a term which shall not be less than two years but which may extend to seven years and shall be liable to fine which shall not be less than ten thousand rupees but may extend to twenty thousand rupees:

Provided that the court may, for any adequate and special reason to be mentioned in the judgment, impose a sentence of imprisonment for a term of less than two years and a fine less than ten thousand rupees.

Punishment for contravention of any other provision of this Act.

**20.** Whoever contravenes any provision of this Act or any rule made, or any condition of the registration granted, thereunder for which no punishment is separately provided in this Act, shall be punishable with imprisonment for a term which may extend to three years or with fine which may extend to five thousand rupees.

Offences by companies.

**21.** (*1*) Where any offence, punishable under this Act. has been committed by a company, every person who, at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section (*1*), where any offence punishable under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purposes of this section,—

(*a*) "company" means any body corporate and includes a firm or other association of individuals; and

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(*b*) "director", in relation to a firm, means a partner in the firm.

Cognizance of offences.

**22.** (*1*) No court shall take cognizance of an offence under this Act except on a complaint made by—

(*a*) the Appropriate Authority concerned, or any officer authorised in this behalf by the Central Government or the State Government or, as the case may be, the Appropriate Authority; or

(*b*) a person who has given notice of not less than sixty days, in such manner as may be prescribed, to the Appropriate Authority concerned, of the alleged offence and of his intention to make a complaint to the court.

(*2*) No court other than that of a Metropolitan Magistrate or a Judicial Magistrate of the first class shall try any offence punishable under this Act.

(*3*) Where a complaint has been made under clause (*b*) of sub-section (*1*), the court may, on demand by such person, direct the Appropriate Authority to make available copies of the relevant records in its possession to such person.

## CHAPTER VII

### MISCELLANEOUS

Protection of action taken in good faith.

**23.** (*1*) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of the provisions of this Act.

(*2*) No suit or other legal proceeding shall lie against the Central Government or the State Government for any damage caused or likely to be caused for anything which is in good faith done or intended to be done in pursuance of the provisions of this Act.

Power to make rules.

**24.** (*1*) The Central Government may, by notification, make rules for carrying out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the manner in which and the conditions subject to which any donor may authorise removal, before his death, of any human organ of his body under sub-section (*1*) of section 3;

(*b*) the form and the manner in which a brain-stem death is to be certified and the conditions and requirements which are to be satisfied for that purpose under sub-section (*6*) of section 3;

(*c*) the form and the manner in which any of the parents may give authority, in the case of brain-stem death of a minor, for the removal of any human organ under sub-section (*7*) of section 3;

(*d*) the form in which authority for the removal of any human organ from an unclaimed dead body may be given by the person incharge of

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the management or control of the hospital or prison, under sub-section (*1*) of section 5;

(*e*) the steps to be taken for the preservation of the human organ removed from the body of any person, under section 7;

(*f*) the form and the manner in which an application may be jointly made by the donor and the recipient under sub-section (5) of section 9;

(*g*) the manner in which all possible effects, complications and hazards connected with the removal and transplantation is to be explained by the registered medical practitioner to the donor and the recipient under section 12;

(*h*) the standards as are to be enforced by the Appropriate authority for hospitals engaged in the removal, storage or transplantation of any human organ under clause (*iii*) of sub-section (3) of section 13;

(*i*) the other measures as the Appropriate Authority shall undertake in performing its functions under clause (*vi*) of sub-section (*3*) of section 13;

(*j*) the form and the manner in which an application for registration shall be made and the fee which shall be accompanied, under sub-section (2) of section 14;

(*k*) the specialised services and the facilities to be provided, skilled manpower and the equipments to be possessed and the standards to be maintained by a hospital for registration, under sub-section (3) of section 14;

(*l*) the form in which, the period for which and the conditions subject to which certificate of registration is to be granted to a hospital, under sub-section (*1*) of section 15;

(*m*) the manner in which and the fee on payment of which certificate of registration is to be renewed under sub-section (*3*) of section 15;

(*n*) the manner in which an appeal may be preferred under section 17;

(*o*) the manner in which a person is required to give notice to the Appropriate Authority of the alleged offence and of his intention to make a complaint to the court, under clause (*b*) of sub-section (*1*) of section 22; and

(*p*) any other matter which is required to be, or may be, prescribed.

(*3*) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

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28 of 1982.
29 of 1982.

**25.** (*1*) The Ear Drums and Ear Bones (Authority for Use for Therapeutic Purposes) Act, 1982 and the Eyes (Authority for Use for Therapeutic Purposes) Act, 1982 are hereby repealed. Repeal and savings.

(*2*) The repeal shall, however, not affect the previous operation of the Acts so repealed or anything duly done or suffered thereunder.

Sd\-
Shri K. L. MOHANPURIA,
Secretary to the Government of India,

By order and in the name of the Governor of Gujarat,

Smt. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 10 REGISTERED NO. G/GNR/2

# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] THURSDAY, MAY 4, 1995/VAISAKHA 14, 1917

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

## PART—VI

## Acts of Parliament and Ordinance promulgated by the President.

GOVERNMENT OF GUJARAT

**LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT,**

Sachivalaya, Gandhinagar, 4th May, 1995.

No. RP/35/94/Const.94/34/E.—The following Act of Parliament is re-published for general information:

GOVERNMENT OF INDIA,

**MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,**
(LEGISLATIVE DEPARTMENT),

New Delhi, the 1st September, 1994/Bhadrapad 10, 1916 (Saka).

The following Act of Parliament received the assent of the President on the 31st August, 1994. and is hereby published for general information:



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# THE CONSTITUTION (SEVENTY-SIXTH AMENDMENT) ACT, 1994

(31st August, 1994)

## AN ACT

*further to amend the Constitution of India.*

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

**Short title.**

1. This Act may be called the Constitution (Seventy-Sixth Amendment) Act, 1994.

**Amendment of the Ninth Schedule.**

2. In the Ninth Schedule, to the Constitution, after entry, 257 and before the *Explanation*, the following entry shall be inserted, namely:—

"257A. The Tamil Nadu Backward Classes, Scheduled Casts and Scheduled Tribes (Reservation of Seats in Educational Institutions and appointments or posts in the Services under the State) Act, 1993 (Tamil Nadu Act, 45 of 1994).".

Sd/--
K. L. MOHANPURIA,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

SMT. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 11 REGISTERED NO. G/GNR/2

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# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

VOL. XXXVI] WEDNESDAY, MAY 10, 1995/VAISAKHA 20, 1917.

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

## PART—VI

**Acts of Parliament and Ordinances promulgated by the President.**

GOVERNMENT OF GUJARAT
**LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT**
Sachivalaya, Gandhinagar, Dated the 8th May, 1995.

No. RP/24/95/Act-54/94/39/E.—The following Act of Parliament is re-published for general information :—

GOVERNMENT OF INDIA
**MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS**
**(Legislative Department)**
New Delhi, the 12th September, 1994/Bhadrapad 21, 1916 (Saka)

The following Act of Parliament received the assent of the President on the 10th September, 1994 and is hereby published for general information :—

THE MOTOR VEHICLES (AMENDMENT) ACT, 1994

**(Act No. 54 of 1994)** **(10th September, 1994)**

*AN ACT*

*further to amend the Motor Vehicles Act, 1988.*

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

Short title and coomencement.

1. (*1*) This Act may be called the Motor Vehicles (Amendment) Act, 1994.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette; and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of section 2.

59 of 1988.

2. In section 2 of the Motor Vehicles Act, 1988 (hereinafter referred to as the principal Act), —

(*i*) in clause (*8*), sub-clause (*a*) shall be omitted;

(*ii*) in clause (*21*), for the figure "6000", the figure "7500" shall be substituted;



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(*iii*) after clause (*21*), the following clause shall be inserted, namely:—

'(*21A*) "manufacturer" means a person who is engaged in the manufacture of motor vehicles;';

(*iv*) in clause (*28*), for the words "thirty-five cubic centimetres" occurring at the end, the words "twenty-five cubic centimetres" shall be substituted;

(*v*) for clause (*39*), the following clause shall be substituted, namely:—

'(*39*) "semi-trailer" means a vehicle not mechanically propelled (other than a trailer), which is intended to be connected to a motor vehicle and which is so constructed that a portion of it is super-imposed on, and a part of whose weight is borne by, that motor vehicle;';

(*vi*) in clause (*42*), after sub-clause (*iii*), the following sub-clause shall be inserted, namely:—

"(*iv*) Zilla Parishad or any other similar local authority.".

Amendment of section 3.

3. In section 3 of the principal Act, in sub-section (*1*), for the words "a motor cab", the words "a motor cab or motor cycle" shall be substituted.

Amendment of section 4.

4. In section 4 of the principal Act, in sub-section (*1*), in the proviso, for the words "a motor cycle without gear", the words "a motor cycle with engine capacity not exceeding 50cc" shall be substituted.

Amendment of section 7.

5. In section 7 of the principal Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) No person shall be granted a learner's licence to drive a transport vehicle unless he has held a driving licence to drive a light motor vehicle for at least one year.".

Amendment of section 8.

6. In section 8 of the principal Act, after sub-section (*3*), the following proviso shall be added, namely:—

"Provided that no such medical certificate is required for licence to drive a vehicle other than a transport vehicle.".

Amendment of section 9.

7. In section 9 of the principal Act,—

(*a*) for sub-section (*3*), the following shall be substituted, namely:—

"(*3*) If the applicant passes such test as may be prescribed by the Central Government, he shall be issued the driving licence:

Provided that no such test shall be necessary where the applicant produces proof to show that—

(*a*) (*i*) the applicant has previously held a driving licence to drive such class of vehicle and that the period between the date of expiry of that licence and the date of the application does not exceed five years, or

(*ii*) the applicant holds or has previously held a driving licence to drive such class of vehicle issued under section 18, or

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(*iii*) the applicant holds a driving licence to drive such class of vehicle issued by a competent authority of any country outside India, subject to the condition that the applicant complies with the provisions of sub-section (*3*) of section 8,

(*b*) the applicant is not suffering from any disability which is likely to cause the driving by him to be a source of danger to the public; and the licensing authority may, for that purpose, require the applicant to produce a medical certificate in the same form and in the same manner as is referred to in sub-section (*3*) of section 8:

Provided further that where the application is for a driving licence to drive a motor vehicle (not being a transport vehicle), the licensing authority may exempt the applicant from the test of competence to drive a vehicle prescribed under this sub-section, if the applicant possesses a driving certificate issued by any institution recognised in this behalf by the State Government.";

(*b*) for sub-section (*5*), the following sub-section shall be substituted, namely:—

"(*5*) Where the applicant does not pass the test, he may be permitted to re-appear for the test after a period of seven days:

Provided that where the applicant does not pass the test even after three appearances, he shall not be qualified to re-appear for such test before the expiry of a period of sixty days from the date of last such test.".

**8.** In section 10 of the principal Act, in sub-section (*2*), for clauses (*e*) to (*h*), the following clause shall be substituted, namely:— Amendment of section 10.

"(*e*) transport vehicle;".

**9.** In section 14 of principal Act, in sub-section (*2*),— Amendment of section 14.

(*i*) in sub-clause (*a*), the word "and" shall be omitted, and after clause (*a*) as so amended, the following proviso shall be inserted, namely:—

"Provided that in the case of licence to drive a transport vehicle carrying goods of dangerous or hazardous nature be effective for a period of one year and renewal thereof shall be subject to the condition that the driver undergoes one day refresher course of the prescribed syllabus; and";

(*ii*) in clause (*b*),—

(*a*) in sub-clause (*i*), for the words "forty years", at the two places where they occur, the words "fifty years" shall be substituted;

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(*b*) for sub-clause (*ii*), the following clause shall be substituted, namely:—

"(*ii*) if the person referred to in sub-clause (*i*), has attained the age of fifty years on the date of issue or as the case may be, renewal thereof, be effective on payment of such fee as may be prescribed, for a period of five years from the date of such issue or renewal;".

Amendment of section 26.

**10.** In section 26 of the principal Act, in sub-section (*2*), for the words "printed copy", the words "printed copy or copy in such other form as the Central Government may require" shall be substituted.

Amendment of section 41.

**11.** In section 41 of the principal Act, in sub-section (*14*), for the words "original registering authority", the words 'last registering authority" shall be substituted.

Amendment of section 43.

**12.** In section 43 of the principal Act,—

(*a*) in the proviso to sub-section (*2*), for the words "with a body", the words "with a body or any unforeseen circumstances beyond the control of the owner" shall be substituted;

(*b*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) In a case where the motor vehicle is held under hire-purchase agreement, lease or hypothecation, the registering authority or other prescribed authority shall issue a temporary certificate of registration of such vehicle, which shall incorporate legibly and prominently the full name and address of the person with whom such agreement has been entered into by the owner.".

Amendment of section 48.

**13.** In section 48 of the principal Act, after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*6*) The owner of the vehicle shall also inform at the earliest, in writing, the registering authority about the theft of his vehicle together with the name of the police station where the theft report was lodged, and the registering authority shall take into account such report while disposing of any application for no objection certification, registration, transfer of ownership or issue of duplicate registration certificate.".

Amendment of section 51.

**14.** In section 51 of the principal Act,—

(*a*) in sub-section (*2*),—

(*i*) for the words "original registering authority", the words "last registering authority" shall be substituted;

(*ii*) the following shall be added at the end, namely:—

"and an intimation in this regard shall be sent to the original registering authority if the last registering authority is not the original registering authority";

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(*b*) in sub-section (*3*),—

(*i*) for the words "original registering authority", the words "last registering authority" shall be substituted;

(*ii*) the following shall be added at the end, namely:—

"and an intimation in this behalf shall be sent to the original registering authority if the last registering authority is not the original registering authority";

(*c*) in sub-section (*5*), after the words "taken possession of the vehicle", the words "from the registered owner" shall be inserted;

(*d*) in sub-section (*6*), for the words and figures "under section 47, make an application", the words and figures "under section 47, or removal of the vehicle to another State, or at the time of conversion of the vehicle from one class to another, or for issue of no objection certificate under section 48, or for change of residence or place of business under section 49, or for the alteration of the vehicle under section 52, make an application" shall be substituted;

(*e*) in sub-section (*10*), after the word "communicate", the words "by registered post acknowledgment due" shall be inserted;

(*f*) for sub-section (*11*), the following sub-sections shall be substituted, namely:—

"(*11*) A registering authority registering the new vehicle, or issuing the duplicate certificate of registration or a no objection certificate or a temporary certificate of registration, or issuing or renewing, a fitness certificate or substituting entries relating to another motor vehicle in the permit, shall intimate the financier of such transaction.

(*12*) The registering authority where it is not the original registering authority, when making entry under sub-section (*1*) or sub-section (*2*), or cancelling the said entry under sub-section (*3*) or issuing the fresh certificate of registration under sub-section (*5*) shall communicate the same to the original registering authority.".

15. In section 52 of the principal Act.— Amendment of section 52.

(*i*) in sub-section (*1*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that modification of the engine, or any part thereof, of a vehicle for facilitating its operation by a different type of fuel or source of energy including battery, compressed natural gas, solar power or any other fuel or source of energy other than liquid petroleum gas shall be treated as an alteration but that shall be subject to such conditions as may be prescribed.";

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(*ii*) after sub-section (*5*), the following sub-section and *Explanation* shall be inserted, namely:—

'(*6*) No person holding a vehicle under a hire-purchase agreement shall make any alteration to the vehicle for which approval of the registering authority is required under sub-section (*1*), except with the written consent of the registered owner.

*Explanation*.—For the purposes of this section, "alteration" means a change in the structure of a vehicle which results in change in its basic feature.'.

Amendment of section 56.

**16.** In section 56 of the principal Act, after sub-section (*4*), the following proviso shall be inserted, namely:—

"Provided that no such cancellation shall be made by the prescribed authority unless such prescribed authority holds such technical qualification as may be prescribed or where the prescribed authority does not hold such technical qualification on the basis of the report of an officer having such qualifications.".

Amendment of section 57.

**17.** In section 57 of the principal Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Any person aggrieved by an order of the registering authority under section 41, 42, 43, 45, 47, 48, 49, 50, 52, 53, 55 or 56 may, within thirty days of the date on which he has received notice of such order, appeal against the order to the prescribed authority.".

Amendment of section 58.

**18.** In section 58 of the principal Act, in sub-section (*1*), for the words "maximum safe laden weight", the words "maximum gross vehicle weight" shall be substituted.

Amendment of section 63.

**19.** In section 63 of the principal Act, in sub-section (*2*), after the words "shall supply to the Central Government", the words "if so desired by it" shall be inserted.

Amendment of section 66.

**20.** In section 66 of the principal Act,—

(*i*) in sub-section (*2*), the following proviso shall be added, namely:—

"Provided that the holder of a permit of any articulated vehicle may use the prime-mover of that articulated vehicle for any other semi-trailor.";

(*ii*) in sub-section (*3*), for clause (*l*), the following clause shall be substituted, namely:—

"(*l*) to any motor vehicle which is operated by electric battery, compressed natural gas or solar energy.".

Amendment of section 67.

**21.** In section 67 of the principal Act, in sub-section (*1*), after clause (*i*), the following proviso shall be inserted, namely:—

"Provided that the fares and freights in respect of such stage carriages, contract carriages and goods carriages operated by battery, compressed natural gas or solar energy shall be fixed by the owner or operator;".

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Amendment of section 68.

**22.** In section 68 of the principal Act, in sub-section (*3*), after clause (*c*), the following clause shall be inserted, namely:—

"(*ca*) Government to formulate routes for plying stage carriages;".

Amendment of section 71.

**23.** In section 71 of the principal Act,—

(*a*) the proviso to sub-section (*1*) shall be omitted;

(*b*) in sub-section (*3*), in the proviso to clause (*d*),—

(*i*) in clause (*ii*), the word "or", occurring at the end, shall be omitted;

(*ii*) in clause (*iii*), the word "or" shall be inserted at the end, and after clause (*iii*) as so amended, the following clause shall be inserted, namely:—

"(*iv*) any other class or category of persons, as the State Government may, for reasons to be recorded in writing, consider necessary.";

(*c*) sub-sections (*4*) and (*5*) shall be omitted.

Amendment of section 75.

**24.** In section 75 of the principal Act, in sub-section (*1*), for the words "motor cabs to persons desiring to drive the cabs", the words "motor cabs or motor cycles to persons desiring to drive either by themselves or through drivers, motor cabs or motor cycles" shall be substituted.

Amendment of section 80.

**25.** In section 80 of the principal Act, for the words "Regional Transport Authority", wherever they occur, the words "Regional Transport Authority, State Transport Authority or any prescribed authority referred to in sub section (*1*) of section 66" shall be substituted.

Amendment of section 81.

**26.** In section 81 of the principal Act, in sub-section (*1*), for the words "without renewal", the words "from the date of issuance or renewal thereof" shall be substituted.

**27.** In section 88 of the principal Act,—

Amendment of section 88.

(*a*) in sub-section (*8*), for the words "grant a special permit in relation to a vehicle covered", the words "grant a special permit to any public service vehicle including any vehicle covered" shall be substituted;

(*b*) in sub-section (*9*), for the word and figures "and 89", the words, brackets, letter and figures "clause (*d*) of sub-section (*1*) of section 87 and section 89" shall be substituted;

(*c*) sub-section (*10*) shall be omitted;

(*d*) in sub-section (*12*), for the word and figures "and 89", the words, brackets, letter and figures "clause (*d*) of sub-section (*1*) of section 87 and section 89" shall be substituted;

(*e*) sub-section (*13*) shall be omitted.

Amendment of section 89.

**28.** In section 89 of the principal Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The State Government shall constitute such number of Transport Appellate Tribunals as it thinks fit and each such Tribunal shall consist of a judicial officer who is not below the rank of a District Judge or who is qualified to be a Judge of the High Court and it shall exercise jurisdiction within such area as may be notified by that Government.".

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Amendment of section 91.

29. In section 91 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) The hours of work of any person engaged for operating a transport vehicle shall be such as provided in the Motor Transport Workers Act, 1961.". 27 of 1961.

Amendment of section 99.

30. Section 99 of the principal Act shall be re-numbered as sub-section (1) thereof and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

"(2) Notwithstanding anything contained in sub-section (1), when a proposal is published under that sub-section, then from the date of publication of such proposal, no permit shall be granted to any person, except a temporary permit during the pendency of the proposal and such temporary permit shall be valid only for a period of one year from the date of its issue or till the date of final publication of the scheme under section 100, whichever is earlier.".

Amendment of section 109.

31. In section 109 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) If the Central Government is of the opinion that it is necessary or expedient so to do in the public interest, it may by order published in the Official Gazette, notify that any article or process used by a manufacturer shall conform to such standard as may be specified in that order.".

Amendment of section 110.

32. In section 110 of the principal Act,—

(a) in sub-section (1),—

(i) for clause (b), the following clause shall be substituted, namely:—

"(b) the size, nature, maximum retail price and condition of tyres, including embossing thereon of date and year of manufacture, and the maximum load carrying capacity;";

(ii) after clause (m), the following clauses shall be inserted, namely:—

"(n) installation of catalytic convertors in the class of vehicles to be prescribed;

(o) the placement of audio-visual or radio or tape recorder type of devices in public vehicles;

(p) warranty after sale of vehicle and norms therefor.".

Amendment of section 111.

33. In section 111 of the principal Act, in sub-section (2),—

(a) in clause (d), after the words "by prescribed authorities", the words "and fees to be charged for such test" shall be inserted;

(b) clause (g) shall be omitted.

Amendment of section 113.

34. In section 113 of the principal Act, in sub-section (1), for the words "heavy goods vehicles or heavy passenger motor vehicles", the words "transport vehicles" shall be substituted.

Amendment of section 114.

35. In section 114 of the principal Act, in sub-section (1), for the words beginning with "any person authorised" and ending with the words and figures "contravention of section 113", the words and figures "any officer of the Motor Vehicles Department authorised in this behalf by the State Government shall, if he has reason to believe that a goods vehicle or trailor is being used in contravention of section 113" shall be substituted.

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Amendment of section 116.

36. In section 116 of the principal Act, in sub-section (7), for the words "the Schedule", at both the places where they occur, the words "the First Schedule" shall be substituted.

Amendment of section 127.

37. In section 127 of the principal Act,—

(*a*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Where any motor vehicle is abandoned or left unattended on a public place for ten hours or more or is parked in a place where parking is legally prohibited, its removal by a towing service or its immobilisations by any means including wheel clamping may be authorised by a police officer in uniform having jurisdiction.";

(*b*) in sub-section (*2*), for the word "highway", at both the places where it occurs, the words "public place" shall be substituted.

Amendment of section 129.

38. In section 129 of the principal Act, for the words "a protective headgear of such descriptions as may be specified by the State Government by rules made by it in this behalf, and different descriptions of headgears may be specified in such rules in relation to different circumstances or different class or description of motor cycles", the words "protective headgear conforming to the standards of Bureau of Indian Standards" shall be substituted.

Amendment of section 130.

39. In section 130 of the principal Act,—

(*a*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The conductor, if any, of a motor vehicle on any public place shall on demand by any officer of the Motor Vehicles Department authorised in this behalf, produce the licence for examination.";

(*b*) for sub-section (*3*), the following sub-section and Explanation shall be substituted, namely:—

"(*3*) The owner of a motor vehicle (other than a vehicle registered under section 60), or in his absence the driver or other person in charge of the vehicle, shall, on demand by a registering authority or any other officer of the Motor Vehicles Department duly authorised in this behalf, produce the certificate of insurance of the vehicle and, where the vehicle is a transport vehicle, also the certificate of fitness referred to in section 56 and the permit; and if any or all of the certificates or the permit are not in his possession, he shall, within fifteen days from the date of demand, submit photo copies of the same, duly attested in person or send the same by registered post to the officer who demanded it.

*Explanation.*—For the purposes of this sub-section, "certificate of insurance" means the certificate issued under sub-section (*3*) of section 147.".

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Amendment of section 132.

40. In section 132 of the principal Act, in sub-section (*1*),—

(*a*) for the words "may reasonably be necessary", the words "may for such reasonable time as may be necessary, but not exceeding twenty-four hours" shall be substituted;

(*b*) for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) when required to do so by any police officer not below the rank of a Sub-Inspector in uniform, in the event of the vehicle being involved in the occurrence of an accident to a person, animal or vehicle or of damage to property, or";

(*c*) clause (*c*) shall be omitted.

Amendment of section 134.

41. In section 134 of the principal Act,—

(*a*) in clause (*a*), for the words "and if necessary, convey him to the nearest hospital", the words "by conveying him to the nearest medical practitioner or hospital, and it shall be the duty of every registered medical practitioner or the doctor on duty in the hospital immediately to attend to the injured person and render medical aid or treatment without waiting for any procedural formalities" shall be substituted;

(*b*) after clause (*b*), the following clause and *Explanation* shall be inserted, namely:—

"(*c*) give the following information in writing to the insurer, who has issued the certificates of insurance, about the occurrence of the accident, namely:—

(*i*) insurance policy number and period of its validity;

(*ii*) date, time and place of accident;

(*iii*) particulars of the persons injured or killed in the accident;

(*iv*) name of the driver and the particulars of his driving licence.

*Explanation.*—For the purposes of this section, the expression "driver" includes the owner of the vehicle.".

Amendment of section 136.

42. In section 136, in the proviso, for the words "without unnecessary delay", the words "after completion of the formalities to the owner, driver or the person in charge of the vehicle within twenty-four hours" shall be substituted.

Amendment of section 140.

43. In section 140 of the principal Act,—

(*a*) in sub-section (*2*),—

(*i*) for the words "twenty-five thousand rupees", the words "fifty thousand rupees" shall be substituted;

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(*ii*) for the words "twelve thousand rupees", the words "twenty-five thousand rupees" shall be substituted;

(*b*) after sub-section (4), the following sub-section and proviso shall be inserted, namely:—

"(*5*) Notwithstanding anything contained in sub-section (*2*) regarding death or bodily injury to any person, for which the owner of the vehicle is liable to give compensation for relief, he is also liable to pay compensation under any other law for the time being in force:

Provided that the amount of such compensation to be given under any other law shall be reduced from the amount of compensation payable under this section or under section 163A.".

Amendment of section 141.

**44.** In section 141 of the principal Act, in sub-section (*1*), for the words and bracket "any other right (hereafter", the words, figures, letter and bracket "any other right, except the right to claim under the scheme referred to section 163A (such other right hereafter" shall be substituted.

Amendment of section 146.

**45.** In section 146 of the principal Act, in sub-section (*1*), before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided that in the case of a vehicle carrying, or meant to carry, dangerous or hazardous goods, there shall also be a policy of insurance under the Public Liability Insurance Act, 1991.".

6 of 1991.

Amendment of section 147.

**46.** In section 147 of the principal Act, in sub-section (*1*), in clause (*b*), in sub-clause (*i*), for the words "injury to any person", the words "injury to any person, including owner of the goods or his authorised representative carried in the vehicle" shall be substituted.

Amendment of section 149.

**47.** In section 149 of the principal Act, in sub-section (*1*), after the brackets and words "(being a liability covered by the terms of the policy)", the words, figures and letter "or under the provisions of section 163A" shall be inserted.

Amendment of section 157.

**48.** In section 157 of the principal Act, after sub-section (*1*), the following *Explanation* shall be inserted, namely:—

"*Explanation.*—For the removal of doubts, it is hereby declared that such deemed transfer shall include transfer of rights and liabilities of the said certificate of insurance and policy of insurance.".

Amendment of section 158.

**49.** In section 158 of the principal Act, for sub-section (*6*), the following sub-section shall be substituted, namely:—

"(*6*) As soon as any information regarding any accident involving death or bodily injury to any person is recorded or report under this section is completed by a police officer, the officer incharge of the police station shall forward a copy of the same within thirty days from the date of recording of information or, as the case may be, on completion of such report to the Claims Tribunal having jurisdiction and a copy thereof to the concerned insurer, and wnere a copy is made available to the owner, he shall also within thirty days of receipt of such report, forward the same to such Claims Tribunal and Insurer.".

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Amendment of section 161.

**50.** In section 161 of the principal Act, in sub-section (*3*),—

(*a*) in clause (*a*), for the words "eight thousand and five hundred rupees", the words "twenty-five thousand rupees" shall be substituted;

(*b*) in clause (*b*), for the words "two thousand rupees", the words "twelve thousand and five hundred rupees" shall be substituted.

Insertion of new sections 163A and 163B.

**51.** After section 163 of the principal Act, the following sections shall be inserted, namely:—

Special provisions as to payment of compensation on structured formula basis.

'163A. (*1*) Notwithstanding anything contained in this Act or in any other law for the time being in force or instrument having the force of law, the owner of the motor vehicle of the authorised insurer shall be liable to pay in the case of death or permanent disablement due to accident arising out of the use of motor vehicle, compensation, as indicated in the Second Schedule, to the legal heirs or the victim, as the case may be.

*Explanation.*—For the purposes of this sub-section, "permanent disability" shall have the same meaning and extent as in the Workmen's Compensation Act, 1923. 8 of 1923.

(*2*) In any claim for compensation under sub-section (*1*), the claimant shall not be required to plead or establish that the death or permanent disablement in respect of which the claim has been made was due to any wrongful act or neglect or default of the owner of the vehicle or vehicles concerned or of any other person.

(*3*) The Central Government may, keeping in view the cost of living by notification in the Official Gazette, from time to time amend the Second Schedule.

Option to file claim in certain cases.

163B. Where a person is entitled to claim compensation under section 140 and section 163A, he shall file the claim under either of the said sections and not under both.'.

Amendment of section 165.

**52.** In section 165 of the principal Act,—

(*a*) in sub-section (*1*), in the *Explanation*, the words, figures and letter "and section 163A" shall be added at the end;

(*b*) in sub-section (*3*), in clause (*c*), the words "or as a District Judge" shall be added at the end.

Amendment of section 166.

**53.** In section 166 of the principal Act,—

(*a*) for sub-section (*2*), the following sub-section and proviso shall be substituted namely:—

"(*2*) Every application under sub-section (*1*) shall be made, at the option of the claimant, either to the Claims Tribunal having jurisdiction over the area in which the accident occurred, or to the Claims Tribunal within the local limits of whose jurisdiction the claimant resides or carries on business or within

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the local limits of whose jurisdiction the defendant resides, and shall be in such form and contain such particulars as may be prescribed:

Provided that where no claim for compensation under section 140 is made in such application, the application shall contain a separate statement to that effect immediately before the signature of the applicant.";

(b) sub-section (3) shall be omitted;

(c) for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) The Claims Tribunal shall treat any report of accidents forwarded to it under sub-section (6) of section 158 as an application for compensation under this Act.".

Insertion of new section 182A.

54. After section 182 of the principal Act, the following section shall be inserted, namely:—

Punishment for offences relating to construction and maintenance of vehicles.

"182A. Any person who contravenes the provisions of sub-section (3) of section 109, shall be punishable with a fine of one thousand rupees for the first offence, and with a fine of five thousand rupees for any subsequent offences.".

Amendment of section 185.

55. In section 185 of the principal Act, for clause (a), the following clause shall be substituted, namely:—

"(a) has, in his blood, alcohol exceeding 30 mg. per 100 ml. of blood detected in a test by a breath analyser, or".

Substitution of new sections for section 192.

56. For section 192 of the principal Act, the following sections shall be substituted, namely:—

Using vehicle without registration.

"192. (1) Whoever drives a motor vehicle or causes or allows a motor vehicle to be used in contravention of the provisions of section 39 shall be punishable for the first offence with a fine which may extend to five thousand rupees but shall not be less than two thousand rupees for a second or subsequent offence with imprisonment which may extend to one year or with fine which may extend to ten thousand rupees but shall not be less than five thousand rupees or with both:

Provided that the Court may, for reasons to be recorded, impose a lesser punishment.

(2) Nothing in this section shall apply to the use of a motor vehicle in an emergency for the conveyance of persons suffering

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from sickness or injuries or for the transport of food or materials to relieve distress or of medical supplies for a like purpose:

Provided that the person using the vehicle reports about the same to the Regional Transport Authority within seven days from the date of such use.

(3) The court to which an appeal lies from any conviction in respect of an offence of the nature specified in sub-section (1), may set aside or vary any order made by the court below, notwithstanding that no appeal lies against the conviction in connection with which such order was made.

Using vehicle without permit.

192A. (1) Whoever drives a motor vehicle or causes or allows a motor vehicle to be used in contravention of the provisions of sub-section (1) of section 66 or in contravention of any condition of a permit relating to the route on which or the area in which or the purpose for which the vehicle may be used, shall be punishable for the first offence with a fine which may extend to five thousand rupees but shall not be less than two thousand rupees and for any subsequent offence with imprisonment which may extend to one year but shall not be less than three months or with fine which may extend to ten thousand rupees but shall not be less than five thousand rupees or with both:

Provided that the court may for reasons to be recorded, impose a lesser punishment.

(2) Nothing in this section shall apply to the use of a motor vehicle in an emergency for the conveyance of persons suffering from sickness or injury or for the transport of materials for repair or for the transport of food or materials to relieve distress or of medical supplies for a like purpose:

Provided that the person using the vehicle reports about the same to the Regional Transport Authority within seven days from the date of such use.

(3) The court to which an appeal lies from any conviction in respect of an offence of the nature specified in sub-section (1), may set aside or vary any order made by the court below, notwithstanding that no appeal lies against the conviction in connection with which such order was made.".

Amendment of section 194.

57. In section 194 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) Whoever drives a motor vehicle or causes or allows a motor vehicle to be driven in contravention of the provisions of section 113 or section 114 or section 115 shall be punishable with minimum fine of two thousand rupees and an additional amount of one thousand rupees per tonne of excess load, together with the liability to pay charges for off-loading of the excess load.".

Amendment of section 200.

58. In section 200 of the principal Act, in sub-section (1), for the word and figures "section 189", the words, figures and brackets "section 189, sub-section (2) of section 190" shall be substituted.

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Amend-ment of section 201.

59. In section 201 of the principal Act,—

(*a*) in sub-section (*1*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that where the vehicle is removed by a Government agency, towing charges shall be recovered from the vehicle owner or person in-charge of such vehicle.";

(*b*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) Penalties or towing charges under this section shall be recovered by such officer or authority as the State Government may, by notification in the Official Gazette, authorise.".

Amend-ment of section 202.

60. In section 202 of the principal Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) A police officer in uniform may arrest without warrant any person, who has committed an offence under this Act, if such person refuses to give his name and address.".

Amend-ment of section 203.

61. In section 203 of the principal Act, for sub-section (*1*), the following shall be substituted, namely:—

"(*1*) A police officer in uniform or an officer of the Motor Vehicles Department, as may be authorised in this behalf by that Department, may require any person driving or attempting to drive a motor vehicle in a public place to provide one or more specimens of breath for breath test there or nearby, if such police officer or officer has any reasonable cause to suspect him of having committed an offence under section 185:

Provided that requirement for breath test shall be made (unless it is made) as soon as reasonably practicable after the commission of such offence.".

Amend-ment of section 212.

62. In section 212 of the principal Act, in sub-section (*4*), after the words, brackets and figures "sub-section (*1*) of section 112", the words, brackets, figures and letter "sub-section (*4*) of section 163A" shall be inserted.

Amend-ment of the Schedule.

63. The Schedule to the principal Act shall be numbered as the First Schedule thereof.

Insertion of new Schedule.

64. After the First Schedule, as so numbered, the following Schedule shall be inserted, namely:—

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# THE SECOND SCHEDULE

(*See* section 163A)

## SCHEDULE FOR COMPENSATION FOR THIRD PARTY FATAL ACCIDENTS/INJURY CASES CLAIMS

1. *Fatal Accidents* :

| Annual Income | | Rs. 3000 | Rs. 4200 | Rs. 5400 | Rs. 6600 | Rs. 7800 | Rs. 9000 | Rs. 10200 | Rs. 11400 | Rs. 12000 | Rs. 18000 | Rs. 24000 | Rs. 36000 | Rs. 40000 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AGE OF VICTIM | MULTIPLIER | RUPEES IN THOUSANDS | | | | | | | | | | | | |
| | | compensation in case of death | | | | | | | | | | | | |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Up to 15 yrs. | 15 | 60 | 84 | 108 | 132 | 156 | 180 | 204 | 228 | 240 | 360 | 480 | 720 | 800 |
| Above 15 yrs. but not exdg. 20 yrs. | 16 | 57 | 79.8 | 102 | 125.4 | 148.2 | 171 | 193.8 | 216.6 | 228 | 342 | 456 | 684 | 760 |
| Above 20 yrs. but not exdg. 25 yrs. | 17 | 54 | 75.6 | 97.2 | 118.8 | 140.4 | 162 | 183.6 | 205.2 | 216 | 324 | 432 | 648 | 720 |
| Above 25 yrs. but not exdg. 30 yrs. | 18 | 51 | 71.4 | 91.8 | 112.2 | 132.6 | 153 | 173.4 | 193.8 | 204 | 306 | 408 | 612 | 680 |
| Above 30 yrs. but not exdg. 35 yrs. | 17 | 50 | 67.2 | 86.4 | 105.6 | 124.8 | 144 | 163.2 | 192.4 | 192 | 288 | 384 | 576 | 640 |
| Above 35 yrs. but not exdg. 40 yrs. | 16 | 50 | 63 | 81 | 99 | 117 | 135 | 153 | 171 | 180 | 270 | 360 | 540 | 600 |
| Above 40 yrs. but not exdg. 45 yrs. | 15 | 50 | 58.8 | 75.6 | 92.4 | 109.2 | 126 | 142.8 | 159.6 | 168 | 252 | 336 | 504 | 560 |
| Above 45 yrs. but not exdg. 50 yrs. | 13 | 50 | 50.4 | 64.8 | 79.2 | 93.6 | 108 | 122.4 | 136.8 | 144 | 216 | 286 | 432 | 480 |
| Above 50 yrs. but not exdg. 55 yrs. | 11 | 50 | 50 | 54 | 66 | 78 | 90 | 102 | 114 | 120 | 180 | 240 | 360 | 400 |
| Above 55 yrs. but not exdg. 60 yrs. | 8 | 50 | 50 | 50 | 52.8 | 62.4 | 72 | 81.6 | 91.2 | 96 | 144 | 192 | 286 | 320 |
| Above 60 yrs. but not exdg. 65 yrs. | 5 | 50 | 50 | 50 | 50 | 50 | 54 | 61.2 | 68.4 | 72 | 108 | 144 | 216 | 240 |
| Above 65 yrs. | 5 | 50 | 50 | 50 | 50 | 50 | 50 | 51 | 57 | 60 | 90 | 120 | 180 | 200 |

NOTE: The amount of compensation so arrived at in the case of fatal accident claims shall be reduced by 1/3rd in consideration of the expenses which the victim would have incurred towards maintaining himself had he been alive.

2. Amount of compensation shall not be less than Rs. 50,000.

3. *General Damage (in case of death):*

The following General Damages shall be payable in addition to compensations outlined above:

(*i*) Funeral expenses — Rs. 2,000/-

(*ii*) Loss of Consortium, if beneficiary is the spouse — Rs. 5,000/-

(*iii*) Loss of Estate — Rs. 2,500/-

(*iv*) Medical Expenses—actual expenses incurred before death supported by bills/vouchers but not exceeding — Rs. 15,000/-

4. *General Damages in case of injuries and Disabilities:*

(*i*) Pain and Sufferings

(*a*) Grievous injuries — Rs. 5,000/-

(*b*) Non-grievous injuries — Rs. 1,000/-

(*ii*) Medical Expenses—actual expenses incurred supported by bills/vouchers but not exceeding as one time payment — Rs. 15,000/-

5. *Disability in non-fatal accidents:*

The following compensation shall be payable in case of disability to the victim arising out of non-fatal accidents:

Loss of income, if any, for actual period of disablement not exceeding fifty-two weeks.

PLUS either of the following:—

(*a*) In case of permanent total disablement the amount payable shall be arrived at by multiplying the annual loss of income by the Multiplier applicable to the age on the date of determining the compensation, or

(*b*) In case of permanent partial disablement such percentage of compensation which would have been payable in the case of permanent total disablement as specified under item (*a*) above.

Injuries deemed to result in Permanent Total Disablement/Permanent Partial Disablement and percentage of loss of earning capacity shall be as per Schedule I under Workmen's Compensation Act, 1923.

6. National income for compensation to those who had no income prior to accident :—

Fatal and disability in non-fatal accidents:—

(*a*) Non-earning persons — Rs. 15,000 p.a.

(*b*) Spouse —Rs. 1/3rd of income of the earning surviving spouse.

In case of other injuries only "General Damage" as applicable.

Sd\-
K. L. MOHANPURIA,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

Smt. K. R. TRIVEDI,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

Extra No. 12

REGISTERED NO. G/GNR/2

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# The Gujarat Government Gazette

# EXTRAORDINARY

**PUBLISHED BY AUTHORITY**

VOL. XXXVI] WEDNESDAY, MAY 10, 1995/VAISAKHA 20, 1917.

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


## PART—VI

**Acts of Parliament and Ordinances promulgated by the President.**

GOVERNMENT OF GUJARAT
**LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT**
Sachivalaya, Gandhinagar, Dated the 8th May, 1995.

No. RP/51/95/Act-59/94/40/E.—The following Act of Parliament is re-published for general information :—

GOVERNMENT OF INDIA
**MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS**
**(Legislative Department)**
New Delhi, the 31st October, 1994/Kartika 9, 1916 (Saka)

The following Act of Parliament received the assent of the President on the 29th October, 1994 and is hereby published for general information :—

THE LEGAL SERVICES AUTHORITIES (AMENDMENT) ACT, 1994

**(No. 59 of 1994)** **(29th October, 1994)**

*AN ACT*
*to amend the Legal Services Authorities Act, 1987.*

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

1. This Act may be called the Legal Services Authorities (Amendment) Act, 1994. Short title.

39 of 1987. 2. In section 2 of the Legal Services Authorities Act, 1987 (hereinafter referred to as the principal Act), in sub-section (*1*),— Amendment of section 2.

(*i*) for clause (*a*), the following clauses shall be substituted, namely :—

'(*a*) "case" includes a suit or any proceeding before a court;

(*aa*) "Central Authority" means the National Legal Services Authority constituted under section 3;

(*aaa*) "court" means a civil, criminal or revenue court and includes any tribunal or any other authority constituted under any law for the time being in force, to exercise judicial or quasi-judicial functions;';



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(*ii*) after clause (*b*), the following clause shall be inserted, namely:—

'(*bb*) "High Court Legal Services Committee" means a High Court Legal Services Committee constituted under section 8A;';

(*iii*) after clause (*f*), the following clause shall be inserted, namely:—

'(*ff*) "regulations" means regulations made under this Act;';

(*iv*) after clause (*i*), the following clauses shall be inserted, namely:—

'(*j*) "Supreme Court Legal Services Committee" means the Supreme Court Legal Services Committee constituted under section 3A;

(*k*) "Taluk Legal Services Committee" means a Taluk Legal Services Committee constituted under section 11A.'.

Substitution of new sections for section 3.

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

Constitution of National Legal Services Authority.

"**3.** (*1*) The Central Government shall constitute a body to be called the National Legal Services Authority to exercise the powers and perform the functions conferred on, or assigned to, the Central Authority under this Act.

(*2*) The Central Authority shall consist of—

(*a*) the Chief Justice of India who shall be the Patron-in-Chief;

(*b*) a serving or retired Judge of the Supreme Court to be nominated by the President, in consultation with the Chief Justice of India, who shall be the Executive Chairman; and

(*c*) such number of other members, possessing such experience and qualifications, as may be prescribed by the Central Government, to be nominated by that Government in consultation with the Chief Justice of India.

(*3*) The Central Government shall, in consultation with the Chief Justice of India, appoint a person to be the Member-Secretary of the Central Authority, possessing such experience and qualifications as may be prescribed by that Government, to exercise such powers and perform such duties under the Executive Chairman of the Central Authority as may be prescribed by that Government or as may be assigned to him by the Executive Chairman of that Authority.

(*4*) The terms of office and other conditions relating thereto, of members and the Member-Secretary of the Central Authority shall be such as may be prescribed by the Central Government in consultation with the Chief Justice of India.

(*5*) The Central Authority may appoint such number of officers and other employees as may be prescribed by the Central Government, in consultation with the Chief Justice of India, for the efficient discharge of its functions under this Act.

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(6) The officers and other employees of the Central Authority shall be entitled to such salary and allowances and shall be subject to such other conditions of service as may be prescribed by the Central Government in consultation with the Chief Justice of India.

(7) The administrative expenses of the Central Authority, including the salaries, allowances and pensions payable to the Member-Secretary, officers and other employees of the Central Authority, shall be defrayed out of the Consolidated Fund of India.

(8) All orders and decisions of the Central Authority shall be authenticated by the Member-Secretary or any other officer of the Central Authority duly authorised by the Executive Chairman of that Authority.

(9) No act or proceeding of the Central Authority shall be invalid merely on the ground of the existence of any vacancy in, or any defect in the constitution of, the Central Authority.

Supreme Court Legal Services Committee.

3A. (1) The Central Authority shall constitute a committee to be called the Supreme Court Legal Services Committee for the purpose of exercising such powers and performing such functions as may be determined by regulations made by the Central Authority.

(2) The Committee shall consist of—

(a) a sitting Judge of the Supreme Court who shall be the Chairman; and

(b) such number of other members possessing such experience and qualifications as may be prescribed by the Central Government,

to be nominated by the Chief Justice of India.

(3) The Chief Justice of India shall appoint a person to be the Secretary to the Committee, possessing such experience and qualifications as may be prescribed by the Central Government.

(4) The terms of office and other conditions relating thereto, of the members and Secretary of the Committee shall be such as may be determined by regulations made by the Central Authority.

(5) The Committee may appoint such number of officers and other employees as may be prescribed by the Central Government, in consultation with the Chief Justice of India, for the efficient discharge of its functions.

(6) The officers and other employees of the Committee shall be entitled to such salary and allowances and shall be subject to such other conditions of service as may be prescribed by the Central Government in consultation with the Chief Justice of India.".

Amendment of section 4.

4. In section 4 of the principal Act,—

(i) in the opening portion, the words ", subject to the general directions of the Central Government," shall be omitted.

(ii) for clause (j), the following clause shall be substituted, namely:—

"(j) provide grants-in-aid for specific schemes to various voluntary social service institutions and the State and District

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Authorities, from out of the amounts placed at its disposal for the implementation of legal services schemes under the provisions of this Act;";

(*iii*) in clause (*n*), for the words "State and District Authorities and other voluntary social welfare institutions", the words "State Authorities, District Authorities, Supreme Court Legal Services Committee, High Court Legal Services Committees, Taluk Legal Services Committees and voluntary social service institutions" shall be substituted.

Substitution of new section for section 6.

5. For section 6 of the principal Act, the following section shall be substituted, namely:—

Constitution of State Legal Services Authority.

"6. (*1*) Every State Government shall constitute a body to be called the Legal Services Authority for the State to exercise the powers and perform the functions conferred on, or assigned to, a State Authority under this Act.

(*2*) A State Authority shall consist of—

(*a*) the Chief Justice of the High Court who shall be the Patron-in-Chief;

(*b*) a serving or retired Judge of the High Court, to be nominated by the Governor, in consultation with the Chief Justice of the High Court, who shall be the Executive Chairman; and

(*c*) such number of other members, possessing such experience and qualifications as may be prescribed by the State Government, to be nominated by that Government in consultation with the Chief Justice of the High Court.

(*3*) The State Government shall, in consultation with the Chief Justice of the High Court, appoint a person belonging to the State Higher Judicial Service, not lower in rank than that of a District Judge, as the Member-Secretary of the State Authority, to exercise such powers and perform such duties under the Executive Chairman of the State Authority as may be prescribed by that Government or as may be assigned to him by the Executive Chairman of that Authority:

Provided that a person functioning as Secretary of a State Legal Aid and Advice Board immediately before the date of constitution of the State Authority may be appointed as Member-Secretary of that Authority, even if he is not qualified to be appointed as such under this sub-section, for a period not exceeding five years.

(*4*) The terms of office and other conditions relating thereto, of members and the Member-Secretary of the State Authority shall be such as may be prescribed by the State Government in consultation with the Chief Justice of the High Court.

(*5*) The State Authority may appoint such number of officers and other employees as may be prescribed by the State Government, in consultation with the Chief Justice of the High Court, for the efficient discharge of its functions under this Act.

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(6) The officers and other employees of the State Authority shall be entitled to such salary and allowances and shall be subject to such other conditions of service as may be prescribed by the State Government in consultation with the Chief Justice of the High Court.

(7) The administrative expenses of the State Authority, including the salaries, allowances and pensions payable to the Member-Secretary, officers and other employees of the State Authority shall be defrayed out of the Consolidated Fund of the State.

(8) All orders and decisions of the State Authority shall be authenticated by the Member-Secretary or any other officer of the State Authority duly authorised by the Executive Chairman of the State Authority.

(9) No act or proceeding of a State Authority shall be invalid merely on the ground of the existence of any vacancy in, or any defect in the constitution of the State Authority.".

Amendment of section 7.

6. In section 7 of the principal Act, in sub-section (2),—

(*i*) in clause (*b*), for the words "Lok Adalats", the words "Lok Adalats, including Lok Adalats for High Court cases" shall be substituted;

(*ii*) in clause (*d*), for the words "Central Government", the words "Central Authority" shall be substituted.

Substitution of new sections for sections 8 and 9.

7. For sections 8 and 9 of the principal Act, the following sections shall be substituted, namely:—

State Authority to act in coordination with other agencies, etc., and be subject to directions given by Central Authority.

"8. In the discharge of its functions the State Authority shall appropriately act in coordination with other governmental agencies, non-governmental voluntary social service institutions, universities and other bodies engaged in the work of promoting the cause of legal services to the poor and shall also be guided by such directions as the Central Authority may give to it in writing.

High Court Legal Services Committee.

8A. (1) The State Authority shall constitute a Committee to be called the High Court Legal Services Committee for every High Court, for the purpose of exercising such powers and performing such functions as may be determined by regulations made by the State Authority.

(2) The Committee shall consist of—

(*a*) a sitting Judge of the High Court who shall be the Chairman; and

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(*b*) such number of other members possessing such experience and qualifications as may be determined by regulations made by the State Authority,

to be nominated by the Chief Justice of the High Court.

(*3*) The Chief Justice of the High Court shall appoint a Secretary to the Committee possessing such experience and qualifications as may be prescribed by the State Government.

(*4*) The terms of office and other conditions relating thereto, of the members and Secretary of the Committee shall be such as may be determined by regulations made by the State Authority.

(*5*) The Committee may appoint such number of officers and other employees as may be prescribed by the State Government in consultation with the Chief Justice of the High Court for the efficient discharge of its functions.

(*6*) The officers and other employees of the Committee shall be entitled to such salary and allowances and shall be subject to such other conditions of service as may be prescribed by the State Government in consultation with the Chief Justice of the High Court.

District Legal Services Authority.

9. (*1*) The State Government shall, in consultation with the Chief Justice of the High Court, constitute a body to be called the District Legal Services Authority for every District in the State to exercise the powers and perform the functions conferred on, or assigned to, the District Authority under this Act.

(*2*) A District Authority shall consist of—

(*a*) the District Judge who shall be its Chairman; and

(*b*) such number of other members, possessing such experience and qualifications, as may be prescribed by the State Government, to be nominated by that Government in consultation with the Chief Justice of the High Court.

(*3*) The State Authority shall, in consultation with the Chairman of the District Authority, appoint a person belonging to the State Judicial Service not lower in rank than that of a Subordinate Judge or Civil Judge posted at the seat of the District Judiciary as Secretary of the District Authority to exercise such powers and perform such duties under the Chairman of that Committee as may be assigned to him by such Chairman.

(*4*) The terms of office and other conditions relating thereto, of members and Secretary of the District Authority shall be such as may be determined by regulations made by the State Authority in consultation with the Chief Justice of the High Court.

(*5*) The District Authority may appoint such number of officers and other employees as may be prescribed by the State Government in consultation with the Chief Justice of the High Court for the efficient discharge of its functions.

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(6) The officers and other employees of the District Authority shall be entitled to such salary and allowances and shall be subject to such other conditions of service as may be prescribed by the State Government in consultation with the Chief Justice of the High Court.

(7) The administrative expenses of every District Authority, including the salaries, allowances and pensions payable to the Secretary, officers and other employees of the District Authority shall be defrayed out of the Consolidated Fund of the State.

(8) All orders and decisions of the District Authority shall be authenticated by the Secretary or by any other officer of the District Authority duly authorised by the Chairman of that Authority.

(9) No act or proceeding of a District Authority shall be invalid merely on the ground of the existence of any vacancy in, or any defect in the constitution of, the District Authority.".

Amendment of section 10.

8. In section 10 of the principal Act, in sub-section (2),—

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) coordinate the activities of the Taluk Legal Services Committee and other legal services in the District;";

(ii) in clause (c), the words ", in consultation with the State Government," shall be omitted.

Insertion of new sections 11A and 11B.

9. After section 11 of the principal Act, the following sections shall be inserted, namely:—

Taluk Legal Services Committee.

"11A. (1) The State Authority may constitute a Committee, to be called the Taluk Legal Services Committee, for each taluk or mandal or for group of taluks or mandals.

(2) The Committee shall consist of—

(a) the senior Civil Judge operating within the jurisdiction of the Committee who shall be the *ex-officio* Chairman; and

(b) such number of other members, possessing such experience and qualifications, as may be prescribed by the State Government, to be nominated by that Government in consultation with the Chief Justice of the High Court.

(3) The Committee may appoint such number of officers and other employees as may be prescribed by the State Government in consultation with the Chief Justice of the High Court for the efficient discharge of its functions.

(4) The officers and other employees of the Committee shall be entitled to such salary and allowances and shall be subject to such other conditions of service as may be prescribed by the State Government in consultation with the Chief Justice of the High Court.

(5) The administrative expenses of the Committee shall be defrayed out of the District Legal Aid Fund by the District Authority.

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Functions of Taluk Legal Services Committee.

11B. The Taluk Legal Services Committee may perform all or any of the following functions, namely:—

(*a*) coordinate the activities of legal services in the taluk;

(*b*) organise Lok Adalats within the taluk; and

(*c*) perform such other functions as the District Authority may assign to it.".

Amendment of section 12.

**10.** In section 12 of the principal Act, for clause (*h*), the following clause shall be substituted, namely:—

"(*h*) in receipt of annual income less than rupees nine thousand or such other higher amount as may be prescribed by the State Government, if the case is before a court other than the Supreme Court, and less than rupees twelve thousand or such other higher amount as may be prescribed by the Central Government, if the case is before the Supreme Court.".

Amendment of section 15.

**11.** In section 15 of the principal Act, in sub-section (2), for clause (*b*), the following clauses shall be substituted, namely:—

"(*b*) the cost of legal services provided by the Supreme Court Legal Services Committee;

(*c*) any other expenses which are required to be met by the Central Authority.".

Amendment of section 16.

**12.** In section 16 of the principal Act, in sub-section (2), for clause (*b*), the following clauses shall be substituted, namely:—

"(*b*) the cost of legal services provided by the High Court Legal Services Committees;

(*c*) any other expenses which are required to be met by the State Authority.".

Amendment of section 17.

**13.** In section 17 of the principal Act,—

(*i*) in sub-section (*1*), for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) any grants or donations that may be made to the District Authority by any person, with the prior approval of the State Authority, for the purposes of this Act;";

(*ii*) in sub-section (2), in cluase (*a*), after the figures "10", the word, figures and letter "and 11B" shall be inserted.

Amendment of section 18.

**14.** In section 18 of the principal Act, after sub-section (4), the following sub-sections shall be inserted, namely:—

"(5) The Central Government shall cause the accounts and the audit report received by it under sub-section (4) to be laid, as soon as may be after they are received, before each House of Parliament.

(6) The State Government shall cause the accounts and the audit report received by it under sub-section (4) to be laid, as soon as may be after they are received, before the State Legislature.".

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15. For sections 19 and 20 of the principal Act. the following sections shall be substituted, namely:— Substitution of new sections for sections 19 and 20.

"19. (1) Every State Authority or District Authority or the Supreme Court Legal Services Committee or every High Court Legal Services Committee or, as the case may be, Taluk Legal Services Committee may organise Lok Adalats at such intervals and places and for exercising such jurisdiction and for such areas as it thinks fit. Organisation of Lok Adalats.

(2) Every Lok Adalat organised for an area shall consist of such number of—

(a) serving or retired judicial officers; and

(b) other persons,

of the area as may be specified by the State Authority or the District Authority or the Supreme Court Legal Services Committee or the High Court Legal Services Committee, or as the case may be, the Taluk Legal Services Committee, organising such Lok Adalat.

(3) The experience and qualifications of other persons referred to in clause (b) of sub-section (2) for Lok Adalats organised by the Supreme Court Legal Services Committee shall be such as may be prescribed by the Central Government in consultation with the Chief Justice of India.

(4) The experience and qualifications of other persons referred to in clause (b) of sub-section (2) for Lok Adalats other than referred to in sub-section (3) shall be such as may be prescribed by the State Government in consultation with the Chief Justice of the High Court.

(5) A Lok Adalat shall have jurisdiction to determine and to arrive at a compromise or settlement between the parties to a dispute in respect of—

(i) any case pending before; or

(ii) any matter which is falling within the jurisdiction of, and is not brought before,

any court for which the Lok Adalat is organised:

Provided that the Lok Adalat shall have no jurisdiction in respect of any case or matter relating to an offence not compoundable under any law.

20. (1) Where in any case referred to in clause (i) of sub-section (5) of section 19,— Cognizance of cases by Lok Adalats.

(i) (a) the parties thereof agree; or

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(b) one of the parties thereof makes an application to the court,

for referring the case to the Lok Adalat for settlement and if such court is *prima facie* satisfied that there are chances of such settlement; or

(*ii*) the court is satisfied that the matter is an appropriate one to be taken cognizance of by the Lok Adalat,

the court shall refer the case to the Lok Adalat:

Provided that no case shall be referred to the Lok Adalat under sub-clause (*b*) of clause (*i*) or clause (*ii*) by such court except after giving a reasonable opportunity of being heard to the parties.

(*2*) Notwithstanding anything contained in any other law for the time being in force, the Authority or Committee organising the Lok Adalat under sub-section (*1*) of section 19 may, on receipt of an application from any one of the parties to any matter referred to in clause (*ii*) of sub-section (*5*) of section 19 that such matter needs to be determined by a Lok Adalat, refer such matter to the Lok Adalat, for determination:

Provided that no matter shall be referred to the Lok Adalat except after giving a reasonable opportunity of being heard to the other party.

(*3*) Where any case is referred to a Lok Adalat under sub-section (*1*) or where a reference has been made to it under sub-section (*2*), the Lok Adalat shall proceed to dispose of the case or matter and arrive at a compromise or settlement between the parties.

(*4*) Every Lok Adalat shall, while determining any reference before it under this Act, act with utmost expedition to arrive at a compromise or settlement between the parties and shall be guided by the principles of justice, equity, fair play and other legal principles.

(*5*) Where no award is made by the Lok Adalat on the ground that no compromise or settlement could be arrived at between the parties, the record of the case shall be returned by it to the court, from which the reference has been received under sub-section (*1*) for disposal in accordance with law.

(*6*) Where no award is made by the Lok Adalat on the ground that no compromise or settlement could be arrived at between the parties, in a matter referred to in sub-section (*2*), that Lok Adalat shall advise the parties to seek remedy in a court.

(*7*) Where the record of the case is returned under sub-section (*5*) to the court, such court shall proceed to deal with such case from the stage which was reached before such reference under sub-section (*1*).".

Amendment of section 21.

**16.** In section 21 of the principal Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Every award of the Lok Adalat shall be deemed to be a decree of a civil court or, as the case may be, an order of any other

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court and where a compromise or settlement has been arrived at, by a Lok Adalat in a case referred to it under sub-section (*1*) of section 20, the court-fee paid in such case shall be refunded in the manner provided under the Court-fees Act, 1870.

7 of 1870.

Substitution of new sections for sections 23 and 24.

17. For sections 23 and 24 of the principal Act, the following sections shall be substituted, namely:—

Members and staff of Authorities, Committees and Lok Adalats to be public servants.

"23. The members including Member-Secretary or, as the case may be, Secretary of the Central Authority, the State Authorities, the District Authorities, the Supreme Court Legal Services Committee, High Court Legal Services Committees, Taluk Legal Services Committees and officers and other employees of such Authorities, Committees and the members of the Lok Adalats shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

45 of 1860.

Protection of action taken in good faith.

24. No suit, prosecution or other legal proceeding shall lie against—

(*a*) the Central Government or the State Government;

(*b*) the Patron-in-Chief, Executive Chairman, members or Member-Secretary or officers or other employees of the Central Authority;

(*c*) Patron-in-Chief, Executive Chairman, member, Member-Secretary or officers or other employees of the State Authority;

(*d*) Chairman, Secretary, members or officers or other employees of the Supreme Court Legal Services Committee, High Court Legal Services Committees, Taluk Legal Services Committees or the District Authority; or

(*e*) any other person authorised by any of the Patron-in-Chief, Executive Chairman, Chairman, member, Member-Secretary referred to in sub-clauses (*b*) to (*d*),

for anything which is in good faith done or intended to be done under the provisions of this Act or any rule or regulation made thereunder.".

Substitution of new sections for sections 27, 28 and 29.

18. For sections 27, 28 and 29 of the principal Act, the following sections shall be substituted, namely:—

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Power of Central Government to make rules.

"27. (1) The Central Government in consultation with the Chief Justice of India may, by notification, make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the number, experience and qualifications of other members of the Central Authority under clause (c) of sub-section (2) of section 3;

(b) the experience and qualifications of the Member-Secretary of the Central Authority and his powers and functions under sub-section (3) of section 3;

(c) the terms of office and other conditions relating thereto, of members and Member-Secretary of the Central Authority under sub-section (4) of section 3;

(d) the number of officers and other employees of the Central Authority under sub-section (5) of section 3;

(e) the conditions of service and the salary and allowances of officers and other employees of the Central Authority under sub-section (6) of section 3;

(f) the number, experience and qualifications of members of the Supreme Court Legal Services Committee under clause (b) of sub-section (2) of section 3A;

(g) the experience and qualifications of Secretary of the Supreme Court Legal Services Committee under sub-section (3) of section 3A;

(h) the number of officers and other employees of the Supreme Court Legal Services Committee under sub-section (5) of section 3A and the conditions of service and the salary and allowances payable to them under sub-section (6) of that section;

(i) the upper limit of annual income of a person entitling him to legal services under clause (h) of section 12, if the case is before the Supreme Court;

(j) the manner in which the accounts of the Central Authority, the State Authority or the District Authority shall be maintained under section 18;

(k) the experience and qualifications of other persons of the Lok Adalats organised by the Supreme Court Legal Services Committee specified in sub-section (3) of section 19;

(l) other matters under clause (e) of sub-section (1) of section 22;

(m) any other matter which is to be, or may be, prescribed

Power of State Government to make rules.

28. (1) The State Government in consultation with the Chief Justice of the High Court may, by notification, make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the number, experience and qualifications of other members of the State Authority under clause (c) of sub-section (2) of section 6;

(b) the powers and functions of the Member-Secretary of the State Authority under sub-section (3) of section 6;

(c) the terms of office and other conditions relating thereto, of members and Member-Secretary of the State Authority under sub-section (4) of section 6;

(d) the number of officers and other employees of the State Authority under sub-section (5) of section 6;

(e) the conditions of service and the salary and allowances of officers and other employees of the State Authority under sub-section (6) of section 6;

(f) the experience and qualificatons of Secretary of the High Court Legal Services Committee under sub-section (3) of section 8A;

(g) the number of officers and other employees of the High Court Legal Services Committee under sub-section (5) of section 8A and the conditions of service and the salary and allowances payable to them under sub-section (6) of that section;

(h) the number, experience and qualifications of members of the District Authority under clause (b) of sub-section (2) of section 9;

(i) the number of officers and other employees of the District Authority under sub-section (5) of section 9;

(j) the Conditions of service and the salary and allowances of the officers and other employees of the District Authority under sub-section (6) of section 9;

(k) the number, experience and qualifications of members of the Taluk Legal Services Committee under clause (b) of sub-section (2) of section 11A;

(l) the number of officers and other employees of the Taluk Legal Services Committee under sub-section (3) of section 11A;

(m) the conditions of service and the salary and allowances of officers and other employees of the Taluk Legal Services Committee under sub-section (4) of section 11A;

(n) the upper limit of annual income of a person entitling him to legal services under clause (h) of section 12, if the case is before a court, other than the Supreme Court;

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(*o*) the experience and qualifications of other persons of the Lok Adalats other than referred to in sub-section (*4*) of section 19;

(*p*) any other matter which is to be, or may be, prescribed.

Power of Central Authority to make regulations.

29. (*1*) The Central Authority may, by notification, make regulations not inconsistent with the provisions of this Act and the rules made thereunder, to provide for all matters for which provision is necessary or expedient for the purposes of giving effect to the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(*a*) the powers and functions of the Supreme Court Legal Services Committee under sub-section (*1*) of section 3A;

(*b*) the terms of office and other conditions relating thereto, of the members and Secretary of the Supreme Court Legal Services Committee under sub-section (*4*) of section 3A.

Power of State Authority to make regulations.

29A. (*1*) The State Authority may, by notification, make regulations not inconsistent with the provisions of this Act and the rules made thereunder, to provide for all matters for which provision is necessary or expedient for the purposes of giving effect to the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(*a*) the other functions to be performed by the State Authority under clause (*d*) of sub-section (*2*) of section 7;

(*b*) the powers and functions of the High Court Legal Services Committee under sub-section (*1*) of section 8A;

(*c*) the number, experience and qualifications of members of the High Court Legal Services Committee under clause (*b*) of sub-section (*2*) of section 8A;

(*d*) the terms of office and other conditions relating thereto, of the members and Secretary of the High Court Legal Services Committee under sub-section (*4*) of section 8A;

(*e*) the terms of office and other conditions relating thereto, of the members and Secretary of the District Authority under sub-section (*4*) of section 9;

(*f*) the number, experience and qualifications of members of the High Court Legal Services Committee under clause (*b*) of sub-section (*2*) of section 8A;

(*g*) other functions to be performed by the District Authority under clause (*c*) of sub-section (*2*) of section 10:

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(*h*) the terms of office and other conditions relating thereto, of members and Secretary of the Taluk Legal Services Committee under sub-section (3) of section 11A.".

Sd\-
Shri K. L. MOHANPURIA,
Secretary to the Government of India,

By order and in the name of the Governor of Gujarat,

Smt. K. R. TRIVEDI,
Secretary to Government.

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Government Central Press, Gandhinagar.

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Extra No. 13 REGISTERED NO. G/GNR/2

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# The Gujarat Government Gazette

# EXTRAORDINARY

**PUBLISHED BY AUTHORITY**

VOL. XXXVI] WEDNESDAY, MAY 10, 1995/VAISAKHA 20, 1917.

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


## PART—VI

**Acts of Parliament and Ordinances promulgated by the President.**

GOVERNMENT OF GUJARAT
**LEGAL DEPARTMENT**
Sachivalaya, Gandhinagar, 8th May, 1995.

No. RP/22/95/Act-57/94/38/E.—The following Act of Parliament is re-published for general information :—

GOVERNMENT OF INDIA
**MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS**
**(Legislative Department)**
New Delhi, the 20th September, 1994/Ashvin 29, 1916 (Saka)

The following Act of Parliament received the assent of the President on the 20th September, 1994 and is hereby published for general information :—

### THE PRE-NATAL DIAGNOSTIC TECHNIQUES (REGULATION AND PREVENTION OF MISUSE) ACT, 1994.

**(Act No. 57 of 1994)** **(20th September, 1994)**

*AN ACT*

*to provide for the regulation of the use of pre-natal diagnostic techniques for the purpose of detecting genetic or metabolic disorders or chromosomal abnormalities or certain congenital malformations or sex-linked disorders and for the prevention of the misuse of such techniques for the purpose of pre-natal sex determination leading to female foeticide; and for matters connected therewith or incidental thereto.*

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

### CHAPTER I
### PRELIMINARY

1. (*1*) This Act may be called the Pre-natal Diagnostic Techniques (Regulation and Prevention of Misuse) Act, 1994. Short title, extent and commencement.

(*2*) It shall extend to the whole of India except the State of Jammu and Kashmir.

(*3*) It shall come into force on such date as the Central Government may, by notification in the *Official Gazette*, appoint.



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Definitions.

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

(*a*) "Appropriate Authority" means the Appropriate Authority appointed under section 17;

(*b*) "Board" means the Central Supervisory Board constituted under section 7;

(*c*) "Genetic Counselling Centre" means an institute, hospital, nursing home or any place, by whatever name called, which provides for genetic counselling to patients;

(*d*) "Genetic Clinic" means a clinic, institute, hospital, nursing home or any place, by whatever name called, which is used for conducting pre-natal diagnostic procedures;

(*e*) "Genetic Laboratory" means a laboratory and includes a place where facilities are provided for conducting analysis or tests of samples received from Genetic Clinic for pre-natal diagnostic test;

(*f*) "gynaecologist" means a person who possesses a post-graduate qualification in gynaecology and obstetrics;

(*g*) "medical geneticist" means a person who possesses a degree or diploma or certificate in medical genetics in the field of pre-natal diagnostic techniques or has experience of not less than two years in such field after obtaining—

(*i*) any one of the medical qualifications recognised under the Indian Medical Council Act, 1956; or 102 of 1956.

(*ii*) a post-graduate degree in biological sciences;

(*h*) "paediatrician" means a person who possesses a post-graduate qualification in paediatrics;

(*i*) "pre-natal diagnostic procedures" means all gynaecological or obstetrical or medical procedures such as ultrasonography foetoscopy, taking or removing samples of amniotic fluid, chorionic villi, blood or any tissue of a pregnant woman for being sent to a Genetic Laboratory or Genetic Clinic for conducting pre-natal diagnostic test;

(*j*) "pre-natal diagnostic techniques" includes all pre-natal diagnostic procedures and pre-natal diagnostic tests;

(*k*) "pre-natal diagnostic test" means ultrasonography or any test or analysis of amniotic fluid, chorionic villi, blood or any tissue of a pregnant woman conducted to detect genetic or metabolic disorders or chromosomal abnormalities or congential anomalies or haemoglobin pathies or sex-linked diseases;

(*l*) "prescribed" means prescribed by rules made under this Act;

(*m*) "registered medical practitioner" means a medical practitioner who possesses any recognised medical qualification as defined in clause

(*h*) of section 2 of the Indian Medical Council Act, 1956, and whose name has been entered in a State Medical Register; 102 of 1956.

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(*n*) "regulations" means regulations framed by the Board under this Act.

## CHAPTER II

### REGULATION OF GENETIC COUNSELLING CENTRES, GENETIC LABORATORIES AND GENETIC CLINICS

Regulation of Genetic Counselling Centres, Genetic Laboratories and Genetic Clinics.

**3.** On and from the commencement of this Act,—

(*1*) no Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic unless registered under this Act, shall conduct or associate with, or help in, conducting activities relating to pre-natal diagnostic techniques;

(*2*) no Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic shall employ or cause to be employed any person who does not possess the prescribed qualifications;

(*3*) no medical geneticist, gynaecologist, paediatrician registered medical practitioner or any other person shall conduct or cause to be conducted or aid in conducting by himself or through any other person, any pre-natal diagnostic techniques at a place other than a place registered under this Act.

## CHAPTER III

### REGULATION OF PRE-NATAL DIAGNOSTIC TECHNIQUES

Regulation of pre-natal diagnostic techniques.

**4.** On and from the commencement of this Act,—

(*1*) no place including a registered Genetic Counselling Centre or Genetic Laboratory or Genetic Clinic shall be used or caused to be used by any person for conducting pre-natal diagnostic techniques except for the purposes specified in clause (2) and after satisfying any of the conditions specified in clause (*3*);

(*2*) no pre-natal diagnostic techniques shall be conducted except for the purposes of detection of any of the following abnormalities, namely:—

(*i*) chromosomal abnormalities;

(*ii*) genetic metabolic diseases;

(*iii*) haemoglobinopathies;

(*iv*) sex-linked genetic diseases;

(*v*) congenital anomalies;

(*vi*) any other abnormalities or diseases as may be specified by the Central Supervisory Board;

(*3*) no pre-natal diagnostic techniques shall be used or conducted unless the person qualified to do so is satisfied that any of the following conditions are fulfilled, namely:—

(i) age of the pregnant woman is above thirty-five years;

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(*ii*) the pregnant woman has undergone of two or more spontaneous abortions or foetal loss;

(*iii*) the pregnant woman had been exposed to potentially teratogenic agents such as drugs, radiation, infection or chemicals;

(*iv*) the pregnant woman has a family history of mental retardation or physical deformities such as spasticity or any other genetic disease;

(*v*) any other condition as may be specified by the Central Supervisory Board;

(*4*) no person, being a relative or the husband of the pregnant woman shall seek or encourage the conduct of any pre-natal diagnostic techniques on her except for the purpose specified in clause (*2*).

Written consent of pregnant woman and prohibition of communicating the sex of foetus.

**5.** (*1*) No person referred to in clause (*2*) of section 3 shall conduct the pre-natal diagnostic procedures, unless—

(*a*) he has explained all known side and after effects of such procedures to the pregnant woman concerned;

(*b*) he has obtained in the prescribed form her written consent to undergo such procedures in the language which she understands; and

(*c*) a copy of her written consent obtained under clause (*b*) is given to the pregnant woman.

(*2*) No person conducting pre-natal diagnostic procedures shall communicate to the pregnant woman concerned or her relatives the sex of the foetus by words, signs or in any other manner.

Determination of sex prohibited.

**6.** On and from the commencement of this Act,—

(*a*) no Genetic Counselling Centre or Genetic Laboratory or Genetic Clinic shall conduct or cause to be conducted in its Centre, Laboratory or Clinic, pre-natal diagnostic techniques including ultrasonography, for the purpose of determining the sex of a foetus;

(*b*) no person shall conduct or cause to be conducted any pre-natal diagnostic techniques including ultrasonography for the purpose of determining the sex of a foetus.

## CHAPTER IV

### CENTRAL SUPERVISORY BOARD

Constitution of Central Supervisory Board.

**7.** (*1*) The Central Government shall constitute a Board to be known as the Central Supervisory Board to exercise the powers and perform the functions conferred on the Board under this Act.

(2) The Board shall consist of—

(*a*) the Minister in charge of the Ministry or Department of Family Welfare, who shall be the Chairman, *ex-Officio*;

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(*b*) the Secretary to the Government of India in charge of the Department of Family Welfare, who shall be the Vice-Chairman, *ex officio*;

(*c*) two members to be appointed by the Central Government to represent the Ministries of Central Government in charge of Woman and Child Development and of Law and Justice, *ex officio*;

(*d*) the Director General of Health Services of the Central Government, *ex officio*;

(*e*) ten members to be appointed by the Central Government, two each from amongst—

(*i*) eminent medical geneticists;

(*ii*) eminent gynaecologists and obstetricians;

(*iii*) eminent paediatricians;

(*iv*) eminent social scientists; and

(*v*) representatives of women welfare organisations;

(*f*) three women Members of Parliament, of whom two shall be elected by the House of the People and one by the Council of States;

(*g*) four members to be appointed by the Central Government by rotation to represent the States and the Union territories, two in the alphabetical order and two in the reverse alphabetical order:

Provided that no appointment under this clause shall be made except on the recommendation of the State Government or, as the case may be, the Union territory;

(*h*) an officer, not below the rank of a Joint Secretary or equivalent of the Central Government, in charge of Family Welfare, who shall be the Member-Secretary, *ex officio*.

Term of office of members.

**8.** (*1*) The term of office of a member, other than an *ex officio* member, shall be,—

(*a*) in case of appointment under clause (*e*) or clause (*f*) of sub-section (*2*) of section 7, three years; and

(*b*) in case of appointment under clause (*g*) of the said sub-section, one year.

(*2*) If a casual vacancy occurs in the office of any other members, whether by reason of his death, resignation or inability to discharge his functions owing to illness or other incapacity, such vacancy shall be filled by the Central Government by making a fresh appointment and the member so appointed shall hold office for the remainder of the term of office of the person in whose place he is so appointed.

(*3*) The Vice-Chairman shall perform such functions as may be assigned to him by the Chairman from time to time.

(*4*) The procedure to be followed by the members in the discharge of their functions shall be such as may be prescribed.

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Meetings of the Board.

9. (*1*) The Board shall meet at such time and place, and shall observe such rules of procedure in regard to the transaction of business at its meetings (including the quorum at such meetings) as may be provided by regulations:

Provided that the Board shall meet at least once in six months.

(2) The Chairman and in his absence the Vice-Chairman shall preside at the meetings of the Board.

(3) If for any reason the Chairman or the Vice-Chairman is unable to attend any meeting of the Board, any other member chosen by the members present at the meeting shall preside at the meeting.

(4) All questions which come up before any meeting of the Board shall be decided by a majority of the votes of the members present and voting, and in the event of an equality of votes, the Chairman, or in his absence, the person presiding, shall have and exercise a second or casting vote.

(5) Members other than *ex officio* members shall receive such allowances, if any, from the Board as may be prescribed.

Vacancies, etc., not to invalidate proceedings of the Board.

10. No act or proceeding of the Board shall be invalid merely by reason of—

(*a*) any vacancy in, or any defect in the constitution of, the Board; or

(*b*) any defect in the appointment of a person acting as a member of the Board; or

(*c*) any irregularity in the procedure of the Board not affecting the merits of the case.

Temporary association of persons with the Board for particular purposes.

11. (*1*) The Board may associate with itself, in such manner and for such purposes as may be determined by regulations, any person whose assistance or advice it may desire in carrying out any of the provisions of this Act.

(2) A person associated with it by the Board under sub-section (*1*) for any purpose shall have a right to take part in the discussions relevant to that purpose, but shall not have a right to vote at a meeting of the Board and shall not be a member for any other purpose.

Appointment of officers and other employees of the Board.

12. (*1*) For the purpose of enabling it efficiently to discharge its functions under this Act, the Board may, subject to such regulations as may be made in this bahalf, appoint (whether on deputation or otherwise) such number of officers and other employees as it may consider necessary:

Provided that the appointment of such category of officers, as may be specified in such regulations, shall be subject to the approval of the Central Government.

(2) Every officer or other employee appointed by the Board shall be subject to such conditions of service and shall be entitled to such remuneration as may be specified in the regulations.

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Authentication of orders and other instruments of the Board.

13. All orders and decisions of the Board shall be authenticated by the signature of the Chairman or any other member authorised by the Board in this behalf, and all other instruments issued by the Board shall be authenticated by the signature of the Member-Secretary or any other officer of the Board authorised in like manner in this behalf.

Disqualifications for appointment as member.

14. A person shall be disqualified for being appointed as a member if, he—

(*a*) has been convicted and sentenced to imprisonment for an offence which, in the opinion of the Central Government, involves moral turpitude; or

(*b*) is an undischarged insolvent; or

(*c*) is of unsound mind and stands so declared by a competent court; or

(*d*) has been removed or dismissed from the service of the Government or a Corporation owned or controlled by the Government; or

(*e*) has, in the opinion of the Central Government, such financial or other interest in the Board as is likely to affect prejudicially the discharge by him of his functions as a member; or

(*f*) has, in the opinion of the Central Government, been associated with the use or promotion of pre-natal diagnostic technique for determination of sex.

Eligibility of member for re-appointment.

15. Subject to the other terms and conditions of service as may be prescribed, any person ceasing to be a member shall be eligible for re-appointment as such member.

Functions of the Board.

16. The Board shall have the following functions, namely:—

(*i*) to advise the Government on policy matters relating to use of pre-natal diagnostic techniques;

(*ii*) to review implementation of the Act and the rules made thereunder and recommend changes in the said Act and rules to the Central Government;

(*iii*) to create public awareness against the practice of pre-natal determination of sex and female foeticide;

(*iv*) to lay down code of conduct to be observed by persons working at Genetic Counselling Centres, Genetic Laboratories and Genetic Clinics;

(*v*) any other functions as may be specified under the Act.

## CHAPTER V

### Appropriate Authority and Advisory Committee

Appropriate Authority and Advisory Committee.

17. (*1*) The Central Government shall appoint, by notification in the Official Gazette, one or more Appropriate Authorities for each of the Union territories for the purposes of this Act.

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(2) The State Government shall appoint, by notification in the Official Gazette, one or more Appropriate Authorities for the whole or part of the State for the purposes of this Act having regard to the intensity of the problem of pre-natal sex determination leading to female foeticide.

(3) The officers appointed as Appropriate Authorities under sub-section (1) or sub-section (2) shall be,—

(a) when appointed for the whole of the State or the Union territory, of or above the rank of the Joint Director of Health and Family Welfare; and

(b) when appointed for any part of the State or the Union territory, of such other rank as the State Government or the Central Government, as the case may be, may deem fit.

(4) The Appropriate Authority shall have the following functions, namely:—

(a) to grant, suspend or cancel registration of a Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic;

(b) to enforce standards prescribed for the Genetic Counselling Centre, Genetic Laboratory and Genetic Clinic;

(c) to investigate complaints of breach of the provisions of this Act or the rules made thereunder and take immediate action; and

(d) to seek and consider the advice of the Advisory Committee, constituted under sub-section (5), on application for registration and on complaints for suspension or cancellation of registration.

(5) The Central Government or the State Government, as the case may be, shall constitute an Advisory Committee for each Appropriate Authority to aid and advise the Appropriate Authority in the discharge of its functions, and shall appoint one of the members of the Advisory Committee to be its Chairman.

(6) The Advisory Committee shall consist of—

(a) three medical experts from amongst gynaecologists, obstetricians, paediatricians and medical geneticists;

(b) one legal expert;

(c) one officer to represent the department dealing with information and publicity of the State Government or the Union territory, as the case may be;

(d) three eminent social workers of whom not less than one shall be from amongst representatives of women's organisations.

(7) No person who, in the opinion of the Central Government or the State Government, as the case may be, has been associated with the use or promotion of pre-natal diagnostic technique for determination of sex shall be appointed as a member of the Advisory Committee.

(8) The Advisory Committee may meet as and when it thinks fit or on the request of the Appropriate Authority for consideration of any application for registration or any complaint for suspension or cancellation of registration and to give advice thereon:

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Provided that the period intervening between any two meetings shall not exceed the prescribed period.

(9) The terms and conditions subject to which a person may be appointed to the Advisory Committee and the procedure to be followed by such Committee in the discharge of its functions shall be such as may be prescribed.

## CHAPTER VI

### Registration of Genetic Counselling Centres, Genetic Laboratories and Genetic Clinics

Registration of Genetic Counselling Centres, Genetic Laboratories or Genetic Clinics.

18. (1) No person shall open any Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic after the commencement of this Act unless such Centre, Laboratory or Clinic is duly registered separately or jointly under this Act.

(2) Every application for registration under sub-section (1), shall be made to the Appropriate Authority in such form and in such manner and shall be accompanied by such fees as may be prescribed.

(3) Every Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic engaged, either partly or exclusively, in counselling or conducting pre-natal diagnostic techniques for any of the purposes mentioned in section 4, immediately before the commencement of this Act, shall apply for registration within sixty days from the date of such commencement.

(4) Subject to the provisions of section 6, every Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic engaged in counselling or conducting pre-natal diagnostic techniques shall cease to conduct any such counselling or technique on the expiry of six months from the date of commencement of this Act unless such Centre, Laboratory or Clinic has applied for registration and is so registered separately or jointly or till such application is disposed of, whichever is earlier.

(5) No Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic shall be registered under this Act unless the Appropriate Authority is satisfied that such Centre, Laboratory or Clinic is in a position to provide such facilities, maintain such equipment and standards as may be prescribed.

Certificate of registration.

19. (1) The Appropriate Authority shall, after holding an inquiry and after satisfying itself that the applicant has complied with all the requirements of this Act and the rules made thereunder and having regard to the advice of the Advisory Committee in this behalf, grant a certificate of registration in the prescribed form jointly or separately to the Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic, as the case may be.

(2) If, after the inquiry and after giving an opportunity of being heard to the applicant and having regard to the advice of the Advisory Committee, the Appropriate Authority is satisfied that the applicant has not complied with the requirements of this Act or the rules, it shall, for reasons to be recorded in writing, reject the application for registration.

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(3) Every certificate of registration shall be renewed in such manner and after such period and on payment of such fees as may be prescribed.

(4) The certificate of registration shall be displayed by the registered Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic in a conspicuous place at its place of business.

Cancellation or suspension of registration.

**20.** (1) The Appropriate Authority may *suo moto*, or on complaint, issue a notice to the Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic to show cause why its registration should not be suspended or cancelled for the reasons mentioned in the notice.

(2) If, after giving a reasonable opportunity of being heard to the Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic and having regard to the advice of the Advisory Committee, the Appropriate Authority is satisfied that there has been a breach of the provisions of this Act or the rules, it may, without prejudice to any criminal action that it may take against such Centre, Laboratory or Clinic, suspend its registration for such period as it may think fit or cancel its registration, as the case may be.

(3) Notwithstanding anything contained in sub-sections (1) and (2), if the Appropriate Authority is of the opinion that it is necessary or expedient so to do in the public interest, it may, for reasons to be recorded in writing, suspend the registration of any Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic without issuing any such notice referred to in sub-section (1).

Appeal.

**21.** The Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic may, within thirty days from the date of receipt of the order of suspension or cancellation of registration passed by the Appropriate Authority under section 20, prefer an appeal against such order to—

(*i*) the Central Government, where the appeal is against the order of the Central Appropriate Authority; and

(*ii*) the State Government, where the appeal is against the order of the State Appropriate Authoriy,

in the prescribed manner.

## CHAPTER VII

### Offences and penalties

Prohibition of advertisement relating to pre-natal determination of sex and punishment for contravention.

**22.** (1) No person, organisation, Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic shall issue or cause to be issued any advertisement in any manner regarding facilities of pre-natal determination of sex available at such Centre, Laboratory, Clinic or any other place.

(2) No person or organisation shall publish or distribute or cause to be published or distributed any advertisement in any manner regarding facilities of pre-natal determination of sex available at any Genetic Counselling Centre, Genetic Laboratory, Genetic Clinic or any other place.

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(3) Any person who contravenes the provisions of sub-section (1) or sub-section (2) shall be punishable with imprisonment for a term which may extend to three years and with fine which may extend to ten thousand rupees.

*Explanation.*—For the purposes of this section, "advertisement" includes any notice, circular, label wrapper or other document and also includes any visible representation made by means of any light, sound, smoke or gas.

Offences and penalties.

**23.** (1) Any medical geneticist, gynaecologist, registered medical practitioner or any person who owns a Genetic Counselling Centre, a Genetic Laboratory or a Genetic Clinic or is employed in such a Centre, Laboratory or Clinic and renders his professional or technical services to or at such a Centre, Laboratory or Clinic, whether on an honorary basis or otherwise, and who contravenes any of the provisions of this Act or rules made thereunder shall be punishable with imprisonment for a term which may extend to three years and with fine which may extend to ten thousand rupees and on any subsequent conviction, with imprisonment which may extend to five years and with fine which may extend to fifty thousand rupees.

(2) The name of the registered medical practitioner who has been convicted by the court under sub-section (1), shall be reported by the Appropriate Authority to the respective State Medical Council for taking necessary action including the removal of his name from the register of the Council for a period of two years for the first offence and permanently for the subsequent offence.

(3) Any person who seeks the aid of a Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic or of a medical geneticist gynaecologist or registered medical practitioner for conducting pre-natal diagnostic techniques on any pregnant woman (including such woman unless she was compelled to undergo such diagnostic techniques) for purposes other than those specified in clause (2) of section 4, shall be punishable with imprisonment for a term which may extend to three years and with fine which may extend to ten thousand rupees and on any subsequent conviction with imprisonment which may extend to five years and with fine which may extend to fifty thousand rupees.

Presumption in the case of conduct of pre-natal diagnostic techniques.

1 of 1872.

**24.** Notwithstanding anything in the Indian Evidence Act, 1872, the court shall presume unless the contrary is proved that the pregnant woman has been compelled by her husband or the relative to undergo pre-natal diagnotic technique and such person shall be liable for abetment of offence under sub-section (3) of section 23 and shall be punishable for the offence specified under that section.

Penalty for contravention of the provisions of the Act or rules for which no specific punishment is provided.

**25.** Whoever contravenes any of the provisions of this Act or any rules made thereunder, for which no penalty has been elsewhere provided in this Act, shall be punishable with imprisonment for a term which may extend to three months or with fine, which may extend to one thousand rupees or with both and in the case of continuing contravention with an additional fine which may extend to five hundred rupees for every day during which such contravention continues after conviction for the first such contravention.

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Offences by companies:

**26.** (*1*) Where any offence, punishable under this Act has been committed by a company, every person who, at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section (*1*), where any offence punishable under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purposes of this section,—

(*a*) "company" means any body corporate and includes a firm or other association of individuals, and

(*b*) "director", in relation to a firm, means a partner in the firm.

Offence to be cognizable, non-bailable and non-compoundable.

**27.** Every offence under this Act shall be cognizable, non-bailable and non-compoundable.

Cognizance of offences.

**28.** (*1*) No court shall take cognizance of an offence under this Act except on a complaint made by—

(*a*) the Appropriate Authority concerned, or any officer authorised in this behalf by the Central Government or State Government, as the case may be, or the Appropriate Authority; or

(*b*) a person who has given notice of not less than thirty days in the manner prescribed, to the Appropriate Authority, of the alleged offence and of his intention to make a complaint to the court.

*Explanation.*—For the purpose of this clause, "person" includes a social organisation.

(*2*) No court other than that of a Metropolitan Magistrate or a Judicial Magistrate of the first class shall try any offence punishable under this Act.

(*3*) Where a complaint has been made under clause (*b*) of sub-section (*1*), the court may, on demand by such person, direct the Appropriate Authority to make available copies of the relevant records in its possession to such person.

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## CHAPTER VIII

### MISCELLANEOUS

Maintenance of records.

29. (*1*) All records, charts, forms, reports, consent letters and all other documents required to be maintained under this Act and the rules shall be preserved for a period of two years or for such period as may be prescribed:

Provided that, if any criminal or other proceedings are instituted against any Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic, the records and all other documents of such Centre, Laboratory or Clinic shall be preserved till the final disposal of such proceedings.

(2) All such records shall, at all reasonable times, be made available for inspection to the Appropriate Authority or to any other person authorised by the Appropriate Authority in this behalf.

Power to search and seize records, etc.

30. (*1*) If the Appropriate Authority has reason to believe that an offence under this Act has been or is being committed at any Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic, such Authority or any officer authorised thereof in this behalf may, subject to such rules as may be prescribed, enter and search at all reasonable times with such assistance, if any, as such authority or officer considers necessary, such Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic and examine any record, register, document, book, pamphlet, advertisement or any other material object found therein and seize the same if such Authority or officer has reason to believe that it may furnish evidence of the commission of an offence punishable under this Act.

2 of 1974.

(2) The provisions of the Code of Criminal Procedure, 1973 relating to searches and seizures shall, so far as may be, apply to every search or seizure made under this Act.

Protection of action taken in good faith.

31. No suit, prosecution or other legal proceeding shall lie against the Central or the State Government or the Appropriate Authority or any officer authorised by the Central or State Government or by the Authority for anything which is in good faith done or intended to be done in pursuance of the provisions of this Act.

Power to make rules.

32. (*1*) The Central Government may make rules for carrying out the provisions of this Act.

(2) In particular and without prejudice, to the generality of the foregoing power, such rules may provide for—

(*i*) the minimum qualifications for persons employed at a registered Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic under clause (*1*) of section 3;

(*ii*) the form in which consent of a pregnant woman has to be obtained under section 5;

(*iii*) the procedure to be followed by the members of the Central Supervisory Board in the discharge of their functions under subsection (4) of section 8;

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(*iv*) allowances for members other than *ex officio* members admissible under sub-section (5) of section 9;

(*v*) the period intervening between any two meetings of the Advisory Committee under the proviso to sub-section (8) of section 17;

(*vi*) the terms and conditions subject to which a person may be appointed to the Advisory Committee and the procedure to be followed by such Committee under sub-section (9) of section 17;

(*vii*) the form and manner in which an application shall be made for registration and the fee payable thereof under sub-section (2) of section 18;

(*viii*) the facilities to be provided, equipment and other standards to be maintained by the Genetic Counselling Centre, Genetic Laboratory or Genetic Clinic under sub-section (5) of section 18;

(*ix*) the form in which a certificate of registration shall be issued under sub-section (1) of section 19;

(*x*) the manner in which and the period after which a certificate of registration shall be renewed and the fee payable for such renewal under sub-section (3) of section 19;

(*xi*) the manner in which an appeal may be preferred under section 21;

(*xii*) the period up to which records, charts, etc., shall be preserved under sub-section (1) of section 29;

(*xiii*) the manner in which the seizure of documents, records, objects, etc., shall be made and the manner in which seizure list shall be prepared and delivered to the person from whose custody such documents, records or objects were seized under sub-section (1) of section 30;

(*xiv*) any other matter that is required to be, or may be, prescribed.

Power to make regulations.

33. The Board may, with the previous sanction of the Central Government, by notification in the Official Gazette, make regulations not inconsistent with the provisions of this Act and the rules made thereunder to provide for—

(*a*) the time and place of the meetings of the Board and the procedure to be followed for the transaction of business at such meetings and the number of members which shall form the quorum under sub-section (1) of section 9;

(*b*) the manner in which a person may be temporarily associated with the Board under sub-section (1) of section 11;

(*c*) the method of appointment, the conditions of service and the scales of pay and allowances of the officer and other employees of the Board appointed under section 12;

(*d*) generally for the efficient conduct of the affairs of the Board.

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**34.** Every rule and every regulation made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or both Houses agree that the rule or regulation should not be made, the rule or regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation. Rules and regulations to be laid before Parliament.

Sd\-
Shri K. L. MOHANPURIA,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

Smt. K. R. TRIVEDI,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 14 [redacted]

# The Gujarat Government Gazette

# EXTRAORDINARY

**PUBLISHED BY AUTHORITY**

Vol. XXXVI] WEDNESDAY, SEPTEMBER 20, 1995/BHADRA 29, 1917

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

## PART—VI

## Acts of Parliament and Ordinances promulgated by the President.

### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, Dated the 18th September 1995

No. RP/109/ord./12/94.—E.—The following ordinance promulgated by the President and published in the Gazette of India, Extra-Ordinary, Part-II, Section 1, dated the 16th November, 1994, is republiished for general information.—

GOVERNMENT OF INDIA

THE SPECIAL PROTECTION GROUP (AMENDMENT) ORDINANCE, 1994

(No. 12 Of 1994) (16th November, 1994)

Promulgated by the President in the Forty-fifth Year of the Republic of India.

An Ordinance further to amend the Special Protection Group Act, 1988.

WHEREAS, Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (*1*) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. (*1*) This Ordinance may be called the Special Protection Group (Amendment) Ordinance, 1994. Short title and commencement.

(*2*) It shall come into force at once.



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Amendment of section 4 of Act 34 of 1988.

2. In sub-section (*1*) of section 4 of the Special Protection Group Act, 1988, in clause (*ii*), for the words "five years", the words "ten years" shall be substituted.

SHANKER DAYAL SHARMA,
PRESIDENT,

K. L. MOHANPURIA,
*Secy. to the Govt. of India.*

By order and in the name of the Governor of Gujarat,

Kum. H. K. JHAVERI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 15 REGISTERED NO. G/GNR/2

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# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] MONDAY, OCTOBER 16, 1995/ASVINA 24, 1917

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


## PART—VI

## Acts of Parliament and Ordinance promulgated by the President.

### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 12th October, 1995.

No. RP/51/ORD/10/95/ E- The following ordinance promulgated by the President and published in the Gazette of India, Extra ordinary, Part II, Section 1, dated the 18th July, 1995 is republished for general information.

GOVERNMENT OF INDIA

**MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS**
**(Legislative Department)**

*New Delhi, the 18th July, 1995/Asadha 27, 1917 (Saka).*

THE ADDITIONAL DUTIES OF EXCISE (GOODS OF SPECIAL IMPORTANCE) AMENDMENT ORDINANCE, 1995.

No. 10 of 1995.

Promulgated by the President in the Forty-sixth Year of the Republic of India

An Ordinance further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

WHEREAS the Additional duties of Excise (Goods of Special Importance) Amendment Bill, 1995 to give effect to the aforesaid object has been introduced in Parliament, but has not yet been passed;



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AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action to give effect to the provisions of the Bill.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance.

**Short title and commencement.**

1. (*1*) This Ordinance may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Ordinance, 1995.

(*2*) It shall be deemed to have come into force on the 1st day of April, 1995.

**Amendment of long title of Act 56 of 1957.**

2. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the principal Act), in the long title, for the words, figures and letters "second report dated the 18th December, 1989," the words, figures and letters "report dated the 25th day of November, 1994" shall be substituted.

**Substitution of new Schedule for Second Schedule.**

3. In the principal Act for the Second Schedule, the following Schedule shall be substituted, namely:–

## THE SECOND SCHEDULE

(*See* section 4)

*Distribution of additional duties.*

During each of the financial years commencing on and after the 1st day of April, 1995, there shall be paid to each of the States specified in column (1) of the Table below such percentage of the net proceeds of additional duties levied and collected during that financial year in respect of the goods described in column (3) of the First Schedule, after deducting therefrom a sum equal to 2.203 per cent of the said proceeds as being attributable to union territories, as is set out against it in column (2) of the said Table:

Provided that if during that financial year there is levied and collected in any State a tax on the sale or purchase of the goods described in column (3) of the First Schedule, or one or more of them by or under any law of that State, no sums shall be payable to that State under this paragraph in respect of that financial year, unless the Central Government by special order otherwise directs.

TABLE

| State | Percentage |
|---|---|
| (1) | (2) |
| Andhra Pradesh .. .. .. .. .. | 7.820 |
| Arunachal Pradesh .. .. .. .. | 0.104 |
| Assam .. .. .. .. .. .. | 2.483 |
| Bihar .. .. .. .. .. | 7.944 |

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| 1 | 2 |
|---|---|
| Goa | 0.232 |
| Gujarat | 5.995 |
| Haryana | 2.366 |
| Himachal Pradesh | 0.595 |
| Jammu and Kashmir | 0.856 |
| Karnataka | 5.744 |
| Kerala | 3.740 |
| Madhya Pradesh | 7.236 |
| Maharashtra | 12.027 |
| Manipur | 0.197 |
| Meghalaya | 0.188 |
| Mizoram | 0.079 |
| Nagaland | 0.137 |
| Orissa | 3.345 |
| Punjab | 3.422 |
| Rajasthan | 4.878 |
| Sikkim | 0.053 |
| Tamil Nadu | 7.669 |
| Tripura | 0.286 |
| Uttar Pradesh | 14.578 |
| West Bengal | 0.065" |

Sd/-
SHANKER DAYAL SHARMA,
*President.*

Sd/-
K. L. MOHANPURIA,
*Secretary to Government of India.*

By order and in the name of the Governor of Gujarat,

K. R, TRIVEDI,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 16 REGISTERED NO. G/GNR/2

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# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] WEDNESDAY, OCTOBER 18, 1995/ASVINA 26, 1917

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


## PART VI

### Acts of Parliament and Ordinances promulgated by the President.

GOVERNMENT OF GUJARAT

**LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT.**

Sachivalaya, Gandhinagar, 13th October 1995

No. RP/50/ORD-9/95/ /E.—The following ordinance promulgated by the President and published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 18th July, 1995 is republished for general information.

**GOVERNMENT OF INDIA**

**MINISTRY OF LAW JUSTICE AND COMPANY AFFAIRS**

**(Legislative Department)**

*New Delhi, the 18th July, 1995/Asadha 27, 1917 (Saka)*

THE UNION DUTIES OF EXCISE (DISTRIBUTION) AMENDMENT ORDINANCE, 1995.

No. 9 OF 1995.

Promulgated by the President in the Forty-sixth Year of the Republic of India.

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

WHEREAS the Union Duties of Excise (Distribution) Amendment Bill, 1995 to give effect to the aforesaid object has been introduced in Parliament, but has not yet been passed;



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AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action to give effect to the provisions of the Bill.

NOW THEREFORE, in exercise of the powers conferred by clause (*1*) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance.

Short title and commencement.

**1.** (*1*) This Ordinance may be called the Union Duties of Excise (Distribution) Amendment Ordinance, 1995.

(*2*) It shall be deemed to have come into force on the 1st day of April, 1995.

Amendment of long title of Act, 24 of 1979.

**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 "second report dated the 18th day of December, 1989" the words figures and letters "report dated the 25th day of November, 1994" shall be substituted.

Amendment of section 2.

**3.** In section 2 of the principal Act, for the words "forty-five per cent" the words "forty-seven and a half per cent" shall be substituted.

Substitution of new section for section 3.

**4.** For section 3 of the principal Act, the following section shall be substituted, namely:–

Payment to State of sums equivalent to a part of the net proceeds of Union Duties of Excise and distribution of sums among them.

"3 During the financial year commencing on the 1st day of April, 1995, and each of the four 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*) sixteen-nineteenths 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*) three-nineteenth of the sums so payable during each such financial year shall be distributed to each of the States specifed 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 | Percentage |
|---|---|
| (1) | (2) |
| Andhra Pradesh .. .. .. .. .. | 8.465 |
| Arunachal Pradesh .. .. .. .. | 0.170 |
| Assam .. .. .. .. | 2.784 |
| Bihar .. .. .. .. .. | 12.861 |

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| (1) | (2) |
|---|---|
| Goa .. .. .. .. .. .. | 0.180 |
| Gujarat .. .. .. .. .. | 4.046 |
| Haryana .. .. .. .. .. | 1.238 |
| Himachal Pradesh .. .. .. .. | 0.704 |
| Jammu and Kashmir .. .. .. .. | 1.097 |
| Karnataka .. .. .. .. .. | 5.339 |
| Kerala .. .. .. .. .. | 3.875 |
| Madhya Pradesh .. .. .. .. | 8.290 |
| Maharashtra .. .. .. .. | 6.126 |
| Manipur .. .. .. .. .. | 0.282 |
| Meghalaya .. .. .. .. .. | 0.283 |
| Mizoram .. .. .. .. .. | 0.149 |
| Nagaland .. .. .. .. .. | 0.181 |
| Orissa .. .. .. .. .. | 4.495 |
| Punjab .. .. .. | 1.461 |
| Rajasthan .. .. .. .. .. | 5.551 |
| Sikkim .. .. .. .. | 0.126 |
| Tamil Nadu .. .. .. .. | 6.637 |
| Tripura .. .. .. .. .. | 0.378 |
| Uttar Pradesh .. .. .. .. | 17.811 |
| West Bengal .. .. .. .. .. | 7.471 |

TABLE II

| State | Financial year and percentage | | | | |
|---|---|---|---|---|---|
| (1) | (2) | | | | |
| | 1995-96 | 96-97 | 97-98 | 98-99 | 99-20 |
| Andhra Pradesh | 12.069 | 7.988 | 0.000 | 0.000 | 0.000 |
| Arunachal Pradesh | 3.410 | 4.300 | 5.871 | 6.224 | 6.667 |
| Assam | 8.543 | 9.836 | 11.849 | 10.748 | 9.290 |

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| (1) | (2) | | | | |
|---|---|---|---|---|---|
| | 1995-96 | 1996-97 | 1997-98 | 1998-99 | 99-2000 |
| Bihar .. | 6.434 | 2.965 | 0.000 | 0.000 | 0.000 |
| Goa .. | 0.973 | 1.058 | 1.161 | 0.917 | 0.604 |
| Himachal Pradesh | 8.816 | 10.744 | 14.057 | 14.230 | 14.338 |
| Jammu and Kashmir | 13.366 | 16.491 | 21.985 | 22.741 | 23.700 |
| Manipur | 3.930 | 4.891 | 6.602 | 6.917 | 7.348 |
| Meghalaya | 3.590 | 4.403 | 5.815 | 5.994 | 6.130 |
| Mizoram | 3.676 | 4.628 | 6.278 | 6.784 | 7.074 |
| Nagaland | 5.818 | 7.417 | 10.247 | 11.072 | 12.025 |
| Orissa | 4.815 | 5.248 | 4.934 | 2.773 | 0.680 |
| Rajasthan | 0.835 | 0.000 | 0.000 | 0.000 | 0.000 |
| Sikkim | 1.199 | 1.473 | 1.938 | 1.982 | 2.055 |
| Tripura | 5.465 | 6.807 | 9.263 | 9.618 | 10.089 |
| Uttar Pradesh | 17.061 | 11.751 | 0.000 | 0.000 | 0.000" |

Sd/-

SHANKER DAYAL SHARMA,
*President.*

Sd/-

K. L. MOHANPURIA,
*Secretary to the Government of India.*

By order and in the name of the Governor of Gujarat,

K. R. TRIVEDI,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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REGISTERED NO. G/GNR/2

Extra No. 17



# The Gujarat Government Gazette

# EXTRAORDINARY

**PUBLISHED BY AUTHORITY**

Vol. XXXVI ] WEDNESDAY, NOVEMBER 22, 1995/AGRAHAYANA 1, 1917

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

## PART—VI

**Acts of Parliament and Ordinances promulgated by the President.**

GOVERNMENT OF GUJARAT

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, Dated 22nd November, 1995.

No. RP/55/Act 22/95/ /E.—The following Act of Parliament is re-published for general information.

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

( Legislative Department )

New Delhi, the 27th May, 1995/Jayestha 5, 1916 (Saka).

The following Act of Parliament received the assent of the President on the 26th May, 1995 and is hereby published for general information :

THE FINANCE ACT, 1995

*AN ACT*

**(Act No. 22 of 1995)** **(27th May, 1995)**

*to give effect to the financial proposals of the Central Government for the financial year 1995-96.*

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

CHAPTER I

PRELIMINARY

Short title and commencement.

1. *(1)* This Act may be called the Finance Act, 1995.

*(2)* Save as otherwise provided in this Act, sections 2 to 49 shall be deemed to have come into force on the 1st day of April, 1995.

CHAPTER II

RATES OF INCOME-TAX

Income-tax.

2. *(1)* Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1995, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased in the cases to which Paragraph E of that Part applies, by a surcharge, calculated in the manner provided therein.



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(2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding six hundred rupees, in addition to total income, and the total income exceeds,—

(i) in a case to which the said Sub-Paragraph I applies, thirty-five thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, eighteen thousand rupees,

then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after,—

(i) in a case to which the said Sub-Paragraph I applies, the first thirty-five thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, the first eighteen thousand rupees,

of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased,—

(A) in a case to which the said Sub-Paragraph I applies, by a sum of thirty-five thousand rupees; and

(B) in a case to which the said Sub-Paragraph II applies, by a sum of eighteen thousand rupees,

and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be: 43 of 1961.

Provided that the amount of income-tax computed in accordance with the provisions of section 112 shall be increased in the case of a domestic company by a surcharge as provided in Paragraph E of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under section 115B, or in the case of a domestic company having a total income exceeding seventy-five thousand rupees, under section 115BB, of the Income-tax Act, the income-tax computed shall be increased by a surcharge calculated at the rate of fifteen per cent. of such income-tax.

(4) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule and shall be increased in the cases to which the provisions of sub-item (a) of item 2 of that Part apply, by a surcharge, calculated in the manner provided therein.

(5) In cases in which tax has to be deducted under sections 194C, 194G, 194-I, 194J and 194K of the Income-tax Act, the deduction shall be made at the rates specified in those sections and shall be increased in the case of an assessee, being a domestic company, by a surcharge calculated at the rate of fifteen per cent. of such deduction.

(6) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rate specified in that section and shall be increased in the case of a buyer, being a domestic company, by a surcharge calculated at the rate of fifteen per cent. of such collection.

(7) Subject to the provisions of sub-section (8), in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax

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shall be increased in the cases to which Paragraph E of that Part applies, by a surcharge, calculated in the manner provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of income-tax computed in accordance with the provisions of sections 112 and 113 shall be increased in the case of a domestic company by a surcharge as provided in Paragraph E of Part III of the First Schedule:

Provided also that in respect of any income chargeable to tax under section 115B, or in the case of a domestic company, under section 115BB, of the Income-tax Act, having a total income exceeding seventy-five thousand rupees, the "advance tax" computed under the first proviso shall be increased by a surcharge calculated at the rate of fifteen per cent. of such "advance tax".

(*8*) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding six hundred rupees, in addition to total income and the total income exceeds,—

(*i*) in a case to which the said Sub-Paragraph I applies, forty thousand rupees, and

(*ii*) in a case to which the said Sub-Paragraph II applies, eighteen thousand rupees,

then, in calculating income-tax under the first proviso to sub-section (*5*) of section 132 of the Income-tax Act or in charging income-tax under sub-section (*2*) of section 174 or section 175 or sub-section (*2*) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(*a*) the net agricultural income shall be taken into account, in the manner provided in clause (*b*) [that is to say, as if the net agricultural income were comprised in the total income after,—

(*i*) in a case to which the said Sub-Paragraph I applies, the first forty thousand rupees, and

(*ii*) in a case to which the said Sub-Paragraph II applies, the first eighteen thousand rupees,

of the total income but without being liable to tax], only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(*b*) such income-tax or, as the case may be, "advance tax" shall be so calculated, charged or computed as follows:—

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased,—

(*A*) in a case to which the said Sub-Paragraph I applies, by a sum of forty thousand rupees; and

(*B*) in a case to which the said Sub-Paragraph II applies, by a sum of eighteen thousand rupees,

and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Sub-Paragraph I or, as the case may be, the said Sub-Paragraph II as if the net agricultural income as so increased were the total income;

(*iii*) the amount of income-tax or "advance tax" determined in accordance with sub-clause (*i*) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (*ii*) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income.

(*9*) For the purposes of this section and the First Schedule,—

(*a*) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1995, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of the Act;

(*b*) "insurance commission" means any remuneration or reward, whether by way of commission or

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otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(*c*) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(*d*) all other words and expressions used in this section or in the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

## CHAPTER III

## DIRECT TAXES

### *Income-tax*

Amendment of section 2.

**3.** In section 2 of the Income-tax Act, in clause (*42A*), in *Explanation* 1, in clause (*j*), after sub-clause (*e*), the following sub-clause shall be inserted, with effect from the 1st day of April, 1996, namely:—

"(*f*) in the case of a capital asset, being a financial asset, allotted without any payment and on the basis of holding of any other financial asset, the period shall be reckoned from the date of the allotment of such financial asset;".

Amendment of section 10.

**4.** In section 10 of the Income-tax Act,—

(*1*) in clause (*10D*), after the words "such policy", the words, brackets, figures and letters "other than any sum received under sub-section (*3*) of section 80DDA" shall be inserted with effect from the 1st day of April, 1996;

(*2*) in clause (*14*), with effect from the 1st day of July, 1995,—

(*a*) in sub-clause (*i*), for the words "as the Central Government may, by notification in the Official Gazette, specify", the words "as may be prescribed" shall be substituted;

(*b*) in sub-clause (*ii*), for the words "as the Central Government may, by notification in the Official Gazette, specify, to the extent specified in the notification", the words "as may be prescribed and to the extent as may be prescribed" shall be substituted;

(*3*) in clause (*15*), for sub-clause (*v*), the following sub-clause shall be substituted, namely:—

'(*v*) interest on—

(*a*) securities held by the Welfare Commissioner, Bhopal Gas Victims, Bhopal, in the Reserve Bank's SGL Account No. SL/DH048;

(*b*) deposits for the benefit of the victims of the Bhopal gas leak disaster held in such account, with the Reserve Bank of India or with a public sector bank, as the Central Government may, by notification in the Official Gazette, specify, whether prospectively or retrospectively but in no case earlier than the 1st day of April, 1994 in this behalf.

*Explanation.*—For the purposes of this sub-clause, the expression "public sector bank" shall have the meaning assigned to it in the *Explanation* to clause (*23D*);';

(*4*) for clause (*15A*), the following clause shall be substituted with effect from the 1st day of April, 1996, namely:—

'(*15A*) any payment made, by an Indian company engaged in the business of operation of aircraft, to acquire an aircraft or an aircraft engine (other than a payment for providing spares, facilities or services in connection with the operation of leased aircraft) on lease from the Government of a foreign State or a foreign enterprise under an agreement approved by the Central Government in this behalf.

*Explanation.*— For the purposes of this clause, the expression "foreign enterprise" means a person who is a non-resident;';

(*5*) after clause (*23AA*), the following clause shall be inserted, with effect from the 1st day of April, 1996, namely :—

"(*23AAA*) any income received by any person on behalf of a fund established, for such purposes as may be notified by the Board in the Official Gazette, for the welfare of employees or their dependants and of which fund such employees are members if such fund fulfills the following conditions, namely :—

(*a*) the fund—

(*i*) applies its income, or accumulates it for application, wholly and exclusively to the objects for which it is established; and

(*ii*) invests its funds and contributions and other sums received by it in the forms or modes specified in sub-section (*5*) of section 11;

(*b*) the fund is approved by the Commissioner in accordance with the rules made in this behalf:

Provided that any such approval shall at any one time have effect for such assessment year or years not exceeding three assessment years as may be specified in the order of approval;";

(*6*) in clause (*23D*), for the portion beginning with the words "any income of such Mutual Fund" and ending with the words "specify in this behalf", the following shall be substituted with effect from the 1st day of July, 1995, namely:—

"any income of—

15 of 1992.

(*i*) a Mutual Fund registered under the Securities and Exchange Board of India Act, 1992 or regulations made thereunder;

(*ii*) such other Mutual Fund set up by a public sector bank or a public financial institution or authorised by the Reserve Bank of India and subject to such conditions as the Central Government may, by notification in the Official Gazette, specify in this behalf";

(*7*) after clause (*23E*), the following clause shall be inserted with effect from the 1st day of April, 1996, namely:—

'(*23F*) any income by way of dividends or long-term capital gains of a venture capital fund or a venture capital company from investments made by way of equity shares in a venture capital undertaking:

Provided that such venture capital fund or venture capital company is approved for the purposes of this clause by the prescribed authority in accordance with the rules made in this behalf and satisfies the prescribed conditions:

Provided further that any approval by the prescribed authority shall, at any one time, have effect for such assessment year or years, not exceeding three assessment years, as may be specified in the order of approval:

Provided also that if the aforesaid equity shares are transferred (other than in the event of the said shares being listed in a recognised stock exchange in India) by a venture capital fund or a venture capital company to any person at any time within a period of three years from the date of their acquisition, the aggregate amount of income by way of dividends on such equity shares which has not been included in the total income of the previous year or years preceding the previous year in which such transfer has taken place shall be deemed to be the income of the venture capital fund or of the venture capital company of the previous year in which such transfer has taken place:

Provided also that the exemption shall not be allowed in respect of the long-term capital gains, if any, arising on such transfer of equity shares as is mentioned in the third proviso.

*Explanation.*—For the purposes of this clause,—

(*a*) "venture capital fund" means such fund, operating under a trust deed registered under the provisions of the Registration Act, 1908, established to raise monies by the trustees for investments mainly by way of acquiring equity shares of a venture capital undertaking in accordance with the prescribed guidelines;

of 1908.

(*b*) "venture capital company" means such company as has made investments by way of acquiring equity shares of venture capital undertakings in accordance with the prescribed guidelines; and

(*c*) "venture capital undertaking" means such domestic company whose shares are not listed in a recognised stock exchange in India and which is engaged in the manufacture or production of such articles or things (including computer software) as may be notified by the Central Government in this behalf.';

(*8*) after clause (*25*), the following clause shall be inserted and shall be deemed always to have been inserted with effect from the 1st day of April, 1962, namely:—

"(*25A*) any income of the Employees' State Insurance Fund set up under the provisions of the Employees' State Insurance Act, 1948;";

34 of 1948.

(*9*) after clause (*26B*), the following clause shall be inserted, namely:—

'(*26BB*) any income of a corporation established by the Central Government or any State Government for promoting the interests of the members of a minority community.

*Explanation.*—For the purposes of this clause, "minority community" means a community notified as such by the Central Government in the Official Gazette in this behalf;'.

**5.** In section 10A of the Income-tax Act, in sub-section (*2*), after clause (*i*), the following clause shall be inserted with effect from the 1st day of April, 1996, namely:— **Amendment of section 10A.**



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"(*ia*) in relation to an undertaking which begins to manufacture or produce any article or thing on or after the 1st day of April, 1995, its exports of such articles or things are not less than seventy-five per cent. of the total sales thereof during the previous year;".

Amendment of section 17.

**6.** In section 17 of the Income-tax Act, in clause (*3*), in sub-clause (*ii*), with effect from the 1st day of April, 1996,—

(*a*) after the word, brackets and figures "clause (*12*)", the word, brackets and figures ", clause (*13*)" shall be inserted;

(*b*) the brackets and words "(not being an approved superannuation fund)" shall be omitted.

Amendment of section 32.

**7.** In section 32 of the Income-tax Act, in sub-section (*1*), with effect from the 1st day of April, 1996,—

(*a*) the first proviso shall be omitted;

(*b*) in the second proviso, the word "further" shall be omitted;

(*c*) in the third proviso, for the word "also", the word "further" shall be substituted.

Amendment of section 33AC.

**8.** In section 33AC of the Income-tax Act, in sub-section (*1*), for the portion beginning with the words "In the case of an assessee" and ending with the words, brackets and figure "manner laid down in sub-section (*2*):", the following shall be substituted with effect from the 1st day of April, 1996, namely:—

"In the case of an assessee, being a Government company or a public company formed and registered in India with the main object of carrying on the business of operation of ships, there shall, in accordance with and subject to the provisions of this section, be allowed a deduction of an amount not exceeding fifty per cent. of profits derived from the business of operation of ships (computed under the head "Profits and gains of business or profession" and before making any deduction under this section), as is debited to the profit and loss account of the previous year in respect of which the deduction is to be allowed and credited to a reserve account, to be utilised in the manner laid down in sub-section (*2*):'.

Amendment of section 35CCA.

**9.** In section 35CCA of the Income-tax Act, in sub-section (*1*), with effect from the 1st day of April, 1996,—

(*a*) in clause (*c*), for the word "behalf,", the words "behalf; or" shall be substituted;

(*b*) after clause (*c*), the following clause shall be inserted, namely:—

"(*d*) to the National Urban Poverty Eradication Fund set up and notified by the Central Government in this behalf,".

Amendment of section 36.

**10.** In section 36 of the Income-tax Act, in sub-section (*1*), in clause (*viii*), with effect from the 1st day of April, 1996,—

(*a*) for the portion beginning with the words "industrial or agricultural development in India" and ending with the words "such reserve account", the following shall be substituted, namely :—

'industrial or agricultural development or development of infrastructure facility in India or by a public company formed and registered in India with the main object of carrying on the business of providing long-term finance for construction or purchase of houses in India for residential purposes, an amount not exceeding forty per cent. of the profits derived from such business of providing long-term finance (computed under the head "Profits and gains of business or profession" before making any deduction under this section) carried to such reserve account:';

(*b*) in the *Explanation*, after clause (*c*), the following clause shall be inserted, namely :—

'(*d*) "infrastructure facility" shall have the meaning assigned to it in section 80-IA.'.

Amendment of section 40A.

**11.** In section 40A of the Income-tax Act, in sub-section (*3*), for the words "such expenditure shall not be allowed as a deduction", the words "twenty per cent. of such expenditure shall not be allowed as a deduction" shall be substituted with effect from the 1st day of April, 1996.

Amendment of section 43.

**12.** In section 43 of the Income-tax Act, in clause (*3*), after the words "business or profession", the words "but does not include tea bushes or livestock" shall be inserted and shall be deemed always to have been inserted with effect from the 1st day of April, 1962.

Amendment of section 44AB.

**13.** In section 44AB of the Income-tax Act, with effect from the 1st day of July, 1995,—

(*a*) for the words "obtain before", the words "furnish by" shall be substituted;

(*b*) in the first proviso, the words, figures and letters "section 44AC or" shall be omitted;

(*c*) in the second proviso, for the words "obtains before", the words "furnishes by" shall be substituted.

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**14.** In section 55 of the Income-tax Act, in sub-section (*2*), in clause (*aa*), with effect from the 1st day of April, 1996,— Amendment of section 55.

(*i*) for the portion beginning with the words "in a case where" and ending with the words, brackets, figures and letter "sub-clauses (*i*) and (*ii*) of clause (*b*)", the following shall be substituted, namely:—

" in a case where, by virtue of holding a capital asset, being a share or any other security, within the meaning of clause (*h*) of section 2 of the Securities Contracts (Regulation) Act, 1956 (hereafter in this clause referred to as the financial asset), the assessee— 42 of 1956.

(*A*) becomes entitled to subscribe to any additional financial asset; or

(*B*) is allotted any additional financial asset without any payment,

then, subject to the provisions of sub-clauses (*i*) and (*ii*) of clause (*b*)";

(*ii*) after sub-clause (*iii*), the following sub-clause shall be inserted, namely:—

"(*iiia*) in relation to the financial asset allotted to the assessee without any payment and on the basis of holding of any other financial asset, shall be taken to be *nil* in the case of such assessee;".

**15.** After section 80DD of the Income-tax Act, the following section shall be inserted, with effect from the 1st day of April, 1996, namely :— Insertion of new section 80DDA.

'80DDA. (*1*) In computing the total income of an assessee who is resident in India, being an individual or a Hindu undivided family, there shall be deducted, in accordance with and subject to the provisions of this section, an amount not exceeding twenty thousand rupees paid or deposited by him in the previous year, out of his income chargeable to tax, under any scheme framed in this behalf by the Life Insurance Corporation or the Unit Trust of India subject to the conditions specified in sub-section (*2*) and approved by the Board in this behalf. Deduction in respect of deposit made for maintenance of handicapped dependant.

(*2*) The deduction under sub-section (*1*) shall be allowed only if the following conditions are fulfilled, namely :—

(*a*) the scheme referred to in sub-section (*1*) provides for payment of annuity or lump sum amount for the benefit of a handicapped dependant in the event of the death of the individual or the member of the Hindu undivided family in whose name subscription to the scheme has been made;

(*b*) the assessee nominates either the handicapped dependant or any other person or a trust to receive the payment on his behalf, for the benefit of the handicapped dependant.

(*3*) If the handicapped dependant predeceases the individual or the member of the Hindu undivided family referred to in sub-section (*2*), an amount equal to the amount paid or deposited under sub-section (*1*) shall be deemed to be the income of the assessee of the previous year in which such amount is received by the assessee and shall accordingly be chargeable to tax as the income of that previous year.

(*4*) In this section,—

(*a*) "Government hospital" shall have the meaning assigned to it in the *Explanation* to section 80DD;

(*b*) "handicapped dependant" shall mean a person who—

(*i*) is a relative of the individual or, as the case may be, is a member of the Hindu undivided family and is not dependant on any person other than such individual or Hindu undivided family for his support or maintenance; and

(*ii*) is suffering from a permanent physical disability (including blindness) or is suffering from mental retardation, being a permanent physical disability or mental retardation specified in the rules made by the Board for the purposes of section 80DD, which is certified by a physician, a surgeon, an oculist or a psychiatrist, as the case may be, working in a Government hospital, and which has the effect of reducing considerably such person's capacity for normal work or engaging in a gainful employment or occupation;

(*c*) "Life Insurance Corporation" shall have the same meaning as in clause (*iii*) of sub-section (*8*) of section 88;

(*d*) "Unit Trust of India" means the Unit Trust of India established under the Unit Trust of India Act, 1963.'. 52 of 1963.

**16.** In section 80G of the Income-tax Act,—

(*a*) in sub-section (*1*), in clause (*i*), after the words, brackets, figures and letter "sub-clause (*iiig*) or", the words, brackets, figures and letter "sub-clause (*iiih*) or" shall be inserted with effect from the 1st day of April, 1996; Amendment of section 80G.

(*b*) in sub-section (*2*), in clause (*a*),—

(*i*) after sub-clause (*iiig*), the following sub-clause shall be inserted with effect from the 1st day of April, 1996, namely:—

"(*iiih*) any Zila Saksharta Samiti constituted in any district under the chairmanship of the Collector of that district for the purposes of improvement of primary education in villages and towns in such district and for literacy and post-literacy activities.

*Explanation.*—For the purposes of this sub-clause, "town" means a town which has a population not exceeding one lakh according to the last preceding census of which the relevant figures have been published before the first day of the previous year; or";

(*ii*) after sub-clause (*vi*), the following sub-clause shall be inserted, namely:—

"(*via*) any corporation referred to in clause (*26BB*) of section 10; or";

(*c*) in sub-section (*4*), for the brackets, figures and word "(*vi*) and (*vii*)", the brackets, figures, letter and word "(*vi*), (*via*) and (*vii*)" shall be substituted.

Amendment of section 80GGA.

**17.** In section 80GGA of the Income-tax Act, in sub-section (*2*), after clause (*d*), the following clause shall be inserted with effect from the 1st day of April, 1996, namely:—

"(*e*) any sum paid by the assessee in the previous year to the National Urban Poverty Eradication Fund set up and notified by the Central Government for the purposes of clause (*d*) of sub-section (*1*) of section 35CCA.".

Amendment of section 80HHE.

**18.** In section 80HHE of the Income-tax Act, in sub-section (*1*), the proviso shall be omitted with effect from the 1st day of April, 1996.

Amendment of section 80-IA.

**19.** In section 80-IA of the Income-tax Act, with effect from the 1st day of April, 1996,—

(*a*) in sub-section (*1*), for the words and brackets "operation of a ship (such business being hereinafter referred to as the eligible business)", the words and brackets "operation of a ship or developing, maintaining and operating any infrastructure facility (such business being hereinafter referred to as the eligible business)" shall be substituted;

(*b*) in sub-section (*2*), in clause (*iv*), after sub-clause (*c*), the following sub-clause shall be inserted, namely:—

"(*d*) in the case of an industrial undertaking being a small-scale industrial undertaking, not specified in sub-clause (*b*) or in sub-clause (*c*), it begins to manufacture or produce articles or things or to operate its cold storage plant at any time during the period beginning on the 1st day of April, 1995 and ending on the 31st day of March, 2000;";

(*c*) after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*4A*) This section applies to any enterprise carrying on the business of developing, maintaining and operating any infrastructure facility which fulfills all the following conditions, namely:—

(*i*) the enterprise is owned by a company registered in India or by a consortium of such companies;

(*ii*) the enterprise has entered into an agreement with the Central Government or a State Government or a local authority or any other statutory body for developing, maintaining and operating a new infrastructure facility subject to the condition that such infrastructure facility shall be transferred to the Central Government, State Government, local authority or such other statutory body, as the case may be, within the period stipulated in the agreement;

(*iii*) the enterprise starts operating and maintaining the infrastructure facility on or after the 1st day of April, 1995.";

(*d*) in sub-section (*5*),—

(*i*) in clause (*i*), in sub-clause (*a*), after the word, brackets and letter "sub-clause (*a*)", the words, brackets and letter "or sub-clause (*d*)" shall be inserted;

(*ii*) after clause (*i*), the following clause shall be inserted, namely:—

"(*ia*) in the case of an enterprise referred to in sub-section (*4A*), hundred per cent. of the profits and gains derived from such business for the initial five assessment years and thereafter, thirty per cent. of such profits and gains;";

(*e*) in sub-section (*6*), after clause (*iii*), the following clause shall be inserted, namely:—

"(*iv*) any ten consecutive assessment years falling within a period of twelve assessment years beginning with the assessment year in which an assessee begins, operating and maintaining infrastructure facility.";

(*f*) in sub-section (*12*), for clause (*c*), the following clauses shall be substituted, namely:—

'(*c*) "initial assessment year",—

(*1*) in the case of an industrial undertaking or cold storage plant or ship or hotel, means the assessment year relevant to the previous year in which the industrial undertaking begins to manufacture or produce articles or things, or to operate its cold storage, plant or plants or the ship is first brought into use or the business of the hotel starts functioning;

(*2*) in the case of an enterprise, carrying on the business of developing, operating and maintaining any infrastructure facility, means the assessment year specified by the assessee at

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his option to be the initial year, not falling beyond the twelfth assessment year starting from the previous year in which the enterprise begins operating and maintaining the infrastructure facility;

(*ca*) "infrastructure facility" means a road, highway, bridge, airport, port or rail system or any other public facility of a similar nature as may be notified by the Board in this behalf in the Official Gazette;'.

Amendment of section 80L.

**20.** In section 80L of the Income-tax Act, in sub-section (*1*), in clauses (*1*) and (*2*), for the words "ten thousand", the words "thirteen thousand" shall be substituted with effect from the 1st day of April, 1996.

Amendment of section 80U.

**21.** In section 80U of the Income-tax Act, for the words "twenty thousand rupees", the words "forty thousand rupees" shall be substituted, with effect from the 1st day of April, 1996.

Amendment of section 88.

**22.** In section 88 of the Income-tax Act, with effect from the 1st day of April, 1996,—

(*i*) sub-section (*3*) shall be omitted;

(*ii*) in sub-section (*7*), in clause (*i*), for the words "contract of insurance, before premiums have been paid for two years; or", the following shall be substituted, namely:—

"contract of insurance,—

(*a*) in case of any single premium policy, within two years after the date of commencement of insurance, or

(*b*) in any other case, before premiums have been paid for two years; or".

Amendment of section 112.

**23.** In section 112 of the Income-tax Act, in sub-section (*1*), with effect from the 1st day of April, 1996,—

(*i*) the proviso at the end of clause (*b*) shall be omitted;

(*ii*) the *Explanation* at the end shall be omitted.

Insertion of new section 113. Tax in the case of block assessment of search cases.

**24.** After section 112 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of July, 1995, namely :—

"113. The total undisclosed income of the block period, determined under section 158BC, shall be chargeable to tax at the rate of sixty per cent.".

Amendment of section 115K.

**25.** In section 115K of the Income-tax Act, with effect from the 1st day of April, 1996,—

(*a*) for the words "forty-two thousand rupees", wherever they occur, the words "forty-seven thousand rupees" shall be substituted;

(*b*) for the words "five lakh rupees", at both the places where they occur, the words "six lakh rupees" shall be substituted.

Amendment of section 132.

**26.** In section 132, in sub-section (*5*), after the words, brackets, figure and letter "or sub-section (*1A*)", the words, figures and letters "as a result of a search initiated or requisition made before the 1st day of July, 1995," shall be inserted with effect from the 1st day of July, 1995.

Amendment of section 133.

**27.** In section 133 of the Income-tax Act, in clause (*6*), with effect from the 1st day of July, 1995,—

(*a*) after the words "will be useful for, or relevant to, any", the words "inquiry or" shall be inserted; and

(*b*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the power in respect of an inquiry, in a case where no proceeding is pending, shall not be exercised by any income-tax authority below the rank of Director or Commissioner without the prior approval of the Director or, as the case may be, the Commissioner.".

Amendment of section 133A.

**28.** In section 133A of the Income-tax Act, with effect from the 1st day of July, 1995,—

(*a*) in sub-section (*1*),—

(*i*) in clause (*b*), the word "or" shall be inserted at the end;

(*ii*) after clause (*b*), the following clause shall be inserted, namely:—

"(*c*) any place in respect of which he is authorised for the purposes of this section by such income-tax authority, who is assigned the area within which such place is situated or who exercises jurisdiction in respect of any person occupying such place,";

(*b*) in the *Explanation* occurring at the end, in clause (*a*), for the words "a Deputy Commissioner", the words "a Commissioner, a Deputy Commissioner, a Director, a Deputy Director," shall be substituted.

Amendment of section 139.

**29.** In section 139 of the Income-tax Act, with effect from the 1st day of July, 1995,—

(*a*) in sub-section (*6A*),—

(*i*) the words, brackets and figures "sub-sections (*1*) and (*3*) of" shall be omitted;



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(*ii*) for the words, figures and letters "obtained under section 44AB", the words, figures and letters "referred to in section 44AB, or, where the report has been furnished prior to the furnishing of the return, a copy of such report together with proof of furnishing the report" shall be substituted;

(*b*) in sub-section (*9*), in the *Explanation*, for clause (*bb*), the following clause shall be substituted, namely :—

"(*bb*) the return is accompanied by the report of the audit referred to in section 44AB, or, where the report has been furnished prior to the furnishing of the return, by a copy of such report together with proof of furnishing the report;".

Substitution of new section for section 139A. Permanent account number.

30. For section 139A of the Income-tax Act, the following section shall be substituted with effect from the 1st day of July, 1995, namely:—

'139A. (*1*) Every person,—

(*i*) if his total income or the total income of any other person in respect of which he is assessable under this Act during any previous year exceeded the maximum amount which is not chargeable to income-tax; or

(*ii*) carrying on any business or profession whose total sales, turnover or gross receipts are or is likely to exceed fifty thousand rupees in any previous year; or

(*iii*) who is required to furnish a return of income under sub-section (*4A*) of section 139,

and who has not been allotted a permanent account number shall, within such time, as may be prescribed, apply to the Assessing Officer for the allotment of a permanent account number.

(*2*) The Assessing Officer may also allot to any other person by whom tax is payable, a permanent account number.

(*3*) Any person, not falling under sub-section (*1*) or sub-section (*2*), may apply to the Assessing Officer for the allotment of a permanent account number and, thereupon, the Assessing Officer shall allot a permanent account number to such person forthwith.

(*4*) For the purpose of allotment of permanent account numbers under the new series, the Board may, by notification in the Official Gazette, specify the date from which the persons referred to in sub-sections (*1*) and (*2*) and other persons who have been allotted permanent account numbers and residing in a place to be specified in such notification, shall, within such time as may be specified, apply to the Assessing Officer for the allotment of a permanent account number under the new series and upon allotment of such permanent account number to a person, the permanent account number, if any, allotted to him earlier shall cease to have effect:

Provided that the persons to whom permanent account number under the new series has already been allotted shall not apply for such number again.

(*5*) Every person shall—

(*a*) quote such number in all his returns to, or correspondence with, any income-tax authority;

(*b*) quote such number in all challans for the payment of any sum due under this Act;

(*c*) quote such number in all documents pertaining to such transactions as may be prescribed by the Board in the interests of the revenue, and entered into by him:

Provided that the Board may prescribe different dates for different transactions or class of transactions or for different class of persons;

(*d*) intimate the Assessing Officer any change in his address or in the name and nature of his business on the basis of which the permanent account number was allotted to him.

(*6*) Every person receiving any document relating to a transaction prescribed under clause (*c*) of sub-section (*5*) shall ensure that the permanent account number has been duly quoted in the document.

(*7*) No person who has already been allotted a permanent account number under the new series shall apply, obtain or possess another permanent account number.

(*8*) The Board may make rules providing for—

(*a*) the form and the manner in which an application may be made for the allotment of a permanent account number and the particulars which such application shall contain;

(*b*) the categories of transactions in relation to which permanent account numbers shall be quoted by every person in the documents pertaining to such transactions;

(*c*) the categories of documents pertaining to business or profession in which such numbers shall be quoted by every person.

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*Explanation.*—For the purposes of this section,—

(*a*) "Assessing Officer" includes an income-tax authority who is assigned the duty of allotting permanent account numbers;

(*b*) "permanent account number" means a number which the Assessing Officer may allot to any person for the purpose of identification and includes a permanent account number allotted under the new series;

(*c*) "permanent account number under the new series" means a permanent account number having ten alphanumeric characters and issued in the form of a laminated card.'.

Substitution of new section for section 145.

**31.** For section 145 of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 1997, namely:—

Method of accounting.

'145. (*1*) Income chargeable under the head "Profits and gains of business or profession" or "Income from other sources" shall, subject to the provisions of sub-section (*2*), be computed in accordance with either cash or mercantile system of accounting regularly employed by the assessee.

(*2*) The Central Government may notify in the Official Gazette from time to time accounting standards to be followed by any class of assessees or in respect of any class of income.

(*3*) Where the Assessing Officer is not satisfied about the correctness or completeness of the accounts of the assessee, or where the method of accounting provided in sub-section (*1*) or accounting standards as notified under sub-section (*2*), have not been regularly followed by the assessee, the Assessing Officer may make an assessment in the manner provided in section 144.'.

Insertion of new Chapter XIV-B.

**32.** In the Income-tax Act, after Chapter XIV-A, the following Chapter shall be inserted with effect from the 1st day of July, 1995, namely:—

'CHAPTER XIV-B

SPECIAL PROCEDURE FOR ASSESSMENT OF SEARCH CASES

Definitions.

158B. In this Chapter, unless the context otherwise requires,—

(*a*) "block period" means the period of ten previous years preceding the previous year in which the search was conducted under section 132 or any requisition was made under section 132A, and includes, in the previous year in which such search was conducted or requisition made, the period up to the date of the commencement of such search or, as the case may be, the date of such requisition;

(*b*) "undisclosed income" includes any money, bullion, jewellery or other valuable article or thing or any income based on any entry in the books of account or other documents or transactions, where such money, bullion, jewellery, valuable article, thing, entry in the books of account or other document or transaction represents wholly or partly income or property which has not been or would not have been disclosed for the purposes of this Act.

Assessment of undisclosed income as a result of search.

158BA. (*1*) Notwithstanding anything contained in any other provisions of this Act, where after the 30th day of June, 1995 a search is initiated under section 132 or books of account, other documents or any assets are requisitioned under section 132A in the case of any person, then, the Assessing Officer shall proceed to assess the undisclosed income in accordance with the provisions of this Chapter.

(*2*) The total undisclosed income relating to the block period shall be charged to tax, at the rate specified in section 113, as income of the block period irrespective of the previous year or years to which such income relates and irrespective of the fact whether regular assessment for any one or more of the relevant assessment years is pending or not.

(*3*) Where the assessee proves to the satisfaction of the Assessing Officer that any part of income referred to in sub-section (*1*) relates to an assessment year for which the previous year has not ended or the date of filing the return of income under sub-section (*1*) of section 139 for any previous year has not expired, and such income or the transactions relating to such income are recorded on or before the date of the search or requisition in the books of account or other documents maintained in the normal course relating to such previous years, the said income shall not be included in the block period.

Computation of undisclosed income of the block period.

158BB. (*1*) The undisclosed income of the block period shall be the aggregate of the total income of the previous years falling within the block period computed, in accordance with the provisions of Chapter IV, on the basis of evidence found as a result of search or requisition of books of account or documents and such other materials or information as are available with the Assessing Officer, as reduced by the aggregate of the total income, or as the case may be, as increased by the aggregate of the losses of such previous years, determined,—

(*a*) where assessments under section 143 or section 144 or section 147 have been concluded, on the basis of such assessments;

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(*b*) where returns of income have been filed under section 139 or section 147 but assessments have not been made till the date of search or requisition, on the basis of the income disclosed in such returns;

(*c*) where the due date for filing a return of income has expired but no return of income has been filed, as *nil*;

(*d*) where the previous year has not ended or the date of filing the return of income under sub-section (*1*) of section 139 has not expired, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course on or before the date of the search or requisition relating to such previous years;

(*e*) where any order of settlement has been made under sub-section (*4*) of section 245D, on the basis of such order;

(*f*) where an assessment of undisclosed income had been made earlier under clause (*c*) of section 158BC, on the basis of such assessment.

*Explanation.*—For the purposes of determination of undisclosed income,—

(*a*) the total income or loss of each previous year shall, for the purpose of aggregation, be taken as the total income or loss computed in accordance with the provisions of Chapter IVwithout giving effect to set off of brought forward losses under Chapter VI or unabsorbed depreciation under sub-section (*2*) of section 32;

(*b*) of a firm, or its partners, the method of computation of undisclosed income and its allocation to the partners shall be in accordance with the method adopted for determining the assessed income or returned income for each of the previous years falling within the block period;

(*c*) assessment under section 143 includes determination of income under sub-section (*1*) or sub-section (*1B*) of section 143.

(*2*) In computing the undisclosed income of the block period, the provisions of sections 68, 69, 69A, 69B and 69C shall, so far as may be, apply and references to "financial year" in those sections shall be construed as references to the relevant previous year falling in the block period including the previous year ending with the date of search or of the requisition.

(*3*) The burden of proving to the satisfaction of the Assessing Officer that any undisclosed income had already been disclosed in any return of income filed by the assessee before the commencement of search or of the requisition, as the case may be, shall be on the assessee.

(*4*) For the purpose of assessment under this Chapter, losses brought forward from the previous year under Chapter VI or unabsorbed depreciation under sub-section (*2*) of section 32 shall not be set off against the undisclosed income determined in the block assessment under this Chapter, but may be carried forward for being set off in the regular assessments.

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ssment.

158BC. Where any search has been conducted under section 132 or books of account, other documents or assets are requisitioned under section 132A, in the case of any person, then,—

(*a*) the Assessing Officer shall serve a notice to such person requiring him to furnish, within such time, not being less than fifteen days, as may be specified in the notice, a return in the prescribed form and verified in the same manner as a return under clause (*i*) of sub-section (*1*) of section 142, setting forth his total income including the undisclosed income for the block period:

Provided that no notice under section 148 is required to be issued for the purposes of proceeding under this Chapter;

(*b*) the Assessing Officer shall proceed to determine the undisclosed income of the block period in the manner laid down in section 158BB and the provisions of section 142, sub-sections (*2*) and (*3*) of section 143 and section 144 shall so far as may be apply;

(*c*) the Assessing Officer, on determination of the undisclosed income of the block period in accordance with this Chapter, shall pass an order of assessment and determine the tax payable by him on the basis of such assessment;

(*d*) the assets seized under section 132 or requisitioned under section 132A shall be retained to the extent necessary and the provisions of section 132B shall apply subject to such modifications as may be necessary and the references to "regular assessment" or "reassessment" in section 132B shall be construed as references to "block assessment".

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158BD. Where the Assessing Officer is satisfied that any undisclosed income belongs to any person, other than the person with respect to whom search was made under section 132 or whose books of account or other documents or any assets were requisitioned under section 132A, then, the books of account, other documents or assets seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed against such other person and the provisions of this Chapter shall apply accordingly. Undisclosed income of any other person.

158BE. (*1*) The order under section 158BC shall be passed within one year from the end of the month in which the last of the authorisations for search under section 132 or for requisition under section 132A, as the case may be, in the case of an assessee, was executed. Time limit for completion of block assessment.

(*2*) The period of limitation for completion of block assessment in the case of the other person referred to in section 158BD shall be one year from the end of the month in which the notice under this Chapter was served on such other person.

158BF. No interest under the provisions of section 234A, 234B or 234C or penalty under the provisions of clause (*c*) of sub-section (*1*) of section 271 or section 271A or section 271B shall be levied or imposed upon the assessee in respect of the undisclosed income determined in the block assessment. Certain interests and penalties not to be levied or imposed

158BG. The order of assessment for the block period shall be passed by an Assessing Officer not below the rank of an Assistant Commissioner: Authority competent to make the block Assessment

Provided that no such order shall be passed without the previous approval of the Commissioner.

158BH. Save as otherwise provided in this Chapter, all other provisions of this Act shall apply to assessment made under this Chapter.'. Application of other provisions of this Act.

**33.** In section 194A of the Income-tax Act, in sub-section (*3*), with effect from the 1st day of July, 1995,— Amendment of section 194A.

(*a*) in clause (*i*), the following proviso shall be inserted at the end, namely :—

'Provided that in respect of the income credited or paid in respect of time deposits with a banking company to which the Banking Regulation Act, 1949, applies (including any bank or banking institution referred to in section 51 of that Act) or with a co-operative society engaged in carrying on the business of banking, the provisions of this clause shall have effect as if for the words "two thousand five hundred rupees", the words "ten thousand rupees" had been substituted and the aforesaid amount shall be computed with reference to the income credited or paid by a branch of the banking company or the co-operative society, as the case may be;'; 10 of 1949.

(*b*) for clause (*vii*), the following clauses shall be substituted, namely:—

"(*vii*) to such income credited or paid in respect of deposits (other than time deposits made on or after the 1st day of July, 1995) with a banking company to which the Banking Regulation Act, 1949, applies (including any bank or banking institution referred to in section 51 of that Act); 10 of 1949.

(*viia*) to such income credited or paid in respect of,—

(*a*) deposits with a primary agricultural credit society or a primary credit society or a co-operative land mortgage bank or a co-operative land development bank;

(*b*) deposits (other than time deposits made on or after the 1st day of July, 1995) with a co-operative society, other than a co-operative society or bank referred to in sub-clause (*a*), engaged in carrying on the business of banking;";

(*c*) the following *Explanation* shall be inserted at the end, namely:—

'*Explanation* .—For the purposes of clauses (*i*), (*vii*) and (*viia*), "time deposits" means deposits (excluding recurring deposits) repayable on the expiry of fixed periods.'.

**34.** In section 194C of the Income-tax Act, with effect from the 1st day of July, 1995,— Amendment of section 194C.

(*i*) in sub-section (*1*),—

(*a*) in clause (*i*), for the words and figures "University Grants Commission Act, 1956", the words and figures "University Grants Commission Act, 1956; or" shall be substituted; 3 of 1956.

(*b*) after clause (*i*), the following clause shall be inserted, namely :—

"(*j*) any firm,";

(*c*) for the words "deduct an amount equal to two per cent. of such sum as income-tax on income comprised therein", the following shall be substituted, namely:—

"deduct an amount equal to—

(i) one per cent. in case of advertising,

(ii) in any other case two per cent.,

of such sum as income-tax on income comprised therein;";

(*ii*) below sub-section (*2*), after *Explanation* II, the following *Explanation* shall be inserted, namely:—

'*Explanation* III.—For the purposes of this section, the expression "work" shall also include—



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(*a*) advertising;

(*b*) broadcasting and telecasting including production of programmes for such broadcasting or telecasting;

(*c*) carriage of goods and passengers by any mode of transport other than by railways;

(*d*) catering.';

(*iii*) in sub-section (*3*), in clause (*i*), for the words "ten thousand rupees", the words "twenty thousand rupees" shall be substituted.

Amendment of section 194-I.

**35.** In section 194-I of the Income-tax Act, in the opening portion, for the words "deduct income-tax thereon at the rate of twenty per cent.", the following shall be substituted with effect from the 1st day of July, 1995, namely:—

"deduct income-tax thereon at the rate of—

(*a*) fifteen per cent. if the payee is an individual or a Hindu undivided family; and

(*b*) twenty per cent. in other cases".

Insertion of new sections 194J and 194K.

**36.** After section 194-I of the Income-tax Act, the following sections shall be inserted with effect from the 1st day of July, 1995, namely:—

Fees for professional or technical services.

'194J. (*1*) Any person, not being an individual or a Hindu undivided family, who is responsible for paying to a resident any sum by way of—

(*a*) fees for professional services, or

(*b*) fees for technical services,

shall, at the time of credit of such sum to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to five per cent. of such sum as income-tax on income comprised therein:

Provided that no deduction shall be made under this section—

(*A*) from any sums as aforesaid credited or paid before the 1st day of July, 1995; or

(*B*) where the amount of such sum or, as the case may be, the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year by the aforesaid person to the account of, or to, the payee, does not exceed—

(*i*) twenty thousand rupees, in the case of fees for professional services referred to in clause (*a*), or

(*ii*) twenty thousand rupees, in the case of fees for technical services referred to in clause (*b*).

(*2*) Where the Assessing Officer is satisfied that the total income of any person in receipt of the sum referred to in sub-section (*1*) justifies the deduction of income-tax at any lower rate or no deduction of income-tax, as the case may be, the Assessing Officer shall, on an application made by that person in this behalf, give to him such certificate as may be appropriate.

(*3*) Where any such certificate is given, the person responsible for paying the sum referred to in sub-section (*1*) shall, until such certificate is cancelled by the Assessing Officer, deduct income-tax at the rates specified in such certificate or deduct no tax, as the case may be.

*Explanation.*—For the purposes of this section,—

(*a*) "professional services" means services rendered by a person in the course of carrying on legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or advertising or such other profession as is notified by the Board for the purposes of section 44AA or of this section;

(*b*) "fees for technical services" shall have the same meaning as in *Explanation* 2 to clause (*vii*) of sub-section (*1*) of section 9;

(*c*) where any sum referred to in sub-section (*1*) is credited to any account, whether called "Suspense account" or by any other name, in the books of account of the person liable to pay such sum, such crediting shall be deemed to be credit of such sum to the account of the payee and the provisions of this section shall apply accordingly.

Income in respect of units.

194K. (*1*) Where any income is payable to a resident in respect of units of a Mutual Fund specified under clause (*23D*) of section 10 or of the Unit Trust of India the person responsible for making the payment shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of,—

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(*a*) twenty per cent., if the payee is a company, and

(*b*) fifteen per cent. in the case of other payees.

(*2*) The provisions of sub-section (*1*) shall not apply—

(*i*) where the amount of such income or, as the case may be, the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the financial year by the person responsible for making the payment to the account of, or to, the payee does not exceed ten thousand rupees:

Provided that the amount of ten thousand rupees shall be computed with reference to the income credited or paid,—

(*a*) in respect of a branch office of the Mutual Fund or of the Unit Trust of India, as the case may be, and

(*b*) under a particular scheme under which the units have been issued;

(*ii*) to such income credited or paid before the 1st day of July, 1995;

(*iii*) to such income credited or paid in respect of units issued under such scheme already in operation of the Mutual Fund or of the Unit Trust of India, as the Central Government may, by notification in the Official Gazette, specify in this behalf having regard to the plan of payment of income thereunder to the unit-holders; and

(*iv*) to such income credited or paid in respect of units issued under any scheme of the Unit Trust of India to any institution or fund where such income is not liable to inclusion in its total income under the provisions of sections 11 and 12 or clause (*22*) or clause (*22A*) or clause (*23*) or clause (*23AA*) or clause (*23C*) of section 10.

*Explanation.*—For the purposes of this section,—

(*a*) "Unit Trust of India" means the Unit Trust of India established under the Unit Trust of India Act, 1963; 52 of 1963.

(*b*) where any income as aforesaid is credited to any account, whether called "Suspense account" or by any other name, in the books of account of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.'.

Substitution of new section for section 196A.

**37.** For section 196A of the Income-tax Act, the following section shall be substituted with effect from the 1st day of July, 1995, namely:—

Income in respect of units of non-residents.

'196A. (*1*) Any person responsible for paying to a non-resident, not being a company, or to a foreign company, any income in respect of units of a Mutual Fund specified under clause (*23D*) of section 10 or of the Unit Trust of India shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of twenty per cent.

(*2*) Notwithstanding anything contained in sub-section (*1*), no deduction of tax shall be made from any income payable in respect of units of the Unit Trust of India to a non-resident Indian or a non-resident Hindu undivided family, where the units have been acquired from the Unit Trust of India out of the funds in a Non-resident (External) Account maintained with any bank in India or by remittance of funds in foreign currency, in accordance, in either case, with the provisions of the Foreign Exchange Regulation Act, 1973, and the rules made thereunder. 46 of 1973.

*Explanation.*—For the purposes of this section—

(*a*) "foreign currency" shall have the meaning assigned to it in the Foreign Exchange Regulation Act, 1973; 46 of 1973.

(*b*) "non-resident Indian" shall have the meaning assigned to it in clause (*e*) of section 115C;

(*c*) "Unit Trust of India" means the Unit Trust of India established under the Unit Trust of India Act, 1963; 52 of 1963.

(*d*) where any income as aforesaid is credited to any account, whether called "Suspense account" or by any other name, in the books of account of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.'.

Amendment of section 197.

**38.** In section 197 of the Income-tax Act, in sub-section (*1*), after the figures and letter "194-I", the figures and letter ", 194K" shall be inserted with effect from the 1st day of July, 1995.

Amendment of section 197A.

**39.** In section 197A of the Income-tax Act, for sub-section (*1A*), the following sub-section shall be substituted with effect from the 1st day of July, 1995, namely:—

"(*1A*) Notwithstanding anything contained in section 194A or section 194K, no deduction of tax shall be made under either of the said sections in the case of a person (not being a company or a firm), if such person furnishes to the person responsible for paying any income of the nature referred to in section 194A or section 194K, as the case may be, a declaration in writing in duplicate in the prescribed form and verified in the prescribed manner to the effect that the tax on his estimated total income of the previous year in which such income is to be included in computing his total income will be *nil*.".

nendment of ictions 198 to 10 and 202 to 15.

**40.** In sections 198, 199, 200, 202, 203, 203A, 204 and 205 of the Income-tax Act, after the word, figures and letter "section 194-I;", the words, figures and letters "section 194J, section 194K," shall be inserted with effect from the 1st day of July, 1995.

nendment of ction 230A.

**41.** In section 230A of the Income-tax Act, in sub-section (*1*), for the words "two lakh rupees", the words "five lakh rupees" shall be substituted with effect from the 1st day of July, 1995.

nendment of ction 234B.

**42.** In section 234B of the Income-tax Act,—

(*i*) in sub-section (*1*), for the words "or regular assessment on an amount", the words "and where a regular assessment is made, to the date of such regular assessment, on an amount" shall be substituted and shall be deemed always to have been substituted with effect from the 1st day of April, 1989;

(*ii*) in sub-section (*3*), for the words, brackets and figure "or regular assessment referred to in sub-section (*1*)", the words, brackets and figure "and where a regular assessment is made as is referred to in sub-section (*1*) following the date of such regular assessment" shall be substituted and shall be deemed always to have been substituted with effect from the 1st day of April, 1989.

nendment of ction 245C.

**43.** In section 245C of the Income-tax Act, in sub-section (*1*), in the proviso, in clause (*b*), for the words "fifty thousand rupees", the words "one hundred thousand rupees" shall be substituted with effect from the 1st day of July, 1995.

nendment of tion 245D.

**44.** In section 245D of the Income-tax Act, in sub-section (*1*), for the second proviso, the following proviso shall be substituted with effect from the 1st day of July, 1995, namely:—

"Provided further that the Commissioner shall furnish the report within a period of forty-five days of the receipt of communication from the Settlement Commission in case of all applications made under section 245C on or after the 1st day of July, 1995 and if the Commissioner fails to furnish the report within the said period, the Settlement Commission may make the order without such report.".

endment of tion 253.

**45.** In section 253 of the Income-tax Act, with effect from the 1st day of July, 1995,—

(*i*) in sub-section (*1*), after clause (*a*), the following clause shall be inserted, namely:—

"(*b*) an order passed by an Assessing Officer under clause (*c*) of section 158BC; or";

(*ii*) in sub-section (*3*), the following proviso shall be inserted at the end, namely:—

'Provided that in respect of any appeal under clause (*b*) of sub-section (*1*), this sub-section shall have effect as if for the words "sixty days", the words "thirty days" had been substituted.'.

mendment f section 69UC.

**46.** In section 269UC of the Income-tax Act, with effect from the 1st day of July, 1995,—

(*i*) in sub-section (*1*), for the words "no transfer of any immovable property of such value exceeding five lakh rupees as may be prescribed", the words "no transfer of any immovable property in such area and of such value exceeding five lakh rupees, as may be prescribed" shall be substituted;

(*ii*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) Where it is found that the statement referred to in sub-section (*2*) is defective, the appropriate authority may intimate the defect to the parties concerned and give them an opportunity to rectify the defect within a period of fifteen days from the date of such intimation or within such further period which, on an application made in this behalf, the appropriate authority may, in its discretion, allow and if the defect is not rectified within the said period of fifteen days or, as the case may be, the further period so allowed, then, notwithstanding anything contained in any other provision of this Chapter, the statement shall be deemed never to have been furnished.".

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**47.** In section 269UD of the Income-tax Act, with effect from the 1st day of July, 1995, in sub-section (*1*), after the second proviso, the following proviso shall be inserted, namely:— Amendment of section 269UD.

"Provided also that the period of limitation referred to in the second proviso shall be reckoned, where any defect as referred to in sub-section (*4*) of section 269UC has been intimated, with reference to the date of receipt of the rectified statement by the appropriate authority:".

**48.** In section 271B of the Income-tax Act, for the words, figures, letters and brackets "obtain a report of such audit as required under section 44AB or furnish the said report along with the return of his income filed under sub-section (*1*) of section 139, or along with the return of income furnished in response to a notice under clause (*i*) of sub-section (*1*) of section 142", the words, figures and letters "furnish a report of such audit as required under section 44AB" shall be substituted with effect from the 1st day of July, 1995. Amendment of section 271B.

**49.** In section 293A of the Income-tax Act,— Amendment of section 293A.

(*a*) in sub-section (*1*), after the words "or in regard to the whole or any part of the income of such class of persons", the following words shall be inserted and shall be deemed always to have been inserted with effect from the 1st day of April, 1993, namely:—

"or in regard to the status in which such class of persons or the members thereof are to be assessed on their income from the business referred to in clause (*a*) of sub-section (*2*):

Provided that the notification for modification in respect of the status may be given effect from an assessment year beginning on or after the 1st day of April, 1993.";

(*b*) for *Explanation* occurring at the end, the following *Explanation* shall be substituted and shall be deemed always to have been substituted with effect from the 1st day of April, 1993, namely:—

'*Explanation.*—For the purposes of this section,—

(*a*) "mineral oil" includes petroleum and natural gas;

(*b*) "status" means the category under which the assessee is assessed as "individual", "Hindu undivided family" and so on.'.

## CHAPTER IV

## INDIRECT TAXES

### *Customs*

52 of 1962.

**50.** In the Customs Act, 1962 (hereinafter referred to as the Customs Act), unless the context otherwise requires, references to any authority specified in column (2) of the Table below shall be substituted by the references to the authority specified in the corresponding entry in column (3) of the said Table and such consequential changes as the rules of grammar may require shall also be made:— Substitution of new authorities.

TABLE

| S. No. | Existing Designation | Substituted Designation |
|---|---|---|
| (1) | (2) | (3) |
| 1. | Principal Collector of Customs | Chief Commissioner of Customs |
| 2. | Collector of Customs | Commissioner of Customs |
| 3. | Collector (Appeals) | Commissioner (Appeals) |
| 4. | Deputy Collector of Customs | Deputy Commissioner of Customs |
| 5. | Assistant Collector of Customs | Assistant Commissioner of Customs. |

**51.** In section 2 of the Customs Act,— Amendment of section 2.

(*i*) in clause (*1*), for the words and brackets "Collector (Appeals)", the words and brackets "Commissioner (Appeals)" shall be substituted;

(*ii*) for clauses (*7A*) and (*8*), the following clauses shall be substituted, namely:—

'(*7A*) "Commissioner (Appeals)" means a person appointed to be a Commissioner of Customs (Appeals) under sub-section (*1*) of section 4;

(*8*) "Commissioner of Customs", except for the purposes of Chapter XV, includes an Additional Commissioner of Customs;'.



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Substitution of new sections for sections 3 and 4.

**52.** For sections 3 and 4 of the Customs Act, the following sections shall be substituted, namely:—.

Classes of officers of customs.

"3. There shall be the following classes of officers of customs, namely:—

(*a*) Chief Commissioners of Customs;

(*b*) Commissioners of Customs;

(*c*) Commissioners of Customs (Appeals);

(*d*) Deputy Commissioners of Customs;

(*e*) Assistant Commissioners of Customs; and

(*f*) such other class of officers of customs as may be appointed for the purposes of this Act.

Appointment of officers of customs.

4. (*1*) The Central Government may appoint such persons as it thinks fit to be officers of customs.

(*2*) Without prejudice to the provisions of sub-section (*1*), the Central Government may authorise the Board, a Commissioner of Customs or a Deputy or Assistant Commissioner of Customs to appoint officers of customs below the rank of Assistant Commissioner of Customs.".

Amendment of section 20.

**53.** In section 20 of the Customs Act, the provisos and the *Explanations* shall be omitted.

Amendment of section 27.

**54.** In section 27 of the Customs Act, in sub-section (*1*), for the words "in such form", the words "in such form and manner" shall be substituted.

Insertion of new section 27A.

**55.** After section 27 of the Customs Act, the following section shall be inserted, namely:—

Interest on delayed refunds.

"27A. If any duty ordered to be refunded under sub-section (2) of section 27 to an applicant is not refunded within three months from the date of receipt of application under sub-section (1) of that section, there shall be paid to that applicant interest at such rate, not below ten per cent. and not exceeding thirty per cent. per annum as is for the time being fixed by the Board, on such duty from the date immediately after the expiry of three months from the date of receipt of such application till the date of refund of such duty:

Provided that where any duty, ordered to be refunded under sub-section (*2*) of section 27 in respect of an application under sub-section (*1*) of that section made before the date on which the Finance Bill, 1995 receives the assent of the President, is not refunded within three months from such date, there shall be paid to the applicant interest under this section from the date immediately after three months from such date, till the date of refund of such duty.

*Explanation.*—Where any order of refund is made by the Commissioner (Appeals), Appellate Tribunal or any court against an order of the Assistant Commissioner of Customs under sub-section (*2*) of section 27, the order passed by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, by the court shall be deemed to be an order passed under that sub-section for the purposes of this section.".

Substitution of new section for section 28.

**56.** For section 28 of the Customs Act, the following section shall be substituted, namely:—

Notice for payment of duties, interest, etc.

"28. (*1*) When any duty has not been levied or has been short-levied or erroneously refunded, or when any interest payable has not been paid, part paid or erroneously refunded, the proper officer may,—

(*a*) in the case of any import made by any individual for his personal use or by Government or by any educational, research or charitable institution or hospital, within one year;

(*b*) in any other case, within six months,

from the relevant date, serve notice on the person chargeable with the duty or interest which has not been levied or charged or which has been so short-levied or part paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice:

Provided that where any duty has not been levied or has been short-levied or the interest has not been charged or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or employee of the importer or exporter, the provisions of this sub-section shall have effect as if for the words "one year" and "six months", the words "five years" were substituted.

*Explanation.*—Where the service of the notice is stayed by an order of a court, the period of such stay shall be excluded in computing the aforesaid period of one year or six months or five years, as the case may be.

(*2*) The proper officer, after considering the representation, if any, made by the person on whom notice is served under sub-section (*1*), shall determine the amount of duty or interest due from such person (not being in excess of the amount specified in the notice) and thereupon such person shall pay the amount so determined:

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(*3*) For the purposes of sub-section (*1*), the expression "relevant date" means,—

(*a*) in a case where duty is not levied, or interest is not charged, the date on which the proper officer makes an order for the clearance of the goods;

(*b*) in a case where duty is provisionally assessed under section 18, the date of adjustment of duty after the final assessment thereof;

(*c*) in a case where duty or interest has been erroneously refunded, the date of refund;

(*d*) in any other case, the date of payment of duty or interest.'.

Insertion of new section 28AA.

**57.** After section 28A of the Customs Act, the following section shall be inserted, namely:—

Interest on delayed payment of duty.

"28AA. Where a person, chargeable with the duty determined under sub-section (*2*) of section 28, fails to pay such duty within three months from the date of such determination, he shall pay, in addition to the duty, interest at such rate not below ten per cent. and not exceeding thirty per cent. per annum, as is for the time being fixed by the Board, on such duty from the date immediately after the expiry of the said period of three months till the date of payment of such duty:

Provided that where a person, chargeable with duty determined under sub-section (*2*) of section 28 before the date on which the Finance Bill, 1995 receives the assent of the President, fails to pay such duty within three months from such date, then, such person shall be liable to pay interest under this section from the date immediately after three months from such date, till the date of payment of such duty.

*Explanation 1.*—Where the duty determined to be payable is reduced by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, the court, the date of such determination shall be the date on which an amount of duty is first determined to be payable.

*Explanation 2.*—Where the duty determined to be payable is increased or further increased by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, the court, the date of such determination shall be,—

(*a*) for the amount of duty first determined to be payable, the date on which the duty is so determined;

(*b*) for the amount of increased duty, the date of order by which the increased amount of duty is first determined to be payable;

(*c*) for the amount of further increase of duty, the date of order on which the duty is so further increased.".

Amendment of section 45.

**58.** In section 45 of the Customs Act, after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) Notwithstanding anything contained in any law for the time being in force, if any imported goods are pilferred after unloading thereof in a customs area while in the custody of a person referred to in sub-section (*1*), that person shall be liable to pay duty on such goods at the rate prevailing on the date of delivery of an import manifest or, as the case may be, an import report to the proper officer under section 30 for the arrival of the conveyance in which the said goods were carried.".

Amendment of section 47.

**59.** In section 47 of the Customs Act, in sub-section (*2*),—

(*a*) for the words "twenty per cent.", the words "ten per cent." shall be substituted;

(*b*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that if the Board is satisfied that it is necessary in the public interest so to do, it may, by order for reasons to be recorded, waive the whole or part of any interest payable under this section.".

Amendment of section 74.

**60.** In section 74 of the Customs Act, for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) The Central Government may make rules for the purpose of carrying out the provisions of this section and, in particular, such rules may—

(*a*) provide for the manner in which the identity of goods imported in different consignments which are ordinarily stored together in bulk, may be established;

(*b*) specify the goods which shall be deemed to be not capable of being easily identified; and

(*c*) provide for the manner and the time within which a claim for payment of drawback is to be filed.".

Amendment of section 75.

**61.** In section 75 of the Customs Act,—

(*a*) in sub-section (*1*),—

(*i*) for the words "manufactured in India", the words "manufactured, processed or on which any operation has been carried out in India" shall be substituted;

(*ii*) for the words "manufacture of such goods" wherever they occur, the words "manufacture or processing of such goods or carrying out any operation on such goods" shall be substituted;

(*b*) in sub-section (*1A*), for the words "manufactured in India", the words "manufactured, processed or on which any operation has been carried out in India" shall be substituted;

(*c*) in sub-section (*2*),—

(*i*) for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) for the payment of drawback equal to the amount of duty actually paid on the imported materials used in the manufacture or processing of the goods or carrying out any operation on the goods or as is specified in the rules as the average amount of duty paid on the materials of that class or description used in the manufacture or processing of export goods or carrying out any operation on export goods of that class or description either by manufacturers generally or by persons processing or carrying on any operation generally or by any particular manufacturer or particular person carrying on any process or other operation, and interest, if any, payable thereon;";

(*ii*) in clause (*ab*), after the word, brackets and figure "sub-section (*1*)", the words "or interest chargeable thereon" shall be inserted;

(*iii*) in clause (*c*),—

(*a*) for the word "manufacturer", the words "manufacturer or the person carrying on any process or other operation" shall be substituted;

(*b*) for the word "manufacture", the words "manufacture, process or any other operations carried out" shall be substituted;

(*iv*) after clause (*c*), the following clause shall be inserted, namely:—

"(*d*) for the manner and the time within which the claim for payment of drawback may be filed;";

(*d*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) The power to make rules conferred by sub-section (*2*) shall include the power to give drawback with retrospective effect from a date not earlier than the date of changes in the rates of duty on inputs used in the export goods.".

Insertion of new section 75A.

Interest on drawback.

**62.** After section 75 of the Customs Act, the following section shall be inserted, namely:—

"75A. (1) Where any drawback payable to a claimant under section 74 or section 75 is not paid within a period of three months from the date of filing a claim for payment of such drawback, there shall be paid to that claimant in addition to the amount of drawback, interest at the rate fixed under section 27A from the date after the expiry of the said period of three months till the date of payment of such drawback:

Provided that where any drawback, ordered to be paid under section 74 or section 75 in respect of a claim under any of the said sections filed before the date on which the Finance Bill, 1995 receives the assent of the President, is not refunded within three months from such date, there shall be paid to the applicant interest under this section from the date immediately after three months from such date, till the date of refund of such drawback.

(*2*) Where any drawback has been paid to the claimant erroneously, the claimant shall, within a period of three months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA from the date after the expiry of the said period of three months till the date of recovery of such drawback.".

Amendment of section 80.

**63.** In section 80 of the Customs Act, after the words "on his leaving India", the words "and if for any reason, the passenger is not able to collect the article at the time of his leaving India, the article may be returned to him through any other passenger authorised by him and leaving India or as cargo consigned in his name" shall be inserted.

Insertion of new section 98A.

Power to relax.

**64.** After section 98 of the Customs Act, the following section shall be inserted, namely:—

"98A. If the Central Government is satisfied that it is necessary in the public interest so to do it may, by notification in the Official Gazette, exempt generally, either absolutely or subject to such conditions as may be specified in the notification, coastal goods or vessels carrying coastal goods from all or any of the provisions of this Chapter.".

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**65.** In section 129C of the Customs Act,— Amendment of section 129C.

(*a*) in sub-section (*2*), for the words, brackets and figures "sub-sections (*3*) and (*4*)", the word, brackets and figure "sub-section (*4*)" shall be substituted;

(*b*) sub-section (*3*) shall be omitted.

**66.** In section 142 of the Customs Act, in sub-section (*1*),— Amendment of section 142.

(*a*) in the opening portion, for the words "Where any duty demanded from any person or any amount of drawback to be recovered from any person or any penalty payable by any person", the words "Where any sum payable by any person" shall be substituted;

(*b*) for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) if the amount cannot be recovered from such person in the manner provided in clause (*a*) or clause (*b*)—

(*i*) the Assistant Commissioner of Customs may prepare a certificate signed by him specifying the amount due from such person and send it to the Collector of the district in which such person owns any property or resides or carries on his business and the said Collector on receipt of such certificate shall proceed to recover from such person the amount specified thereunder as if it were an arrear of land revenue; or

(*ii*) the proper officer may, on an authorisation by a Commissioner of Customs and in accordance with the rules made in this behalf, distrain any movable or immovable property belonging to or under the control of such person, and detain the same until the amount payable is paid; and in case, any part of the said amount payable or of the cost of the distress or keeping of the property, remains unpaid for a period of thirty days next after any such distress, may cause the said property to be sold and with the proceeds of such sale, may satisfy the amount payable and the costs including cost of sale remaining unpaid and shall render the surplus, if any, to such person.".

**67.** In section 157 of the Customs Act, in sub-section (*2*), in clause (*aa*), for the word "form", the words "form and manner" shall be substituted. Amendment of section 157.

**68.** For section 159 of the Customs Act, the following section shall be substituted, namely:— Substitution of new section for section 159.

"159. Every rule or regulation made under this Act, every notification issued under sections 11, 11B, 11H, 11-I, 11K, 11N, 14, 25, 28A, 43, 66, 69, 70, 74, 75, 76, 98, 98A, 101 and 123 and every order made under sub-section (*2*) of section 25, other than an order relating to goods of strategic, secret, individual or personal nature, shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session, or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or notification or order, or both Houses agree that the rule or regulation should not be made or notification or order should not be issued or made, the rule or regulation or notification or order shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation or notification or order.". Rules, certain notifications and orders to be laid before Parliament.

**69.** The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act),— Amendment of Act 51 of 1975.

(*a*) shall be amended in the manner specified in the Second Schedule; and

(*b*) shall, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, be also amended in the manner specified in the Third Schedule.

*Excise*

1 of 1944. **70.** In the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), unless the context otherwise requires, the references to any authority or authorities specified in column (2) of the Table below shall be substituted by the references to the authority or authorities specified in the corresponding entry in column (3) of the said Table and such consequential changes as the rules of grammar may require shall also be made:— Substitution of new authorities.

TABLE

| S.No. | Existing Designation | Substituted Designation |
|---|---|---|
| (1) | (2) | (3) |
| 1. | Principal Collector of Central Excise | Chief Commissioner of Central Excise |
| 2. | Collector of Central Excise | Commissioner of Central Excise |
| 3. | Collector of Central Excise (Appeals) / Collector (Appeals) | Commissioner of Central Excise (Appeals)/ Commissioner (Appeals) |
| 4. | Deputy Collector of Central Excise | Deputy Commissioner of Central Excise |
| 5. | Assistant Collector of Central Excise | Assistant Commissioner of Central Excise. |



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Amendment of section 2.

**71.** In section 2 of the Central Excises Act, for clause (*b*), the following clause shall be substituted, namely:—

'(*b*) "Central Excise Officer" means the Chief Commissioner of Central Excise, Commissioner of Central Excise, Commissioner of Central Excise (Appeals), Additional Commissioner of Central Excise, Deputy Commissioner of Central Excise, Assistant Commissioner of Central Excise or any other officer of the Central Excise Department, or any person (including an officer of the State Government) invested by the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 with any of the powers of a Central Excise Officer under this Act.'. 54 of 1963.

Amendment of section 11A.

**72.** In section 11A of the Central Excises Act, in sub-section (*3*), in clause (*ii*), for sub-clause (*a*), the following sub-clause shall be substituted, namely:—

"(*a*) in the case of excisable goods on which duty of excise has not been levied or paid or has been short-levied or short-paid—

(*A*) where under the rules made under this Act a periodical return, showing particulars of the duty paid on the excisable goods removed during the period to which the said return relates, is to be filed by a manufacturer or a producer or a licensee of a warehouse, as the case may be, the date on which such return is so filed;

(*B*) where no periodical return as aforesaid is filed, the last date on which such return is to be filed under the said rules;

(*C*) in any other case, the date on which the duty is to be paid under this Act or the rules made thereunder;".

Insertion of new section 11AA.

Interest on delayed payment of duty.

**73.** After section 11A of the Central Excises Act, the following section shall be inserted, namely:—

"11AA. Where a person, chargeable with duty determined under sub-section (*2*) of section 11A, fails to pay such duty within three months from the date of such determination, he shall pay, in addition to the duty, interest at such rate not below ten per cent. and not exceeding thirty per cent. per annum as is for the time being fixed by the Board, on such duty from the date immediately after the expiry of the said period of three months till the date of payment of such duty:

Provided that where a person chargeable with duty determined under sub-section (*2*) of section 11A before the date on which the Finance Bill, 1995 receives the assent of the President, fails to pay such duty within three months from such date, then, such person shall be liable to pay interest under this section from the date immediately after three months from such date, till the date of payment of such duty.

*Explanation 1.*—Where the duty determined to be payable is reduced by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, the court, the date of such determination shall be the date on which an amount of duty is first determined to be payable.

*Explanation 2.*—Where the duty determined to be payable is increased or further increased by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, the court, the date of such determination shall be,—

(*a*) for the amount of duty first determined to be payable, the date on which the duty is so determined;

(*b*) for the amount of increased duty, the date of order by which the increased amount of duty is first determined to be payable;

(*c*) for the amount of further increase of duty, the date of order on which the duty is so further increased.".

Amendment of section 11B.

**74.** In section 11B of the Central Excises Act, in sub-section (*1*), for the words "in such form", the words "in such form and manner" shall be substituted.

Insertion of new section 11BB.

Interest on delayed refunds.

**75.** After section 11B of the Central Excises Act, the following section shall be inserted, namely:—

"11BB. If any duty ordered to be refunded under sub-section (2) of section 11B to any applicant is not refunded within three months from the date of receipt of application under sub-section (1) of that section, there shall be paid to that applicant interest at such rate, not below ten per cent. and not exceeding thirty per cent. per annum as is for the time being fixed by the Board, on such duty from the date immediately after the expiry of three months from the date of receipt of such application till the date of refund of such duty:

Provided that where any duty ordered to be refunded under sub-section (*2*) of section 11B in respect of an application under sub-section (*1*) of that section made before the date on which the Finance Bill, 1995 receives the assent of the President, is not refunded within three months from such date, there shall be paid to the applicant interest under this section from the date immediately after three months from such date, till the date of refund of such duty.

*Explanation.*—Where any order of refund is made by the Commissioner (Appeals), Appellate Tribunal or any court against an order of the Assistant Commissioner of Central Excise, under sub-

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section (*2*) of section 11B, the order passed by the Commissioner (Appeals), Appellate Tribunal or, as the case may be, by the court shall be deemed to be an order passed under the said sub-section (*2*) for the purposes of this section.".

Insertion of new section 14A.

Special audit in certain cases.

**76.** After section 14 of the Central Excises Act, the following section shall be inserted, namely:—

'14A. (*1*) If at any stage of enquiry, investigation or any other proceedings before him, any Central Excise Officer not below the rank of an Assistant Commissioner of Central Excise, having regard to the nature and complexity of the case and the interest of revenue, is of the opinion that the value has not been correctly declared or determined by a manufacturer or any person, he may, with the previous approval of the Chief Commissioner of Central Excise, direct such manufacturer or such person to get the accounts of his factory, office, depots, distributors or any other place, as may be specified by the said Central Excise Officer, audited by a cost accountant, nominated by the Chief Commissioner of Central Excise in this behalf.

(*2*) The cost accountant, so nominated shall, within the period specified by the Central Excise Officer, submit a report of such audit duly signed and certified by him to the said Central Excise Officer mentioning therein such other particulars as may be specified:

Provided that the Central Excise Officer may, on an application made to him in this behalf by the manufacturer or the person and for any material and sufficient reason, extend the said period by such further period or periods as he thinks fit; so, however, that the aggregate of the period originally fixed and the period or periods so extended shall not, in any case, exceed one hundred and eighty days from the date on which the direction under sub-section (*1*) is received by the manufacturer or the person.

(*3*) The provisions of sub-section (*1*) shall have effect notwithstanding that the accounts of the manufacturer or person aforesaid have been audited under any other law for the time being in force or otherwise.

(*4*) The expenses of, and incidental to, such audit (including the remuneration of the cost accountant) shall be determined by the Chief Commissioner of Central Excise (which determination shall be final) and paid by the manufacturer or person and in default of such payment, shall be recoverable from the manufacturer or the person in the manner provided in section 11 for the recovery of sums due to the Government.

(*5*) The manufacturer or the person shall be given an opportunity of being heard in respect of any material gathered on the basis of audit under sub-section (*1*) and proposed to be utilised in any proceedings under this Act or rules made thereunder.

*Explanation.*—For the purpose of this section, "cost accountant" shall have the meaning assigned to it in clause (*b*) of sub-section (*1*) of section 2 of the Cost and Works Accountants Act, 1959.'.

23 of 1959.

Amendment of section 35D.

**77.** In section 35D of the Central Excises Act, sub-section (*2*) shall be omitted.

Amendment of section 37.

**78.** In section 37 of the Central Excises Act,—

(*a*) in sub-section (*2*),—

(*i*) in clause (*xvi*), after the words "outside India", the words "including interest thereon" shall be inserted;

(*ii*) after clause (*xvib*), the following clause shall be inserted, namely :—

"(*xvic*) provide for charging and payment of interest, as the case may be, on credit of duty paid or deemed to have been paid on the goods used in, or in relation to, the manufacture of excisable goods where such credit is varied subsequently;";

(*iii*) in clause (*xxiii*), for the word "form", the words "form and manner" shall be substituted;

(*b*) after sub-section (*2*), the following sub-section shall be inserted, namely :—

"(*2A*) The power to make rules conferred by clause (*xvi*) of sub-section (*2*) shall include the power to give retrospective effect to rebate of duties on inputs used in the export goods from a date not earlier than the changes in the rates of duty on such inputs.".

Amendment of section 38.

**79.** In section 38 of the Central Excises Act, for sub-section (*2*), the following sub-section shall be substituted, namely :—

"(*2*) Every rule made under this Act, every notification issued under sub-section (*1*) of section 5A and section 11C and every order made under sub-section (*2*) of section 5A, other than an order relating to goods of strategic, secret, individual or personal nature, shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session, or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification or order, or both Houses agree that the rule should not be made or notification or order should not be issued or made, the rule or notification or order shall thereafter have effect only in such modified form or be of no effect, as the case may be;

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so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification or order.".

Amendment of Act 5 of 1986.

**80.** The Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act) shall be amended in the manner specified in the Fourth Schedule.

Amendment of Act 58 of 1957.

**81.** The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act) shall be amended in the manner specified in the Fifth Schedule.

## CHAPTER V

## MISCELLANEOUS

Amendment of Act 19 of 1838.

**82.** In the Coasting Vessels Act, 1838, for the expression "Collector of Sea-Customs", the expression "Commissioner of Customs" shall be substituted.

Amendment of Act 23 of 1940.

**83.** In the Drugs and Cosmetics Act, 1940, for the expression "Customs Collector", the expression "Commissioner of Customs" shall be substituted.

Amendment of Act 27 of 1940.

**84.** In the Agricultural Produce Cess Act, 1940,—

(*i*) in section 2, for clause (*a*), the following clause shall be substituted, namely :—

'(*a*) "Commissioner" means a Commissioner of Customs as defined in clause (*s*) of section 2 of the Customs Act, 1962;'; 52 of 1962.

(*ii*) for the expression "Collector", wherever it occurs, the expression "Commissioner" shall be substituted.

Amendment of Act 7 of 1942.

**85.** In the Coffee Act, 1942,—

(*i*) in section 3, for clause (*c*), the following clause shall be substituted, namely :—

'(*c*) "Commissioner" means the Commissioner of Customs as specified in clause (*b*) of section 3 of the Customs Act, 1962;'; 52 of 1962.

(*ii*) for the expression "Collector", wherever it occurs, the expression "Commissioner" shall be substituted.

Amendment of Act 29 of 1953.

**86.** In the Tea Act, 1953,—

(*i*) in section 3, for clause (*d*), the following clause shall be substituted, namely :—

'(*d*) "Commissioner of Customs" means a Commissioner of Customs as specified in clause (*b*) of section 3 of the Customs Act, 1962;' 52 of 1962.

(*ii*) for the expression "Customs Collector", wherever it occurs, the expression "Commissioner of Customs" shall be substituted.

Amendment of Act 37 of 1954.

**87.** In the Prevention of Food Adulteration Act, 1954, for the expression "Customs Collector", wherever it occurs, the expression "Commissioner of Customs" shall be substituted.

Amendment of Act 43 of 1958.

**88.** In the Trade and Merchandise Marks Act, 1958, for the expression "Chief Customs Officer", the expression "Commissioner of Customs" shall be substituted.

Amendment of Act 54 of 1959.

**89.** In the Arms Act, 1959, for the expression "Collector of Customs", wherever it occurs, the expression "Commissioner of Customs" shall be substituted.

Amendment of Act 52 of 1963.

**90.** In the Unit Trust of India Act, 1963, in section 32, in sub-section (*2*), clauses (*b*) and (*c*) and the proviso shall be omitted with effect from the 1st day of July, 1995.

Amendment of Act 46 of 1973.

**91.** In the Foreign Exchange Regulation Act, 1973, for the expressions "Collector of Customs" and "Collector", wherever they occur, the expression "Commissioner of Customs" shall be substituted.

Repeal of Act 38 of 1974.

**92.** The Compulsory Deposit Scheme (Income-tax Payers) Act, 1974 shall, as from the 1st day of April, 1996, stand repealed.

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## THE FIRST SCHEDULE

(*See* section 2)

### PART I

### INCOME-TAX

*Paragraph A*

*Sub-Paragraph I*

In the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 35,000 | *Nil;* |
| (2) where the total income exceeds Rs. 35,000 but does not exceed Rs. 60,000 | 20 per cent. of the amount by which the total income exceeds Rs. 35,000; |
| (3) where the total income exceeds Rs. 60,000 but does not exceed Rs.1,20,000 | Rs. 5,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 60,000; |
| (4) where the total income exceeds Rs. 1,20,000 | Rs. 23,000 *plus* 40 per cent. of the amount by which the total income exceeds Rs.1,20,000. |

*Sub-Paragraph II*

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1995 exceeds Rs. 35,000,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 18,000 | *Nil;* |
| (2) where the total income exceeds Rs.18,000 but does not exceed Rs. 1,00,000 | 30 per cent. of the amount by which the total income exceeds Rs.18,000; |
| (3) where the total income exceeds Rs.1,00,000 | Rs. 24,600 *plus* 40 per cent. of the amount by which the total income exceeds Rs.1,00,000. |

*Paragraph B*

In the case of every co-operative society,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000 | Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs.10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 *plus* 35 per cent. of the amount by which the total income exceeds Rs. 20,000. |

*Paragraph C*

In the case of every firm,—

*Rate of income-tax*

On the whole of the total income — 40 per cent.

*Paragraph D*

In the case of every local authority,—

*Rate of income-tax*

On the whole of the total income — 30 per cent.



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*Paragraph E*

In the case of a company,—

*Rates of income-tax*

| | |
|---|---|
| I. In the case of a domestic company | 40 per cent. of the total income; |
| II. In the case of a company other than a domestic company,— | |
| (*i*) on so much of the total income as consists of— | |
| (*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or | |
| (*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976, | |
| and where such agreement has, in either case, been approved by the Central Government | 50 per cent.; |
| (*ii*) on the balance, if any, of the total income | 55 per cent. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the provisions of this Paragraph or section 112 shall, in the case of every domestic company having a total income exceeding seventy-five thousand rupees, be increased by a surcharge calculated at the rate of fifteen per cent. of such income-tax.

## PART II

### RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

| | Rate of income-tax |
|---|---|
| 1. In the case of a person other than a company— | |
| (*a*) where the person is resident in India— | |
| (*i*) on income by way of interest other than "Interest on securities" | 10 per cent.; |
| (*ii*) on income by way of winnings from lotteries and crossword puzzles | 40 per cent.; |
| (*iii*) on income by way of winnings from horse races | 40 per cent.; |
| (*iv*) on income by way of insurance commission | 10 per cent.; |
| (*v*) on income by way of interest payable on— | 10 per cent.; |
| (*A*) any security of the Central or a State Government | |
| (*B*) any debentures or other securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act | |
| (*C*) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 and any rules made thereunder | |
| (*vi*) on any other income | 20 per cent.; |
| (*b*) where the person is not resident in India— | |
| (*i*) in the case of a non-resident Indian— | |
| (*A*) on investment income and long-term capital gains | 20 per cent.; |
| (*B*) on income by way of dividends and interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency | 20 per cent.; |

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| | Rate of income-tax |
|---|---|
| (*C*) on income by way of winnings from lotteries and crossword puzzles | 40 per cent.; |
| (*D*) on income by way of winnings from horse races | 40 per cent.; |
| (*E*) on the whole of other income | income-tax at 30 per cent. of the amount of income<br>or<br>income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income,<br>whichever is higher; |
| (*ii*) in the case of any other person— | |
| (*A*) on income by way of dividends, interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency | 20 per cent.; |
| (*B*) on income by way of winnings from lotteries and crossword puzzles | 40 per cent.; |
| (*C*) on income by way of winnings from horse races | 40 per cent.; |
| (*D*) on income by way of long-term capital gains | 20 per cent.; |
| (*E*) on the whole of the other income | income-tax at 30 per cent. of the amount of income<br>or<br>income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income,<br>whichever is higher. |
| 2. In the case of a company— | |
| (*a*) where the company is a domestic company— | |
| (*i*) on income by way of interest other than "Interest on securities" | 20 per cent.; |
| (*ii*) on income by way of winnings from lotteries and crossword puzzles | 40 per cent.; |
| (*iii*) on income by way of winnings from horse races | 40 per cent.; |
| (*iv*) on any other income | 21.5 per cent.; |
| (*b*) where the company is not a domestic company— | |
| (*i*) on income by way of dividends payable by any domestic company | 20 per cent.; |
| (*ii*) on income by way of winnings from lotteries and crossword puzzles | 40 per cent.; |
| (*iii*) on income by way of winnings from horse races | 40 per cent.; |
| (*iv*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency | 20 per cent.; |
| (*v*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India | 30 per cent.; |
| (*vi*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*) (*v*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central | |

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| | | Rate of income-tax |
|---|---|---|
| | Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy— | |
| | (*A*) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976 | 50 per cent.; |
| | (*B*) where the agreement is made after the 31st day of March, 1976 | 30 per cent.; |
| (*vii*) | on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy— | |
| | (*A*) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976 | 50 per cent.; |
| | (*B*) where the agreement is made after the 31st day of March, 1976 | 30 per cent.; |
| (*viii*) | on income by way of long-term capital gains | 20 per cent.; |
| (*ix*) | on any other income | 55 per cent. |

*Explanation.*—For the purpose of item 1 (*b*) (*i*) of this Part, "investment income" and "non-resident Indian" shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.

*Surcharge on income-tax*

The amount of income-tax deducted in accordance with the provisions of sub-item (*a*) of item 2 of this Part shall be increased by a surcharge, calculated at the rate of fifteen per cent. of such income-tax.

## PART III

### RATES FOR CALCULATING OR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be calculated under the first proviso to sub-section (*5*) of section 132 of the Income-tax Act or charged under sub-section (*4*) of section 172 or sub-section (*2*) of section 174 or section 175 or sub-section (*2*) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance-tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge on such "advance tax" in respect of any income chargeable to tax under section 115B], shall be calculated, charged, deducted or computed at the following rate or rates:—

*Paragraph A*

*Sub-Paragraph I*

In the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

*Rates of income-tax*

| | | |
|---|---|---|
| (1) | where the total income does not exceed Rs. 40,000 | *Nil;* |
| (2) | where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000 | 20 per cent. of the amount by which the total income exceeds Rs. 40,000; |
| (3) | where the total income exceeds Rs. 60,000 but does not exceed Rs.1,20,000 | Rs. 4,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 60,000; |
| (4) | where the total income exceeds Rs.1,20,000 | Rs. 22,000 *plus* 40 per cent. of the amount by which the total income exceeds Rs. 1,20,000. |

*Sub-Paragraph II*

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1996 exceeds Rs. 40,000,—

*Rates of income-tax*

| | | |
|---|---|---|
| (1) | where the total income does not exceed Rs. 18,000 | *Nil;* |
| (2) | where the total income exceeds Rs. 18,000 but does not exceed Rs. 1,00,000 | 30 per cent. of the amount by which the total income exceeds Rs. 18,000; |
| (3) | where the total income exceeds Rs. 1,00,000 | Rs. 24,600 *plus* 40 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

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*Paragraph B*

In the case of every co-operative society,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000 | Rs.1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs.10,000; |
| (3) where the total income exceeds Rs.20,000 | Rs. 3,000 *plus* 35 per cent. of the amount by which the total income exceeds Rs.20,000. |

*Paragraph C*

In the case of every firm,—

*Rate of income-tax*

On the whole of the total income — 40 per cent.

*Paragraph D*

In the case of every local authority,—

*Rate of income-tax*

On the whole of the total income — 30 per cent.

*Paragraph E*

In the case of a company,—

*Rates of income-tax*

I. In the case of a domestic company — 40 per cent. of the total income;

II. In the case of a company other than a domestic company—

*(i)* on so much of the total income as consists of—

(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government — 50 per cent.;

(*ii*) on the balance, if any, of the total income — 55 per cent.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the provisions of this Paragraph or sections 112 and 113 shall, in the case of every domestic company having a total income exceeding seventy-five thousand rupees, be increased by a surcharge calculated at the rate of fifteen per cent. of such income-tax.

## PART IV

[*See* section 2*(9)(d)*]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

*Rule 1.*—Agricultural income of the nature referred to in sub-clause (*a*) of clause (*1A*) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (*2*) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (*3*) and (*4*) of section 40A.

*Rule 2.*—Agricultural income of the nature referred to in sub-clause (*b*) or sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (*3*) and (*4*) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.



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*Rule 3.*—Agricultural income of the nature referred to in sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

*Rule 4.*—Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee.

*Rule 5.*—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

*Rule 6.*—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

*Rule 7.*—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

*Rule 8.*—(*1*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1995, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994, is a loss, then, for the purposes of sub-section (*2*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994,

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the1st day of April, 1993 or the 1st day of April, 1994,

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1993, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the1st day of April, 1994,

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1995.

(*2*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1996 or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994, or the 1st day of April, 1995, is a loss, then, for the purposes of sub-section (*8*) of section 2 of this Act —

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(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st of April, 1995,

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995,

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1993, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1994 or the 1st day of April, 1995,

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1995,

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1995,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1996.

(*3*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) or sub-rule (*2*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

(*4*) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1987 (11 of 1987), or of the First Schedule to the Finance Act, 1988 (26 of 1988), or of the First Schedule to the Finance Act, 1989 (13 of 1989), or of the First Schedule to the Finance Act, 1990 (12 of 1990), or of the First Schedule to the Finance (No. 2) Act, 1991 (49 of 1991), or of the First Schedule to the Finance Act, 1992 (18 of 1992), or of the First Schedule to the Finance Act, 1993 (38 of 1993), or of the First Schedule to the Finance Act, 1994 (32 of 1994), shall be set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

*Rule 9.*—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

*Rule 10.*—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

*Rule 11.*—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

## THE SECOND SCHEDULE

[*See* section 69*(a)*]

In the First Schedule to the Customs Tariff Act , —

*(1)* in Chapter 1, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(2)* in Chapter 4, —

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 0402.10 and 0402. 21), the entry "40%" shall be substituted;

*(ii)* in sub-heading Nos. 0402.10 and 0402. 21, for the entry in column (4) occurring against each of them, the entry *"Nil"* shall be substituted;

*(3)* in Chapter 8, —

*(i)* for the entries in column (4) and column (5) occurring against all the sub-heading Nos. (except sub-heading Nos. 0802.11,0802.12, 0804.10, 0806.10, 0806.20 and 0809.40), the entries "50%" and "40%" shall respectively be substituted;

*(ii)* in sub-heading No. 0802.11, for the entries in column (4) and column (5), the entries "Rs. 44 per kg." and "Rs.39 per kg." shall respectively be substituted;

*(iii)* in sub-heading No. 0802.12, for the entries in column (4) and column (5), the entries "Rs.80 per kg." and "Rs.75 per kg." shall respectively be substituted;

*(iv)* in sub-heading No. 0804.10, for the entries in column (4) and column (5), the entries"40%" and"30%" shall respectively be substituted;

*(v)* in sub-heading No. 0806.10, for the entries in column (4) and column (5), the entries " 30%" and "20%" shall respectively be substituted;

*(vi)* in sub-heading No. 0806.20, for the entries in column (4) and column (5), the entries"135%" and "125%" shall respectively be substituted;

*(vii)* in sub-heading No. 0809.40, for the entries in column (4) and column (5), the entries"30%" and "20%" shall respectively be substituted;

*(4)* in Chapter 9,—

*(i)* in sub-heading No. 0903.00, for the entries in column (4) and column (5) , the entries "50%" and " 50% less 26 paise per kg." shall respectively be substituted;

*(ii)* in sub-heading Nos. 0904.11, 0904.12, 0906.10, 0906.20 , 0907.00, 0908.10 and 0908.30, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "42.5%" shall respectively be substituted;

*(iii)* in sub-heading Nos. 0904.20, 0905.00, 0908.20, 0909.10, 0909.20, 0909.30, 0909.50, 0910.10, 0910.20, 0910.30, 0910.40, 0910.50, 0910.91 and 0910.99, for the entry in column (4) occurring against each of them, the entry " 50%" shall be substituted;

*(iv)* in sub-heading Nos. 0909.40 and 0910.40, for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted;

*(5)* in Chapter 11, in sub-heading Nos.1107.10, 1107.20, 1108.11, 1108.12, 1108.13, 1108.14, 1108.19 and 1108.20, for the entry in column (4), occurring against each of them, the entry "30%" shall be substituted;

*(6)* in Chapter 12, —

*(i)* in sub-heading Nos.1201.00, 1202.10, 1202.20, 1203.00, 1204.00, 1205.00, 1206.00, 1207.10, 1207.20, 1207.30, 1207.40, 1207.50, 1207.60, 1207.91, 1207.92 and 1207.99, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

*(ii)* in sub-heading Nos. 1208.10, 1208.90, 1209.11, 1209.19, 1209.21, 1209.22, 1209.23, 1209.24, 1209.25, 1209.26, 1209.29, 1209.30, 1210.10, 1210.20, 1211.10, 1211.20, 1211.90, 1212.10, 1212.20, 1212.30, 1212.91, 1212.92, 1212.99, 1213.00, 1214.10 and 1214.90, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted;

*(iii)* in sub-heading Nos. 1209.91 and 1209.99, for the entry in column (4), the entry "10%" shall be substituted;

*(7)* in Chapter 13,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 1301.20 ), the entry "50%" shall be substituted;

*(ii)* in sub-heading No.1301.20, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted;

*(8)* in Chapter 15,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos.1502.00, 1507.10, 1507.90, 1508.10, 1508.90, 1509.10,1509.90, 1510.00, 1511.10, 1511.90, 1512.11, 1512.19, 1512.21, 1512.29, 1513.11, 1513.19, 1513.21, 1513.29, 1514.10, 1514.90, 1515.11, 1515.19, 1515.21, 1515.29, 1515.30, 1515.40, 1515 .50, 1515.60 and 1515.90), the entry "50%" shall be substituted;

*(ii)* in sub-heading No. 1502.00, for the entry in column (4), the entry "15%" shall be substituted;

*(iii)* in sub-heading Nos. 1507.10 and 1507.90, for the entries in column (4) and column (5), the entries "35%" and "25%" shall respectively be substituted;

*(iv)* in sub-heading Nos. 1508.10 and 1508.90, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

*(v)* in sub-heading Nos. 1509.10, 1509.90 and 1510.00, for the entries in column ( 4) and column( 5), the entries "45%" and "35%" shall respectively be substituted;

*(vi)* in sub-heading Nos. 1511.10, 1511.90, 1512.11, 1512.19, 1512. 21, 1512.29, 1513.11, 1513.19, 1513.21 and 1513.29, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

*(vii)* in sub-heading Nos. 1514.10 and 1514.90, for the entries in column ( 4) and column( 5), the entries "35%" and "25%" shall respectively be substituted;

*(viii)* in sub-heading Nos.1515.11, 1515.19, 1515.21, 1515. 29, 1515.30, 1515.40, 1515.50, 1515.60 and 1515.90, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

*(9)* in Chapter 16, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(10)* in Chapter 17, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 1702.10), the entry "50%" shall be substituted;

*(11)* in Chapter 18, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(12)* in Chapter 19, —

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 1901.10), the entry "50%" shall be substituted;

*(ii)* in sub-heading No.1901.10, for the entry in column (4), the entry "15%" shall be substituted;

*(13)* in Chapter 20, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(14)* in Chapter 21, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(15)* in Chapter 22, —

*(i)* in sub-heading Nos. 2201.10, 2201.90, 2202.10, 2202.90 and 2209.00, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted;

*(ii)* in sub-heading Nos. 2204.10, 2204.21, 2204.29, 2205.10, 2205.90, 2207.10, 2208.20, 2208.30, 2208.40, 2208.50 and 2208.90, for the entries in column (4) occurring against each of them, the entry "290%" shall be substituted;

*(iii)* in sub-heading No. 2208.10, for the entry in column (4), the entry "200%" shall be substituted;

*(16)* in Chapter 23, —

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 2301.20), the entry "50%" shall be substituted;

*(ii)* in sub-heading No. 2301.20, for the entry in column (4), the entry "35%" shall be substituted;

*(17)* in Chapter 24, for the entry in column. (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(18)* in Chapter 25,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 2503.10, 2504.10, 2504.90, 2510.20 and 2527.00), the entry "50%" shall be substituted;

*(ii)* in sub-heading No. 2503.10, for the entry in column (4), the entry "Free" shall be substituted;

*(iii)* in sub-heading Nos .2504.10 and 2504.90, for the entries in column ( 4) and column( 5), the entries "50%" and "40%" shall respectively be substituted;



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*(iv)* in sub-heading No. 2510.20, for the entry in column (4), the entry "5%" shall be substituted;

*(v)* in sub-heading No. 2527.00, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted;

*(19)* in Chapter 26,—

*(i)* in sub-heading Nos. 2620.11, 2620.19 and 2620.30, for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted;

*(ii)* in sub-heading Nos. 2620.20, 2620.40, 2620.50, 2620.90 and 2621.00, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted;

*(20)* in Chapter 28, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(21)* in Chapter 29,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 2917.37, 2933.71, 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29, 2936.90,2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92, 2937.99, 2939.40, 2939.50, 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90), the entry "50%" shall be substituted;

*(ii)* in sub-heading Nos. 2917.37, 2933.71, 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92, 2937.99, 2939.40 and 2939.50, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

*(iii)* in sub-heading Nos. 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29, 2936.90, 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "44%" shall respectively be substituted;

*(22)* in Chapter 30 ,—

*(i)* for the entries in column (4) and column (5) occurring against all the sub-heading Nos. (except sub-heading Nos. 3005.10, 3005.90, 3006.10, 3006.20, 3006.30, 3006.40, 3006.50 and 3006.60), the entries "50%" and "40%" shall respectively be substituted;

*(ii)* in sub-heading Nos. 3005.10, 3005.90, 3006.10, 3006.20, 3006.30, 3006.40, 3006.50 and 3006.60, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted;

*(23)* in Chapter 31,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3102.21, 3102.50, 3104.30, 3105.20, 3105.30, 3105.40, 3105.51, 3105.59, 3105.60 and 3105.90), the entry "50%" shall be substituted;

*(ii)* in sub-heading No.3102.50, for the entry in column (4), the entry "Free" shall be substituted;

*(iii)* in sub-heading Nos. 3104.30, 3105.30 and 3105.40, for the entry in column (4), the entry "5%" shall be substituted;

*(24)* in Chapter 32,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 3201.90), the entry "50%" shall be substituted;

*(ii)* in sub-heading No.3201.90, for the entries in column (4) and column (5), the entries "50%" and "40%" shall respectively be substituted;

*(25)* in Chapter 33, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(26)* in Chapter 34,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3402.11, 3402.12, 3402.13 and 3402.19), the entry "50%" shall be substituted;

*(ii)* in sub-heading Nos. 3402.11, 3402.12; 3402.13 and 3402.19, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

*(27)* in Chapter 35, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(28)* in Chapter 36, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(29)* in Chapter 37, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(30)* in Chapter 38,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos.3801.10, 3802.10, 3812.10, 3815.11 and 3815.12), the entry "50%" shall be substituted;

*(ii)* in sub-heading Nos. 3801.10, 3802.10, 3812.10, 3815.11 and 3815.12, for the entries in column (4) and column (5) occurring against each of them, the entries "50%" and "40%" shall respectively be substituted;

*(31)* in Chapter 39, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(32)* in Chapter 40,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 4011.30), the entry "50%" shall be substituted;

*(ii)* for the entry in column (4) occurring against the sub-heading No. 4011.30, the entry "3%" shall be substituted;

*(33)* in Chapter 41,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 4108.00, 4109.00, 4110.00 and 4111.00), the entry "25%" shall be substituted;

*(ii)* for the entry in column (4) occurring against the sub-heading Nos. 4108.00, 4109.00, 4110.00 and 4111.00, the entry "50%" shall be substituted;

*(34)* in Chapter 42, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(35)* in Chapter 43, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(36)* in Chapter 44, —

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except 4403.10, 4403.20, 4403.31, 4403.32, 4403.33, 4403.34, 4403.35, 4403.91, 4403.92, 4403.99, 4407.92 and 4407.99), the entry "50%" shall be substituted;

*(ii)* for the entry in column (4) occurring against the sub-heading Nos. 4403.10, 4403.20, 4403.31, 4403.32, 4403.33, 4403.34, 4403.35, 4403.91, 4403.92 and 4403.99, the entry "25%" shall be substituted;

*(iii)* for the entry in column (4) occurring against the sub-heading Nos. 4407.92 and 4407.99, the entry "35%" shall be substituted;

*(37)* in Chapter 45, for the entry in column (4) occurring against all the sub-heading Nos., the entry "40%" shall be substituted;

*(38)* in Chapter 46, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(39)* in Chapter 47,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 4706.10, 4706.91, 4706.92, 4706.93, 4707.10, 4707.20, 4707.30 and 4707.90), the entry "25%" shall be substituted;

*(ii)* for the entry in column (4) occurring against the sub-heading Nos. 4706.10, 4706.91, 4706.92, 4706.93, 4707.10, 4707.20, 4707.30 and 4707.90, the entry "40%" shall be substituted;

*(40)* in Chapter 48, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(41)* in Chapter 49, for the entry in column (4) occurring against all the sub-heading Nos., the entry "25%" shall be substituted;

*(42)* in Chapter 50, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 5002.00), the entry "50%" shall be substituted;

*(43)* in Chapter 51, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos.5101.11, 5101.19, 5101.21, 5101.29 and 5101.30), the entry "50%" shall be substituted;

*(44)* in Chapter 52, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 5201.00), the entry "50%" shall be substituted;

*(45)* in Chapter 53, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(46)* in Chapter 54, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(47)* in Chapter 55, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(48)* in Chapter 56, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(49)* in Chapter 57, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(50)* in Chapter 58, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(51)* in Chapter 59, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(52)* in Chapter 60, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(53)* in Chapter 61, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(54)* in Chapter 62, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(55)* in Chapter 63, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(56)* in Chapter 64, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(57)* in Chapter 65, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(58)* in Chapter 66, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(59)* in Chapter 67, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(60)* in Chapter 68, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(61)* in Chapter 69, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(62)* in Chapter 70, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(63)* in Chapter 71, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(64)* in Chapter 75, —

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 7501.10, 7501.20, 7502.10, 7502.20 and 7503.00), the entry "30%" shall be substituted;

*(ii)* in sub-heading Nos. 7501.10, 7501.20, 7502.10, 7502.20 and 7503.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

*(65)* in Chapter 76, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 7601.10, 7601.20 and 7602.00), the entry "40%" shall be substituted;

*(66)* in Chapter 78, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos.7801.10, 7801.91, 7801.99 and 7802.00), the entry "50%" shall be substituted;

*(67)* in Chapter 79, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos.7901.11, 7901.12, 7901.20 and 7902.00), the entry "50%" shall be substituted;

*(68)* in Chapter 81,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8101.10, 8101.91, 8102.10, 8102.91, 8103.10, 8104.11, 8104.19, 8104.20, 8105.10, 8106.00, 8107.10, 8108.10, 8109.10, 8110.00, 8111.00, 8112.11, 8112.20, 8112.30, 8112.40 and 8112.91), the entry "40%" shall be substituted;

*(ii)* in sub-heading Nos. 8101.10, 8101.91, 8102.10, 8102.91, 8103.10, 8105.10, 8106.00, 8107.10, 8108.10, 8109.10, 8110.00, 8111.00, 8112.11, 8112.20, 8112.30, 8112.40 and 8112.91, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted;

*(69)* in Chapter 82,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8212.10, 8212.20, 8212.90, 8213.00, 8214.10, 8214.20, 8214.90, 8215.10, 8215.20, 8215.91 and 8215.99), the entry "30%" shall be substituted;

*(ii)* in sub-heading Nos. 8212.10, 8212.20, 8212.90, 8213.00, 8214.10, 8214.20, 8214.90, 8215.10, 8215.20, 8215.91 and 8215.99, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted;

*(70)* in Chapter 83, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(71)* in Chapter 84,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 8482.10, 8482.20, 8482.30, 8482.40, 8482.50, 8482.80, 8482.91 and 8482.99), the entry "50%" shall be substituted;

*(ii)* in sub-heading Nos. 8482.10, 8482.20, 8482.30, 8482.40, 8482.50, 8482.80, 8482.91 and 8482.99 , for the entry in column (4) occurring against each of them, the entry "50% *plus* Rs.200 per kg." shall be substituted;

*(72)* in Chapter 85, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(73)* in Chapter 86, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(74)* in Chapter 87, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 8710.00), the entry " 50%" shall be substituted;

*(75)* in Chapter 88,—

*(i)* for the entry in column (4) occurring against all the sub-heading Nos.(except sub-heading Nos. 8802.20, 8802.30, 8802.40, 8803.10, 8803.20 and 8803.30), the entry "50%" shall be substituted;

*(ii)* for the entry in column (4) occurring against the sub-heading Nos. 8802.20, 8802.30, 8802.40, 8803.10, 8803.20 and 8803.30, the entry "3%" shall be substituted;

*(76)* in Chapter 89, for the entry in column (4) occurring against all the sub-heading Nos.(except sub-heading No. 8908.00), the entry "50%" shall be substituted;

*(77)* in Chapter 90, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 9018.11, 9018.19, 9018.20, 9018.31, 9018.32, 9018.39, 9018.41, 9018.49, 9018.50, 9018.90, 9019.10, 9019.20, 9020.00, 9021.11, 9021.19, 9021.21, 9021.29, 9021.30, 9021.40, 9021.50, 9021.90, 9022.11, 9022.21 and 9023.00), the entry "50%" shall be substituted;

*(78)* in Chapter 91, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(79)* in Chapter 92, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(80)* in Chapter 93, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(81)* in Chapter 94, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(82)* in Chapter 95, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(83)* in Chapter 96, for the entry in column (4) occurring against all the sub-heading Nos., the entry "50%" shall be substituted;

*(84)* in Chapter 97, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 9704.00 and 9705.00), the entry "50%" shall be substituted;

*(85)* in Chapter 98,—

*(i)* in NOTE 4, after clause *(b)*, the following clause shall be inserted, namely:—

"*(c)* Goods imported through courier service.";

*(ii)* for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 9803.00), the entry "50%" shall be substituted;

*(iii)* for the entry in column (4) occurring against sub-heading No. 9803.00, the entry "150%" shall be substituted.



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## THE THIRD SCHEDULE

[*See* section 69*(b)*]

### PART I

In the First Schedule to the Customs Tariff Act,—

*(1)* in Chapter 2, in heading No. 02.09, for the entry in column (3), the following entry shall be substituted, namely:—

"PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED";

*(2)* in Chapter 3,—

*(i)* in subheading No. 0301.91, for the entry in column (3), the following entry shall be substituted, namely:—

"--Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)*";

*(ii)* in subheading No. 0302.11, for the entry in column (3), the following entry shall be substituted, namely:—

"--Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)*";

*(iii)* in subheading No. 0302.12, for the entry in column (3), the following entry shall be substituted, namely:—

"--Pacific salmon *(Oncorhynchus nerka, Oncorhynchus gorbuscha, oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*, Atlantic salmon *(Salmo salar)* and Danube salmon *(Hucho hucho)*";

*(iv)* in subheading No. 0303.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Pacific salmon *(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*, excluding livers and roes";

*(v)* in subheading No. 0303.21, for the entry in column (3), the following entry shall be substituted, namely:—

"--Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)*";

*(vi)* in subheading No. 0305.41, for the entry in column (3), the following entry shall be substituted, namely:—

"--Pacific salmon *(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*, Atlantic salmon *(Salmo salar)* and Danube salmon *(Hucho hucho)*";

*(3)* in Chapter 4,—

*(i)* NOTES 2 and 3 shall be renumbered as NOTES 3 and 4 respectively and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely:—

'2. For the purposes of heading No. 04.05 :

*(a)* The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

*(b)* The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.' ;

*(ii)* after NOTE 4 as so renumbered, for the SUBHEADING NOTE, the following shall be substituted, namely:—

"SUBHEADING NOTES

1. For the purposes of subheading No. 0404.10, the expression "modified whey" means products consisting of whey constituents, *i.e.*, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2. For the purposes of subheading No. 0405.10, the term "butter" does not include dehydrated butter or ghee (subheading No. 0405.90).";

*(4)* in Chapter 5, in heading No. 05.04, for the entry in column (3), the following entry shall be substituted, namely:—

"GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED";

*(5)* in Chapter 7,—

(i) in NOTE 3, for clauses *(c)* and *(d)*, the following clauses shall be substituted, namely :—

*"(c)* flour, meal, powder, flakes, granules and pellets of potatoes (heading No. 11.05);

*(d)* flour, meal and powder of the dried leguminous vegetables of heading No. 07.13 (heading No.11.06).";

*(ii)* in heading No. 07.12, subheading No. 0712.10 and the entries relating thereto shall be omitted;

*(iii)* in heading No. 07.14,—

*(a)* for the entry in column (3), the following entry shall be substituted, namely:—

"MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH";

*(b)* in subheading Nos. 0714.10, 0714.20 and 0714.90, for the entry in column (4), the entry "50%" shall be substituted;

*(6)* in Chapter 11,—

*(i)* in NOTE 2, in clause *(A)*, the following shall be inserted at the end, namely:—

"However, germ of cereals, whole, rolled, flaked or ground is always classified in heading No. 11.04.";

*(ii)* in heading No. 11.05, for the entry in column (3), the following entry shall be substituted, namely:—

"FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES";

*(iii)* in subheading No.1105.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Flour, meal and powder";

*(iv)* in heading No.11.06,—

*(a)* for the entry in column (3), the following entry shall be substituted, namely:—

"FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING No. 07.13 OF SAGO OR OF ROOTS OR TUBERS OF HEADING No. 07.14 OR OF THE PRODUCTS OF CHAPTER 8";

*(b)* in subheading No.1106.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Of the dried leguminous vegetables of heading No. 07.13";

*(c)* in subheading No. 1106.20, for the entry in column (3), the following entry shall be substituted, namely:—

"-Of sago or of roots or tubers of heading No. 07.14";

*(d)* in subheading No. 1106.30, for the entry in column (3), the following entry shall be substituted, namely:—

"-Of the products of Chapter 8";

*(7)* in Chapter 12, in heading No. 12.12, for the entry in column (3), the following entry shall be substituted, namely:—

"LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY *CICHORIUM INTYBUSSATIVUM*) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED";

*(8)* in Chapter 13,—

*(i)* in NOTE 1,—

*(a)* for clause *(d)*, the following clause shall be substituted, namely:—

"*(d)* Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);";

*(b)* for clause *(h)*, the following clause shall be substituted, namely:—

"*(h)* Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or";

*(ii)* in heading 13.01, for the entry in column (3), the following entry shall be substituted, namely:—

"LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE BALSAMS)";

*(9)* in Chapter 15,—

*(i)* in NOTE 1, in clause *(e)*, the words "in an isolated state" shall be omitted;

*(ii)* in heading No. 15.01, for the entry in column (3), the following entry shall be substituted, namely:—

"PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING No. 02.09 OR 15.03";

*(iii)* in heading No.15.02, for the entry in column (3), the following entry shall be substituted, namely:—

"FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING No. 15.03";

*(iv)* heading No. 15.19, sub-heading Nos. 1519.11, 1519.12, 1519.13, 1519.19 and 1519.20 and the entries relating thereto shall be omitted;

*(10)* in Chapter 16, in NOTE 1, for the words and figures "Chapter 2 or 3", the words and figures "Chapter 2 or 3 or heading No. 05.04" shall be substituted;

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*(11)* in Chapter 19,—

*(i)* for NOTE 3, the following NOTE shall be substituted, namely:—

"3. Heading No.19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading No.18.06 (heading No.18.06).";

*(ii)* in heading No:19.01, for the entry in column (3), the following entry shall be substituted, namely:—

"MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NOs. 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED";

*(iii)* in heading No. 19.04, for the entry in column (3), the following entry shall be substituted, namely:—

"PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEAREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS [OTHER THAN MAIZE (CORN)] IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR AND MEAL), PRECOOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED";

*(12)* in Chapter 20,—

(i) in heading No. 20.04, for the entry in column (3), the following entry shall be substituted, namely:—

"OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING NO. 20.06";

*(ii)* in heading No. 20.05,—

*(a)* for the entry in column (3), the following entry shall be substituted, namely:—

"OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING No. 20.06";

*(b)* subheading No. 2005.30 and the entries relating thereto shall be omitted;

*(iii)* in heading No. 20.06, for the entry in column (3), the following entry shall be substituted, namely:—

"VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)";

*(13)* in Chapter 21,—

*(i)* in NOTE 1, clause *(f)* shall be omitted and the existing clauses *(g)* and *(h)* shall be renumbered as clauses *(f)* and *(g)* respectively;

*(ii)* in heading No. 21.06, in subheading No. 2106.90, for the entry in column (4), the entry " 290%" shall be substituted;

*(14)* in Chapter 22,—

*(i)* in heading No. 22.06, in column (3), for the words "BEVERAGES NOT ELSEWHERE", the words "BEVERAGES, NOT ELSEWHERE" shall be substituted;

*(ii)* in heading No.22.08,—

*(a)* for the entry in column (3), the following entry shall be substituted, namely :—

"UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES";

*(b)* subheading No. 2208.10 and the entries relating thereto shall be omitted;

*(15)* in Chapter 25,—

*(i)* in NOTE 2, in clause *(g)*, for the figures "38.23", the figures "38.24" shall be substituted;

*(ii)* in heading No. 25.30, subheading No. 2530.30 and the entries relating thereto shall be omitted;

*(16)* in Chapter 26,—

*(i)* in NOTE 1, for clause *(e)*, the following clause shall be substituted, namely:—

"*(e)* Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading No. 71.12); or";

*(ii)* in heading No. 26.02, for the entry in column (3), the following entry shall be substituted, namely:—

"MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT";

*(17)* in Chapter 28,—

*(i)* in NOTE 1, for clause *(d)*, the following clause shall be substituted, namely:—

"*(d)* The products mentioned in *(a)*, *(b)* or *(c)* above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;";

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*(ii)* in NOTE 3,—

*(a)* in cluase *(e)*, for the figures "38.23", wherever they occur, the figures "38.24" shall be substituted;

*(b)* for clause *(g)*, the following clause shall be substituted, namely:—

"*(g)* The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV ; or";

*(iii)* in heading No. 28.27, subheading No. 2827.37 and the entries relating thereto shall be omitted;

*(iv)* in heading No. 28.35, subheading No. 2835.21 and the entries relating thereto shall be omitted ;

*(v)* in heading No. 28.36, subheading No. 2836.93 and the entries relating thereto shall be omitted ;

*(18)* in Chapter 29,—

*(i)* in NOTE 1, for clause *(f)*, the following clause shall be substituted, namely:—

"*(f)* The products mentioned in *(a)*, *(b)*, *(c)*, *(d)* or *(e)* above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;";

*(ii)* in NOTE 2,—

*(a)* for clause *(a)*, the following clause shall be substituted, namely:—

"*(a)* Goods of heading No.15.04 or crude glycerol of heading No.15.20;" ;

*(b)* in clause *(j)*, for the figures "38.23", the figures "38.24" shall be substituted;

*(iii)* in NOTE 5,—

*(a)* in clause *(b)*, the words "or glycerol" shall be omitted;

*(b)* in clause *(d)*, the words "and glycerol" shall be omitted;

*(iv)* in heading No. 29.05, subheading No. 2905.21 and the entries relating thereto shall be omitted;

*(v)* in heading No. 29.33,—

*(a)* for the entry in column (3), the following entry shall be substituted, namely :—

"HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY" ;

*(b)* after subheading No. 2933.40 and the entries relating thereto, in column (3), for the words and brackets "*-Compound containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts:*", the following words and brackets shall be substituted, namely:—

"*-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:*";

*(vi)* in heading No. 29.34, for the entry in column (3), the following entry shall be substituted, namely:—

"NUCLEIC ACIDS AND THEIR SALTS; OTHER HETEROCYCLIC COMPOUNDS";

*(19)* in Chapter 30,—

*(i)* NOTES 2 and 3 shall be renumbered as NOTES 3 and 4 respectively and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely :—

'2. For the purposes of heading No. 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.';

*(ii)* in NOTE 3 as so renumbered, for the word, figure, brackets and letter "Note 3*(d)*", the word, figure, brackets and letter "Note 4 *(d)*" shall be substituted;

*(iii)* in heading No. 30.02, for the entry in column (3), the following entry shall be substituted, namely :—

"HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS" ;

*(iv)* in subheading No. 3002.10, for the entry in column (3), the following entry shall be substituted, namely:—

"*-Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes*";

*(v)* in heading No. 30.06, for the entry in column (3), the following entry shall be substituted, namely:—

"PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER";

*(20)* in Chapter 31, in NOTE 1, in clause *(c)*, for the figures "38.23", the figures "38.24" shall be substituted ;

*(21)* in Chapter 32,—

*(i)* in heading No. 32.01, subheading No. 3201.30 and the entries relating thereto shall be omitted;

*(ii)* in heading No. 32.14, in subheading No. 3214.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings";



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*(22)* in Chapter 33,—

*(i)* in NOTE 1, for clause *(a)*, the following clause shall be substituted, namely :—

"*(a)* Natural oleoresins or vegetable extracts of heading No.13.01 or 13.02;";

*(ii)* NOTES 2 and 3 shall be renumbered as NOTES 3 and 4 respectively, and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely :—

"2. The expression "odoriferous substances" in heading No. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.";

*(iii)* in heading No. 33.01, in column (3), after the word "RESINOIDS;" the words "EXTRACTED OLEORESINS;" shall be inserted;

*(iv)* in heading No.33.02,—

*(a)* for the entry in column (3), the following entry shall be substituted, namely :—

"MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES";

*(b)* in subheading No.3302.10, for the entry in column (4), the entry "290%" shall be substituted;

*(23)* in Chapter 34, in NOTE 5, in clause (a), for the figures "15.16, 15.19 or 34.02", the figures "15.16, 34.02 or 38.23" shall be substituted ;

*(24)* in chapter 37,—

*(i)* in NOTE 1, the word "materials" shall be omitted;

*(ii)* for NOTE 2, the following NOTE shall be substituted, namely:—

"2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.";

*(iii)* in heading No. 37.02,—

*(a)* after subheading No.3702.20, and the entries relating thereto, in column (3), for the words, "*- Other film, without sprocket holes, of a width not exceeding 105 mm:*", the following words shall be substituted, namely :—

"*-Other film, without perforations, of a width not exceeding 105 mm :*" ;

*(b)* after subheading No. 3702.39, and the entries relating thereto, in column (3), for the words "*-Other film, without sprocket holes, of a width exceeding 105 mm:*", the following words shall be substituted, namely:—

"*- Other film, without perforations, of a width exceeding 105 mm :*";

*(25)* in Chapter 38,—

*(i)* in NOTE 1, after clause *(c)*, the following clause shall be inserted, namely :—

"*(d)* Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV)." ;

*(ii)* in NOTE 2, for the figures "38.23", the figures "38.24" shall be substituted;

*(iii)* in heading No. 38.06, in subheading No. 3806.20, for the entry in column *(3)*, the following entry shall be substituted, namely :—

" -Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts";

*(iv)* in heading No.38.22, for the entry in column *(3)*, the following entry shall be substituted, namely:—

" DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING AND PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING NO.30.02 OR 30.06";

*(26)* in Chapter 39,—

*(i)* in NOTE 2,—

*(a)* for clause *(d)*, the following clause shall be substituted, namely:—

"*(d)* Solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;";

*(b)* clauses *(g)* to *(v)* shall be renumbered as clauses *(h)* to *(w)* respectively and before clause *(h)* as so renumbered, the following clause shall be inserted, namely:—

"*(g)* Diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);";

*(ii)* for NOTE 4, the following NOTE shall be substituted, namely:—

"4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

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For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this NOTE, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.";

*(iii)* for the SUBHEADING NOTE, the following SUBHEADING NOTE shall be substituted, namely:—

" Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :

*(a)* Where there is a subheading named "Other" in the same series :

*(1)* The designation in a subheading of a polymer by the prefix "poly" (e.g., polyethylene and polyamide-6, 6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

*(2)* The copolymers named in subheading Nos. 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.

*(3)* Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.

*(4)* Polymers not meeting *(1)*, *(2)* or *(3)* above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constitutent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

*(b)* Where there is no subheading named "Other" in the same series:

*(1)* Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

*(2)* Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.";

*(27)* in Chapter 41, in heading No. 41.04, in subheading No. 4104.31, for the entry in column (3), the following entry shall be substituted, namely:—.

"--Full grains and full grain splits";

*(28)* in Chapter 42, for NOTE 2, the following NOTE shall be substituted, namely:—

"2. *(A)* In addition to the provisions of Note 1 above, heading No. 42.02 does not cover :

*(a)* Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No.39.23);

*(b)* Articles of plaiting materials (heading No. 46.02).

*(B)* Articles of heading Nos. 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.";

*(29)* in Chapter 43,—

*(i)* in NOTE 1, for the word "hair", the words "hair or wool" shall be substituted;

*(ii)* in NOTE 2, in clause *(b)*, for the word "hair", the words "hair or wool" shall be substituted;

*(30)* in Chapter 44,—

(i) in NOTE 1, for clause *(b)*, the following clause shall be substituted, namely:—

"*(b)* Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading No. 14.01);";

*(ii)* for NOTE 6, the following NOTE shall be substituted, namely:—

"6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.";

*(iii)* after NOTE 6, the following SUBHEADING NOTE shall be inserted, namely:—

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"SUBHEADING NOTE

For the purposes of subheading Nos. 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood :

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mansonia, Mengkulang, Meranti Bakau; Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Marfim, Pulai, Punah, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.';

*(iv)* in heading No. 44.15,—

*(a)* for the entry in column (3), the following entry shall be substituted, namely:—

" PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD" ;

*(b)* in subheading No. 4415.20, for the entry in column (3), the following entry shall be substituted, namely:—

" -Pallets, box pallets and other load boards; pallet collars";

*(31)* in Chapter 46, in NOTE 1, for the words and brackets "strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark,", the words and brackets "strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves)," shall be substituted;

*(32)* in SECTION X, in the title, for the words "WASTE AND SCRAP OF PAPER OR PAPERBOARD", the words and brackets "RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD" shall be substituted;

*(33)* in Chapter 47,—

*(i)* in the title, for the words *"Waste and Scrap of paper or Paperboard"*, the words and brackets "*Recovered (waste and scrap) paper or paperboard*" shall be substituted;

*(ii)* in heading No.47.06, for the entry in column (3), the following entry shall be substituted, namely:—

" PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL";

*(iii)* in heading No. 47.07,—

*(a)* for the entry in column (3), the following entry shall be substituted, namely:—

"RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD";

*(b)* in subheading No.4707.10, for the entry in column (3), the following entry shall be substituted, namely:—

"- Unbleached Kraft paper or paperboard or corrugated paper or paperboard";

*(c)* in subheading No. 4707.20, in column (3), for the words "Of other paper", the words "Other paper" shall be substituted;

*(d)* in subheading No. 4707.30, in column (3), for the words "Of paper", the word "Paper" shall be substituted;

*(34)* in Chapter 48,—

*(i)* in NOTE 1, clauses (i) to (o) shall be renumbered as clauses (g) to (p) respectively and before clause (g) as so renumbered, the following clause shall be inserted, namely:—

*"(f)* Paper impregnated with diagnostic or laboratory reagents (heading No. 38.22);";

*(ii)* in NOTE 2, the words "for example, by coating or impregnation", shall be omitted;

*(iii)* for NOTE 3, the following NOTE shall be substituted, namely:—

"3. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/$m^2$ and not more than 65 g/$m^2$.";

*(iv)* in NOTE 4,—

*(a)* the brackets and sign "(")", wherever they occur, shall be omitted;

*(b)* the footnote shall be omitted;

*(c)* in clauses *(d)* and *(e)*, for the figures and letters " 2.5 kPa / g / $m^2$" the figure and letters "2.5 kPa. $m^2$ /g" shall be substituted;

*(v)* for NOTE 6, the following NOTE shall be substituted, namely:—

"6. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the heading Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.";

*(vi)* existing NOTE 7 shall be renumbered as NOTE 7(A) and after NOTE 7(A) as so renumbered, the following NOTE shall be inserted, namely:—

"7(B). Heading Nos. 48.03 and 48.09 apply only to paper, cellulose wadding and webs of cellulose fibres :

*(a)* in strips or rolls of a width exceeding 36cm; or

*(b)* in rectangular (including square) sheets with one side exceeding 36cm and the other side exceeding 15 cm in the unfolded state.";

*(vii)* in SUBHEADING NOTE 2, in clause *(a)*, for the figures "38", the figures and letters "3.7 kPa. $m^2$ /g" shall be substituted;

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*(viii)* in SUBHEADING NOTE 3, for the figures and letters "20 kgf", the figures and word "196 newtons" shall be substituted;

*(ix)* in SUBHEADING NOTE 4, for the figures "15", the figures and letters "1.47kPa. $m^2$ /g" shall be substituted;

*(x)* in heading No. 48.03, for the entry in column (3), the following entry shall be substituted, namely:—

"TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS";

*(xi)* in heading No.48.05, for the entry in column (3), the following entry shall be substituted, namely :—

"OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 2 TO THIS CHAPTER";

*(xii)* in heading No. 48.08, for the entry in column (3), the following entry shall be substituted, namely :—

"PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING No .48.03";

*(xiii)* in heading No. 48.09, for the entry in column (3), the following entry shall be substituted, namely :—

"CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS";

*(xiv)* in heading No. 48.11, for the entry in column (3), the following entry shall be substituted, namely :—

"PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING No. 48.03, 48.09 OR 48.10";

*(xv)* in heading No. 48.18, for the entry in column (3), the following entry shall be substituted, namely :—

"TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM. OR CUT TO SIZE OR SHAPE, HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHES, SERVIETTES, NAPKINS FOR BABIES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES";

*(xvi)* in heading No. 48.23, subheading No. 4823.30 and the entries relating thereto shall be omitted;

*(35)* in SECTION XI,—

*(i)* in NOTE 1,—

*(a)* for clause *(e)*, the following clause shall be substituted, namely:—

"*(e)* Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading No. 33.06;" ;

*(b)* in clause *(s)*, the word "or" occurring at the end shall be omitted;

*(c)* after clause *(t)* the following clauses shall be inserted, namely:—

"*(u)* Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or

*(v)* Articles of Chapter 97." ;

*(ii)* in NOTE 5, for clause *(b)*, the following clause shall be substituted, namely :—

"*(b)* Dressed for use as sewing thread; and" ;

*(iii)* in NOTE 7, for clause *(f)*, the following clause shall be substituted, namely :—

"*(f)* Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.";

*(iv)* for NOTE 8, the following NOTE shall be substituted, namely :—

"8. For the purposes of Chapters 50 to 60 :

*(a)* Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

*(b)* Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.";

*(v)* in NOTE 13, the following shall be inserted at the end, namely:—

"For the purposes of this Note, the expression "textile garments" means garments of heading Nos. 61.01 to 61.14 and heading Nos. 62.01 to 62.11.';

*(vi)* in SUBHEADING NOTE 2, in clause *(B)*, for sub- clause *(c)*, the following sub- clause shall be substituted, namely:—

*"(c)* in the case of embroidery of heading No. 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone." ;

*(36)* in Chapter 52, for SUBHEADING NOTE, the following SUBHEADING NOTE shall be substituted, namely :—

'For the purposes of subheading Nos. 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.';

*(37)* in Chapter 58, in heading No. 58.04, for the entry in column (3), the following entry shall be substituted, namely :—

"TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADING No. 60.02" ;

*(38)* in Chapter 59,—

*(i)* in NOTE 4, for clauses *(c)* and *(d)*, the following clause shall be substituted, namely :—

*"(c)* Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading No. 58.11.";

*(ii)* in NOTE 7, in clause *(a)*, for sub-clause *(i)*, the following sub-clause shall be substituted, namely :—

*"(i)* Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);" ;

*(iii)* in heading No. 59.10, for the entry in column (3), the following entry shall be substituted, namely :—

"TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL" ;

*(iv)* in heading No. 59.11, in subheading No. 5911.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)" ;

*(39)* in Chapter 61,—

*(i)* in NOTE 3, for clause *(a)*, the following clause shall be substituted, namely :—

*'(a)* The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

-one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

-one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same farbic construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions :

-morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

-evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

-dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.';

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*(ii)* NOTES 5 to 9 shall be renumbered as NOTES 6 to 10 respectively and before NOTE 6 as so renumbered, the following NOTE shall be inserted, namely :—

"5. Heading No. 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.";

*(iii)* in heading No. 61.16, in subheading No. 6116.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Impregnated, coated or covered with plastics or rubber";

*(40)* in Chapter 62, in NOTE 3, for clause *(a)*, the following clause shall be substituted, namely :—

*'(a)* The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

-one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

-one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions :

-morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

-dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels." :

*(41)* in Chapter 64, —

*(i)* in NOTE 1,—

*(a)* for clause *(a)*, the following clause shall be substituted, namely :—

"*(a)* Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;" ;

*(b)* clauses *(b)* to *(e)* shall be renumbered as clauses *(c)* to *(f)* respectively and before clause *(c)* as so renumbered, the following clause shall be inserted, namely :—

"*(b)* Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);";

*(ii)* for NOTES 2 and 3, the following NOTES shall be substituted, namely :—

"2. For the purposes of heading No. 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.

3. For the purposes of this Chapter :

*(a)* the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

*(b)* the term "leather" refers to the goods of heading Nos. 41.04 to 41.09." ;

*(iii)* in SUBHEADING NOTE,—

*(a)* in opening sentence, for the figures "6402.11" and "6403.11", for the figures "6402.12" and "6403.12" shall respectively be substituted;

*(b)* for clause *(b)*, the following clause shall be substituted, namely :—

"*(b)* skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.";

*(42)* in Chapter 68, —

*(i)* in heading No. 68.10, subheading No. 6810.20 and the entries relating thereto shall be omitted ;

*(ii)* in heading No. 68.15, for the entry in column (3), the following entry shall be substituted, namely :—

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"ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED".

*(43)* in Chapter 69,—

*(i)* in NOTE 2, clauses *(b)* to *(l)* shall be renumbered as clauses *(c)* to *(m)* respectively, and before clause *(c)* as so renumbered, the following clause shall be inserted, namely :—

"*(b)* Articles of heading No. 68.04;" ;

*(ii)* in heading No. 69.03, in subheading No. 6903.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Containing by weight more than 50% of graphite or other carbon or of a mixture of these products";

*(44)* in Chapter 70,—

*(i)* in NOTE 2, for clause *(c)*, the following clause shall be substituted, namely:—

'*(c)* the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.';

*(ii)* in heading No. 70.03, for the entry in column (3), the following entry shall be substituted, namely :—

"CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED";

*(iii)* in heading No. 70.04, for the entry in column (3), the following entry shall be substituted, namely :—

"DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED";

*(iv)* in heading No. 70.05,—

*(a)* for the entry in column (3), the following entry shall be substituted, namely :—

"FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED";

*(b)* In subheading No. 7005.10, for the entry in column (3), the following entry shall be substituted, namely :—

"-Non-wired glass, having an absorbent, reflecting or non- reflecting layer";

*(45)* in Chapter 71,—

*(i)* in NOTE 3,—

*(a)* clauses *(d)* to *(o)* shall be renumbered as clauses *(e)* to *(p)* respectively and before clause *(e)* as so renumbered, the following clause shall be inserted, namely :—

"*(d)* Supported catalysts (heading No .38.15);" ;

*(b)* for clause *(e)* as so renumbered, the following clause shall be substituted, namely :—

"*(e)* Articles of heading No. 42.02 or 42.03 referred to in Note 2 *(B)* to Chapter 42;";

*(ii)* NOTES 8, 9 and 10 shall be renumbered as NOTES 9, 10 and 11 respectively and before NOTE 9 as so renumbered, the following NOTE shall be inserted, namely :—

"8. Subject to Note 1 *(a)* to Section VI, goods answering to a description in heading No. 71.12 are to be classified in that heading and in no other heading of this Schedule.";

*(iii)* in NOTE 11 as so renumbered, for the word and figure "NOTE 8", the word and figure " NOTE 9" shall be substituted ;

*(iv)* in heading No. 71.01, in column (3), the word "UNGRADED" shall be omitted ;

*(v)* in heading No. 71.12, for the entry in column (3), the following entry shall be substituted, namely :—

"WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL";

*(46)* in SECTION XV,—

*(i)* NOTES 3 to 6 shall be renumbered as NOTES 5 to 8 respectively and before NOTE 5 as so renumbered, the following NOTES shall be inserted, namely :—

'3. Throughout this Schedule, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout this Schedule, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).';

*(ii)* in NOTE 6 as so renumbered and in clause *(b)* of NOTE 7 as so renumbered, for the word and figure "NOTE 3", the word and figure "NOTE 5" shall be substituted ;

*(47)* in Chapter 72,—

*(i)* in NOTE 1, for clauses *(l)* and *(m)*, the following clauses shall be substituted, namely:—

*'(l) Bars and rods, hot-rolled, in irregularly wound coils*

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

*(m) Other bars and rods*

Products which do not conform to any of the definitions at *(ij)*, *(k)* o r *(l)* above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel. These products may :

-have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);

-be twisted after rolling.';

*(ii)* in SUBHEADING NOTE 1, for clause (e), the following clause shall be substituted, namely :—

*"(e) Silico manganese steel*

Alloy steels containing by weight :

-not more than 0.7% of carbon,

-0.5% or more but not more than 1.9% of manganese, and

-0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel." ;

*(48)* in Chapter 73, in heading No. 73.05, for the entry in column (3), the following entry shall be substituted, namely :—

"OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL" ;

*(49)* in Chapter 75, after the NOTE ,—

*(i)* for the words "SUBHEADING NOTE", the words "SUBHEADING NOTES" shall be substituted ;

*(ii)* the existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE 1 thereof, and after SUBHEADING NOTE 1, as so numbered, the following SUBHEADING NOTE shall be inserted, namely :—

'2 Notwithstanding the provisions of Chapter Note 1 *(c)*, for the purposes of subheading No. 7508.10, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.';

*(50)* in Chapter 76, after the NOTE,—

*(i)* for the words "SUBHEADING NOTE", the words "SUBHEADING NOTES" shall be substituted ;

*(ii)* the existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE 1 thereof, and after SUBHEADING NOTE 1 as so numbered, the following SUBHEADING NOTE shall be inserted, namely :—

'2 Notwithstanding the provisions of Chapter Note 1 *(c)*, for the purposes of subheading No. 7616.91, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.';

*(51)* in Chapter 82, in heading No. 82.09, in column (3), the words "SINTERED METAL CARBIDES OR" shall be omitted.

*(52)* in SECTION XVI,—

*(i)* in NOTE 1, in clause *(o)*, for the words and figures "of heading No. 96.03", the brackets, words and figures "(heading No. 96.03)" shall be substituted;

*(ii)* in NOTE 2,—

*(a)* in clause *(a)*, for the brackets, words and figures "(other than heading Nos. 84.85 and 85.48)", the brackets, words and figures "(other than heading Nos. 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48)" shall be substituted ;

*(b)* in clause *(b)*, for the words "of that kind", the words and figures "of that kind or in heading No. 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate" shall be substituted ;

*(c)* for clause *(c)*, the following clause shall be substituted, namely:—

"*(c)* All other parts are to be classified in heading No .84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading No. 84.85 or 85.48.";



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*(53)* in Chapter 84,—

*(i)* in NOTE 1, for clause *(b)*, the following clause shall be substituted, namely :—

"*(b)* Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);" ;

*(ii)* in NOTE 2, the following shall be inserted at the end, namely :—

"Heading No. 84.24 does not cover :

Ink-jet printing machines (heading No.84.43 or 84.71)." ;

*(iii)* for NOTE 4, the following NOTE shall be substituted, namely :—

"4. Heading No. 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

*(a)* by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

*(b)* by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

*(c)* by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).";

*(iv)* in NOTE 5, for clause (B) and the portion beginning with the words "Heading No." and ending with the words "in residual headings", the following clauses shall be substituted, namely:—

"(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:

*(a)* it is of a kind solely or principally used in an automatic data processing system;

*(b)* it is connectable to the central processing unit either directly or through one or more other units; and

*(c)* it is able to accept or deliver data in a form (codes or signals) which can be used by the system.

(C) Separately presented units of an automatic data processing machine are to be classified in heading No. 84.71

(D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading No.84.71.

(E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings." ;

*(v)* after NOTE 7, the following NOTE shall be inserted, namely :—

"8. For the purposes of heading No.84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm. x 45 mm.";

*(vi)* after NOTE 8, as so inserted,—

*(a)* for the words "SUBHEADING NOTE", the words "SUBHEADING NOTES" shall be substituted ;

*(b)* existing SUBHEADING NOTE shall be numbered as SUBHEADING NOTE 2 thereof and before SUBHEADING NOTE 2 as so numbered, the following SUBHEADING NOTE shall be inserted, namely :—

"1. For the purposes of Subheading No.8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in NOTE 5 (B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer)." ;

*(vii)* in heading No.84.22,—

*(a)* for the entry in column (3), the following entry shall be substituted, namely :—

"DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES" ;

*(b)* in subheading No. 8422.30, for the entry in column (3), the following entry shall be substituted, namely :—

"-Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages";

*(c)* in subheading No.8422.40, for the entry in column (3), the following entry shall be substituted, namely :—

"-Other packing or wrapping machinery (including heat-shrink wrapping machinery)" ;

*(viii)* in heading No. 84.43, for the entry in column (3), the following entry shall be substituted, namely :—

"PRINTING MACHINERY, INCLUDING INK-JET PRINTING MACHINES, OTHER THAN THOSE OF HEADING NO.84.71; MACHINES FOR USES ANCILLARY TO PRINTING" ;

*(ix)* in heading No. 84.58, for the entry in column (3), the following entry shall be substituted, namely :—

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"LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL" ;

*(x)* in heading No.84.59, for the entry in column (3), the following entry shall be substituted, namely :—

"MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING NO.84.58" ;

*(xi)* in heading No. 84.60, in column (3), the words ", SINTERED METAL CARBIDES" shall be omitted ;

*(xii)* in heading No. 84.61, in column (3), the words ", SINTERED METAL CARBIDES" shall be omitted;

*(xiii)* in heading No. 84.63, in column (3), the words ", SINTERED METAL CARBIDES" shall be omitted;

*(xiv)* in heading No. 84.67, for the entry in column (3), the following entry shall be substituted, namely:—

"TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR" ;

*(xv)* in heading No. 84.70,—

*(a)* for the entry in column (3), the following entry shall be substituted, namely :—

"CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS";

*(b)* in subheading No. 8470.10, in column (3), for the words "external source of power", the words "external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions" shall be substituted ;

*(xvi)* in heading No. 84.83,—

*(a)* in column (3), for the words "BALL SCREWS", the words "BALL OR ROLLER SCREWS" shall be substituted ;

*(b)* in subheading No. 8483.40, in column (3) for the words "ball screws", the words "ball or roller screws" shall be substituted;

*(xvii)* in heading No. 84.84, in column (3), for the words "SIMILAR PACKINGS", the words "SIMILAR PACKINGS; MECHANICAL SEALS" shall be substituted;

*(54)* in Chapter 85,—

*(i)* in NOTE 4, for the portion beginning with the words "The term" and ending with the words "connecting elements", the following shall be substituted, namely :—

"The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discreet resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements." ;

*(ii)* after NOTE 6, the following NOTE and SUBHEADING NOTE shall be inserted, namely :—

"7. For the purposes of heading No.85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

SUBHEADING NOTE

Subheading Nos. 8519.92 and 8527.12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.";

*(iii)* in heading No.85.10, for the entry in column (3), the following entry shall be substituted, namely:—

"SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR" ;

*(iv)* in heading No.85.15, in column (3), for the words "SINTERED METAL CARBIDES", the word "CERMETS" shall be substituted;

*(v)* in heading No.85.22, for the entry in column (3), the following entry shall be substituted, namely :—

"PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING Nos. 85.19 TO 85.21" ;

*(vi)* in heading No.85.25, for the entry in column (3), the following entry shall be substituted, namely :—

"TRANSMISSION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY, RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS; STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS" ;

*(vii)* in heading No.85.37, for the entry in column (3), the following entry shall be substituted, namely :—

"BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING No. 85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING No. 85.17";

*(55)* in SECTION XVII, for NOTE 4, the following NOTE shall be substituted, namely :—

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"4. For the purposes of this Section :

*(a)* Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

*(b)* Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

*(c)* Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.";

*(56)* in Chapter 87, in NOTE 2, the following paragraph shall be inserted, namely :—

"Machines and working tools designed for fitting to tractors of heading No. 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.";

*(57)* in Chapter 88,—

*(i)* after the title of the Chapter, the following shall be inserted, namely :—

"SUBHEADING NOTE

For the purposes of subheading Nos. 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.';

*(ii)* in heading No. 88.02, for the entry in column (3), the following entry shall be substituted, namely:—

"OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES";

*(iii)* in heading No. 88.04, for the entry in column (3), the following entry shall be substituted, namely :—

"PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO" ;

*(58)* in Chapter 90, —

*(i)* in NOTE 1, in clause *(h)*, for the words, brackets and figures "sound heads (heading No. 85.22);", the words, brackets and figures "sound heads (heading No. 85.22); still image video camera and other video camera recorders (heading No. 85.25);" shall be substituted;

*(ii)* in heading No. 90.10, in column (3), for the words "APPARATUS FOR THE PROJECTION", the words "APPARATUS FOR THE PROJECTION OR DRAWING" shall be substituted ;

*(iii)* in heading No. 90.25, subheading No. 9025.20 and the entries relating thereto shall be omitted ;

*(59)* in Chapter 91,—

*(i)* in heading No. 91.01,—

*(a)* in the portion occurring immediately after heading No. 91.01, in column (3), for the words "-*Wrist-watches, battery or accumulator powered, whether or not incorporating a stop - watch facility:*", the following words shall be substituted, namely:—

"-*Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:*" ;

*(b)* in subheading No. 9101.91, for the entry in column (3), the following entry shall be substituted, namely:—

"-- Electrically operated";

*(ii)* in heading No. 91.02, —

*(a)* in the portion occurring immediately after heading No. 91.02, in column (3), for the words "-*Wrist - watches, battery or accumulator powered, whether or not incorporating a stop - watch facility:*" the following words shall be substituted, namely:—

"-*Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:*";

*(b)* in subheading No. 9102.91, for the entry in column (3), the following entry shall be substituted, namely:—

"--Electrically operated";

*(iii)* in heading No. 91.03, in subheading No. 9103.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Electrically operated" ;

*(iv)* in heading No. 91.05,—

*(a)* in subheading No. 9105.11, for the entry in column (3), the following entry shall be substituted, namely:—

"--Electrically operated";

*(b)* in subheading No. 9105.21, for the entry in column (3), the following entry shall be substituted, namely:—

"--Electrically operated";

*(c)* in subheading No. 9105.91, for the entry in column (3), the following entry shall be substituted, namely:—

"--Electrically operated";

*(v)* in heading No. 91.08, in the portion occurring immediately after heading No. 91.08, in column (3), for the words *"-Battery or accumulator powered:"*, the following words shall be substituted, namely:—

*"-Electrically operated:";*

*(vi)* in heading No. 91.09, in the portion occurring immediately after heading No. 91.09, in column (3), for the words *"-Battery or accumulator powered:"*, the following words shall be substituted, namely:—

*"-Electrically operated:";*

*(60)* in Chapter 92, in heading No.92.06, in column (3), for the word "MARACCAS", the word "MARACAS" shall be substituted;

*(61)* in Chapter 95, in NOTE 1, for clause *(m)*, the following clause shall be substituted, namely :—

*"(m)* Pumps for liquids (heading No. 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading No. 84.21), electric motors (heading No. 85.01), electric transformers (heading No.85.04) or radio remote control apparatus (heading No. 85.26);" ;

*(62)* in Chapter 96, in heading No.96.14, subheading No.9614.10 and the entries relating thereto shall be omitted ;

*(63)* in Chapter 97, for NOTE 3, the following NOTE shall be substituted, namely :—

"3. Heading No.97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.".

## PART II

| eading No. | Subheading No. | Description of article | Rate of duty | |
|---|---|---|---|---|
| | | | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |

In the First Schedule to the Customs Tariff Act,—

*(1)* in Chapter 1, for heading No. 01.05, subheading Nos. 0105.11, 0105.19, 0105.91 and 0105.99 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "01.05 | | LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES *GALLUS DOMESTICUS*, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS | | |
| | | - *Weighing not more than 185 g :* | | |
| | 0105.11 | -- Fowls of the species *Gallus domesticus* | 50% | .. |
| | 0105.12 | -- Turkeys | 50% | .. |
| | 0105.19 | -- Other | 50% | .. |
| | | - Other: | | |
| | 0105.92 | -- Fowls of the species *Gallus domesticus*, weighing not more than 2,000 g | 50% | .. |
| | 0105.93 | -- Fowls of the species *Gallus domesticus*, weighing more than 2,000 g | *50%* | .. |
| | 0105.99 | -- Other | 50% | ..", |

*(2)* in Chapter 2, for heading No. 02.07, subheading Nos. 0207.10, 0207.21, 0207.22, 0207.23, 0207.31, 0207.39, 0207.41, 0207.42, 0207.43 and 0207.50 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "02.07 | | MEAT, AND EDIBLE OFFAL, OF THE POULTRY OF HEADING No. 01.05, FRESH, CHILLED OR FROZEN | | |
| | | - *Of fowls of the species Gallus domesticus :* | | |
| | 0207.11 | -- Not cut in pieces, fresh or chilled | 10% | .. |
| | 0207.12 | -- Not cut in pieces, frozen | 10% | .. |
| | 0207.13 | -- Cuts and offal, fresh or chilled | 10% | .. |
| | 0207.14 | -- Cuts and offal, frozen | 10% | .. |
| | | - *Of turkeys :* | | |
| | 0207.24 | -- Not cut in pieces, fresh or chilled | 10% | .. |
| | 0207.25 | -- Not cut in pieces, frozen | 10% | .. |
| | 0207.26 | -- Cuts and offal, fresh or chilled | 10% | .. |
| | 0207.27 | -- Cuts and offal, frozen | 10% | .. |

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| | | - *Of ducks, geese or guinea fowls :* | | |
| | 0207.32 | -- Not cut in pieces, fresh or chilled | 10% | .. |
| | 0207.33 | -- Not cut in pieces, frozen | 10% | .. |
| | 0207.34 | -- Fatty livers, fresh or chilled | 10% | .. |
| | 0207.35 | -- Other, fresh or chilled | 10% | .. |
| | 0207.36 | -- Other, frozen | 10% | ..; |

*(3)* in Chapter 4, for heading No. 04.05 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "04.05 | | BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS | | |
| | 0405.10 | - Butter | 40% | .. |
| | 0405.20 | - Dairy spreads | 40% | .. |
| | 0405.90 | - Other | 40% | ..; |

*(4)* in Chapter 6, in heading No. 06.02, after subheading No. 0602.40 and the entries relating thereto, for the word "-*Other*:" and subheading Nos. 0602.91 and 0602.99 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | "0602.90 | - Other | 10% | ..; |

*(5)* in Chapter 8,—

*(i)* in heading No. 08.01, for subheading Nos. 0801.10, 0801.20 and 0801.30 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | | "- *Coconuts :* | | |
| | 0801.11 | -- Desiccated | | 40% |
| | 0801.19 | -- Other | 50% | 40% |
| | | - *Brazil nuts :* | | |
| | 0801.21 | -- In shell | 50% | 40% |
| | 0801.22 | -- Shelled | 50% | 40% |
| | | - *Cashew nuts :* | | |
| | 0801.31 | -- In shell | 50% | 40% |
| | 0801.32 | -- Shelled | 50% | 40%"; |

*(ii)* in heading No. 08.07, for subheading No. 0807.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | | "- *Melons (including watermelons) :* | | |
| | 0807.11 | -- Watermelons | 50% | 40% |
| | 0807.19 | -- Other | 50% | 40%"; |

*(iii)* in heading No. 08.10, after subheading No. 0810.40 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

| | | | | |
|---|---|---|---|---|
| | "0810.50 | - Kiwifruit | 50% | 40%"; |

*(6)* in Chapter 9, in heading No. 09.01, for subheading Nos. 0901.30 and 0901.40 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | "0901.90 | - Other | 10% | 10% less 13 paise per kg"; |

*(7)* in Chapter 14, in heading No. 14.02, after subheading No. 1402.10 and the entries relating thereto, for the word "-*Other*:" and subheading Nos. 1402.91 and 1402.99 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | "1402.90 | - Other | 10% | ..; |

*(8)* in Chapter 15, for heading No. 15.20, subheading Nos. 1520.10 and 1520.90 and the entries relating thereto, the following heading and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "15.20 | 1520.00 | GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES | 50% | .."; |

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*(9)* in Chapter 16, in heading No. 16.02, after subheading No.1602.31 and the entries relating thereto, the following subheading and entries shall be inserted, namely:—

| | | | | |
|---|---|---|---|---|
| "1602.32 | - - | Of fowls of the species *Gallus domesticus* | 50% | ..."; |

*(10)* in Chapter 17, in heading No. 17.02, for subheading No.1702.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | "- | *Lactose and lactose syrup :* | | |
| 1702.11 | - - | Containing by weight 99% or more lactose, expressed as anhydrous lactose calculated on the dry matter | 25% | .. |
| 1702.19 | - - | Other | 25% | ..."; |

*(11)* in Chapter 19, in heading No.19.04, after subheading No.1904.10 and the entries relating thereto, the following subheading and entries shall be inserted, namely:—

| | | | | |
|---|---|---|---|---|
| "1904.20 | - | Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | 50% | ..."; |

*(12)* in Chapter 21, in heading No. 21.01, for subheading No.2101.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | "- | *Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :* | | |
| 2101.11 | - - | Extracts, essences and concentrates | 50% | .. |
| 2101.12 | - - | Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 50% | ..."; |

*(13)* In Chapter 22, in heading No. 22.08, after subheading No. 2208.50 and the entries relating thereto, the following subheadings and entries shall be inserted, namely:—

| | | | | |
|---|---|---|---|---|
| "2208.60 | - | Vodka | 290% | .. |
| 2208.70 | - | Liqueurs and cordials | 290% | ..."; |

*(14)* in Chapter 23, in heading No. 23.06, after subheading No. 2306.60 and the entries relating thereto, the following subheading and entries shall be inserted, namely:—

| | | | | |
|---|---|---|---|---|
| "2306.70 | - | Of maize (corn) germ | 50% | ..."; |

*(15)* in Chapter 25,—

*(i)* for heading No.25.03, subheading Nos. 2503.10 and 2503.90 and the entries relating thereto, the following heading and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "25.03 | 2503.00 | SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR | 50% | ..."; |

*(ii)* in heading No.25.13, after subheading No. 2513.19 and the entries relating thereto, for the words *"-Emery, natural corundum, natural garnet and other natural abrasives:"* and subheading Nos. 2513.21 and 2513.29 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| "2513.20 | - | Emery, natural corundum, natural garnet and other natural abrasives | 50% | ..."; |

*(16)* in Chapter 28,—

*(i)* in heading No. 28.41, for subheading No. 2841.60 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | "- | *Manganites, manganates and permanganates :* | | |
| 2841.61 | - - | Potassium permanganate | 50% | .. |
| 2841.69 | - - | Other | 50% | ..."; |

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(*ii*) for heading No.28.48, subheading Nos. 2848.10 and 2848.90 and the entries relating thereto, the following heading and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "28.48 | 2848.00 | PHOSPIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS | 50% | ..."; |

(*17*) in Chapter 29,—

(*i*) in heading No. 29.03, for subheading No. 2903.40 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | | "- *Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :* | | |
| | 2903.41 | -- Trichlorofluoromethane | 50% | .. |
| | 2903.42 | -- Dichlorodifluoromethane | 50% | .. |
| | 2903.43 | -- Trichlorotrifluoroethanes | 50% | .. |
| | 2903.44 | -- Dichlorotetrafluoroethanes and chloropentafluoroethane | 50% | .. |
| | 2903.45 | -- Other derivatives perhalogenated only with fluorine and chlorine | 50% | .. |
| | 2903.46 | -- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes | 50% | .. |
| | 2903.47 | -- Other perhalogenated derivatives | 50% | .. |
| | 2903.49 | -- Other | 50% | .."; |

(*ii*) in heading No. 29.05, after subheading No. 2905.44 and the entries relating thereto, the following subheading and entries shall be inserted, namely:—

| | | | | |
|---|---|---|---|---|
| | "2905.45 | -- Glycerol | 50% | ..."; |

(*iii*) in heading No. 29.14,—

(*a*) for subheading No. 2914.30 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | | "- *Aromatic ketones without other oxygen function :* | | |
| | 2914.31 | -- Phenylacetone (1-phenylpropan-2-one) | 50% | .. |
| | 2914.39 | -- Other | 50% | .."; |

(*b*) after subheading No. 2914.30 as substituted by subheading Nos. 2914.31 and 2914.39, for the words "-*Ketone-alcohols and ketone-aldehydes* :" and subheading Nos. 2914.41 and 2914.49 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | " 2914.40 | - Ketone-alcohols and ketone-aldehydes | 50% | .."; |

(*iv*) in heading No. 29.16, for subheading No. 2916.33 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | "2916.34 | -- Phenylacetic acid and its salts | 50% | .. |
| | 2916.35 | -- Esters of phenylacetic acid | 50% | .."; |

(*v*) in heading No. 29.22, after subheading No. 2922.42 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

| | | | | |
|---|---|---|---|---|
| | "2922.43 | -- Anthranilic acid and its salts | 50% | .."; |

(*vi*) in heading No. 29.24, after subheading No. 2924.21 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

| | | | | |
|---|---|---|---|---|
| | "2924.22 | -- 2-Acetamidobenzoic acid | 50% | .."; |

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(*vii*) in heading No. 29.32, for subheading No. 2932.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | |
|---|---|---|---|
| | "- *Other:* | | |
| 2932.91 | -- Isosafrole | 50% | .. |
| 2932.92 | -- 1-(1,3-Benzodioxol-5-yl)propan- 2-one | 50% | .. |
| 2932.93 | -- Piperonal | 50% | .. |
| 2932.94 | -- Safrole | 50% | .. |
| 2932.99 | -- Other | 50% | ..; |

(*viii*) in heading No. 29.33, after subheading No. 2933.31 and the entries relating thereto, the following subheading and entries shall be inserted, namely:—

| | | | |
|---|---|---|---|
| "2933.32 | -- Piperidine and its salts | 50% | ..; |

(*ix*) in heading No. 29.39,—

(*a*) for subheading No. 2939.40 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | |
|---|---|---|---|
| | "- *Ephedrines and their salts :* | | |
| 2939.41 | -- Ephedrine and its salts | 50% | 40% |
| 2939.42 | -- Pseudoephedrine (INN) and its salts | 50% | 40% |
| 2939.49 | -- Other | 50% | 40%"; |

(*b*) for subheading No. 2939.60 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | |
|---|---|---|---|
| | "- *Alkaloids of rye ergot and their derivatives; salts thereof :* | | |
| 2939.61 | -- Ergometrine (INN) and its salts | 50% | .. |
| 2939.62 | -- Ergotamine (INN) and its salts | 50% | .. |
| 2939.63 | -- Lysergic acid and its salts | 50% | .. |
| 2939.69 | -- Other | 50% | ..; |

*(18)* in Chapter 30, in heading No.30.02, after subheading No.3002.20 and the entries relating thereto, for the words "*-Vaccines for veterinary medicine.*" and subheading Nos. 3002.31 and 3002.39 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "3002.30 | - Vaccines for veterinary medicine | 50% | 40%"; |

*(19)* in Chapter 32, in heading No. 32.06, for subheading No. 3206.10 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

| | | | |
|---|---|---|---|
| | "- *Pigments and preparations based on titanium dioxide :* | | |
| 3206.11 | -- Containing 80% or more by weight of titanium dioxide calculated on the dry weight | 50% | .. |
| 3206.19 | -- Other | 50% | ..; |

*(20)* in Chapter 33, for heading No. 33.06, subheading Nos. 3306.10 and 3306.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "33.06 | PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES | | |
| 3306.10 | - Dentifrices | 50% | .. |
| 3306.20 | - Yarn used to clean between the teeth (dental floss) | 50% | .. |
| 3306.90 | - Other | 50% | ..; |

*(21)* in Chapter 35, in heading No. 35.02, for subheading Nos. 3502.10 and 3502.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | |
|---|---|---|---|
| | "- *Egg albumin:* | | |
| 3502.11 | -- Dried | 50% | .. |
| 3502.19 | -- Other | 50% | .. |
| 3502.20 | - Milk albumin, including concentrates of two or more whey proteins | 50% | .. |
| 3502.90 | - Other | 50% | ..; |



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(22) in Chapter 38, for heading No. 38.23, subheading Nos. 3823.10, 3823.20, 3823.30, 3823.40, 3823.50, 3823.60 and 3823.90 and the entries relating thereto, the following headings, subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "38.23 | | INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS | | |
| | | - *Industrial monocarboxylic fatty acids; acid oils from refining :* | | |
| | 3823.11 | -- Stearic acid | 50% | .. |
| | 3823.12 | -- Oleic acid | 50% | .. |
| | 3823.13 | -- Tall oil fatty acids | 50% | .. |
| | 3823.19 | -- Other | 50% | .. |
| | 3823.70 | - Industrial fatty alcohols | 50% | .. |
| 38.24 | | PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED | | |
| | 3824.10 | - Prepared binders for foundry moulds or cores | 50% | .. |
| | 3824.20 | - Naphthenic acids, their water-insoluble salts and their esters | 50% | .. |
| | 3824.30 | - Non-agglomerated metal carbides mixed together or with metallic binders | 50% | .. |
| | 3824.40 | - Prepared additives for cements, mortars or concretes | 50% | .. |
| | 3824.50 | - Non-refractory mortars and concretes | 50% | .. |
| | 3824.60 | - Sorbitol other than that of subheading No. 2905.44 | 50% | .. |
| | | - *Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:* | | |
| | 3824.71 | --- Containing acyclic hydrocarbons perhalogenated only with flourine and chlorine | 50% | .. |
| | 3824.79 | -- Other | 50% | .. |
| | 3824.90 | - Other | 50% | ..; |

(23) in Chapter 39, for heading No. 39.05, subheading Nos. 3905.11, 3905.19, 3905.20 and 3905.90 and the entries relating ereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| "39.05 | | POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS | | |
| | | - *Polyvinyl acetate :* | | |
| | 3905.12 | -- In aqueous dispersion | 50% | .. |
| | 3905.19 | -- Other | 50% | .. |
| | | - *Vinyl acetate copolymers:* | | |
| | 3905.21 | -- In aqueous dispersion | 50% | .. |
| | 3905.29 | -- Other | 50% | .. |
| | 3905.30 | - Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups | 50% | .. |
| | | - *Other :* | | |
| | 3905.91 | -- Copolymers | 50% | .. |
| | 3905.99 | -- Other | 50% | ..; |

(24) in Chapter 40, for heading No. 40.10, subheading Nos. 4010.10, 4010.91 and 4010.99 and the entries relating thereto, the lowing heading, subheadings and entries shall be substituted, namely :—

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| "40.10 | | CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER | | |
| | | - *Conveyor belts or belting* : | | |
| | 4010.11 | -- Reinforced only with metal | 50% | .. |
| | 4010.12 | -- Reinforced only with textile materials | 50% | .. |
| | 4010.13 | -- Reinforced only with plastics | 50% | .. |
| | 4010.19 | -- Other | 50% | .. |
| | | - *Transmission belts or belting* : | | |
| | 4010.21 | -- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm | 50% | .. |
| | 4010.22 | -- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 240 cm | 50% | .. |
| | 4010.23 | -- Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm | 50% | .. |
| | 4010.24 | -- Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm | 50% | .. |
| | 4010.29 | -- Other | 50% | ..", |

(*25*) in Chapter 44,—

(*i*) in heading No. 44.03, after subheading No. 4403.20 and the entries relating thereto, for the words "-*Other, of the following tropical woods:*", subheading Nos. 4403.31, 4403.32, 4403.33, 4403.34 and 4403.35 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | | "- *Other, of tropical wood specified in Subheading Note 1 to this Chapter* : | | |
| | 4403.41 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | 25% | .. |
| | 4403.49 | -- Other | 25% | ", |

(*ii*) in heading No. 44.07, after subheading No. 4407.10 and the entries relating thereto, for the words "-*Of the following tropical woods:*" and subheading Nos. 4407.21, 4407.22 and 4407.23 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | | "-*Of tropical wood specified in Subheading Note 1 to this Chapter* : | | |
| | 4407.24 | -- Virola, Mahogany (*Swietenia spp.*), Imbuia and Balsa | 50% | .. |
| | 4407.25 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | 50% | .. |
| | 4407.26 | -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 50% | .. |
| | 4407.29 | -- Other | 50% | ", |

(*iii*) in heading No. 44.08, for subheading No.4408.20 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | | "- *Of tropical wood specified in Subheading Note 1 to this Chapter* : | | |
| | 4408.31 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | 50% | .. |
| | 4408.39 | -- Other | 50% | ", |

(*iv*) in heading No. 44.10, for subheading No. 4410.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | | "- *Of wood* : | | |
| | 4410.11 | -- Waferboard, including oriented strand board | 50% | .. |
| | 4410.19 | -- Other | 50% | ", |

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(v) for heading No. 44.12, subheading Nos. 4412.11, 4412.12, 4412.19, 4412.21, 4412.29, 4412.91 and 4412.99 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "44.12 | | PLYWOOD,VENEERED PANELS AND SIMILAR LAMINATED WOOD | | |
| | | - *Plywood, consisting solely of sheets of wood, each ply not exceeding 6mm thickness:* | | |
| | 4412.13 | -- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter | 50% | .. |
| | 4412.14 | -- Other , with at least one outer ply of non-coniferous wood | 50% | .. |
| | 4412.19 | -- Other | 50% | .. |
| | | - *Other, with at least one outer ply of non-coniferous wood :* | | |
| | 4412.22 | -- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter | 50% | .. |
| | 4412.23 | -- Other, containing at least one layer of particle board | 50% | .. |
| | 4412.29 | -- Other | 50% | .. |
| | | - *Other :* | | |
| | 4412.92 | -- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter | 50% | .. |
| | 4412.93 | -- Other, containing at least one layer of particle board | 50% | .. |
| | 4412.99 | -- Other | 50% | ..; |

(26) in Chapter 47, in heading No. 47.06, after subheading No. 4706.10 and the entries relating thereto, the following subheading and entries shall be inserted, namely:—

| | | | | |
|---|---|---|---|---|
| | "4706.20 | - Pulps of fibres derived from recovered (waste and scrap) paper or paper board | 40% | ..; |

(27) in Chapter 48, in heading No. 48.07, after subheading 4807.10 and the entries relating thereto, for the word "-*Other*" and subheading Nos. 4807.91 and 4807.99 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | "4807.90 | - Other | 50% | ..; |

(28) in Chapter 52, in heading No. 52.05,—

(i) for subheading No. 5205.25 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | "5205.26 | -- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) | 50% | .. |
| | 5205.27 | -- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) | 50% | .. |
| | 5205.28 | -- Measuring less than 83.33 decitex (exceeding 120 metric number) | 50% | ..; |

(ii) for subheading No. 5205.45 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | "5205.46 | -- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number, but not exceeding 94 metric number per single yarn) | 50% | .. |

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| | 5205.47 | -- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | 50% | .. |
| | 5205.48 | -- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | 50% | ..; |

(*29*) in Chapter 54, in heading No. 54.07, for subheading No. 5407.60 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | | "- *Other woven fabrics, containing 85% or more by weight of polyester filaments*: | | |
| | 5407.61 | -- Containing 85% or more by weight of non-textured polyester filaments | 50% | .. |
| | 5407.69 | -- Other | 50% | ..; |

(*30*) in Chapter 56, for heading No.56.03 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| "56.03 | | NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED | | |
| | | - *Of man-made filaments*: | | |
| | 5603.11 | -- Weighing not more than 25 g/m2 | 50% | .. |
| | 5603.12 | -- Weighing more than 25 g/m2 but not more than 70 g/m2 | 50% | .. |
| | 5603.13 | -- Weighing more than 70 g/m2 but not more than 150 g/m2 | 50% | .. |
| | 5603.14 | -- Weighing more than 150 g/m2 | 50% | .. |
| | | - *Other*: | | |
| | 5603.91 | -- Weighing not more than 25 g/m2 | 50% | .. |
| | 5603.92 | -- Weighing more than 25 g/m2 but not more than 70 g/m2 | 50% | .. |
| | 5603.93 | -- Weighing more than 70 g/m2 but not more than 150 g/m2 | 50% | .. |
| | 5603.94 | -- Weighing more than 150 g/m2 | 50% | ..; |

(*31*) in Chapter 63, in heading No. 63.05, after subheading No.6305.20 and the entries relating thereto, for the words "*-Of man-made textile materials*." and subheading Nos. 6305.31 and 6305.39 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | | "- *Of man-made textile materials* : | | |
| | 6305.32 | -- Flexible intermediate bulk containers | 50% | .. |
| | 6305.33 | -- Other, of polyethylene or polypropylene strip or the like | 50% | .. |
| | 6305.39 | -- Other | 50% | ..; |

(*32*)in Chapter 64,—

(*i*) in heading No. 64.02, for subheading No. 6402.11 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | "6402.12 | -- Ski-boots, cross-country ski footwear and snowboard boots | 50% | ..; |

(*ii*) in heading No. 64.03, for subheading No. 6403.11 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | "6403.12 | -- Ski-boots, cross-country ski footwear and snowboard boots | 50% | ..; |

(*33*) in heading No. 69.09, after subheading No. 6909.11 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

| | | | | |
|---|---|---|---|---|
| | "6909.12 | -- Articles having a hardness equivalent to 9 or more on the Mohs scale | 50% | ..; |



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(*34*) in heading No. 70.03, for subheading No. 7003.11 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "7003.12 | -- | Coloured throughout the mass (body- tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 50% | ..."; |

(*35*) in heading No. 70.04, for subheading No. 7004.10 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "7004.20 | - | Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 50% | ..."; |

(*36*) in heading No. 70.10; for subheading No. 7010.90 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "7010.20 | - | Stoppers, lids and other closures | 50% | .. |
| | - | *Other, of a capacity:* | | |
| 7010.91 | -- | Exceeding 1 l | 50% | .. |
| 7010.92 | -- | Exceeding 0.33 l but not exceeding 1 l | 50% | .. |
| 7010.93 | -- | Exceeding 0.15 l but not exceeding 0.33 l | 50% | .. |
| 7010.94 | -- | Not exceeding 0.15 l | 50% | ..."; |

(*37*) for heading No. 70.19, subheading Nos. 7019.10, 7019.20, 7019.31, 7019.32, 7019.39 and 7019.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "70.19 | | GLASS FIBRES (INCLUDING GLASS-WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS) | | |
| | - | *Slivers, rovings, yarn and chopped strands:* | | |
| 7019.11 | -- | Chopped strands, of a length of not more than 50 mm | 50% | .. |
| 7019.12 | -- | Rovings | 50% | .. |
| 7019.19 | -- | Other | 50% | .. |
| | - | *Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :* | | |
| 7019.31 | -- | Mats | 50% | .. |
| 7019.32 | -- | Thin sheets (voiles) | 50% | .. |
| 7019.39 | -- | Other | 50% | .. |
| 7019.40 | - | Woven fabrics of rovings | 50% | .. |
| | - | *Other woven fabrics :* | | |
| 7019.51 | -- | Of a width not exceeding 30 cm | 50% | .. |
| 7019.52 | -- | Of a width exceeding 30 cm, plain weave, weighing less than 250 g/$m^2$, of filaments measuring per single yarn not more than 136 tex | 50% | .. |
| 7019.59 | -- | Other | 50% | .. |
| 7019.90 | - | Other | 50% | ..."; |

(*38*) in Chapter 72,—

(*i*) in heading No. 72.01, for subheading Nos. 7201.30 and 7201.40 and the entries relating thereto, the following subheading and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "7201.50 | - | Alloy pig iron; spiegeleisen | 50% | ..."; |

(*ii*) for heading No. 72.08, subheading Nos. 7208.11, 7208.12, 7208.13, 7208.14, 7208.21, 7208.22, 7208.23, 7208.24, 7208.31, 7208.32, 7208.33, 7208.34, 7208.35, 7208.41, 7208.42, 7208.43, 7208.44, 7208.45 and 7208.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "72.08 | | FLAT ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED NOT CLAD, PLATED OR COATED | | |

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| | 7208.10 | - In coils, not further worked than hot-rolled, with patterns in relief | 50% | .. |
| | | - *Other, in coils, not further worked than hot-rolled, pickled* : | | |
| | 7208.25 | -- Of a thickness of 4.75 mm or more | 50% | .. |
| | 7208.26 | -- Of a thickness of 3 mm or more but less than 4.75 mm | 50% | .. |
| | 7208.27 | -- Of a thickness of less than 3 mm | 50% | .. |
| | | - *Other, in coils, not further worked than hot-rolled* : | | |
| | 7208.36 | -- Of a thickness exceeding 10 mm | 50% | .. |
| | 7208.37 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | 50% | .. |
| | 7208.38 | -- Of a thickness of 3 mm or more but less than 4.75 mm | 50% | .. |
| | 7208.39 | -- Of a thickness of less than 3 mm | 50% | .. |
| | 7208.40 | - Not in coils, not further worked than hot-rolled, with patterns in relief | 50% | .. |
| | | - *Other, not in coils, not further worked than hot-rolled* : | | |
| | 7208.51 | -- Of a thickness exceeding 10 mm | 50% | .. |
| | 7208.52 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | 50% | .. |
| | 7208.53 | -- Of a thickness of 3 mm or more but less than 4.75 mm | 50% | .. |
| | 7208.54 | -- Of a thickness of less than 3 mm | 50% | .. |
| | 7208.90 | - Other | 50% | ..*"*; |

(*iii*) for heading No.72.09, subheading Nos. 7209.11, 7209.12, 7209.13, 7209.14, 7209.21, 7209.22, 7209.23,7209.24, 7209.31, 7209.32, 7209.33, 7209.34, 7209.41, 7209.42, 7209.43, 7209.44 and 7209.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "72.09 | | FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED | | |
| | | - *In coils, not further worked than cold-rolled (cold-reduced)*: | | |
| | 7209.15 | -- Of a thickness of 3 mm or more | 50% | .. |
| | 7209.16 | -- Of a thickness exceeding 1 mm but less than 3 mm | 50% | .. |
| | 7209.17 | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm | 50% | .. |
| | 7209.18 | -- Of a thickness of less than 0.5 mm | 50% | .. |
| | | - *Not in coils, not further worked than cold-rolled (cold-reduced)* : | | |
| | 7209.25 | -- Of a thickness of 3 mm or more | 50% | .. |
| | 7209.26 | -- Of a thickness exceeding 1 mm but less than 3 mm | 50% | .. |
| | 7209.27 | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm | 50% | .. |
| | 7209.28 | -- Of a thickness of less than 0.5 mm | 50% | .. |
| | 7209.90 | - Other | 50% | ..*"*; |

(*iv*) for heading No. 72.10, subheading Nos. 7210.11, 7210.12, 7210.20, 7210.31, 7210.39, 7210.41, 7210.49,7210.50, 7210.60, 7210.70 and 7210.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "72.10 | | FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED | | |
| | | - *Plated or coated with tin* : | | |
| | 7210.11 | -- Of a thickness of 0.5 mm or more | 50% | .. |
| | 7210.12 | -- Of a thickness of less than 0.5 mm | 50% | .. |
| | 7210.20 | - Plated or coated with lead, including terne-plate | 50% | .. |
| | 7210.30 | - Electrolytically plated or coated with zinc | 50% | .. |

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| | | - *Otherwise plated or coated with zinc* : | | |
| | 7210.41 | -- Corrugated | 50% | .. |
| | 7210.49 | -- Other | 50% | .. |
| | 7210.50 | - Plated or coated with chromium oxides or with chromium and chromium oxides | 50% | .. |
| | | - *Plated or coated with aluminium* : | | |
| | 7210.61 | -- Plated or coated with aluminium-zinc alloys | 50% | .. |
| | 7210.69 | -- Other | 50% | .. |
| | 7210.70 | - Painted, varnished or coated with plastics | 50% | .. |
| | 7210.90 | - Other | 50% | ..*; |

*(v)* for heading No. 72.11, subheading Nos. 7211.11, 7211.12. 7211.19, 7211.21, 7211.22, 7211.29, 7211.30, 7211.41, 7211.49 and 7211.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| *72.11 | | FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED | | |
| | | - *Not further worked than hot-rolled:* | | |
| | 7211.13 | -- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief | 50% | .. |
| | 7211.14 | -- Other, of a thickness of 4.75 mm or more | 50% | .. |
| | 7211.19 | -- Other | 50% | .. |
| | | - *Not further worked than cold-rolled (cold-reduced)* : | | |
| | 7211.23 | -- Containing by weight less than 0.25% of carbon | 50% | .. |
| | 7211.29 | -- Other | 50% | .. |
| | 7211.90 | - Other | 50% | ..*; |

*(vi)* for heading No.72.12, subheading Nos.7212.10, 7212.21, 7212.29, 7212.30, 7212.40, 7212.50 and 7212.60 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| *72.12 | | FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED | | |
| | 7212.10 | - Plated or coated with tin | 50% | .. |
| | 7212.20 | - Electrolytically plated or coated with zinc | 50% | .. |
| | 7212.30 | - Otherwise plated or coated with zinc | 50% | .. |
| | 7212.40 | - Painted, varnished or coated with plastics | 50% | .. |
| | 7212.50 | - Otherwise plated or coated | 50% | .. |
| | 7212.60 | - Clad | 50% | ..*; |

*(vii)* for heading No.72.13, subheading Nos.7213.10, 7213.20. 7213.31, 7213.39, 7213.41, 7213.49 and 7213.50 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| *72.13 | | BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL | | |
| | 7213.10 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process | 50% | .. |
| | 7213.20 | -- Other, of free-cutting steel | 50% | .. |
| | | - *Other* : | | |
| | 7213.91 | -- Of circular cross-section measuring less than 14 mm in diameter | 50% | .. |
| | 7213.99 | -- Other | 50% | ..*; |

*(viii)* in heading No. 72.14, for subheading Nos. 7214.10, 7214.20, 7214.30, 7214.40, 7214.50 and 7214.60 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | *7214.10 | - Forged | 50% | .. |
| | 7214.20 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling | 50% | .. |

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| | 7214.30 | - | Other, of free-cutting steel | 50% | .. |
| | | - | *Other* : | | |
| | 7214.91 | -- | Of rectangular (other than square) cross-section | 50% | .. |
| | 7214.99 | -- | Other | 50% | ..", |

(*iv*) for heading No. 72.15, subheading Nos. 7215.10, 7215.20, 7215.30, 7215.40 and 7215.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | | |
|---|---|---|---|---|---|
| "72.15 | | | OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL | | |
| | 7215.10 | - | Of free-cutting steel, not further worked than cold-formed or cold- finished | 50% | .. |
| | 7215.50 | - | Other, not further worked than cold- formed or cold-finished | 50% | .. |
| | 7215.90 | - | Other | 50% | ..", |

(*v*) in heading No.72.16,—

(*a*) for subheading No.7216.60 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | | |
|---|---|---|---|---|---|
| | | "- | *Angles, shapes and sections, not further worked than cold-formed or cold-finished :* | | |
| | 7216.61 | -- | Obtained from flat-rolled products | 50% | .. |
| | 7216.69 | -- | Other | 50% | ..", |

(*b*) for subheading No. 7216.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | | |
|---|---|---|---|---|---|
| | | "- | *Other :* | | |
| | 7216.91 | -- | Cold-formed or cold-finished from flat-rolled products | 50% | .. |
| | 7216.99 | -- | Other | 50% | ..", |

(*vi*) for heading No. 72.17, subheading Nos. 7217.11, 7217.12, 7217.13, 7217.19, 7217.21, 7217.22, 7217.23, 7217.29, 7217.31, 7217.32, 7217.33 and 7217.39 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | | |
|---|---|---|---|---|---|
| "72.17 | | | WIRE OF IRON OR NON-ALLOY STEEL | | |
| | 7217.10 | - | Not plated or coated, whether or not polished | 50% | .. |
| | 7217.20 | - | Plated or coated with zinc | 50% | .. |
| | 7217.30 | - | Plated or coated with other base metals | 50% | .. |
| | 7217.90 | - | Other | 50% | ..", |

(*vii*) in heading No.72.18, for subheading No.7218.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | | |
|---|---|---|---|---|---|
| | | "- | *Other* : | | |
| | 7218.91 | -- | Of rectangular (other than square) cross-section | 50% | .. |
| | 7218.99 | -- | Other | 50% | ..", |

(*viii*) in heading No.72.22, for subheading No.7222.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | | |
|---|---|---|---|---|---|
| | | "- | *Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :* | | |
| | 7222.11 | -- | Of circular cross-section | 50% | .. |
| | 7222.19 | -- | Other | 50% | ..", |

(*ix*) in heading No.72.25,—

(*a*) for subheading No. 7225.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—



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| | | - *Of silicon-electrical steel* : | | |
| | 7225.11 | -- Grain-oriented | 50% | .. |
| | 7225.19 | -- Other | 50% | ..", |

(*b*) for subheading No. 7225.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | | - - *Other* : | | |
| | 7225.91 | -- Electrolytically plated or coated with zinc | 50% | .. |
| | 7225.92 | -- Otherwise plated or coated with zinc | 50% | .. |
| | 7225.99 | -- Other | 50% | ..", |

(*xv*) in heading No.72.26,—

(*a*) for subheading No. 7226.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | | - - *Of silicon-electrical steel* : | | |
| | 7226.11 | -- Grain-oriented | 50% | .. |
| | 7226.19 | -- Other | 50% | ..", |

(*b*) after subheading No. 7226.92 and the entries relating thereto, the following subheadings and entries shall be inserted, namely:—

| | | | | |
|---|---|---|---|---|
| | "7226.93 | -- Electrolytically plated or coated with zinc | 50% | .. |
| | 7226.94 | -- Otherwise plated or coated with zinc | 50% | ..", |

(*39*) in Chapter 73 ,—

(*i*) in heading No. 73.04, for subheading No. 7304.20 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | | - *Casing, tubing and drill pipe, of a kind used in drilling for oil or gas* : | | |
| | 7304.21 | -- Drill pipe | 50% | .. |
| | 7304.29 | -- Other | 50% | ..", |

(*ii*) for heading No. 73.14, subheading Nos. 7314.11, 7314.19, 7314.20, 7314.30, 7314.41, 7314.42, 7314.49 and 7314.50 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| "73.14 | | CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL | | |
| | | - *Woven cloth* : | | |
| | 7314.12 | -- Endless bands for machinery, of stainless steel | 50% | .. |
| | 7314.13 | -- Other endless bands for machinery | 50% | .. |
| | 7314.14 | -- Other woven cloth, of stainless steel | 50% | .. |
| | 7314.19 | -- Other | 50% | .. |
| | 7314.20 | - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 $cm^2$ or more | 50% | .. |
| | | - *Other grill, netting and fencing, welded at the intersection* : | | |
| | 7314.31 | -- Plated or coated with zinc | 50% | .. |
| | 7314.39 | -- Other | 50% | .. |
| | | - *Other cloth, grill, netting and fencing* : | | |
| | 7314.41 | -- Plated or coated with zinc | 50% | .. |
| | 7314.42 | -- Coated with plastics | 50% | .. |
| | 7314.49 | -- Other | 50% | .. |
| | 7314.50 | - Expanded metal | 50% | ..", |

(*40*) in Chapter 74,—

(*i*) in heading No. 74.14, for subheading No. 7414.10 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | "7414.20 | - Cloth | 50% | ..", |

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(*ii*) in heading No. 74.18, for subheading No. 7418.10 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | |
|---|---|---|---|
| | "- | *Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like* : | |
| 7418.11 | -- | Pot scourers and scouring or polishing pads, gloves and the like | 50% .. |
| 7418.19 | -- | Other | 50% ..."; |

(*41*) in Chapter 75, for heading No. 75.08 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | |
|---|---|---|---|
| "75.08 | | OTHER ARTICLES OF NICKEL | |
| 7508.10 | - | Cloth, grill and netting, of nickel wire | 30% .. |
| 7508.90 | - | Other | 30% ..."; |

(42) in Chapter 76, —

(*i*) in heading No. 76.15, for subheading No. 7615.10 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

| | | | |
|---|---|---|---|
| | "- | *Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like* : | |
| 7615.11 | -- | Pot scourers and scouring or polishing pads, gloves and the like | 40% .. |
| 7615.19 | -- | Other | 40% ..."; |

(*ii*) in heading No. 76.16, for subheading No.7616.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | |
|---|---|---|---|
| | "- | *Other* : | |
| 7616.91 | -- | Cloth, grill, netting and fencing, of aluminium wire | 40% .. |
| 7616.99 | -- | Other | 40% ..."; |

(*43*) in Chapter 79, for heading No. 79.07, subheading Nos. 7907.10 and 7907.90 and the entries relating thereto, the following heading and entries shall be substituted, namely :—

| | | | |
|---|---|---|---|
| "79.07 | 7907.00 | OTHER ARTICLES OF ZINC | 50% ..."; |

(*44*) in Chapter 80, for heading No. 80.05, subheading Nos. 8005.10 and 8005.20 and the entries relating thereto, the following heading and entries shall be substituted, namely :—

| | | | |
|---|---|---|---|
| "80.05 | 8005.00 | TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM; TIN POWDERS AND FLAKES | 50% ..."; |

(*45*) in Chapter 82,—

(*i*) in heading No. 82.02, for subheading No. 8202.32 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

| | | | |
|---|---|---|---|
| "8202.39 | -- | Other, including parts | 30% ..."; |

(*ii*) in heading No.82.07, for subheading Nos.8207.11 and 8207.12 and the entries relating thereto, the following subheadings and entires shall be substituted, namely :—

| | | | |
|---|---|---|---|
| "8207.13 | -- | With working part of cermets | 30% .. |
| 8207.19 | -- | Other, including parts | 30% ..."; |

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(*iii*) in heading No. 82.11, after subheading No. 8211.94 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

| | | | | |
|---|---|---|---|---|
| "8211.95 | -- | Handles of base metal | 30% | ..."; |

(*46*) in Chapter 84,—

(*i*) for heading No. 84.06, subheading Nos. 8406.11, 8406.19 and 8406.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| "84.06 | | STEAM TURBINES AND OTHER VAPOUR TURBINES | | |
| 8406.10 | - | Turbines for marine propulsion | 50% | .. |
| | - | *Other turbines* : | | |
| 8406.81 | -- | Of an output exceeding 40 MW | 50% | .. |
| 8406.82 | -- | Of an output not exceeding 40 MW | 50% | .. |
| 8406.90 | - | Parts | 50% | ."; |

(*ii*) in heading No.84.15, after subheading No.8415.10 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| "8415.20 | - | Of a kind used for persons, in motor vehicles | 50% | ..."; |

(*iii*) in heading No.84.43, for subheading No. 8443.50 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | "- | *Other printing machinery* : | | |
| 8443.51 | -- | Ink-jet printing machines | 50% | .. |
| 8443.59 | -- | Other | 50% | ..."; |

(*iv*) in heading No. 84.56, for subheading No. 8456.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | "- | *Other* : | | |
| 8456.91 | -- | For dry-etching patterns on semi-conductor materials | 50% | .. |
| 8456.99 | -- | Other | 50% | ..."; |

(*v*) for heading No. 84.69, subheading Nos. 8469.10, 8469.21, 8469.29, 8469.31 and 8469.39 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| "84.69 | | TYPEWRITERS OTHER THAN PRINTERS OF HEADING NO.84.71; WORD-PROCESSING MACHINES | | |
| | - | *Automatic typewriters and word-processing machines* : | | |
| 8469.11 | -- | Word-processing machines | 50% | .. |
| 8469.12 | -- | Automatic typewriters | 50% | .. |
| 8469.20 | - | Other typewriters, electric | 50% | .. |
| 8469.30 | - | Other typewriters, non-electric | 50% | ..."; |

(*vi*) for heading No. 84.71, subheading Nos. 8471.10, 8471.20, 8471.91, 8471.92, 8471.93 and 8471.99 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "84.71 | | AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED | | |
| 8471.10 | - | Analogue or hybrid automatic data processing machines | 50% | .. |
| 8471.30 | - | Portable digital automatic data processing machines, weighing not more than 10 Kg, consisting of at least a central processing unit, a keyboard and a display | 50% | .. |
| | - | *Other digital automatic data processing machines* : | | |

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| | 8471.41 | -- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined | 50% | |
| | 8471.49 | -- Other, presented in the form of systems | 50% | |
| | 8471.50 | - Digital processing units other than those of subheadings 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units | 50% | |
| | 8471.60 | -- Input or output units, whether or not containing storage units in the same housing | 50% | |
| | 8471.70 | -- Storage units | 50% | |
| | 8471.80 | - Other units of automatic data processing machines | 50% | |
| | 8471.90 | - Other | 50% | |

(*vii*) in heading No. 84.73, after subheading No. 8473.40 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

| | | | |
|---|---|---|---|
| "8473.50 | - | Parts and accessories equally suitable for use with machines of two or more of the heading Nos. 84.69 to 84.72 | 50% |

(*viii*) in heading No. 84.75, for subheading No. 8475.20 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | |
|---|---|---|---|
| | - | *Machines for manufacturing or hot working glass or glassware* : | |
| 8475.21 | -- | Machines for making optical fibres and preforms thereof | 50% |
| 8475.29 | -- | Other | 50% |

(*ix*) for heading No. 84.76, subheading Nos. 8476.11, 8476.19 and 8476.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | |
|---|---|---|---|
| "84.76 | | AUTOMATIC GOODS - VENDING MACHINES (FOR EXAMPLE,POSTAGE STAMPS,CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY CHANGING MACHINES | |
| | - | *Automatic beverage-vending machines* : | |
| 8476.21 | -- | Incorporating heating or refrigerating devices | 50% |
| 8476.29 | -- | Other | 50% |
| | - | *Other machines:* | |
| 8476.81 | -- | Incorporating heating or refrigerating devices | 50% |
| 8476.89 | -- | Other | 50% |
| 8476.90 | - | Parts | 50% |

(*x*) in heading No.84.79, after subheading No.8479.40 and the entries relating thereto, the following subheadings and entries shall be inserted, namely :—

| | | | |
|---|---|---|---|
| "8479.50 | - | Industrial robots, not elsewhere specified or included | 50% |
| 8479.60 | - | Evaporative air coolers | 50% |

(*xi*) after subheading No. 8484.10 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

| | | | |
|---|---|---|---|
| "8484.20 | - | Mechanical seals | 50% |

(*47*) In Chapter 85,—

(*i*) in heading No.85.02, for subheading No.8502.30 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | |
|---|---|---|---|
| | "- | *Other generating sets* : | |
| 8502.31 | -- | Wind-powered | 50% |
| 8502.39 | -- | Other | |



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(*ii*) for heading No. 85.06, subheading Nos. 8506.11, 8506.12, 8506.13, 8506.19, 8506.20 and 8506.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| "85.06 | | PRIMARY CELLS AND PRIMARY BATTERIES | | |
| 8506.10 | - | Manganese dioxide | 50% | .. |
| 8506.30 | - | Mercuric oxide | 50% | .. |
| 8506.40 | - | Silver oxide | 50% | .. |
| 8506.50 | - | Lithium | 50% | .. |
| 8506.60 | - | Air-zinc | 50% | .. |
| 8506.80 | - | Other | 50% | .. |
| 8506.90 | - | Parts | 50% | ..."; |

(*iii*) in heading No. 85.10, after subheading No. 8510.20 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

| | | | | |
|---|---|---|---|---|
| "8510.30 | | Hair-removing appliances | 50% | ..."; |

(*iv*) for heading No. 85.17, subheading Nos. 8517.10, 8517.20, 8517.30, 8517.40, 8517.81, 8517.82 and 8517.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| "85.17 | | ELECTRICAL APPARATUS FOR LINE TELEPHONY OR LINE TELEGRAPHY, INCLUDING LINE TELEPHONE SETS WITH CORDLESS HANDSETS AND TELECOMMUNICATION APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS OR FOR DIGITAL LINE SYSTEMS; VIDEOPHONES | | |
| | - | *Telephone sets; videophones* : | | |
| 8517.11 | -- | Line telephone sets with cordless handsets | 50% | .. |
| 8517.19 | -- | Other | 50% | .. |
| | - | *Facsimile machines and teleprinters* : | | |
| 8517.21 | -- | Facsimile machines | 50% | .. |
| 8517.22 | -- | Teleprinters | 50% | .. |
| 8517.30 | - | Telephonic or telegraphic switching apparatus | 50% | .. |
| 8517.50 | - | Other apparatus, for carrier-current line systems or for digital line systems | 50% | .. |
| 8517.80 | - | Other apparatus | 50% | .. |
| 8517.90 | - | Parts | 50% | ..."; |

(*v*) in heading No. 85.19, for subheading No. 8519.91 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| "8519.92 | -- | Pocket-size cassette-players | 50% | .. |
| 8519.93 | -- | Other, cassette-type | 50% | ..."; |

(*vi*) in heading No.85.20, for subheading No. 8520.31 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| "8520.32 | -- | Digital audio type | 50% | .. |
| 8520.33 | -- | Other, cassette-type | 50% | ..."; |

(*vii*) in heading No. 85.23, after subheading No. 8523.20 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

| | | | | |
|---|---|---|---|---|
| "8523.30 | - | Cards incorporating a magnetic stripe | 50% | ..."; |

(*viii*) in heading No. 85.24, after subheading No. 8524.10 and the entries relating thereto, for the words " -*Magnetic tapes:*", subheading Nos. 8524.21, 8524.22, 8524.23 and 8524.90 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | "- | *Discs for laser reading systems* : | | |
| 8524.31 | -- | For reproducing phenomena other than sound or image | 50% | .. |
| 8524.32 | -- | For reproducing sound only | 50% | .. |
| 8524.39 | -- | Other | 50% | .. |
| 8524.40 | - | Magnetic tapes for reproducing phenomena other than sound or image | 50% | .. |
| | - | *Other magnetic tapes* : | | |
| 8524.51 | -- | Of a width not exceeding 4 mm | 50% | .. |
| 8524.52 | -- | Of a width exceeding 4 mm but not exceeding 6.5 mm | 50% | .. |
| 8524.53 | -- | Of a width exceeding 6.5 mm | 50% | .. |
| 8524.60 | - | Cards incorporating a magnetic stripe | 50% | .. |

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| | | - *Other* : | | |
| | 8524.91 | -- For reproducing phenomena other than sound or image | 50% | .. |
| | 8524.99 | -- Other | 50% | ..."; |

(*ix*) in heading No. 85.25, after subheading No. 8525.30 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

| | | | | |
|---|---|---|---|---|
| | "8525.40 | - Still image video cameras and other video camera recorders | 50% | ..."; |

(*x*) in heading No.85.27, for subheading No. 8527.11 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | "8527.12 | -- Pocket-size radio cassette-players | 50% | .. |
| | 8527.13 | -- Other apparatus combined with sound recording or reproducing apparatus | 50% | ..."; |

(*xi*) for heading No.85.28, subheading Nos. 8528.10 and 8528.20 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | "85.28 | RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS; VIDEO MONITORS AND VIDEO PROJECTORS | | |
| | | - *Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus* : | | |
| | 8528.12 | -- Colour | 50% | .. |
| | 8528.13 | -- Black and white or other monochrome | 50% | .. |
| | | - *Video monitors* : | | |
| | 8528.21 | -- Colour | 50% | .. |
| | 8528.22 | -- Black and white or other monochrome | 50% | .. |
| | 8528.30 | - Video projectors | 50% | ..."; |

(*xii*) in heading No.85.39,

(*a*) after subheading No. 8539.31 and the entries relating thereto, the following subheading and entries shall be inserted, namely :—

| | | | | |
|---|---|---|---|---|
| | "8539.32 | -- Mercury or sodium vapour lamps; metal halide lamps | 50% | ..."; |

(*b*) for subheading No.8539.40 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | | - *Ultra-violet or infra-red lamps; arc-lamps:* | | |
| | 8539.41 | -- Arc-lamps | 50% | .. |
| | 8539.49 | -- Other | 50% | ..."; |

(*xiii*) for heading No.85.40, subheading Nos. 8540.11, 8540.12, 8540.20, 8540.30, 8540.41, 8540.42, 8540.49, 8540.81, 8540.89, 8540.91 and 8540.99 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | "85.40 | THERMIONIC, COLD CATHODE OR PHOTO CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES) | | |
| | | - *Cathode-ray television picture tubes, including video monitor cathode ray tubes*: | | |
| | 8540.11 | -- Colour | 50% | .. |
| | 8540.12 | -- Black and white or other monochrome | 50% | .. |
| | 8540.20 | - Television camera tubes; image converters and intensifiers; other photo-cathode tubes | 50% | .. |
| | 8540.40 | - Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm | 50% | .. |
| | 8540.50 | - Data/graphic display tubes, black and white or other monochrome | | |

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| | 8540.60 | - | Other cathode-ray tubes | 50% | |
| | | - | *Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes* : | | |
| | 8540.71 | -- | Magnetrons | 50% | |
| | 8540.72 | -- | Klystrons | 50% | |
| | 8540.79 | -- | Other | 50% | |
| | | - | *Other valves and tubes* : | | |
| | 8540.81 | -- | Receiver or amplifier valves and tubes | 50% | |
| | 8540.89 | -- | Other | 50% | |
| | | - | *Parts* : | | |
| | 8540.91 | -- | Of cathode-ray tubes | 50% | |
| | 8540.99 | -- | Other | 50% | |

(*xiv*) for heading No. 85.42, subheading Nos. 8542.11, 8542.19, 8542.20, 8542.80 and 8542.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | | |
|---|---|---|---|---|---|
| "85.42 | | | ELECTRONIC INTEGRATED CIRCUITS AND MICROASSEMBLIES | | |
| | | - | *Monolithic digital integrated circuits* : | | |
| | 8542.12 | -- | Cards incorporating an electronic integrated circuit ("smart" cards) | 50% | |
| | 8542.13 | -- | Metal oxide semiconductors (MOS technology) | 50% | |
| | 8542.14 | -- | Circuits obtained by bipolar technology | 50% | |
| | 8542.19 | -- | Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology) | 50% | |
| | 8542.30 | - | Other monolithic integrated circuits | 50% | |
| | 8542.40 | - | Hybrid integrated circuits | 50% | |
| | 8542.50 | - | Electronic microassemblies | 50% | |
| | 8542.90 | - | Parts | 50% | |

(*xv*) for heading No. 85.43, subheading Nos. 8543.10, 8543.20, 8543.30, 8543.80 and 8543.90 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | | |
|---|---|---|---|---|---|
| "85.43 | | | ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER | | |
| | | - | *Particle accelerators* : | | |
| | 8543.11 | -- | Ion implanters for doping semiconductor materials | 50% | |
| | 8543.19 | -- | Other | 50% | |
| | 8543.20 | - | Signal generators | 50% | |
| | 8543.30 | - | Machines and apparatus for electroplating, electrolysis or electrophoresis | 50% | |
| | 8543.40 | - | Electric fence energisers | 50% | |
| | | - | *Other machines and apparatus* : | | |
| | 8543.81 | -- | Proximity cards and tags | 50% | |
| | 8543.89 | -- | Other | 50% | |
| | 8543.90 | - | Parts | 50% | |

(*xvi*) for heading No. 85.48 and the entries relating thereto, the following heading, subheadings and entries shall be substituted, namely :—

| | | | | | |
|---|---|---|---|---|---|
| "85.48 | | | WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER | | |

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| | 8548.10 | - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators | 50% | |
| | 8548.90 | - Other | 50% | |

(*48*) in Chapter 88, in heading No. 88.02, for subheading No. 8802.50 and the entries relating thereto, the following subheading and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | "8802.60 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | 50% | |

(*49*) in Chapter 90,—

(*i*) in heading No. 90.07, after subheading No.9007.19 and the entries relating thereto,for the word "-Projectors:", subheading Nos.9007.21 and 9007.29 and the entries relating thereto, the following entry shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | "9007.20 | - Projectors | 50% | |

(*ii*) in heading No. 90.10, for subheading Nos. 9010.20 and 9010.30 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | | "- *Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials* : | | |
| | 9010.41 | -- Direct write-on-wafer apparatus | 50% | |
| | 9010.42 | -- Step and repeat aligners | 50% | |
| | 9010.49 | -- Other | 50% | |
| | 9010.50 | - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes | 50% | |
| | 9010.60 | - Projection screens | 50% | |

(*iii*) in heading No. 90.18, after subheading No. 9018.11 and the entries relating thereto, the following subheadings and entries shall be inserted, namely:—

| | | | | |
|---|---|---|---|---|
| | "9018.12 | -- Ultrasonic scanning apparatus | 40% | |
| | 9018.13 | -- Magnetic resonance imaging apparatus | 40% | |
| | 9018.14 | -- Scintigraphic apparatus | 40% | |

(*iv*) in heading No. 90.22, for subheading No. 9022.11 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | "9022.12 | -- Computed tomography apparatus | 40% | |
| | 9022.13 | -- Other, for dental uses | 40% | |
| | 9022.14 | -- Other, for medical, surgical or veterinary uses | 40% | |

(*v*) in heading No. 90.30, after subheading No. 9030.40 and the entries relating thereto, for the words "-*Other instruments and apparatus:*", subheading Nos. 9030.81 and 9030.89 and the entries relating thereto, the following subheadings and entries shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| | | "- *Other instruments and apparatus* : | | |
| | 9030.82 | -- For measuring or checking semi-conductor wafers or devices | 50% | |
| | 9030.83 | -- Other, with a recording device | 50% | |
| | 9030.89 | -- Other | 50% | |

(*vi*) in heading No. 90.31, for subheading No. 9031.40 and the entries relating thereto, the following subheadings and entries shall be substituted, namely :—

| | | | | |
|---|---|---|---|---|
| | | "- *Other optical instruments and appliances* : | | |
| | 9031.41 | -- For inspecting semiconductor wafers or devices or for inspecting photo-masks or reticles used in manufacturing semiconductor devices | 50% | |
| | 9031.49 | -- Other | 50% | |

## THE FOURTH SCHEDULE

(*See* section 80)

### PART I

In the Schedule to the Central Excise Tariff Act,—

(*1*) in Chapter 4,—

(*i*) in sub-heading Nos, 0401.13, 0402.10 and 0403.10, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted;

(*ii*) in sub-heading No. 0401.14, for the entry in column (4), the entry "10%" shall be substituted;

(*2*) in Chapter 11; in sub-heading Nos. 1102.00 and 1104.00, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted;

(*3*) in Chapter 14, in sub-heading No. 1401.00, for the entry in column (4), the entry "Nil" shall be substituted;

(*4*) in Chapter 15,—

(*i*) in sub-heading No. 1504.00, for the entry in column (4), the entry "Rs. 1,500 per tonne" shall be substituted;

(*ii*) in sub-heading No. 1505.00, for the entry in column (4), the entry "Nil" shall be substituted;

(*iii*) in sub-heading No. 1508.90, for the entry in column (4), the entry "Rs. 1,500 per tonne" shall be substituted;

(*5*) in Chapter 17, in sub-heading No. 1704.10, for the entry in column (4), the entry "20%" shall be substituted;

(*6*) in Chapter 18, for the entry in column (4) occurring against all the sub-heading Nos., the entry "20%" shall be substituted;

(*7*) in Chapter 19, in sub-heading Nos. 1901.19 and 1901.90, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

(*8*) in Chapter 21,—

(*i*) for NOTE 3, the following NOTE shall be substituted, namely:—

'3. In this Chapter, "Pan Masala" means any preparation containing betel nuts and any one or more of the following ingredients, namely lime, katha (catechu) and tobacco, whether or not containing any other ingredients, such as cardamom, copra and menthol.';

(*ii*) NOTES 4 and 5 shall be renumbered as NOTES 8 and 9 respectively and before NOTE 8 as so renumbered, the following NOTES shall be inserted, namely:—

'4. In this Chapter "Betel nut powder known as supari" means any preparation containing betel nuts but not containing any one or more of the following ingredients, namely lime, katha (catechu) and tobacco, whether or not containing any other ingredients, such as cardamom, copra and menthol.

5. Sub-heading No. 2108.10, *inter alia*, includes preparations for lemonades or other beverages, consisting, for example, of ; flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines.

6. For the purpose of sub-heading No. 2108.20, the expression "Sharbat" means any non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, such as rose, khus, kewra but not including aerated preparations.

7. In relation to products of heading Nos. 21.06, 21.07 and 21.08, labelling or re-labelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".';

(*iii*) in NOTE 9 as so renumbered, for the figures "21.07", the figures "21.08" shall be substituted;

(*iv*) in sub-heading No. 2105.00, for the entry in column (4), the entry "10%" shall be substituted;

(*9*) in Chapter 22,—

(*i*) for the existing NOTE, the following NOTES shall be substituted, namely:—

'NOTES

1. This Chapter does not cover alcoholic liquors for human consumption.

2. In relation to natural or artificial mineral waters of heading Nos. 22.01 and 22.02, processes, such as filteration, purification or any other process or any one or more of these processes, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".

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3. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.';

(*ii*) in sub-heading Nos. 2201.11, 2201.12, 2201.19, 2202.11, 2202.12, 2202.13, 2202.14 and 2202.19, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted;

(*iii*) in sub-heading No. 2202.90, for the entry in column (4), the entry "10%" shall be substituted;

(*10*) in Chapter 24,—

(*i*) in NOTE 2, for the figures and word "24.02, 24.03 and 24.04", the figures and word "24.01, 24.02, 24.03 and 24.04" shall be substituted;

(*ii*) in sub-heading No. 2401.00, for the entry in column (4), the entry "40%" shall be substituted;

(*iii*) in sub-heading Nos. 2404.41 and 2404.49, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted;

(*11*) in Chapter 25,—

(*i*) in sub-heading Nos. 2502.30 and 2502.50, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

(*ii*) in sub-heading No. 2503.00, for the entry in column (4), the entry "10%" shall be substituted;

(*12*) in Chapter 32,—

(*i*) the existing NOTES 3, 4, 5, 6 and 7, shall be renumbered as NOTES 4, 5, 6, 7 and 8 respectively and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely:—

"3. In relation to products of heading No. 32.06, labelling or re-labelling of containers and re-packing from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.";

(*ii*) in sub-heading Nos. 3208.10, 3208.20, 3208.30, 3208.90, 3209.10, 3209.20 and 3209.90, for the entry in column (4), occurring against each of them, the entry "20%" shall be substituted;

(*13*) in Chapter 33,—

(*i*) in sub-heading Nos. 3301.00, 3302.10, 3302.90, 3303.00, 3305.10, 3306.00 and 3307.49, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

(*ii*) in sub-heading Nos. 3304.00, 3305.90, 3307.10, 3307.20, 3307.30 and 3307.90, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted;

(*14*) in Chapter 39, for the entry in column (4) occurring against all the sub-heading Nos., the entry "25%" shall be substituted;

(*15*) in Chapter 40,—

(*i*) in sub-heading Nos. 4005.00, 4006.10, 4008.11, 4008.19, 4008.21, 4009.92, 4010.10 and 4010.90, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted;

(*ii*) in sub-heading Nos. 4011.80 and 4011.91, for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted;

(*iii*) in sub-heading No. 4016.11, for the entry in column (4), the entry "25%" shall be substituted;

(*16*) in Chapter 41, for the entry in column (4) occurring against sub-heading No. 4101.00, the entry "Nil" shall be substituted;

(*17*) in Chapter 42, for the entry in column (4) occurring against all the sub-heading Nos., the entry "25%" shall be substituted;

(*18*) in Chapter 44, in sub-heading Nos. 4406.10, 4406.20, 4406.30, 4406.90, 4407.10 and 4407.90, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted;

(*19*) in Chapter 48,—

(*i*) in sub-heading No. 4811.30, for the entry in column (4), the entry " 25%" shall be substituted;

(*ii*) in sub-heading No. 4815.00, for the entry in column (4), the entry " 20%" shall be substituted;

(*iii*) in sub-heading No. 4823.90, for the entry in column (4), the entry "25%" shall be substituted;

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(20) in Section XI,—

(i) for NOTES 1 and 2, the following NOTES shall be substituted, namely :—

"1. This Section does not cover :

(a) Animal brush-making bristles or hair ( Chapter 5); horsehair or horsehair waste (Chapter 5);

(b) Human hair or articles of human hair ( Chapter 5 or 67), except straining cloth of a kind commonly used in oil pressesor or the like (heading No. 59.11);

(c) Cotton linters or other vegetable materials of Chapter 14;

(d) Asbestos of Chapter 25 or articles of asbestos or other products of Chapter 68;

(e) Articles of Chapter 30 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);

(f) Sensitised textiles of Chapter 37;

(g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

(k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of Chapter 43;

(l) Articles of textile materials of Chapter 42;

(m) Products or articles of Chapter 48 (for example, cellulose wadding);

(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) Hair-nets or other headgear or parts thereof of Chapter 65;

(p) Goods of Chapter 67;

(q) Abrasive-coated textile material (Chapter 68) and also carbon fibres or articles of carbon fibres of Chapter 68;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or

(t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).

2.(A) Goods classifiable in Chapters 50 to 55 or in heading No. 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule:

(a) Gimped horsehair yarn (heading No. 51.09) and metallised yarn (heading No. 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4 and 12 below.

(ii) in NOTE 3, for the opening portion, the following shall be substituted, namely:—

"3. For the purposes of heading Nos. 52.04, 54.01 and 55.08, 'sewing thread' means multiple (folded) or cabled yarn: ;

(iii) for NOTES 12, 13 and 14, the following NOTE and SUBHEADING NOTES shall be substituted, namely: —

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'12. (*A*) For the purposes of this Section, and subject to the exceptions in paragraph (*B*) below, yarns [single, multiple (folded) or cabled] of the following descriptions are to be treated as "twine, cordage, ropes and cables":

(*a*) Of silk or waste silk, measuring more than 18000 deniers;

(*b*) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 9000 deniers;

(*c*) Of true hemp or flax:

(*i*) Polished or glazed, measuring 1286 deniers or more; or

(*ii*) Not polished or glazed, measuring more than 18000 deniers;

(*d*) Of coir, consisting of three or more plies;

(*e*) Of other vegetable fibres, measuring more than 18000 deniers; or

(*f*) Reinforced with metal thread.

(*B*) Exceptions:

(*a*) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(*b*) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(*c*) Silk worm gut of heading No. 50.04, and monofilaments of Chapter 54;

(*d*) Metallised yarn of heading No. 56.05; yarn reinforced with metal thread is subject to paragraph (*A*) (*f*) above; and

(*e*) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 56.06.

SUBHEADING NOTES

1. In this Section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them:

(*a*) ELASTOMERIC YARN

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one-and-a half times its original length.

(*b*) UNBLEACHED YARN

*Yarn which:*

(*i*) has the natural colour of its constitutent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(*ii*) is of indeterminate colour ('grey yarn'), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(*c*) BLEACHED YARN

*Yarn which:*

(*i*) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(*ii*) consists of a mixture of unbleached and bleached fibres; or

(*iii*) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(*d*) COLOURED (DYED OR PRINTED) YARN

*Yarn which:*

(*i*) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(*ii*) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(*iii*) is obtained from slivers or rovings which have been printed; or

(*iv*) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(*e*) UNBLEACHED WOVEN FABRIC



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Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye..

(f) BLEACHED WOVEN FABRIC

*Woven fabric which:*

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(g) DYED WOVEN FABRIC

*Woven fabric which:*

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(ii) consists of coloured yarn of a single uniform colour.

(h) WOVEN FABRIC OF YARNS OF DIFFERENT COLOURS

*Woven fabric (other than printed woven fabric) which:*

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvedges and piece ends is not taken into consideration.)

(ij) PRINTED WOVEN FABRIC

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 above for the classification of a product of Chapters 50 to 55 consisting of the same textile materials.

(B) For the application of this rule:—

(i) where appropriate, only the part which determines the classification under rule 3 for the interpretation of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) shall be taken into account;

(ii) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(iii) in the case of embroidery of heading No.58.05 only the ground fabrics shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.';

(21) in Chapter 51,—

(i) for NOTES 2 and 3, the following NOTES shall be substituted, namely :—

"2. In relation to products of heading Nos. 51.05, 51.06, 51.07, 51.08, 51.09, 51.10, 51.11 and 51.12 and the entries relating thereto, the expressions 'wool', 'fine animal hair', and 'coarse animal hair' shall include respective waste and garnetted stock after they have been carded, combed or otherwise processed for spinning.

3. In relation to products of heading Nos. 51.06, 51.07, 51.08 and 51.09, dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling or any other process or any one or more of these proceses, or the conversion of any form of the said products into another form of such products shall amount to 'manufacture'.";

(ii) in NOTE 4, for the words and figures " heading No. 51.07", the words and figures " heading Nos.51.10, 51.11 and 51.12" shall be substituted;

(22) in Chapter 52, for the NOTES, the following NOTES shall be substituted, namely:—

'NOTES

1. In relation to products of heading Nos. 52.04, 52.05 and 52.06, the process of dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling or any other process or any one or more of these processes, or the conversion of any form of the said products into another form of such products shall amount to 'manufacture'.

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2. In relation to products of heading Nos. 52.03, 52.04, 52.05, 52.06, 52.07, 52.08 and 52.09 and the entries relating thereto, the expression "cotton" shall include waste and garnetted stock after they have been carded, combed or otherwise processed for spinning.

3. In relation to products of heading Nos.52.07, 52.08 and 52.09, bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes shall amount to 'manufacture'.';

(23) in Chapter 54, for the NOTES, the following NOTES shall be substituted, namely :—

" NOTES

1. Throughout this Schedule, the term 'man made fibres' means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

(a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or

(b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms 'synthetic' and 'artificial', used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

The terms 'man made', 'synthetic' and 'artificial' shall have the same meanings when used in relation to 'textile materials'.

2. Heading Nos. 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

3. In relation to products of heading Nos. 54.01, 54.02, 54.03, 54.04 and 54.05, dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling or any other process or any one or more of these processes, or the conversion of any form of the said products into another form of such products shall amount to ' manufacture'.

4. For the purooses of heading Nos.54.06 and 54.07, bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other processes or any one or more of these processes shall amount to 'manufacture'.";

(24) in Chapter 55, for the NOTES, the following NOTES shall be substituted, namely :—

'NOTES

1. For the purposes of heading Nos. 55.01 and 55.02, synthetic filament tow and artificial filament tow apply only to tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specificiations:

(a) Length of tow exceeding 2 metres;

(b) Twist less than 5 turns per metre;

(c) Measuring per filament less than 60 deniers;

(d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;

(e) Total measurement of tow more than 18,000 deniers.

Tow of a length not exceeding 2 metre is to be classified in heading No. 55.03 or 55.04.

2. In relation to products of heading Nos. 55.09 and 55.10, dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling or any other process or any one or more of these processes, or the conversion of any form of the said products into another form of such products shall amount to 'manufacture'.

3. In relation to products of heading Nos. 55.06, 55.07, 55.08, 55.09, 55.10, 55.11, 55.12, 55.13 and 55.14 and the entries relating thereto, the expression"staple fibres" shall include waste of synthetic staple fibres or filaments and waste of artificial staple fibres or filaments after they have been carded, combed or otherwise processed for spinning.

4. In relation to products of heading Nos.55.11, 55.12, 55.13 and 55.14, bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other processes or any one or more of these processes shall amount to 'manufacture.';

(25) in Chapter 57, NOTE 3 shall be omitted;

(26) in Chapter 58,—

(i) in NOTE 4, for the word "knitted", the word "knotted" shall be substituted;

(ii) for NOTES 6 and 7, the following NOTES shall be substituted, namely:—

'6. For the purposes of heading No. 58.06, the expression " narrow woven fabrics" means:

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

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(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08.

7. In addition to the products of heading No.58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

8. In relation to fabrics of this Chapter, bleaching, mercerising, dyeing, printing, water proofing, shrink proofing, tentering, heat- setting, crease resistant, organdie processing or any other process or any one or more of these processes shall amount to 'manufacture'.';

(27) in Chapter 59,—

(i) for NOTE 1; the following NOTE shall be substituted, namely:—

'1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and heading Nos.58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No.58.08 and the knitted or crocheted fabrics of heading No.60.02.';

(ii) in NOTE 2, —

(i) in clause (a), after sub-clause (5), the following sub-clause shall be inserted, namely :—

"(6) Textile products of heading No. 58.10," ;

(ii) clause (c) shall be omitted;

(iii) for NOTES 3, 4 and 5, the following NOTES shall be substituted, namely :—

"3. For the purposes of heading No.59.05, the expression 'textile wall coverings' applies to products in rolls, of a width of not less than 45 cms., suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No.48.14) or on a textile backing (generally heading No.59.07).

4. For the purposes of heading No.59.06, the expression 'rubberised textile fabrics' means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) weighing not more than 1,500 g/$m^2$; or

(ii) weighing more than 1,500 g/$m^2$ and containing more than 50 per cent. by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No.56.04;

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and

(d) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than quilted textile products.

5. Heading No.59.07 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio backcloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (Chapter 44);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (Chapter 68);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (Chapter 68); or

(h) Metal foil on backing of textile fabrics (Section XV).";

(iv) in NOTE 6, for the figures "59,08", the figures "59.10" shall be substituted;

(v) in NOTE 7,—

(a) in the opening line, for the figures "59.09", the figures "59.11" shall be substituted;

(b) in clause (a), for the figures and word "59.07 and 59.08", the figures and word "59.08, 59.09 and 59.10 shall be substituted;

(c) in clause (b), for the figures and word "59.07 and 59.08", the figures and word "59.08, 59.09 and 59.10" shall be substituted.";

(28) in Chapter 60,—

(i) for NOTE 1, the following NOTE shall be substituted, namely:—

"1. This Chapter does not cover:

(a) Crochet lace of heading No. 58.04;

(b) Labels, badges or similar articles, knitted or crocheted, of heading No. 58.07; or

(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated of Chapter 59. However, knitted or

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crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.";

(*ii*) after NOTE 3, the following NOTE shall be inserted, namely :—

"4. In relation to products referred to in this Chapter, bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, tentering, heat-setting, crease-resistant, organdie processing or any other process or any one or more of these processes shall amount to 'manufacture'.";

(*29*) in Chapter 68,—

(*i*) in sub-heading Nos. 6804.10, 6804.20, 6804.30 and 6804.90, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted;

(*ii*) in sub-heading No. 6807.00, for the entry in column (4), the entry "20%" shall be substituted;

(*30*) in Chapter 69,—

(*i*) in sub-heading Nos. 6905.00,6906.90, 6907.00, 6908.10, 6909.10, 6909.20, 6909.30, 6909.90, 6910.00 and 6911.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

(*ii*) in sub-heading No. 6906.10, for the entry in column (4), the entry "30%" shall be substituted;

(*31*) in Chapter 70, in sub-heading No. 7007.90, for the entry in column (4), the entry "20%" shall be substituted;

(*32*) in Section XV, after NOTE 6, the following NOTE shall be inserted, namely :—

"7. In relation to the products of this section, the process of obtaining goods and materials by breaking up of ships, boats and other floating structures shall amount to 'manufacture'.";

(*33*) in Chapter 76, for the entry in column (4) occurring against all the sub-heading Nos., the entry "15%" shall be substituted;

(*34*) in Chapter 83, in sub-heading No. 8303.00, for the entry in column (4), the entry "20%" shall be substituted;

(*35*) in Section XVI, in NOTE 1, in clause (*e*), for figures "59.08" and "59.09", the figures "59.10" and "59.11" shall respectively be substituted;

(*36*) in Chapter 84,—

(*i*) in sub-heading Nos. 8409.00, 8422.90, 8431.00, 8466.00, 8470.00, 8471.00, 8472.00, 8473.00, 8481.99, 8482.00, 8483.00, 8484.00, 8485.10 and 8485.90, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*ii*) in sub-heading Nos. 8414.10, 8414.91, 8415.00, 8418.00, 8419.00, 8476.11, 8476.91, 8481.10 and 8481.91, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted;

(*iii*) in sub-heading Nos. 8422.10, 8476.19 and 8476.99, for the entry in column (4), the entry 20% shall be substituted;

(*37*) in Chapter 85,—

(*i*) in sub-heading Nos. 8503.00, 8508.00 and 8525.00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(*ii*) in sub-heading Nos.8502.00, 8504.00 and 8535.00, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted;

(*iii*) in sub-heading No. 8536.10, for the entry in column (4), the entry "40%" shall be substituted;

(*iv*) in sub-heading Nos. 8506.00, 8507.00, 8509.00, 8510.00, 8511.00, 8512.00, 8516.00, 8523.11, 8523.12, 8523.13, 8523.14, 8523.19, 8523.20, 8523.90, 8524.10, 8524.21, 8524.22, 8524.23, 8524.24, 8524.29, 8524.30, 8524.90, 8543.00, 8545.00, 8546.00 and 8548.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted;

(*v*) in sub-heading No. 8544.00 , for the entry in column (4), the entry "25%" shall be substituted;

(*38*) in Chapter 87, in sub- heading No. 8708.00 and 8714.00, for the entry in column (4), the entry "15%" shall be substituted;

(*39*) in Chapter 89, in sub- heading Nos. 8901.00, 8902.00, 8904.00, 8905.00 and 8906.00, for the entry in column (4), the entry "Nil" shall be substituted;

(*40*) in Chapter 90, in sub-heading Nos. 9032.11 and 9032.91, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted;

(*41*) in Chapter 94, in sub-heading No. 9404.00, for the entry in column (4), the entry "25%" shall be substituted;

(*42*) in Chapter 96, in sub-heading No. 9605.10, for the entry in column (4), the entry "40%" shall be substituted.



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PART II

| Heading No. | Sub-heading No. | Description of goods | Rate of duty |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| In the Schedule to the Central Excise Tariff Act,— | | | |
| (1) in Chapter 7, for heading No. 07.01 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "07.01 | 0701.00 | DRIED VEGETABLES, INCLUDING POTATOES, ONIONS AND MUSHROOMS, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED; DRIED LEGUMINOUS VEGETABLES, INCLUDING PEAS AND BEANS, SHELLED, WHETHER OR NOT SKINNED OR SPLIT | Nil"; |
| (2) in Chapter 8, for heading No. 08.01 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "08.01 | 0801.00 | EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS | Nil"; |
| (3) in Chapter 9, for heading Nos. 09.01, 09.02 and 09.03 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "09.01 | 0901.00 | COFFEE, WHETHER OR NOT CURED OR ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION | Nil |
| 09.02 | 0902.00 | TEA, INCLUDING TEA WASTE | Nil |
| 09.03 | 0903.00 | SPICES | Nil"; |
| (4) in Chapter 11,— | | | |
| (i) for heading No. 11.01 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "11.01 | 1101.00 | PRODUCTS OF THE MILLING INDUSTRY, INCLUDING FLOURS, GROATS, MEAL AND GRAINS OF CEREALS, AND FLOUR, MEAL OR FLAKES OF VEGETABLES | Nil"; |
| (ii) for heading No.11.03 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "11.03 | 1103.00 | STARCHES | Nil"; |
| (5) in Chapter 13, for heading No. 13.01 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "13.01 | 1301.00 | LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS | Nil"; |
| (6) in Chapter 15, for heading No. 15.03 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "15.03 | 1503.00 | FIXED VEGETABLE OILS, OTHER THAN THOSE OF HEADING No. 15.02 | Nil"; |
| (7) in Chapter 16, for heading No. 16.01 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "16.01 | 1601.00 | PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, INCLUDING SAUSAGES AND SIMILAR PRODUCTS, EXTRACTS AND JUICES, PREPARED OR PRESERVED FISH AND CAVIER AND CAVIER SUBSTITUTES. | Nil"; |
| (8) in Chapter 20, for heading No. 20.01 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "20.01 | 2001.00 | PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS, INCLUDING JAMS, FRUIT JELLIES, MARMALADES , FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, FRUIT JUICES AND VEGETABLE JUICES, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | Nil"; |
| (9) in Chapter 21,— | | | |
| (i) for heading Nos. 21.06 and 21.07 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "21.06 | 2106.00 | PAN MASALA | 50% |
| 21.07 | 2107.00 | BETEL NUT POWDER KNOWN AS "SUPARI" | 20%"; |
| (ii) after heading No. 21.07 and the entries relating thereto, the following shall be inserted, namely:— | | | |
| "21.08 | | EDIBLE PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED | |
| | 2108.10 | Preparations for Lemonades or other Beverages intended for use in the manufacture of Aerated Water | 40% |

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| | 2108.20 | - Sharbat | 20% |
| | 2108.30 | - Prasad or Prasadam | Nil |
| | 2108.40 | - Sterilised or Pasteurised Miltone | Nil |
| | 2108.90 | - Other | 20%"; |

(*10*) in Chapter 24, for heading No. 24.02 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "24.02 | 2402.00 | CIGARS AND CHEROOTS OF TOBACCO OR OF TOBACCO SUBSTITUTES | Nil"; |

(*11*) in Chapter 25, for heading No. 25.05 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "25.05 | 2505.00 | MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED (INCLUDING CLAY, EARTH COLOURS, NATURAL ABRASIVES, SULPHURS, SLATE AND STONE), LIME; PLASTERS WITH A BASIS OF CALCIUM SULPHATE, WHETHER OR NOT COLOURED, BUT NOT INCLUDING PLASTERS SPECIALLY PREPARED FOR USE IN DENTISTRY | Nil"; |

(*12*) in Chapter 27, for heading Nos. 27.09 and 27.10 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "27.09 | 2709.00 | PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE | 10% |
| 27.10 | | PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS | |
| | | - Motor spirit, that is to say, any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25° C, and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines : | |
| | 2710.11 | -- Special boiling point spirits (other than Benzene, Toluol) with nominal boiling point range 55 - 115° C | 20% |
| | 2710.12 | -- Special boiling point spirits (other than Benzene, Benzol, Toluene and Toluol) with nominal boiling point range 63-70° C | 20% |
| | 2710.13 | -- Other special boiling point spirits (other than Benzene, Benzol, Toluene and Toluol) | 20% |
| | 2710.14 | -- Naphtha | 10% |
| | 2710.19 | -- Other | 20% |
| | 2710.90 | - Other | 10%"; |

(*13*) in Chapter 37, for heading No. 37.04 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "37.04 | | PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED | |
| | 3704.10 | - Photographic paper or paper board | 20% |
| | 3704.20 | - Sensitised textiles | 20% |
| | 3704.90 | - Other | 20%"; |

(*14*) in Chapter 44, for heading No. 44.10 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "44.10 | | ARTICLES OF WOOD NOT ELSEWHERE SPECIFIED | |
| | | - Doors, of wood: | |
| | 4410.11 | --- Flush doors | 20% |
| | 4410.19 | -- Other | Nil |
| | 4410.90 | - Other | Nil"; |

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| | | (15) in Chapter 48,— | |
| | | (i) for heading No. 48.02 and the entries relating thereto, the following shall be substituted, namely:— | |
| "48.02 | 4802.00 | UNCOATED PAPER AND PAPERBOARD OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND PUNCH CARD STOCK AND PUNCH TAPE PAPER, IN ROLLS OR SHEETS, OTHER THAN PAPER OF HEADING No.48.01 OR 48.03; HANDMADE PAPER AND PAPERBOARD | 20%"; |
| | | (ii) for heading No. 48.04 and the entries relating thereto, the following shall be substituted, namely:— | |
| "48.04 | 4804.00 | UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING No. 48.02 OR 48.03 | 20%"; |
| | | (16) in Chapter 50, for heading Nos. 50.01, 50.02 and 50.03 and the entries relating thereto, the following shall be substituted, namely:— | |
| "50.01 | 5001.00 | SILK-WORM COCOONS SUITABLE FOR REELING | Nil |
| 50.02 | 5002.00 | RAW SILK (NOT THROWN) | Nil |
| 50.03 | | SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK) | |
| | 5003.10 | - Not carded or combed | Nil |
| | 5003.90 | - Other | Nil |
| 50.04 | | SILK YARN AND YARN SPUN FROM SILK WASTE; SILK-WORM GUT | |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power: | |
| | 5004.11 | -- Containing 85% or more by weight of silk or silk waste | Nil |
| | 5004.19 | -- Containing less than 85% by weight of silk or silk waste | 20% |
| | 5004.00 | - Other | Nil |
| 50.05 | | WOVEN FABRICS OF SILK OR OF SILK WASTE | |
| | 5005.10 | - Fabrics of noil silk | Nil |
| | 5005.20 | - Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk | Nil |
| | 5005.90 | - Other fabrics | Nil"; |
| | | (17) in Chapter 51, for heading Nos. 51.01, 51.02, 51.03, 51.04, 51.05, 51.06, 51.07 and 51.08 and the entries relating thereto, the following shall be substituted, namely:— | |
| "51.01 | 5101.00 | WOOL, NOT CARDED OR COMBED | Nil |
| 51.02 | 5102.00 | FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED | Nil |
| 51.03 | 5103.00 | WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK | Nil |
| 51.04 | 5104.00 | GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR | Nil |
| 51.05 | | WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS) | |
| | 5105.10 | - Carded Wool | Nil |
| | | - Wool tops and other combed wool: | |
| | 5105.21 | -- Combed wool in fragments | 10% |
| | 5105.29 | -- Other | 10% |
| | 5105.30 | - Fine animal hair, carded or combed | 10% |
| | 5105.40 | - Coarse animal hair, carded or combed | 10% |

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| 51.06 | | YARN OF CARDED WOOL | |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power: | |
| | 5106.11 | -- Containing 85% or more by weight of wool | 10% |
| | 5106.12 | -- Containing less than 85% by weight of wool | 10% |
| | 5106.90 | - Other | Nil |
| 51.07 | | YARN OF COMBED WOOL | |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power: | |
| | 5107.11 | -- Containing 85% or more by weight of wool | 10% |
| | 5107.12 | -- Containing less than 85% by weight of wool | 10% |
| | 5107.90 | - Other | Nil |
| 51.08 | 5108.00 | YARN OF FINE ANIMAL HAIR (CARDED OR COMBED) | 20% |
| 51.09 | 5109.00 | YARN OF COARSE ANIMAL HAIR OR OF HORSE HAIR (INCLUDING GIMPED HORSE HAIR YARN) | 20% |
| 51.10 | | WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR | |
| | 5110.10 | - Not subjected to any process | 15% |
| | | - Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes: | |
| | 5110.21 | -- Bleached woven fabrics | 15% |
| | 5110.22 | -- Dyed woven fabrics | 15% |
| | 5110.23 | -- Printed woven fabrics | 15% |
| | 5110.29 | -- Other woven fabrics | 15% |
| 51.11 | | WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR | |
| | 5111.10 | - Not subjected to any process | 15% |
| | | - Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes: | |
| | 5111.21 | -- Bleached woven fabrics | 15% |
| | 5111.22 | -- Dyed woven fabrics | 15% |
| | 5111.23 | -- Printed woven fabrics | 15% |
| | 5111.29 | -- Other woven fabrics | 15% |
| 51.12 | | WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSE HAIR | |
| | 5112.10 | - Not subjected to any process | 15% |
| | | - Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes: | |
| | 5112.21 | -- Bleached woven fabrics | 15% |
| | 5112.22 | -- Dyed woven fabrics | 15% |
| | 5112.23 | -- Printed woven fabrics | 15% |
| | 5112.29 | -- Other woven fabrics | 15%"; |

(*18*) in Chapter 52, for heading Nos. 52.01, 52.02, 52.03, 52.04, 52.05, 52.06, 52.07,52.08, 52.09, 52.10, 52.11 and 52.12 and the entries relating thereto, the following shall be substituted, namely: —

| | | | |
|---|---|---|---|
| "52.01 | 5201.00 | COTTON, NOT CARDED OR COMBED | Nil |
| 52.02 | | COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK) | |



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| | 5202.10 | - Yarn waste (including thread waste) | Nil |
| | | - Other: | |
| | 5202.91 | -- Garnetted stock | Nil |
| | 5202.99 | -- Other | Nil |
| 52.03 | 5203.00 | COTTON, CARDED OR COMBED | Nil |
| 52.04 | 5204.00 | COTTON SEWING THREAD | 20% |
| 52.05 | | COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON | |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power: | |
| | 5205.11 | -- Single yarn | 20% |
| | 5205.19 | -- Multiple (folded) or cabled yarn | 20% |
| | 5205.90 | - Other | Nil |
| 52.06 | | COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON | |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power: | |
| | 5206.11 | -- Single yarn | 20% |
| | 5206.12 | -- Multiple (folded) or cabled yarn | 20% |
| | 5206.90 | - Other | Nil |
| 52.07 | | WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON | |
| | 5207.10 | - Not subjected to any process | 20% |
| | | - Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes: | |
| | 5207.21 | -- Bleached woven fabrics | 20% |
| | 5207.22 | -- Dyed woven fabrics | 20% |
| | 5207.23 | -- Printed woven fabrics | 20% |
| | 5207.29 | -- Other woven fabrics | 20% |
| 52.08 | | WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES | |
| | 5208.10 | - Not subjected to any process | 20% |
| | | - Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes: | |
| | 5208.21 | -- Bleached woven fabrics | 20% |
| | 5208.22 | -- Dyed woven fabrics | 20% |
| | 5208.23 | -- Printed woven fabrics | 20% |
| | 5208.29 | -- Other woven fabrics | 20% |
| 52.09 | | OTHER WOVEN FABRICS OF COTTON | |
| | 5209.10 | - Not subjected to any process | 20% |
| | | - Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes: | |
| | 5209.21 | -- Bleached woven fabrics | 20% |
| | 5209.22 | -- Dyed woven fabrics | 20% |

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| | 5209.23 | -- Printed woven fabrics | 20% |
| | 5209.29 | -- Other woven fabrics | 20%"; |

(*19*) in Chapter 53, for heading Nos. 53.01, 53.02, 53.03, 53.04, 53.05, 53.06, 53.07 and 53.08 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "53.01 | | FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK) | |
| | 5301.10 | - Flax, raw or retted | Nil |
| | | - Flax, broken, scutched, hackled or otherwise processed, but not spun: | |
| | 5301.21 | -- Broken or scutched | Nil |
| | 5301.29 | -- Other | Nil |
| | 5301.30 | - Flax tow and waste | Nil |
| 53.02 | | TRUE HEMP (CANNABIS SATIVA L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK) | |
| | 5302.10 | - True hemp, raw or retted | 15% |
| | 5302.90 | - Other | 15% |
| 53.03 | | JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK) | |
| | 5303.10 | - Jute and other textile bast fibres, raw or retted | Nil |
| | 5303.90 | - Other | Nil |
| 53.04 | | SISAL AND OTHER TEXTILE FIBRES OF THE GENUS AGAVE, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK) | |
| | 5304.10 | - Sisal and other textile fibres of the genus Agave, raw | 15% |
| | 5304.90 | - Other | 15% |
| 53.05 | | COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK) | |
| | | - Of coconut (coir): | |
| | 5305.11 | -- Raw | 15% |
| | 5305.19 | -- Other | 15% |
| | | - Of Abaca: | |
| | 5305.21 | -- Raw | 15% |
| | 5305.29 | -- Other | 15% |
| | | - Of Ramie: | |
| | 5305.31 | -- Raw | Nil |
| | 5305.39 | -- Other | Nil |
| | | - Other: | |
| | 5305.91 | -- Raw | 15% |
| | 5305.99 | -- Other | 15% |
| 53.06 | | FLAX YARN | |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power: | |
| | 5306.11 | -- Single | 20% |

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| | 5306.19 | -- Multiple (folded) or cabled | 20% |
| | 5306.90 | - Other | Nil |
| 53.07 | | YARN OF JUTE OR OTHER TEXTILE BAST FIBRES OF HEADING No.53.03 | |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power: | |
| | 5307.11 | -- Single | 10% |
| | 5307.12 | -- Multiple (folded) or cabled | 10% |
| | 5307.90 | - Other | Nil |
| 53.08 | | YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN | - |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power: | |
| | 5308.11 | -- Coir Yarn | 15% |
| | 5308.12 | -- True hemp yarn | 15% |
| | 5308.13 | -- Paper yarn | 15% |
| | 5308.14 | -- Ramie yarn | 20% |
| | 5308.19 | -- Other | 15% |
| | 5308.90 | - Other | Nil |
| 53.09 | | WOVEN FABRICS OF FLAX | |
| | 5309.10 | - Not subjected to any process | 10% |
| | | - Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes: | |
| | 5309.21 | -- Bleached woven fabrics | 10% |
| | 5309.22 | -- Dyed woven fabrics | 10% |
| | 5309.23 | -- Printed woven fabrics | 10% |
| | 5309.29 | -- Other woven fabrics | 10% |
| 53.10 | | WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING No.53.03 | |
| | 5310.10 | - Not subjected to any process | 10% |
| | | - Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes: | |
| | 5310.21 | -- Bleached woven fabrics | 10% |
| | 5310.22 | -- Dyed woven fabrics | 10% |
| | 5310.23 | -- Printed woven fabrics | 10% |
| | 5310.29 | -- Other woven fabrics | 10% |
| 53.11 | | WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN | |
| | 5311.10 | - Not subjected to any process | 15% |
| | | - Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes: | |
| | 5311.21 | -- Bleached woven fabrics | 15% |
| | 5311.22 | -- Dyed woven fabrics | 15% |
| | 5311.23 | -- Printed woven fabrics | 15% |
| | 5311.29 | -- Other woven fabrics | 15%"; |

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| (20) in Chapter 54, for heading Nos. 54.01,54.02, 54.03, 54.04, 54.05, 54.06, 54.07, 54.08, 54.09, 54.10, 54.11 and 54.12 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "54.01 | | SEWING THREAD OF MAN-MADE FILAMENTS | |
| | 5401.10 | - Of synthetic filaments | 20% |
| | 5401.20 | - Of artificial filaments | 20% |
| 54.02 | | SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 60 DENIERS | |
| | 5402.10 | - High tenacity yarn of nylon or other polyamides | 30% |
| | 5402.20 | - High tenacity yarn of polyesters | 50% |
| | | - Textured yarn: | |
| | 5402.31 | -- Of nylon or other polyamides | 30% |
| | 5402.32 | -- Of polyesters | 50% |
| | 5402.39 | -- Other | 20% |
| | | - Other yarn, single, untwisted : | |
| | 5402.41 | -- Of nylon or other polyamides | 30% |
| | 5402.42 | -- Of polyesters, partially oriented | 50% |
| | 5402.43 | -- Of polyesters, other | 50% |
| | 5402.49 | -- Other | 20% |
| | | - Other yarn, single, twisted: | |
| | 5402.51 | -- Of nylon or other polyamides | 30% |
| | 5402.52 | -- Of polyesters | 50% |
| | 5402.59 | -- Other | 20% |
| | | - Other yarn, multiple (folded) or cabled: | |
| | 5402.61 | -- Of nylon or other polyamides | 30% |
| | 5402.62 | -- Of polyesters | 50% |
| | 5402.69 | -- Other | 20% |
| 54.03 | | ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 60 DENIERS | |
| | 5403.10 | - High tenacity yarn of viscose rayon | 15% |
| | 5403.20 | - Textured yarn | 15% |
| | | - Other yarn, single: | |
| | 5403.31 | -- Of viscose rayon, untwisted | 15% |
| | 5403.32 | -- Of viscose rayon, twisted | 15% |
| | 5403.33 | -- of cellulose acetate | 15% |
| | 5403.39 | -- Other | 15% |
| | | - Other yarn, multiple (folded) or cabled: | |
| | 5403.41 | -- Of viscose rayon | 15% |
| | 5403.42 | -- Of cellulose acetate | 15% |
| | 5403.49 | -- Other | 15% |
| 54.04 | | SYNTHETIC MONOFILAMENT OF 60 DENIERS OR MORE AND OF WHICH NO CROSS SECTIONAL DIMENSION EXCEEDS 1 mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 mm | |
| | 5404.10 | - Monofilament | 20% |
| | 5404.90 | - Other | 20% |



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| 54.05 | 5405.00 | ARTIFICIAL MONOFILAMENT OF 60 DENIERS OR MORE AND OF WHICH NO CROSS SECTIONAL DIMENSION EXCEEDS 1 mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 mm | 20% |
| 54.06 | | WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING No. 54.04 | |
| | 5406.10 | - Not subjected to any process<br>Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes: | 20% |
| | 5406.21 | -- Bleached woven fabrics | 20% |
| | 5406.22 | -- Dyed woven fabrics | 20% |
| | 5406.23 | -- Printed woven fabrics | 20% |
| | 5406.29 | -- Other woven fabrics | 20% |
| 54.07 | | WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING No. 54.05 | |
| | 5407.10 | - Not subjected to any process. | 20% |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes: | |
| | 5407.21 | -- Bleached woven fabrics | 20% |
| | 5407.22 | -- Dyed woven fabrics | 20% |
| | 5407.23 | -- Printed woven fabrics | 20% |
| | 5407.29 | -- Other woven fabrics | 20%"; |

(21) In Chapter 55, in heading Nos. 55.01, 55.02, 55.03, 55.04, 55.05, 55.06, 55.07, 55.08, 55.09, 55.10, 55.11 and 55.12 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "55.01 | | SYNTHETIC FILAMENT TOW | |
| | 5501.10 | - Of nylon or other polyamides | 20% |
| | 5501.20 | - Of polyesters | 20% |
| | 5501.30 | - Acrylic or modacrylic | 20% |
| | 5501.90 | - Other | 20% |
| 55.02 | 5502.00 | ARTIFICIAL FILAMENT TOW | 20% |
| 55.03 | | SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING | |
| | 5503.10 | - Of nylon or other polyamides | 20% |
| | 5503.20 | - Of polyesters | 20% |
| | 5503.30 | - Acrylic or modacrylic | 20% |
| | 5503.40 | - Of polypropylene | 20% |
| | 5503.90 | - Other | 20% |
| 55.04 | | ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING | |
| | 5504.10 | - Of viscose rayon | 20% |
| | 5504.90 | - Other | 20% |
| 55.05 | | WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES | |
| | 5505.10 | - Of synthetic fibres | Rs.10 per Kg. or 50% whichever is higher |

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| | 5505.20 | - Of artificial fibres | Rs.10 per Kg. or 20% whichever is higher |
| 55.06 | | SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING | |
| | 5506.10 | - Of nylon or other polyamides | 20% |
| | 5506.20 | - Of polyesters | 20% |
| | 5506.30 | - Acrylic or modacrylic | 20% |
| | 5506.90 | - Other | 20% |
| 55.07 | 5507.00 | ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING | 20% |
| 55.08 | | SEWING THREAD OF MAN MADE STAPLE FIBRES | |
| | 5508.10 | - Of synthetic staple fibres | 20% |
| | 5508.20 | - Of artificial staple fibres | 20% |
| 55.09 | | YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES | |
| | | - Containing 85% or more by weight of staple fibres of nylon or other polyamides: | |
| | 5509.11 | -- Single yarn | 20% |
| | 5509.19 | -- Multiple (folded) or cabled yarn | 20% |
| | | - Containing 85% or more by weight of polyester staple fibres: | |
| | 5509.21 | -- Single yarn | 20% |
| | 5509.22 | -- Multiple (folded) or cabled yarn | 20% |
| | | - Containing 85% or more by weight of acrylic or modacrylic staple fibres: | |
| | 5509.31 | -- Single yarn | 20% |
| | 5509.32 | -- Multiple (folded) or cabled yarn | 20% |
| | | - Other yarn, containing 85% or more by weight of synthetic staple fibres: | |
| | 5509.41 | -- Single yarn | 20% |
| | 5509.42 | -- Multiple (folded) or cabled yarn | 20% |
| | 5509.50 | - Other yarn of Polyester staple fibre | 20% |
| | 5509.60 | - Other yarn of acrylic or modacrylic staple fibres | 20% |
| | 5509.90 | - Other yarn | 20% |
| 55.10 | | YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES | |
| | | - Containing 85% or more by weight of artificial staple fibres: | |
| | 5510.11 | -- Single yarn | 20% |
| | 5510.12 | -- Multiple (folded) or cabled yarn | 20% |
| | 5510.90 | - Other yarn | 20% |
| 55.11 | | WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES | |
| | 5511.10 | - Not subjected to any process | 20% |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes: | |
| | 5511.21 | -- Bleached woven fabrics | 20% |
| | 5511.22 | -- Dyed woven fabrics | 20% |
| | 5511.23 | -- Printed woven fabrics | 20% |
| | 5511.29 | -- Other woven fabrics | 20% |

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| 55.12 | | WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON | |
| | 5512.10 | - Not subjected to any process | 20% |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes: | |
| | 5512.21 | -- Bleached woven fabrics | 20% |
| | 5512.22 | -- Dyed woven fabrics | 20% |
| | 5512.23 | -- Printed woven fabrics | 20% |
| | 5512.29 | -- Other woven fabrics | 20% |
| 55.13 | | OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES | |
| | 5513.10 | - Not subjected to any process | 20% |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes: | |
| | 5513.21 | -- Bleached woven fabrics | 20% |
| | 5513.22 | -- Dyed woven fabrics | 20% |
| | 5513.23 | -- Printed woven fabrics | 20% |
| | 5513.29 | -- Other woven fabrics | 20% |
| 55.14 | | WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES | |
| | 5514.10 | - Not subjected to any process | 20% |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes: | |
| | 5514.21 | -- Bleached woven fabrics | 20% |
| | 5514.22 | -- Dyed woven fabrics | 20% |
| | 5514.23 | -- Printed woven fabrics | 20% |
| | 5514.29 | -- Other woven fabrics | 20%"; |

(22) in Chapter 56, for heading Nos. 56.01, 56.02, 56.03, 56.04, 56.05, 56.06, 56.07 and 56.08 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "56.01 | | WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 mm IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS | |
| | 5601.10 | - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding | 15% |
| | | - Wadding; other articles of wadding: | |
| | 5601.21 | -- Of Cotton | 15% |
| | 5601.22 | -- Of man-made fibres | 15% |
| | 5601.29 | -- Other | 15% |
| | 5601.30 | - Textile flock and dust and mill neps | 15% |
| 56.02 | | FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED | |
| | 5602.10 | - Needleloom felt and stitch-bonded fibre fabrics | 15% |
| | | - Other felt, not impregnated, coated, covered or laminated: | |
| | 5602.21 | -- Of wool or fine animal hair | 15% |
| | 5602.29 | -- Of other textile materials | 15% |
| | 5602.90 | - Other | 15% |

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| 56.03 | 5603.00 | NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED | 20% |
| 56.04 | | RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING No. 54.04 OR 54.05, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS | |
| | 5604.10 | - Rubber thread and cord, textile covered | 15% |
| | 5604.20 | - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated. | 15% |
| | 5604.90 | - Other | 15% |
| 56.05 | 5605.00 | METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OF THE LIKE OF HEADING No.54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL | 20% |
| 56.06 | 5606.00 | GIMPED YARN, AND STRIP AND THE LIKE OF HEADING No. 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING No. 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE YARN | 15% |
| 56.07 | | TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS | |
| | 5607.10 | - Of jute or other textile bast fibres of heading No.53.03 | 10% |
| | | - Of sisal or other textile fibres of the genus Agave: | |
| | 5607.21 | -- Binder or baler twine | 15% |
| | 5607.29 | -- Other | 15% |
| | 5607.30 | - Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres | 15% |
| | | - Of polyethylene or polypropylene: | |
| | 5607.41 | -- Binder or baler twine | 15% |
| | 5607.49 | -- Other | 15% |
| | 5607.50 | - Of other synthetic fibres | 15% |
| | 5607.90 | - Other | 15% |
| 56.08 | | KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS | |
| | | - Of man-made textile materials: | |
| | 5608.11 | -- Made up fishing nets | Nil |
| | 5608.19 | -- Other | 15% |
| | 5608.90 | - Other | 15% |
| 56.09 | 5609.00 | ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING No. 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 15%"; |

(*23*) in Chapter 57, for heading Nos. 57.01 and 57.02 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| 57.01 | | CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP | |
| | 5701.10 | - Of wool or fine animal hair | 30% |
| | 5701.90 | - Of other textile materials | 30% |
| 57.02 | | CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP | |



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| | 5702.10 | - Floor coverings of coconut fibres (coir) | Nil |
| | | - Other, of pile construction, not made up: | |
| | 5702.21 | -- Of wool or fine animal hair | 30% |
| | 5702.22 | -- Of man made textile materials | 30% |
| | 5702.29 | -- Of other textile materials | 30% |
| | | - Other, of pile construction, made up: | |
| | 5702.31 | -- Of wool or fine animal hair | 30% |
| | 5702.32 | -- Of man- made textile materials | 30% |
| | 5702.39 | -- Of other textile materials | 30% |
| | | - Other, not of pile construction, not made up: | |
| | 5702.41 | -- Of wool or fine animal hair | 30% |
| | 5702.42 | -- Of man- made textile materials | 30% |
| | 5702.49 | -- Of other textile materials | 30% |
| | | - Other, not of pile construction, made up: | |
| | 5702.91 | -- Of wool or fine animal hair | 30% |
| | 5702.92 | -- Of man-made textile materials | 30% |
| | 5702.99 | -- Of other textile materials | 30% |
| 57.03 | | CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP | |
| | 5703.10 | - Of wool or fine animal hair | 30% |
| | 5703.20 | - Of nylon or other polyamides | 30% |
| | 5703.30 | - Of other man-made textile materials | 30% |
| | 5703.40 | - Of other textile materials | 30% |
| 57.04 | 5704.00 | CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP | 30% |
| 57.05 | 5705.00 | OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP | 30%"; |

(*24*) in Chapter 58, for heading Nos. 58.01, 58.02, 58.03, 58.04, 58.05 and 58.06 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "58.01 | | WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING No. 58.02 OR 58.06 | |
| | | - Of wool or fine animal hair: | |
| | 5801.11 | -- Not subjected to any process | 15% |
| | 5801.12 | -- Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes | 15% |
| | | -- Of cotton: | |
| | 5801.21 | --- Not subjected to any process | 20% |
| | 5801.22 | --- Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes | 20% |
| | | - Of man-made fibres: | |
| | 5801.31 | -- Not subjected to any process | 20% |
| | 5801.32 | -- Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes | 20% |
| | | - Of other textile materials: | |

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| | 5801.91 | -- Not subjected to any process | 15% |
| | 5801.92 | -- Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes | 15% |
| 58.02 | | TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING No. 58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING No. 57.03 | |
| | | -- Terry towelling and similar woven terry fabrics, of cotton: | |
| | 5802.21 | -- Not subjected to any process | 20% |
| | 5802.22 | -- Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes | 20% |
| | | - Terry towelling and similar woven terry fabrics, of man-made fibres: | |
| | 5802.31 | -- Not subjected to any process | 20% |
| | 5802.32 | -- Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes | 20% |
| | | - Terry towelling and similar woven terry fabrics, of other textile materials: | |
| | 5802.41 | -- Not subjected to any process | 15% |
| | 5802.42 | -- Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes | 15% |
| | | - Tufted textile fabrics: | |
| | 5802.51 | -- Not subjected to any process | 20% |
| | 5802.52 | -- Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes | 20% |
| 58.03 | 5803.00 | GAUZE, OTHER THAN NARROW FABRICS OF HEADING No. 58.06 | 10% |
| 58.04 | | TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS | |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam: | |
| | 5804.11 | -- Of cotton | 20% |
| | 5804.12 | -- Of man-made fibres | 20% |
| | 5804.19 | -- Of other textile materials | 15% |
| | 5804.90 | - Other | Nil |
| 58.05 | | EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS | |
| | | - Manufactured with the aid of vertical type automatic shuttle embroidery machines operated with power: | |
| | 5805.11 | -- Embroidery without visible ground | 10% |
| | 5805.19 | -- Other | 10% |
| | 5805.90 | - Other | Nil |
| 58.06 | | NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING No. 58.07; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS) | |

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| | 5806.10 | - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics | 20% |
| | 5806.20 | - Other woven fabrics, containing elastomeric yarn or rubber thread | 15% |
| | | - Other woven fabrics: | |
| | 5806.31 | -- Of cotton | 20% |
| | 5806.32 | -- Of man-made fibres | 20% |
| | 5806.39 | -- Of other textile materials | 15% |
| | 5806.40 | - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 15% |
| 58.07 | | LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED | |
| | 5807.10 | - Woven | 15% |
| | 5807.90 | - Other | 15% |
| 58.08 | 5808.00 | BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES | 15% |
| 58.09 | 5809.00 | WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING No. 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 15% |
| 58.10 | 5810.00 | QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING No. 58.05 | 15%"; |

(*25*) in Chapter 59, for heading Nos. 59.01, 59.02, 59.03, 59.04, 59.05, 59.06, 59.07, 59.08 and 59.09 and the entries relating thereto, the following shall be substituted, namely: —

| | | | |
|---|---|---|---|
| "59.01 | | TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS | |
| | 5901.10 | - Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like | 10% |
| | 5901.90 | - Other | 10% |
| 59.02 | | TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON | |
| | 5902.10 | - Of nylon or other polyamides | 20% |
| | 5902.20 | - Of polyesters | 20% |
| | 5902.90 | - Other | 20% |
| 59.03 | | TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING No. 59.02 | |
| | 5903.10 | - With polyvinyl chloride | 20% |
| | 5903.20 | - With polyurethane | 20% |
| | 5903.90 | - Other | 20% |
| 59.04 | | LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE | |

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| | 5904.10 | - Linoleum | 30% |
| | | - Other: | |
| | 5904.91 | -- With a base consisting of needleloom felt or nonwovens | 30% |
| | 5904.92 | -- With other textile base | 30% |
| 59.05 | 5905.00 | TEXTILE WALL COVERINGS | 30% |
| 59.06 | | RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING No. 59.02 | |
| | 5906.10 | - Adhesive tape of a width not exceeding 20 cm | 15% |
| | | - Other: | |
| | 5906.91 | -- Knitted or crocheted | 15% |
| | 5906.99 | -- Other | 15% |
| 59.07 | | TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE | |
| | | - Fabrics, covered partially or fully with textile flocks or with preparation containing textile flocks: | |
| | 5907.11 | -- On base fabrics of cotton | 20% |
| | 5907.12 | -- On base fabrics of man-made textile material | 20% |
| | 5907.19 | -- On base fabrics of other textile material | 20% |
| | 5907.90 | - Other | 30% |
| 59.08 | 5908.00 | TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED | 15% |
| 59.09 | 5909.00 | TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS | 15% |
| 59.10 | 5910.00 | TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL WHETHER OR NOT REINFORCED WITH METAL OR OTHER MATERIAL | 25% |
| 59.11 | | TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER | |
| | 5911.10 | - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes | 15% |
| | 5911.20 | - Bolting cloth, whether or not made up | 15% |
| | 5911.30 | - Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) | 15% |
| | 5911.40 | - Straining cloth of a kind used in oil presses or the like, including that of human hair | 15% |
| | 5911.90 | - Other | 15%"; |

(26) In Chapter 60, for heading No.60.01 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "60.01 | | PILE FABRICS, INCLUDING 'LONG PILE' FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED | |
| | | - 'Long pile' fabrics: | |
| | 6001.11 | -- Of cotton | 20% |



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| | 6001.12 | -- Of man-made fibres | 20% |
| | 6001.19 | -- Of other textile materials | 15% |
| | | - Looped pile fabrics: | |
| | 6001.21 | -- Of cotton | 20% |
| | 6001.22 | -- Of man-made fibres | 20% |
| | 6001.29 | -- Of other textile materials | 15% |
| | | - Other: | |
| | 6001.91 | -- Of cotton | 20% |
| | 6001.92 | -- Of man-made fibres | 20% |
| | 6001.99 | -- Of other textile materials | 15% |
| 60.02 | | OTHER KNITTED OR CROCHETED FABRICS | |
| | 6002.10 | - Of a width not exceeding 30 cm, containing elastomeric yarn or rubber thread | 15% |
| | 6002.20 | - Other, of a width not exceeding 30 cm | 20% |
| | 6002.30 | - Of a width exceeding 30 cm, containing elastomeric yarn or rubber thread | 20% |
| | | - Other fabrics, warp knit: | |
| | 6002.41 | -- Of wool or fine animal hair | 15% |
| | 6002.42 | -- Of cotton | 20% |
| | 6002.43 | -- Of man-made fibres | 20% |
| | 6002.49 | -- Other | 15% |
| | | - Other: | |
| | 6002.91 | -- Of wool or fine animal hair | 15% |
| | 6002.92 | -- Of cotton | 20% |
| | 6002.93 | -- Of man-made fibres | 20% |
| | 6002.99 | -- Other | 15%"; |

(27) in Chapter 63, for heading No.63.01 and the entries relating thereto, the following shall be substituted, namely: —

| | | | |
|---|---|---|---|
| "63.01 | | BLANKETS AND TRAVELLING RUGS | |
| | 6301.10 | - Electric blankets | 10% |
| | 6301.20 | - Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 10% |
| | 6301.30 | - Blankets (other than electric blankets) and travelling rugs, of cotton | 10% |
| | 6301.40 | - Blankets (other than electric blankets) and travelling rugs, of synthetic fibres | 10% |
| | 6301.90 | - Other blankets and travelling rugs | 10% |
| 63.02 | 6302.00 | BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN | 10% |
| 63.03 | 6303.00 | CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES | 10% |
| 63.04 | 6304.00 | OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING No. 94.04 | 10% |
| 63.05 | | SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS | |
| | 6305.10 | - Of jute or of other textile bast fibres of heading No. 53.03 | 10% |
| | 6305.20 | - Of cotton | 10% |
| | | - Of man-made textile materials: | |

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|---|---|---|---|
| | 6305.31 | -- Of polyethylene or polypropylene strip or the like | 25% |
| | 6305.39 | -- Other | 25% |
| | 6305.90 | - Of other textile materials | 10% |
| 63.06 | 6306.00 | TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS | 10% |
| 63.07 | 6307.00 | OTHER MADE-UP ARTICLES NOT ELSEWHERE SPECIFIED | 10%"; |

(*28*) in Chapter 69, for heading No. 69.04 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "69.04 | 6904.00 | CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS | 20%"; |

(*29*) in Chapter 72, after heading No. 72.29 and the entries relating thereto,the following shall be inserted, namely:—

| | | | |
|---|---|---|---|
| "72.30 | 7230.00 | GOODS AND MATERIALS OF CHAPTER 72 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |

(*30*) in Chapter 73, after heading No. 73.26 and the entries relating thereto, the following shall be inserted, namely:—

| | | | |
|---|---|---|---|
| "73.27 | 7327.00 | GOODS AND MATERIALS OF CHAPTER 73 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |

(*31*) in Chapter 74, after heading No. 74.19 and the entries relating thereto,the following shall be inserted, namely:—

| | | | |
|---|---|---|---|
| "74.20 | 7420.00 | GOODS AND MATERIALS OF CHAPTER 74 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |

(*32*) in Chapter 75, after heading No. 75.08 and the entries relating thereto, the following shall be inserted, namely:—

| | | | |
|---|---|---|---|
| "75.09 | 7509.00 | GOODS AND MATERIALS OF CHAPTER 75 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |

(*33*) in Chapter 76, after heading No. 76.16 and the entries relating thereto, the following shall be inserted, namely:—

| | | | |
|---|---|---|---|
| "76.17 | 7617.00 | GOODS AND MATERIALS OF CHAPTER 76 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |

(*34*) in Chapter 78, after heading No. 78.06 and the entries relating thereto, the following shall be inserted, namely:—

| | | | |
|---|---|---|---|
| "78.07 | 7807.00 | GOODS AND MATERIALS OF CHAPTER 78 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |

(*35*) in Chapter 79, after heading No. 79.07 and the entries relating thereto, the following shall be inserted, namely:—

| | | | |
|---|---|---|---|
| "79.08 | 7908.00 | GOODS AND MATERIALS OF CHAPTER 79 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |

(*36*) in Chapter 80, after heading No. 80.07 and the entries relating thereto, the following shall be inserted, namely:—

| | | | |
|---|---|---|---|
| "80.08 | 8008.00 | GOODS AND MATERIALS OF CHAPTER 80 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |

(*37*) in Chapter 81, after heading No. 81.13 and the entries relating thereto, the following shall be inserted, namely:—

| | | | |
|---|---|---|---|
| "81.14 | 8114.00 | GOODS AND MATERIALS OF CHAPTER 81 OBTAINED BY BREAKING UP OF SHIPS, BOATS AND OTHER FLOATING STRUCTURES | 15%"; |

(*38*) in Chapter 84,—

(*i*) for heading Nos. 84.01, 84.02, 84.03, 84.04, 84.05 and 84.06 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "84.01 | | NUCLEAR REACTORS; FUEL ELEMENTS(CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION | |
| | 8401.10 | - All goods other than parts | 10% |
| | 8401.90 | - Parts | 15% |

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|---|---|---|---|
| 84.02 | | STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS | |
| | 8402.10 - | All goods other than parts | 10% |
| | 8402.90 - | Parts | 15% |
| 84.03 | | CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING No.84.02 | |
| | 8403.10 - | All goods other than parts | 10% |
| | 8403.90 - | Parts | 15% |
| 84.04 | | AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING No. 84.02 OR 84.03 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS | |
| | 8404.10 - | All goods other than parts | 10% |
| | 8404.90 - | Parts | 15% |
| 84.05 | | PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS | |
| | 8405.10 - | All goods other than parts | 10% |
| | 8405.90 - | Parts | 15% |
| 84.06 | | STEAM TURBINES AND OTHER VAPOUR TURBINES | |
| | 8406.10 - | All goods other than parts | 10% |
| | 8406.90 - | Parts | 15%"; |

(*ii*) for heading Nos. 84.10, 84.11, 84.12 and 84.13 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "84.10 | | HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR | |
| | 8410.10 - | All goods other than parts | 10% |
| | 8410.90 - | Parts | 15% |
| 84.11 | | TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES | |
| | 8411.10 - | All goods other than parts | 10% |
| | 8411.90 - | Parts | 15% |
| 84.12 | | OTHER ENGINES AND MOTORS | |
| | 8412.10 - | All goods other than parts | 10% |
| | 8412.90 - | Parts | 15% |
| 84.13 | | PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS | |
| | 8413.10 - | All goods other than parts | 10% |
| | 8413.90 - | Parts | 15%"; |

(*iii*) for heading Nos. 84.16 and 84.17 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "84.16 | | FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES | |

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|---|---|---|---|
| | 8416.10 - | All goods other than parts | 10% |
| | 8416.90 - | Parts | 15% |
| 84.17 | | INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC | |
| | 8417.10 - | All goods other than parts | 10% |
| | 8417.90 - | Parts | 15%"; |

(*iv*) for heading Nos. 84.20 and 84.21 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "84.20 | | CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR | |
| | 8420.10 - | All goods other than parts | 10% |
| | 8420.90 - | Parts | 15% |
| 84.21 | | CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES | |
| | 8421.10 - | All goods other than parts | 10% |
| | 8421.90 - | Parts | 15%"; |

(*v*) for heading Nos. 84.23 and 84.24 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "84.23 | | WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CENTIGRAMS OR BETTER); INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS | |
| | 8423.10 - | All goods other than parts | 15% |
| | 8423.90 - | Parts | 15% |
| 84.24 | | MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES | |
| | 8424.10 - | All goods other than parts | 10% |
| | 8424.90 - | Parts | 15%"; |

(*vi*) for heading Nos. 84.34 and 84.35 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "84.34 | | MILKING MACHINES AND DAIRY MACHINERY | |
| | 8434.10 - | All goods other than parts | 10% |
| | 8434.90 - | Parts | 15% |
| 84.35 | | PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES | |
| | 8435.10 - | All goods other than parts | 10% |
| | 8435.90 - | Parts | 15%"; |

(*vii*) for heading Nos. 84.38, 84.39, 84.40, 84.41, 84.42 and 84.43 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "84.38 | | MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS | |
| | 8438.10 - | All goods other than parts | 10% |
| | 8438.90 - | Parts | 15% |



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| 84.39 | | | MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD | |
| | 8439.10 | - | All goods other than parts | 10% |
| | 8439.90 | - | Parts | 15% |
| 84.40 | | | BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES | |
| | 8440.10 | - | All goods other than parts | 10% |
| | 8440.90 | - | Parts | 15% |
| 84.41 | | | OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS | |
| | 8441.10 | - | All goods other than parts | 10% |
| | 8441.90 | - | Parts | 15% |
| 84.42 | | | MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADING Nos. 84.56 TO 84.65), FOR TYPE-FOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED) | |
| | 8442.10 | - | All goods other than parts | 10% |
| | 8442.90 | - | Parts | 15% |
| 84.43 | | | PRINTING MACHINERY; MACHINES FOR USES ANCILLARY TO PRINTING | |
| | 8443.10 | - | All goods other than parts | 10% |
| | 8443.90 | - | Parts | 15%"; |

(*viii*) for heading Nos. 84.48, 84.49, 84.50 and 84.51 and the entries relating thereto, the following shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "84.48 | | | AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING No. 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE, SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING No.84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES) | |
| | 8448.10 | - | All goods other than parts | 10% |
| | 8448.90 | - | Parts | 15% |
| 84.49 | | | MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS | |
| | 8449.10 | - | All goods other than parts | 10% |
| | 8449.90 | - | Parts | 15% |
| 84.50 | | | HOUSEHOLD OR LAUNDRY TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY | |
| | 8450.10 | - | All goods other than parts | 20% |
| | 8450.90 | - | Parts | 15% |

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|---|---|---|---|---|
| 84.51 | | | MACHINERY (OTHER THAN MACHINES OF HEADING No.84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS | |
| | 8451.10 | - | All goods other than parts | 10% |
| | "8451.90 | - | Parts | 15%"; |

(*ix*) for heading Nos. 84.53, 84.54 and 84.55 and the entries relating thereto, the following shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "84.53 | | | MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES | |
| | 8453.10 | - | All goods other than parts | 10% |
| | 8453.90 | - | Parts | 15% |
| 84.54 | | | CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES | |
| | 8454.10 | - | All goods other than parts | 10% |
| | 8454.90 | - | Parts | 15% |
| 84.55 | | | METAL-ROLLING MILLS AND ROLLS THEREFOR | |
| | 8455.10 | - | All goods other than parts | 10% |
| | 8455.90 | - | Parts | 15%"; |

(*x*) for heading Nos. 84.67 and 84.68 and the entries relating thereto, the following shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "84.67 | | | TOOLS FOR WORKING IN THE HAND, PNEUMATIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR | |
| | 8467.10 | - | All goods other than parts | 15% |
| | 8467.90 | - | Parts | 15% |
| 84.68 | | | MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING No. 85.15; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES | |
| | 8468.10 | - | All goods other than parts | 10% |
| | 8468.90 | - | Parts | 15%"; |

(*xi*) for heading Nos. 84.74 and 84.75 and the entries relating thereto, the following shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| "84.74 | | | MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND | |
| | 8474.10 | - | All goods other than parts | 10% |
| | 8474.90 | - | Parts | 15% |

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| 1 | 2 | 3 | 4 |
|---|---|---|---|
| 84.75 | | MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASH-BULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE | |
| | 8475.10 | - All goods other than parts | 10% |
| | 8475.90 | - Parts | 15%"; |

(*xii*) for heading Nos. 84.77, 84.78, 84.79 and 84.80 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "84.77 | | MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER | |
| | 8477.10 | - All goods other than parts | 10% |
| | 8477.90 | - Parts | 15% |
| 84.78 | | MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER | |
| | 8478.10 | - All goods other than parts | 10% |
| | 8478.90 | - Parts | 15% |
| 84.79 | | MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER | |
| | 8479.10 | - All goods other than parts | 10% |
| | 8479.90 | - Parts | 15% |
| 84.80 | | MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS | |
| | 8480.10 | - All goods other than parts | 10% |
| | 8480.90 | - Parts | 15%"; |

(*39*) in Chapter 89, after heading No. 89.07 and the entries relating thereto, the following shall be inserted, namely:—

| | | | |
|---|---|---|---|
| "89.08 | 8908.00 | VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP | 15%". |

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## THE FIFTH SCHEDULE
(*See* section 81)

In the Additional Duties of Excise (Goods of Special Importance) Act , for the First Schedule, the following Schedule shall be substituted, namely:—

## THE FIRST SCHEDULE

[*See* section 3(*1*)]

NOTES

1. In this Schedule, "heading","sub-heading" and "Chapter" mean respectively a heading, sub-heading and Chapter in the Schedule to the Central Excise Tariff Act, 1985.

2. The rules for the interpretation of the Schedule to the Central Excise Tariff Act, 1985, the Section and Chapter Notes and the General Explanatory Notes of the said Schedule shall, so far as may be, apply to the interpretation of this Schedule.

| Heading No. | Sub-Heading No. | Description of goods | Rate of additional duty |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 17.01 | | SUGAR,OTHER THAN KHANDSARI SUGAR | |
| | 1701.31 | -- Required by the Central Government to be sold under clause (f) of sub-section (2) of section 3 of the Essential Commodities Act, 1955 (10 of 1955) | Rs. 25 per quintal |
| | 1701.39 | -- Other | Rs. 45 per quintal |
| 17.02 | 1702.11 | -- Palmyra sugar | *Nil* |
| 24.01 | 2401.00 | UNMANUFACTURED TOBACCO;TOBACCO REFUSE | 10% |
| 24.02 | 2402.00 | CIGARS AND CHEROOTS OF TOBACCO OR OF TOBACCO SUBSTITUTES | *Nil* |
| 24.03 | | CIGARETTES AND CIGARILLOS OF TOBACCO | |
| | | - Cigarettes: | |
| | 2403.11 | -- Of tobacco | Rs. 350 per thousand |
| | | - Cigarillos: | |
| | 2403.21 | -- Of tobacco | Rs. 350 per thousand |
| 24.04 | | OTHER MANUFACTURED TOBACCO | |
| | | - Smoking mixtures of tobacco for pipes and cigarettes; cut tobacco: | |
| | 2404.11 | -- 'Gudaku' bearing a brand name | 5% |
| | 2404.12 | -- 'Gudaku' not bearing a brand name | *Nil* |
| | 2404.13 | -- Cut tobacco | *Nil* |
| | 2404.19 | -- Others | 75% |
| | | - Hookah tobacco: | |
| | 2404.21 | -- Bearing a brand name | 5% |
| | 2404.29 | -- Others | *Nil* |
| | | - Biris of tobacco: | |
| | 2404.31 | -- In the manufacture of which any process has been conducted with the aid of machines operated with or without the aid of power | Rs. 2.50 per thousand |
| | 2404.39 | -- Others | Rs. 2.50 per thousand |
| | | - Chewing tobacco including preparations commonly known as 'Khara Masala', 'Kimam', 'Dokta', 'Jarda', 'Sukha' and 'Surti': | |



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| (1) | (2) | (3) | (4) |
|---|---|---|---|
| | 2404.41 | -- bearing a brand name | 10% |
| | 2404.49 | -- Others | 10% |
| | 2404.50 | - Snuff of tobacco | 10% |
| | 2404.60 | - Preparations containing snuff of tobacco in any proportion | 10% |
| 50.05 | | WOVEN FABRICS OF SILK OR OF SILK WASTE | |
| | 5005.10 | - Fabrics of noil silk | *Nil* |
| | 5005.20 | - Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk | *Nil* |
| | 5005.90 | - Other fabrics | *Nil* |
| 51.10 | | WOVEN FABRICS OF CARDED WOOL EXCLUDING HAIR BELTING | |
| | 5110.10 | - Not subjected to any process | 5% |
| | | - Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes: | |
| | 5110.21 | -- Bleached woven fabrics | 5% |
| | 5110.22 | -- Dyed woven fabrics | 5% |
| | 5110.23 | -- Printed woven fabrics | 5% |
| | 5110.29 | -- Other woven fabrics | 5% |
| 51.11 | | WOVEN FABRICS OF COMBED WOOL EXCLUDING HAIR BELTING | |
| | 5111.10 | - Not subjected to any process | 5% |
| | | - Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes: | |
| | 5111.21 | -- Bleached woven fabrics | 5% |
| | 5111.22 | -- Dyed woven fabrics | 5% |
| | 5111.23 | -- Printed woven fabrics | 5% |
| | 5111.29 | -- Other woven fabrics | 5% |
| 52.07 | | WOVEN FABRICS OF COTTON CONTAINING 85% OR MORE BY WEIGHT OF COTTON | |
| | 5207.10 | - Not subjected to any process | *Nil* |
| | | - Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes: | |
| | 5207.21 | -- Bleached woven fabrics | 20% |
| | 5207.22 | -- Dyed woven fabrics | 20% |
| | 5207.23 | -- Printed woven fabrics | 20% |
| | 5207.29 | -- Other woven fabrics | 20% |
| 52.08 | | WOVEN FABRICS OF COTTON CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES | |
| | 5208.10 | - Not subjected to any process | *Nil* |

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| (1) | (2) | (3) | (4) |
|---|---|---|---|
| | | Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes: | |
| | 5208.21 | -- Bleached woven fabrics | 20% |
| | 5208.22 | -- Dyed woven fabrics | 20% |
| | 5208.23 | -- Printed woven fabrics | 20% |
| | 5208.29 | -- Other woven fabrics | 20% |
| 52.09 | | OTHER WOVEN FABRICS OF COTTON | |
| | 5209.10 | - Not subjected to any process | *Nil* |
| | | - Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes: | |
| | 5209.21 | -- Bleached woven fabrics | 20% |
| | 5209.22 | -- Dyed woven fabrics | 20% |
| | 5209.23 | -- Printed woven fabrics | 20% |
| | 5209.29 | -- Other woven fabrics | 20% |
| 54.06 | | WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING No.54.04 | |
| | 5406.10 | - Not subjected to any process | *Nil* |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes: | |
| | 5406.21 | -- Bleached woven fabrics | 20% |
| | 5406.22 | -- Dyed woven fabrics | 20% |
| | 5406.23 | -- Printed woven fabrics | 20% |
| | 5406.29 | -- Other woven fabrics | 20% |
| 54.07 | | WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING No. 54.05 | |
| | 5407.10 | - Not subjected to any process | *Nil* |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes: | |
| | 5407.21 | -- Bleached woven fabrics | 20% |
| | 5407.22 | -- Dyed woven fabrics | 20% |
| | 5407.23 | -- Printed woven fabrics | 20% |
| | 5407.29 | -- Other woven fabrics | 20% |
| 55.11 | | WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES | |
| | 5511.10 | - Not subjected to any process | *Nil* |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes: | |
| | 5511.21 | -- Bleached woven fabrics | 20% |
| | 5511.22 | -- Dyed woven fabrics | 20% |
| | 5511.23 | -- Printed woven fabrics | 20% |
| | 5511.29 | -- Other woven fabrics | 20% |

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| (1) | (2) | (3) | (4) |
|---|---|---|---|
| 55.12 | | WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON | |
| | 5512.10 | - Not subjected to any process | *Nil* |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes: | |
| | 5512.21 | -- Bleached woven fabrics | 20% |
| | 5512.22 | -- Dyed woven fabrics | 20% |
| | 5512.23 | -- Printed woven fabrics | 20% |
| | 5512.29 | -- Other woven fabrics | 20% |
| 55.13 | | OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES | |
| | 5513.10 | - Not subjected to any process | *Nil* |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes: | |
| | 5513.21 | -- Bleached woven fabrics | 20% |
| | 5513.22 | -- Dyed woven fabrics | 20% |
| | 5513.23 | -- Printed woven fabrics | 20% |
| | 5513.29 | -- Other woven fabrics | 20% |
| 55.14 | | WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES | |
| | 5514.10 | - Not subjected to any process | *Nil* |
| | | - Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes: | |
| | 5514.21 | -- Bleached woven fabrics | 20% |
| | 5514.22 | -- Dyed woven fabrics | 20% |
| | 5514.23 | -- Printed woven fabrics | 20% |
| | 5514.29 | -- Other woven fabrics | 20% |
| 58.01 | | WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING No. 58.02 OR 58.06 | |
| | | - Of wool: | |
| | 5801.11 | -- Not subjected to any process | 5% |
| | 5801.12 | -- Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes | 5% |
| | | - Of cotton: | |
| | 5801.21 | -- Not subjected to any process | *Nil* |
| | 5801.22 | -- Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes | 20% |
| | | - Of man-made fibres: | |
| | 5801.31 | -- Not subjected to any process | *Nil* |
| | 5801.32 | -- Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes | 20% |
| 58.02 | | TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING No. 58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING No. 57.03 | |

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| (1) | (2) | (3) | (4) |
|---|---|---|---|
| | | - Terry towelling and similar woven terry fabrics of cotton: | |
| | 5802.21 | -- Not subjected to any process | Nil |
| | 5802.22 | -- Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes | 20% |
| | | - Terry towelling and similar woven terry fabrics of man-made fibres: | |
| | 5802.31 | -- Not subjected to any process | Nil |
| | 5802.32 | -- Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes | 20% |
| | | - Tufted textile fabrics: | |
| | 5802.51 | -- Not subjected to any process | 5% |
| | 5802.52 | -- Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes | 20% |
| 58.03 | 5803.00 | GAUZE, OTHER THAN NARROW FABRICS OF HEADING No. 58.06 | 5% |
| 58.04 | | LACE IN THE PIECE, IN STRIPS OR IN MOTIFS | |
| | | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam: | |
| | 5804.11 | -- Of cotton | 20% |
| | 5804.12 | -- Of man-made fibres | 20% |
| 58.05 | | EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS | |
| | | - Manufactured with the aid of vertical type automatic shuttle embroidery machines operated with power: | |
| | 5805.11 | -- Embroidery without visible ground | Nil |
| | 5805.19 | -- Other | Nil |
| 58.06 | 5806.00 | NARROW WOVEN FABRICS (OTHER THAN TULLES, OTHER NET FABRICS AND GOODS OF HEADING Nos. 58.07, 58.08, 58.09 AND 58.10) | Nil |
| 59.01 | | TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS | |
| | 5901.10 | - Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like | 20% |
| | 5901.90 | - Other | 20% |
| 59.02 | | TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON | |
| | 5902.10 | - Of nylon or other polyamides | 5% |
| | 5902.20 | - Of polyesters | 5% |
| | 5902.90 | - Other | 5% |



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| (1) | (2) | (3) | (4) |
|---|---|---|---|
| 59.03 | | TEXTILE FABRICS OF COTTON AND MAN-MADE TEXTILE MATERIALS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING No. 59.02 | |
| | 5903.10 | - With polyvinyl chloride | 5% |
| | 5903.20 | - With polyurethane | 5% |
| | 5903.90 | - Other | 5% |
| 59.07 | | FABRICS COVERED PARTIALLY OR FULLY WITH TEXTILE FLOCKS OR WITH PREPARATION CONTAINING TEXTILE FLOCKS | |
| | 5907.11 | -- On base fabrics of cotton | 5% |
| | 5907.12 | -- On base fabrics of man-made textile material | 5% |
| 60.01 | | PILE FABRICS, INCLUDING 'LONG PILE' FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED | |
| | | - 'Long pile' fabrics: | |
| | 6001.11 | -- Of cotton | 20% |
| | 6001.12 | -- Of man-made fibres | 20% |
| | | - Looped pile fabrics: | |
| | 6001.21 | -- Of cotton | 20% |
| | 6001.22 | -- Of man-made fibres | 20% |
| | | - Other: | |
| | 6001.91 | -- Of cotton | 20% |
| | 6001.92 | -- Of man-made fibres | 20% |
| 60.02 | | OTHER KNITTED OR CROCHETED FABRICS | |
| | 6002.10 | - Of a width not exceeding 30 cm, containing elastomeric yarn or rubber thread | 10% |
| | 6002.20 | - Other, of a width not exceeding 30 cm | 10% |
| | 6002.30 | - Of a width exceeding 30 cm, containing elastomeric yarn or rubber thread | 20% |
| | | - Other fabrics, warp knit: | |
| | 6002.42 | -- Of cotton | 20% |
| | 6002.43 | -- Of man-made fibres | 20% |
| | | - Other: | |
| | 6002.92 | -- Of cotton | 20% |
| | 6002.93 | -- Of man-made fibres | 20%". |

Sd/-
K. L. MOHANPURIA,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,
Smt. K. R. TRIVEDI,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 18 REGISTERED NO. G/GNR/2

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# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] THURSDAY, DECEMBER 7, 1995/AGRAHAYANA 16, 1917

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


## PART—VI

## Acts of Parliament and Ordinances promulgated by the President.

### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 5th December, 1995.

No. RP/57/95/Act 6/95/77/E.-The following Act of Parliament is re-published for general information.

GOVERNMENT OF INDIA

### MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(LEGISLATIVE DEPARTMENT)

New Delhi, the 25th March, 1995/ Chaitra, 1916 (Saka).

The following Act of Parliament received the assent of the President on the 25th March 1995. and is hereby published for general information.

THE CUSTOMS TARIFF (AMENDMENT), *1975.*

(Act No. 6 of 1995) *An Act* (25th March, 1995).

*further to amend the Customs Tariff Act,* **1975.**

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

**1.** (*1*) This Act may be called the Customs Tariff (Amendment) Act, 1995. Short title and commencement.

(2) It shall be deemed to have come intoforce on the 1st day of January, 1995.



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Substitution of new sections for sections 9, 9A and 9B.

2. For section 9, 9A and 9B of the Customs Tariff Act, 1975 (hereinafter referred to as the principal Act), the following sections shall be substituted namely:- 51 of 1975

Countervailing duty on subsidized articles.

9. (1) Where any country or territory pays, or bestows, directly or indirectly, any subsidy upon the manufacture or production there in or the exportation therefrom of any article including any subsidy on transportation of such article, then, upon the importation of any such article into India, whether the same is imported directly from the country of manufacture, production or otherwise, and whether it is imported in the same condition as when exported from the country of manufacture or production or has been changed in condition by manufacture, production or otherwise, the Central Government may, by notification in the Official Gazette, impose a countervailing duty not exceeding the amount of such subsidy:

*Explanation*.-For the purposes of this section, a "subsidy" shall be deemed to exist if-

(a) there is financial contribution by a government, or any public body within the territory of the exporting or producing country, that is, there-

(i) a government practice involves a direct transfer of funds (including grants, loans and equity infusion), or potential direct transfer of funds or liabilities, or both;

(ii) government revenue that is otherwise due is foregone or not collected (including fiscal incentives),

(iii) a government provides goods or services other than general infrastructure or purchases goods.

(iv) a government makes payments to a funding mechanism, or entrusts or directs a private body to carry out one or more of the type of functions specified in sub-clauses (i) to (iii) above which would normally be vested in the government and the practice in, no real sense, differs from practices normally followed by governments; or

(b) a government grants or maintains any form of income or price support, which operates directly or indirectly to increase export of any article from, or to reduce import of any article into, its territory;

and a benefit is thereby conferred.

(2) The Central Government may, pending the determination in accordance with the provisions of this section and the rules made thereunder of the amount of subsidy, impose a countervailing duty under this sub-section not exceeding the amount of such subsidy as provisionally estimated by it and if such countervailing duty exceeds the subsidy as so determined,-

(a) the Central Government shall, having regard to such determination and as soon as may be after such determination, reduce such countervailing duty; and

(b) refund shall be made of so much of such countervailing duty which has been collected as is in excess of the countervailing duty as so reduced.

(3) Subject to any rules made by the Central Government, by notification in the Official Gazette, the countervailing duty under sub-section (1) or sub-section section (2) shall not be levied unless it is determined that—

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(*a*) the subsidy relates to export performance;

(*b*) the subsidy relates to the use of domestic goods over imported goods in the export article; or

(*c*) the subsidy has been conferred on a limited number of persons engaged in manufacturing, producing or exporting the article unless such a subsidy is for–

(*i*) research activities conducted by or on behall of persons engaged in the manufacture, production or export;

(*ii*) assistance to disadvantaged regions within the terrirory of the exporting country; or

(*iii*) assistance to promote adaptation of existing facilites to new environmental requirements

(*4*) If the Central Government is of the opinion that the injury to the domestic industry which is difficult to repair, is caused by massive imports in a relatively short period, of the article benefiting from subsidies paid or bestowed and where in order to preclude the recurrence of such injury, it is necessary to levy countervailing duty retrospectively, the Central Government may, by notification in the Official Gazette, levy countervailing duty from a date prior to the date of imposition of countervailing duty under sub-section (*2*) but not beyond ninety days from the date of notification under that sub-section and notwithstanding anything contained in any other law for the time being in force, such duty shall be payable from the date as specified in the notification issued under this sub-section.

(*5*) The countervailing duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.

(*6*) The countervailing duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition:

Provided that if the Central Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of subsidization and injury, it may, from time to time, extend the period of such imposition for a further period of five years and such further period shall commence from the date of order of such extension;

Provided further that where a review initiated before the expiry of the aforesaid period of five years has not come into a conclusion before such expiry, the countervailing duty may continue to remain in force pending the outcome of such a review for a further period not exceeding one year.

(*7*) The amount of any such subsidy as referred to in sub-section (*1*) or sub-section (*2*) shall, from time to time, be ascertained and determined by the Central Government, after such inquiry as it may consider necessary and the Central Government may, by notification in the Official Gazette, make rules for the identification of such article and for the assessment and collection of any countervailing duty imposed upon the importation thereof under this section.

(*8*) Every notification issued under this section shall, as soon as may be after it is issued, be laid before each House of Parliament.

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Anti-dumping duty on dumped articles.

9.A. (*1*) Where any article is exported from any country or territory (hereafter in this section referred to as the exporting country or territory) to India at less than its normal value, then upon, the importation of such article into India, the Central Government may, by notification in the Official Gazette, impose an anti-dumping duty not exceeding the margin of dumping in relation to such article.

*Explanation.*–For the purposes of this section,—

(*a*) "margin of dumping" in relation to an article, means the difference between its export price and its normal value;

(*b*) "export price" in relation to an article, means the price of the article exported from the exporting country or territory and in cases where there is no export price or where the export price is unreliable because of association or a compensatory arrangement between the exporter and the importer or a third party, the export price may be constructed on the basis of the price at which the imported articles are first resold to an independent buyer or if the article is not resold to an independent buyer or not resold in the condition as imported, on such resonable basis as may be determined in accordance with the rules made under sub-section (*6*);

(*c*) "normal value", in relation to an article, means–

(*i*) the comparable price, in the ordinary course of trade, for the like article when meant for consumption in the exporting country or territory as determined in accordance with the rules made under sub-section (*6*); or

(*ii*) when there are no sales of the like article in the ordinary course of trade in the domestic market of the exporting country or territory or when because of the particular market situation or low volume of the sales in the domestic market of the exporting country or territory, such sales do not permit a proper comparison, the normal value shall be either–

(*a*) comparable representative price of the like article when exported from the exporting country or territory or an appropriate third country as determined in accordance with the rules made under sub-section (*6*); or

(*b*) the cost of production of the said article in the country of origin along with reasonable addition for administrative, selling and general costs, and for profits, as determined in accordance with the rules made under sub-section (*6*).

Provided that in the case of import of the article from a country other than the country of origin and where the article has been merely transhipped through thes country of export or such article is not produce, in the country of export or there i no comparable price in the country of export, the normal value shall be determined with reference to its price in the country of origin.

(*2*) The Central Government may, pending the determination in accordance with the provisions of this section and the rules made thereunder of the normal value and the margin of idumping in relation to any article, impose on the importation of such article into India an anti-dumping duty on the basis of a provisional estimated of such value and margin and if such anti-dumping duty exceeds the margin as so determined,–

(*a*) the Central Government shall, having regard to such determination and as soon as may be after such determination, reduced such anti-dumping duty; and

(*b*) refund shall be made of so much of the anti-dumping duty which has been collected as is in excess of the anti-dumping duty as so reduced.

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(3) If the Central Government, in respect of the dumped article under inquiry, is of the opinion that—

(*i*) there is a history of dumping which caused injury or that the importer was, or should have been, aware that the exporter practices dumping and that such dumping would cause injury ; and

(*ii*) the injury is caused by massive dumping of an article imported in a relatively short time which in the light of the timing and the volume of imported article dumped and other circumstances is likely to seriously undermine the remedial effect of the anti-dumping duty liable to be leived,

the Central Government may, by Notification in the Official Gazette, levy anti-dumping duy retrospectively from a date prior to the date of imposition of anti-dumping duty under sub-section (*2*) but not beyond ninety days from the date of notification under that sub-section, and notwithstanding anything contained in any other law for the time being in force, such duty shall be payable at such rate and from such date as may be specified in the notification.

(*4*) The anti-dumping duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.

(*5*) The anti-dumping duty imposed under this section shall, unless revoked earlier, ceasex to have effect on the epiry of five years from the date of such imposition ;

Provided that if the Central Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of dumping and injury, it may, from time to time, extend the period of such imposition for a further period of five years and such further period shall commence from the date of order of such extension ;

Provided further that where a review intiated before the expiry of the aforesaid period of five years has not come to conclusion before such expiry, the anti-dumping duty may continue to remain in force pending the outcome of such a review for a further period not exceeding one year.

(*6*) The margin of dumping as referred to in sub-section (*1*) or sub-section (*2*) shall, from time to time, be ascertained and determined by the Central Government, after such inquiry as it may consider necessary and the Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which articles liable for any anti-dumping duty under this section may be identified, and for the manner in which the export price and the normal value of, and the margin of dumping in relation to, such articles may be determined and for the assessment and collection of such anti-dumping duty.

(*7*) Every notification issued under this section shall, as soon as may be after it is issued, be laid before each House of Parliament.

No levy under section 9 or section 9A in certain cases.

9B. (*1*) Notwithstanding anything contained in section 9 or section 9A,—

(*a*) no article shall be subjected to both countervailing duty and anti-duming duty to compensate for the same situation of dumping or export subsidization ;

(*b*) the Central Government shall not levy any countervailing duty or anti-dumping duty—

(*i*) under section 9 or section 9A by reasons of exemption of such articles from duties or taxes borne by the like article when meant for consumption in the country of origin or exporiation or by reasons of refund of such duties or taxes ;



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(*ii*) under sub-section (*1*) of either of section 9 and section 9A, on the import into India of any article from a member country of the World Trade Organisation or from a country with whom Government of India has a most favoured nation agreement hereafter referred to as a specified country, unless in accordance with the rules made under sub-section (*2*) of this section, a determination has been made that import of such article into India causes or threatens material in jury to any established industry in India or materially retards the establishment of any industry in India ; and

(*iii*) under sub-section (*2*) of either of section 9 and section 9A, on import into India of any artille from the specified countries unless in accordance with the rules made under sub-section (*2*) of this section, a preliminary findings has been made of subsidy or dumping and consequent injury to domestic industry ; and a further determination has also been made that a duty is necessary to prevent injury being caused during the investigatioin

Provided that nothing contained in sub-clauses (*ii*) and (*iii*) of this clause shall apply if a countervailing duty or an anti-dumping duty has been imposed on any article to prevent injury or threat of an injury to the domestic industry of a third country exporting the like articles to India ;

(c) the Central Government may not levy—

(*i*) any countervailing duty under section 9 at anytime, upon recipt of satisfactory voluntary undertakings from the Government of the exporting country or territory agreeing to eliminate or limit the subsidy or take other measures concerning its effect, or the the exporter agreeing to revise the price of the article and if the Central Government is satisfied that the injurious effect of the subsidy is eliminated thereby ;

(*ii*) any anti-dumping duty under section 9A, at any time, upon recipt of satisfactory voluntary undertaking from any exporter to revise its prices or to cease exports to the area in question at dumped price and if the Central Government is ssatisfied that the injurious effect of dumping is eliminated by such action.

(*2*) The Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provided for the manner in which any investigation may be made for the purposes of this section, the factors to which regard shall be had in any such investigation and for all matters connected with such investigation.

**Appeal.**

9C. (*1*) An appeal against the order of determination or review there of regarding the existence, degree and effect of any subsidy or dumping in relation to import of any article shall be lie to the Customs, Excise and Gold (Control) Appellate Tribunal constituted under section 129 of the Customs Act 1962 (hereafter referred to as the Appellate Tribunal). 52 of 1962

(*2*) Every appeal under this section shall be filed within ninety days of the date of order under appeal ;

Provided that the Appelate Tribunal may entertain any appeal after the expiry of the said period of ninety days, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(*3*) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the order appealed against.

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(4) The provisions of sub-sections (1), (2), (5) and (6) of section 129C of the Customs Act, 1962 shall apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Customs Act, 1962. 52 of 1962

(5) Every appeal under sub-section (1) shall be heard by a Special Bench constituted by the President of the Appellate Tribunal for hearing such appeals and such Bench shall consist of the President and not less than two members and shall include one judicial member and one technical member.'.

Repeal and saving.

3. (1) The Customs Tariff (Amendment) Ordinance,* 1994 is hereby repealed. Ord. 14 of 1994.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

SHRI K. L. MOHANPURIA,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

SMT. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR

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# EXTRAORDINARY

**PUBLISHED BY AUTHORITY**

Vol. XXXVI ] THURSDAY, DECEMBER 7, 1995 / AGRAHAYANA 16, 1917

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## PART—VI

**Acts of Parliament and Ordinances promulgated by the President.**

**LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT**

Sachivalaya, Gandhinagar, 5th December, 1995.

No. RP/59/Act 8/95/78/E.—The following Act of Parliament is re-published for general information :

GOVERNMENT OF INDIA

**MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS**

( LEGISLATIVE DEPARTMENT )

New Delhi, the 25th March, 1995 / Chaitra 4, 1917 (Saka)

The following Act of Parliament received the assent of the President on the 25th March, 1995 and is hereby published for general information :

THE CABLE TELEVISION NETWORKS (REGULATION) ACT, 1995

*AN ACT*

**(Act No. 7 of 1995)** **(25th March, 1995)**

*to regulate the operation of cable television networks in the country and for matters connected therewith or incidental thereto.*

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

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

**1.** *(1)* This Act may be called the Cable Television Networks (Regulation) Act, 1995.

*(2)* It extends to the whole of India.

*(3)* It shall be deemed to have come into force on the 29th day of September, 1994.

Definitions.

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

(a) " cable operator " means any person who provides cable service through a cable television network or otherwise controls or is



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responsible for the management and operation of a cable television network;

(*b*) "cable service" means the transmission by cables of programmes including re-transmission by cables of any broadcast television signals;

(*c*) "cable television network" means any system consisting of a set of closed transmission paths and associated signal generation, control and distribution equipment, designed to provide cable service for reception by multiple subscribers;

(*d*) "company" means a company as defined in section 3 of the Companies Act, 1956; 1 of 1956.

(*e*) "person" means—

(*i*) an individual who is a citizen of India;

(*ii*) an association of individuals or body of individuals, whether incorporated or not, whose members are citizens of India;

(*iii*) a company in which not less than fifty-one per cent. of the paid-up share capital is held by the citizens of India;

(*f*) "prescribed" means prescribed by rules made under this Act;

(*g*) "programme" means any television broadcast and includes—

(*i*) exhibition of films, features, dramas, advertisements and serials through video cassette recorders or video cassette players;

(*ii*) any audio or visual or audio-visual live performance or presentation.

and the expression "programming service" shall be construed accordingly;

(*h*) "registering authority" means such authority as the Central Government may, by notification in the Official Gazette, specify to perform the functions of the registering authority under this Act;

(*i*) "subscriber" means a person who receives the signals of cable television network at a place indicated by him to the cable operator, without further transmitting it to any other person.

## CHAPTER II

### REGULATION OF CABLE TELEVISION NETWORK

Cable television network not to be operated except after registration.

3. No person shall operate a cable television network unless he is registered as a cable operator under this Act;

Provided that a person operating a cable television network, immediately before the commencement of this Act, may continue to do so for a period of ninety days from such commencement; and if he has made an application for registration as a cable operator under section 4 within

the said period, till he is registered under that section or the registering authority refuses to grant registration to him under that section.

Registration as cable operator.

4. (1) Any person who is operating or is desirous of operating a cable television network may apply for registration as a cable operator to the registering authority.

(2) An application under sub-section (1) shall be made in such form and be accompanied by such fee as may be prescribed.

(3) On receipt of the application, the registering authority shall satisfy itself that the applicant has furnished all the required information and on being so satisfied, register the applicant as a cable operator and grant to him a certificate of such registration:

Provided that the registering authority may, for reasons to be recorded in writing and communicated to the applicant, refuse to grant registration to him if it is satisfied that he does not fulfil the conditions specified in clause (e) of section 2.

Programme code.

5. No person shall transmit or re-transmit through a cable service any programme unless such programme is in conformity with the prescribed programme code:

Provided that nothing in this section shall apply to the programmes of foreign satellite channels which can be received without the use of any specialised gadgets or decoder.

Advertisement code.

6. No person shall transmit or re-transmit through a cable service any advertisement unless such advertisement is in conformity with the prescribed advertisement code:

Provided that nothing in this section shall apply to the programmes of foreign satellite channels which can be received without the use of any specialised gadgets or decoder.

Maintenance of register.

7. Every cable operator shall maintain a register in the prescribed form indicating therein in brief the programmes transmitted or re-transmitted through the cable service during a month and such register shall be maintained by the cable operator for a period of one year after the actual transmission or re-transmission of the said programmes.

Compulsory transmission of two Doordarshan channels.

8. (1) Every cable operator using a dish antenna or Television Receive only shall, from the commencement of this Act, re-transmit at least two Doordarshan channels of his choice through the cable service.

(2) The Doordarshan channels referred to in sub-section (1) shall be re-transmitted without any deletion or alteration of any programme transmitted on such channel.

Use of standard equipment in cable television network.

9. No cable operator shall, on and from the date of the expiry of a period of three years from the date of the establishment and publication of the Indian Standard by the Bureau of Indian Standards in accordance with the provisions of the Bureau of Indian Standards Act, 1986, use any equipment in his cable television network unless such equipment conforms to the said Indian Standard.

63 of 1986.

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Cable television network not to interfere with any telecommunication system.

**10.** Every cable operator shall ensure that the cable television network being operated by him does not interfere, in any way, with the functioning of the authorised telecommunication systems.

## CHAPTER III

### SEIZURE AND CONFISCATION OF CERTAIN EQUIPMENT

Power to seize equipment used for operating the cable television network.

**11.** (*1*) If any officer, not below the rank of a Group 'A' officer of the Central Government authorised in this behalf by the Government (hereinafter referred to as the authorised officer), has reason to believe that the provisions of section 3 have been or are being contravened by any cable operator, he may seize the equipment being used by such cable operator for operating the cable television network.

(*2*) No such equipment shall be retained by the authorised officer for a period exceeding ten days from the date of its seizure unless the approval of the District Judge, within the local limits of whose jurisdiction such seizure has been made, has been obtained for such retention.

Confiscation.

**12.** The equipment seized under sub-section (*1*) of section 11 shall be liable to confiscation unless the cable operator from whom the equipment has been seized registers himself as a cable operator under section 4 within a period of thirty days from the date of seizure of the said equipment.

Seizure or confiscation of equipment not to interfere with other punishment.

**13.** No seizure or confiscation of equipment referred to in section 11 or section 12 shall prevent the infliction of any punishment to which the person affected thereby is liable under the provisions of this Act.

Giving of opportunity to the cable operator of seized equipment.

**14.** (*1*) No order adjudicating confiscation of the equipment referred to in section 12 shall be made unless the cable operator has been given a notice in writing informing him of the grounds on which it is proposed to confiscate such equipment and giving him a reasonable opportunity of making a representation in writing, within such reasonable time as may be specified in the notice against the confiscation and if he so desires of being heard in the matter:

Provided that where no such notice is given within a period of ten days from the date of the seizure of the equipment, such equipment shall be returned after the expiry of that period to the cable operator from whose possession it was seized.

(*2*) Save as otherwise provided in sub-section (*1*), the provisions of the Code of Civil Procedure, 1908 shall, so far as may be, apply to every proceeding referred to in sub-section (*1*). 5 of 1908.

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Appeal.

**15.** (*1*) Any person aggrieved by any decision of the court adjudicating a confiscation of the equipment may prefer an appeal to the court to which an appeal lies from the decision of such court.

(*2*) The appellate court may, after giving the appellant an opportunity of being heard, pass such order as it thinks fit confirming, modifying or revising the decision appealed against or may send back the case with such directions as it may think fit for a fresh decision or adjudication, as the case may be, after taking additional evidence if necessary.

(*3*) No further appeal shall lie against the order of the court made under sub-section (*2*).

## CHAPTER IV

### OFFENCES AND PENALTIES

Punishment for contravention of provisions of this Act.

**16.** Whoever contravenes any of the provisions of this Act shall be punishable,—

(*a*) for the first offence, with imprisonment for a term which may extend to two years or with fine which may extend to one thousand rupees or with both;

(*b*) for every subsequent offence, with imprisonment for a term which may extend to five years and with fine which may extend to five thousand rupees.

Offences by companies.

**17.** (*1*) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section (*1*), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any negligence on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purposes of this section,—

(*a*) "company" means any body corporate and includes a firm or other association of individuals; and

(*b*) "director" in relation to a firm means a partner in the firm.



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Cognizance of offences.

**18.** No court shall take cognizance of any offence punishable under this Act except upon a complaint in writing made by such officer, not below the rank of a Group 'A' officer of the Central Government, as the State Government may, by notification in the Official Gazette, specify in this behalf.

## CHAPTER V

### MISCELLANEOUS

Power to prohibit transmission of certain programmes in public interest.

**19.** Where an officer, not below the rank of a Group 'A' officer of the Central Government authorised by the State Government in this behalf, thinks it necessary or expedient so to do in the public interest, he may, by order, prohibit any cable operator from transmitting or re-transmitting any particular programme if it is likely to promote, on grounds of religion, race, language, caste or community or any other ground whatsoever, disharmony or feelings of enmity, hatred or ill-will between different religious, racial, linguistic or regional groups or castes or communities or which is likely to disturb the public tranquillity.

Power to prohibit operation of cable television network in public interest.

**20.** Where the Central Government thinks it necessary or expedient so to do in public interest, it may prohibit the operation of any cable television network in such areas as it may, by notification in the Official Gazette, specify in this behalf.

Application of other laws not barred.

**21.** The provisions of this Act shall be in addition to, and not in derogation of, the Drugs and Cosmetics Act, 1940, the Pharmacy Act, 1948, the Emblems and Names (Prevention of Improper Use) Act, 1950, the Drugs (Control) Act, 1950, the Cinematograph Act, 1952, the Drugs and Magic Remedies (Objectionable Advertisements) Act, 1954, the Prevention of Food Adulteration Act, 1954, the Prize Competitions Act, 1955, the Copyright Act, 1957, the Trade and Merchandise Marks Act, 1958, the Indecent Representation of Women (Prohibition) Act, 1986 and the Consumer Protection Act, 1986.

23 of 1940.
8 of 1948.
12 of 1950.
26 of 1950.
37 of 1952.
21 of 1954.
37 of 1954.
42 of 1955.
14 of 1957.
43 of 1958.
60 of 1986.
68 of 1986.

Power to make rules.

**22.** (*1*) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the form of application and the fee payable under sub-section (*2*) of section 4;

(*b*) the programme code under section 5;

(*c*) the advertisement code under section 6;

(*d*) the form of register to be maintained by a cable operator under section 7;

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(*e*) any other matter which is required to be, or may be, prescribed.

(*3*) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Ord. 3 of 1995.

Repeal and savings.

23. (*1*) The Cable Television Networks (Regulation) Ordinance, 1995 is hereby repealed.

(*2*) Notwithstanding such repeal, anything done or any action taken under the said Ordinance, shall be deemed to have been done or taken under the corresponding provision of this Act.

Sd/-
SHRI K. L. MOHANPURIA,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,
SMT. K. R. TRIVEDI,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No, 20 REGISTERED NO. G/GNR/1

# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] THURSDAY, DECEMBER 7, 1995/AGRAHAYANA 16, 1917

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

## PART—VI

## Acts of Parliament and Ordinance promulgated by the President.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar 5th December, 1995.

No. RP/75/Act 19/95/79/E.—The following Act of Parliament is re-published for general information.

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(LEGISLATIVE DEPARTMENT)

New Delhi, the 12th May, 1995/Vaishakh 22, 1916(Saka)

The following Act of Parliament received the assent of the President on the 11th May 1995. and is hereby published for general information :

### THE COTTON TRANSPORT REPEAL ACT, 1995.

[ACT NO. 19 OF 1995] [11th May, 1995]

*AN ACT*

*to repeal the Cotton Transport Act, 1923.*

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

1. This Act may be called the Cotton Transport Repeal Act, 1995. Short title.



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Repeal of Act 3 of 1923.

2. The Cotton Transport Act, 1923 is hereby repealed.

SHRI K. L. MOHANPURIA,
Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

SMT. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR

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Extra No, 21 REGISTERED NO. G/GNR/1

# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] THURSDAY, DECEMBER 7, 1995/AGRAHAYANA 16, 1917

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

## PART—VI

## Acts of Parliament and Ordinance promulgated by the President.

### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 5th December, 1995.

No. RP/62/Act—24/95/80/E.—The following Act of Parliament is re-published for general information.

### GOVERNMENT OF INDIA

### MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(LEGISLATIVE DEPARTMENT)

New Delhi, the 27th May, 1995/Jayestha 6, 1916 (Saka)

The follwoing Act of Parliament received the assent of the President on the 26th May, 1995. and is hereby published for general information.

### THE INDIAN PENAL CODE (AMENDMENT) ACT, 1995.

(Act No. 24 of 1995) *AN ACT* (26th May, 1995)

*further to amend the Indian Penal Code.*

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

1. This Act may be called the Indian Penal Code (Amendment) Act, 1995. Short title.



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45 of 1860. 2. In section 364A of the Indian Penal Code, for the words "any other person", the words "any foreign State or international inter-governmental organisation or any other person" shall be substituted. Amendment of section 364A.

SHRI K. L. MOHANPURIA
Secy. to the Govt. of India,

By order and in the name of the Governor of Gujarat,

SMT. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR

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Extra No. 22 REGISTERED NO. G/GNR/2

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# The Gujarat Government Gazette

# EXTRAORDINARY

**PUBLISHED BY AUTHORITY**

Vol. XXXVI] THURSDAY, DECEMBER 7, 1995/AGRAHAYANA 16, 1917

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


## PART—VI

## Acts of Parliament and Ordinances promulgated by the President.

LEGISLATIVE AND PARLIAMENTARY

AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 5th December, 1995.

No. RP/73/Const.77/95/76/E.—The following Act of Parliament is re-published for general information :.

GOVERNMENT OF INDIA.

MINISTRY OF LAW JUSTICE AND COMPANY AFFAIRS,

(LEGISLATIVE DEPARTMENT)

New Delhi, the 19th June, 1995/Jayestha 29, 1916 (Saka)

The following Act of Parliament received the assent of the President on the 17th June, 1995, and is hereby published for general information :

**THE CONSTITUTION (SEVENTY-SEVENTH AMENDMENT) ACT, 1995** (17th June, 1995)

*An Act*

*further to amend the Constitution of India*

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

**Short-title.**

1. This Act may be called the Constitution (Seventy-seventh Amendment) Act, 1995.



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**Amendment of article 16.**

**2.** In article 16 of the Constitution, after clause (4); the following clause shall be inserted, namely :—

"(4A) Nothing in this article shall prevent the State from making any provision for reservation in matters of promotion to any class or classes of posts in the services under the State in favour of the Scheduled Castes and the Scheduled Tribes which, in the opinion of the States, are not adequately represented in the services under the State.".

Sd/—
SHRI K. L. MOHANPURIA,
Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

SMT. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR

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Extra No. 23 REGISTERED NO. G/GNR/1

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The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] FRIDAY, DECEMBER 15, 1995/ AGRAHAYANA 24, 1917

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

## PART—VI

### Acts of Parliament and Ordinance promulgated by the President.

LEGISLATIVE AND PARLIAMENTARY

AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 15th December, 1995.

No. RP/76/95/Act-4/95/ /E.—The following Act of Parliament is re-published for general information :

GOVERNMENT OF INDIA

**MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS**

(LEGISLATIVE DEPARTMENT)

New Delhi, the 6th March, 1995/Falgun 15, 1916 (Saka)

The following Act of Parliament received the assent of the President on the 6th March, 1995, and is hereby published for general information :

**THE SPECIAL PROTECTION GROUP (AMENDMENT) ACT, 1995**

(Act No. 4 of 1995). *An Act* (6th March, 1995)

*further to amend the Special Protection Group Act, 1988.*

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



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Short title and commencement.

**1.** (*1*) This Act may be called the Special Protection Group (Amendment) Act, 1995.

(*2*) It shall be deemed to have come into force on the 16th day of November, 1994.

Amendment of section 4.

**2.** In sub-section (*1*) of section 4 of the Special Protection Group Act, 1988 (hereinafter referred to as the principal Act), in clause (*ii*), for the words "five years", the words "ten years" shall be substituted. 34 of 1988.

Repeal and saving.

**3.** (*1*) The Special Protection Group (Amendment) Ordinance, 1995, is hereby repealed. Ord. 1 of 1995.

(*2*) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

SHRI K. L. MOHANPURIA,
Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

SMT. K. R. TRIVEDI,
Secretary to Government.

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Extra No. 24

REGISTERED NO. G/GNR/2

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# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI ] FRIDAY DECEMBER 15, 1995 / AGRAHAYANA 24, 1917

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

## PART—VI

## Acts of Parliament and Ordinances promulgated by the President.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 15th December, 1995.

No. RP/58/Act 8/95/ /E.— The following Act of Parliament is republished for general information :—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(LEGISLATIVE DEPARTMENT)

New Delhi, the 25th March, 1995 / Chaitra 4, 1916 (Saka).

The Following Act of Parliament received the assent of the President on the 25th March, 1995 and is hereby published for general information :—

THE BANKING COMPANIES (ACQUISITION AND TRANSFER OF UNDERTAKINGS) AMENDMENT ACT, 1995

(Act No. 8 of 1995) *AN ACT* (25th March, 1995)

*further to amend the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980.*

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

### CHAPTER I

### PRELIMINARY

1. (*1*) This Act may be called the Banking Companies (Acquisition and Transfer of Undertakings) Amendment Act, 1995. Short title and commencement.

(*2*) It shall be deemed to have come into force on the 21st day of January, 1995.



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## CHAPTER II

### AMENDMENTS TO THE BANKING COMPANIES (ACQUISITION AND TRANSFER OF UNDERTAKINGS) ACT, 1970

Amendment of section 3.

2. In section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, after sub-section (2B), the following sub-sections shall be inserted, namely:— 5 of 1970.

"(2BB) Notwithstanding anything contained in sub-section (2), the paid-up capital of a corresponding new bank constituted under sub-section (1) may, from time to time and before any paid-up capital is raised by public issue under clause (c) of sub-section (2B), be reduced by—

(a) the Central Government, after consultation with the Reserve Bank, by cancelling any paid-up capital which is lost, or is unrepresented by available assets;

(b) the Board of Directors, after consultation with the Reserve Bank and with the previous sanction of the Central Government, by paying off any paid-up capital which is in excess of the wants of the corresponding new bank:

Provided that in a case where such capital is lost, or is unrepresented by available assets because of amalgamation of another corresponding new bank or a corresponding new bank as defined in clause (b) of section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 with the corresponding new bank, such reduction may be done, either prospectively or retrospectively, but not from a date earlier than the date of such amalgamation. 40 of 1980.

(2BBA) (a) A corresponding new bank may, from time to time and after any paid-up capital has been raised by public issue under clause (c) of sub-section (2B), by resolution passed at an annual general meeting of the shareholders entitled to vote, voting in person, or, where proxies are allowed, by proxy, and the votes cast in favour of the resolution are not less than three times the number of the votes, if any, cast against the resolution by the shareholders so entitled and voting, reduce its paid-up capital in any way.

(b) Without prejudice to the generality of the foregoing power, the paid-up capital may be reduced by—

(i) extinguishing or reducing the liability on any of its shares in respect of share capital not paid-up;

(ii) either with or without extinguishing or reducing liability on any of its paid-up shares, cancelling any paid-up capital which is lost, or is unrepresented by available assets; or

(iii) either with or without extinguishing or reducing liability on any of its paid-up shares, paying off any paid-up share capital which is in excess of the wants of the corresponding new bank.

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(*2BBB*) Notwithstanding anything contained in sub-section (*2BB*) or sub section (*2BBA*), the paid-up capital of a corresponding new bank shall not be reduced at any time so as to render it below twenty-five per cent. of the paid-up capital of that bank as on the date of commencement of the Banking Companies (Acquisition and Transfer of Undertakings) Amendment Act, 1995.".

## CHAPTER III

### AMENDMENTS TO THE BANKING COMPANIES (ACQUISITION AND TRANSFER OF UNDERTAKINGS) ACT, 1980

Amendment of section 3.

3. In section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, after sub-section (*2B*), the following sub-sections shall be inserted, namely:— 40 of 1980

"(*2BB*) Notwithstanding anything contained in sub-section (*2*), the paid-up capital of a corresponding new bank constituted under sub-section (*1*) may, from time to time and before any paid-up capital is raised by public issue under clause (*c*) of sub-section (*2B*), be reduced by—

(*a*) the Central Government, after consultation with the Reserve Bank, by cancelling any paid-up capital which is lost, or is unrepresented by available assets;

(*b*) the Board of Directors, after consultation with the Reserve Bank and with the previous sanction of the Central Government, by paying off any paid-up capital which is in excess of the wants of the corresponding new bank:

Provided that in a case where such capital is lost, or is unrepresented by available assets because of amalgamation of another corresponding new bank or a corresponding new bank as defined in clause (*d*) of section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 with the corresponding new bank, such reduction may be done, either prospectively or retrospectively, but not from a date earlier than the date of such amalgamation. 5 of 1970

(*2BBA*) (*a*) A corresponding new bank may, from time to time and after any paid-up capital has been raised by public issue under clause (*c*) of sub-section (*2B*), by resolution passed at an annual general meeting of the shareholders entitled to vote, voting in person, or, where proxies are allowed, by proxy, and the votes cast in favour of the resolution are not less than three times the number of the votes, if any, cast against the resolution by the shareholders so entitled and voting, reduce its paid-up capital in any way.

(*b*) Without prejudice to the generality of the foregoing power the paid-up capital may be reduced by—

(*i*) extinguishing or reducing the liability on any of its shares in respect of share capital not paid-up;

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(*ii*) either with or without extinguishing or reducing liability on any of its paid-up shares, cancelling any paid-up capital which is lost, or is unrepresented by available assets; or

(*iii*) either with or without extinguishing or reducing liability on any of its paid-up shares, paying off any paid-up share capital which is in excess of the wants of the corresponding new bank.

(*2BBB*) Notwithstanding anything contained in sub-section (*2BB*) or sub-section (*2BBA*), the paid-up capital of a corresponding new bank shall not be reduced at any time so as to render it below twenty-five per cent. of the paid-up capital of that bank as on the date of commencement of the Banking Companies (Acquisition and Transfer of Undertakings) Amendment Act, 1995.".

## CHAPTER IV

### REPEAL AND SAVING

4. (*1*) The Banking Companies (Acquisition and Transfer of Undertakings) Amendment Ordinance, 1995 is hereby repealed. Ord. 4 of 1995.

(*2*) Notwithstanding such repeal, anything done or any action taken under the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of those Acts, as amended by this Act. 5 of 1970. 40 of 1980.

Shri K. L. MOHANPURIA,
Secy. to the Government of India.

By order and in the name of the Governor of Gujarat,
Smt. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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REGISTERED NO. G/GNR/2

Extra No. 25

# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI ] FRIDAY, DECEMBER 15, 1995 / AGRAHAYANA 24, 1917

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

## PART—VI

## Acts of Parliament and Ordinances promulgated by the President.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 15th December,1995.

No. RP/56/Act 5/95/ /E.— The following Act of Parliament is republished for general information :—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(LEGISLATIVE DEPARTMENT)

New Delhi, the 25th March, 1995 / Chaitra 4, 1916 (Saka).

The Following Act of Parliament received the assent of the President on the 25th March, 1995 and is hereby published for general information :—

### THE INDUSTRIAL DEVELOPMENT BANK OF INDIA (AMENDMENT) ACT, 1995

*AN ACT*

(Act No. 5 of 1995) (25th March, 1995)

*further to amend the Industrial Development Bank of India Act,* 1964.

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

Short title and commencement.

1. (1) This Act may be called the Industrial Development Bank of India (Amendment) Act, 1995.

(2) It shall be deemed to have come into force on the 12th day of October, 1994.

Amendment of section 2.

18 of 1964.

2. In section 2 of the Industrial Development Bank of India Act, 1964 (hereinafter referred to as the principal Act), for clause (*d*), the following clause shall be substituted, namely:—

'(*d*) "Industrial Finance Corporation" means the Industrial Finance Corporation of India Limited formed and registered under the Companies Act, 1956;'.

1 of 1956.

Substitution of new section for section 4.

3. For section 4 of the principal Act, the following section shall be substituted, namely:—

Authorised capital.

"4. (1) The authorised capital of the Development Bank shall be two thousand crores of rupees divided into one hundred and fifty crores fully paid-up equity shares of rupees ten each and



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subject to the provisions of section 4E, fifty crores of fully paid-up redeemable preference shares of rupees ten each.

(2) The Development Bank may, from time to time, by a resolution in general meeting, increase the authorised capital to an amount not exceeding five thousand crores of rupees consisting of such number of equity shares and redeemable preference shares as it deems fit.".

Amendment of section 4A.

4. In section 4A of the principal Act, sub-section (2) shall be omitted.

Insertion of new sections 4C, 4D and 4E.

5. After section 4B of the principal Act, the following sections shall be inserted, namely:—

Issued capital.

"4C. (1) The issued capital of the Development Bank of seven hundred and fifty-three crores of rupees which stands fully vested in and subscribed by the Central Government immediately before the commencement of the Industrial Development Bank of India (Amendment) Act, 1995 shall, on such commencement, stand divided into seventy-five crores and thirty lakhs equity shares of rupees ten each.

(2) The Board may, from time to time, increase the issued equity share capital of the Development Bank by allotment of shares to such persons and on such terms and conditions as the Board may determine:

Provided that no increase in the issued equity capital shall be made in such a manner that the Central Government holds at any time less than fifty-one per cent. of the issued equity capital of the Development Bank.

Reduction of share capital.

4D. (1) The Development Bank may, by a resolution passed in a general meeting of the shareholders, reduce its share capital in any way.

(2) Without prejudice to the generality of the foregoing power, the share capital may be reduced by,—

(a) extinguishing or reducing the liability on any of its equity shares in respect of share capital not paid-up;

(b) either with or without extinguishing or reducing liability on any of its equity shares, cancelling any paid-up share capital which is lost, or is unrepresented by available assets; or

(c) either with or without extinguishing or reducing liability on any of its equity shares, paying off any paid-up share capital which is in excess of the wants of the Development Bank.

(3) In any general meeting referred to in sub-section (1), the resolution for reduction of share capital shall be passed by shareholders entitled to vote, voting in person, or, where proxies are allowed,

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by proxy, and the votes cast in favour of the resolution are not less than three times the number of the votes, if any, cast against the resolution by shareholders so entitled and voting.

Conversion of equity shares into redeemable preference shares.

4E. (1) The Central Government may, at any time after the commencement of the Industrial Development Bank of India (Amendment) Act, 1995 and by notification in the Official Gazette, convert such number of equity shares held by it not exceeding fifty crores as it may decide into redeemable preference shares.

(2) The redeemable preference shares referred to in sub-section (1) shall—

(a) carry such fixed rate of dividend as the Central Government may specify at the time of such conversion, and

(b) neither be transferable nor carry any voting rights.

(3) The redeemable preference shares referred to in sub-section (1) shall be redeemed by the Development Bank within three years from the date of such conversion in such instalments and in such manner as the Board may determine.".

Amendment of section 5.

6. In section 5 of the principal Act,—

(a) for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:—

"(1) The general superintendence, direction and management of the affairs and business of the Development Bank shall vest in a Board of directors which may exercise all powers and do all such acts and things, as may be exercised or done by the Development Bank and are not by this Act expressly directed or required to be done by the Development Bank in general meeting.

(2) The Board may direct that any power exercisable by it under this Act shall also be exercisable in such cases and subject to such conditions, if any, as may be specified by it, by the chairman, managing director or the whole-time director.";

(b) sub-section (4) shall be omitted.

Amendment of section 6.

7. In section 6 of the principal Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) The Board shall consist of the following, namely:—

(a) a chairman and a managing director appointed by the Central Government:

Provided that the same person may be appointed to function both as chairman and as managing director;

(b) one whole-time director appointed by the Central Government on the recommendation of the Board;

(c) two directors who shall be officials of the Central Government nominated by the Central Government;

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(*d*) three directors from amongst persons having special knowledge of, and professional experience in, science, technology, economics, industry, banking, industrial co-operatives, law, industrial finance, investment, accountancy, marketing or any other matter, the special knowledge of, and professional experience in, which would, in the opinion of the Central Government, be useful to the Development Bank, nominated by the Central Government; and

(*e*) such number of directors elected, in the prescribed manner, by shareholders other than the Central Government, whose names are entered on the register of shareholders of the Development Bank ninety days before the date of the meeting in which such election takes place on the following basis, namely:—

(*i*) where the total amount of equity share capital issued to such shareholders is ten per cent. or less of the total issued equity capital, two directors;

(*ii*) where the total amount of equity share capital issued to such shareholders is more than ten per cent. but less than twenty-five per cent. of the total issued equity capital, three directors; and

(*iii*) where the total equity share capital issued to such shareholders is twenty-five per cent. or more of the total issued equity capital, four directors:

Provided that until the assumption of charge by the elected directors under this clause, the Central Government may at any time nominate such number of directors, not exceeding four, from amongst persons having special knowledge of, and professional experience in, science, technology, economics, industry, banking, industrial co-operatives, law, industrial finance, investment, accountancy, marketing or any other matter, the special knowledge of, and professional experience in, which would, in the opinion of the Central Government, be useful to the Development Bank for carrying out its functions.";

(*b*) in sub-sections (*2*) and (*3*), for the words "the chairman and the managing director", the words "the chairman, the managing director and the whole-time director" shall be substituted;

(*c*) in sub-sections (*2A*) and (*3A*), for the words "the chairman or the managing director" wherever they occur, the words "the chairman, the managing director or the whole-time director" shall be substituted;

(*d*) for sub-section (*4A*), the following sub-section shall be substituted, namely:—

"(*4A*) Subject to the provisions of sub-section (*4*),—

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(*a*) every director nominated under clause (*d*) of sub-section (*1*) shall hold office for such term not exceeding three years as the Central Government may specify in this behalf and thereafter until his successor assumes office, and shall be eligible for re-nomination:

Provided that no such director shall hold office continuously for a period exceeding six years; and

(*b*) every director elected under clause (*e*) of sub-section (*1*) shall hold office for three years and thereafter until his successor assumes office, and shall be eligible for re-election:

Provided that no such director shall hold office continuously for a period exceeding six years;";

(*e*) after sub-section (*4A*), the following sub-section shall be inserted, namely:—

"(*4B*) The shareholders, other than the Central Government, may, after giving to the director a reasonable opportunity of being heard in the manner as may be prescribed, by resolution passed by majority of the votes of such shareholders holding in the aggregate not less than one-half of the share capital held by such shareholders, remove any director elected under clause (*e*) of sub-section (*1*) and elect another director in his place to fill the vacancy so caused.";

(*f*) for sub-section (*5*), the following sub-sections shall be substituted, namely:—

"(*5*) (*i*) A meeting of the Board shall be held at least once every three months and at least four meetings shall be held every year and the meetings may be held at such places as may be prescribed.

(*ii*) Notice of every meeting of the Board shall be given in writing to every director for the time being in India, and at his usual address in India to every other director.

(*5A*) Subject to the provisions contained in this Chapter, the Board may meet at such times and places and shall observe such rules of procedure in regard to transaction of its business including the manner of adoption of resolutions as may be prescribed.".

Omission of section 6A.

8. Section 6A of the principal Act shall be omitted.



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Insertion of new sections 6B and 6C.

**9.** After section 6A of the principal Act, the following sections shall be inserted, namely:—

Disqualifications of directors.

"6B. (1) A person shall not be eligible for being elected as a director under clause (*e*) of sub-section (*1*) of section 6, if he—

(*a*) has been found to be of unsound mind by a court of competent jurisdiction and the finding is in force;

(*b*) is an undischarged insolvent;

(*c*) has applied to be adjudicated as an insolvent and his application is pending;

(*d*) has been convicted by a court of any offence involving moral turpitude and sentenced in respect thereof to imprisonment for not less than six months and a period of five years has not elapsed from the date of expiry of the sentence; or

(*e*) has not paid any call in respect of shares of the Development Bank held by him, whether alone or jointly with others, and six months have elapsed from the last day fixed for the payment of the call.

Vacation of office by director.

6C. (*1*) The office of a director shall become vacant if he—

(*a*) becomes subject to any of the disqualifications mentioned in section 6B; or

(*b*) resigns his office by giving notice in writing under his hand and the resignation is accepted; or

(*c*) absents himself from three consecutive meetings of the Board without obtaining leave of absence from the Board.

(*2*) Notwithstanding anything in clause (*a*) of sub-section (*1*), the disqualifications referred to in that clause shall not take effect—

(*a*) for thirty days from the date of the adjudication, sentence or order;

(*b*) where any appeal or petition is preferred within thirty days aforesaid against the adjudication, sentence or conviction resulting in the sentence or order until the expiry of seven days from the date on which such appeal or petition is disposed of; or

(*c*) where within the seven days aforesaid, any further appeal or petition is preferred in respect of the adjudication, sentence, conviction or order and the appeal or petition, if allowed, would result in the removal of the disqualification, until such further appeal or petition is disposed of.".

Amendment of section 7

**10.** In section 7 of the principal Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) The Board shall constitute an Executive Committee consisting of the chairman, the managing director, the whole-time director and such other directors as it may deem fit.".

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Amendment of section 8.

**11.** In section 8 of the principal Act, for the proviso, the following proviso shall be substituted, namely:—

"Provided that no fees shall be payable to the chairman, if he is appointed whole-time, or to the managing director or to the whole-time director or to any other director who is an official of the Government.".

Amendment of section 9.

**12.** In section 9 of the principal Act, in sub-section (*1*), in clauses (*a*), (*c*), (*ca*), (*f*) and (*g*), for the words "which may be notified by the Central Government in this behalf", wherever they occur, the words "which may be approved by the Board in this behalf" shall be substituted.

Amendment of 11.

**13.** In section 11 of the principal Act, in sub-section (*1*),—

(*a*) in clause (*c*), for the words "the Central Government", the words "the Board" shall be substituted;

(*b*) for clause (*d*), the following clause shall be substituted, namely:—

"(*d*) accept deposits on such terms as may be approved by the Board.".

Amendment of Section 12.

**14.** In section 12 of the principal Act, sub-sections (*3*) and (*4*) shall be omitted.

Insertion of new Chapters IV-A and IV-B.

**15.** After section 13 of the principal Act, the following Chapters shall be inserted, namely:—

"CHAPTER IV-A

SHARES

Free transferability of shares.

13A. (*1*) Save as otherwise provided in sub-section (*2*), the equity shares of the Development Bank shall be freely transferable.

(*2*) Nothing contained in sub-section (*1*) shall entitle the Central Government to transfer any shares held by it in the Development Bank if such transfer will result in reducing the equity shares held by it to less than fifty-one per cent. of the issued equity capital of the Development Bank.

Register of shareholders

13B. (*1*) The Development Bank shall keep at its head office a register, in one or more books, of the shareholders and shall enter therein the following particulars so far as they may be available, namely:—

(*i*) the names, addresses and occupations, if any, of the shareholders and a statement of the shares held by each shareholder, distinguishing each share by its denoting number;

(*ii*) the date on which each person is so entered as a shareholder;

(*iii*) the date on which any person ceases to be a shareholder; and

(*iv*) such other particulars as may be prescribed.

(*2*) Notwithstanding anything contained in sub-section (*1*), it shall be lawful for the Development Bank to keep the register of the shareholders in computer floppies or diskettes subject to such safeguards as may be prescribed.

(*3*) Notwithstanding anything contained in the Indian Evidence Act, 1872, a copy of, or extract from, the register of shareholders, certified to be a true copy under the hand of an officer of the Development Bank authorised in this behalf, shall, in all legal proceedings, be admissible in evidence. 1 of 1872.

Trust not to be entered on the register of shareholders.

13C. Notwithstanding anything contained in section 13B, no notice of any trust, express, implied or constructive, shall be entered on the register of shareholders or be receivable by the Development Bank.

Board's right to refuse registration of transfer of shares.

13D. (*1*) The Board may refuse to register the transfer of any shares in the name of the transferee on any one or more of the following grounds, and on no other ground, namely:—

(*a*) the transfer of the shares is in contravention of the provisions of this Act or regulations made thereunder or any other law;

(*b*) the transfer of the shares, in the opinion of the Board, is prejudicial to the interests of the Development Bank or to the public interest;

(*c*) the transfer of shares is prohibited by an order of a court, tribunal or any other authority under any law for the time being in force.

(*2*) The Board shall, before the expiry of two months from the date on which the instrument of transfer of shares of Development Bank is lodged with it, for the purpose of registration of such transfer, not only form, in good faith, its opinion as to whether such registration ought not or ought to be refused on any of the grounds referred to in sub-section (*1*) but also,—

(*a*) if it has formed the opinion that such registration ought not be so refused, effect such registration; and

(*b*) if it has formed the opinion that such registration ought to be refused on any of the grounds mentioned in sub-section (*1*), intimate the transferor and the transferee by notice in writing.

(*3*) An appeal against the order of refusal of the Board under sub-section (*2*) shall lie to the Central Government and the procedure for filing and hearing of such appeal shall be in accordance with the rules made by the Central Government in this behalf.

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2 of 1882.

13E. Notwithstanding anything contained in the Indian Trusts Act, 1882, the shares of the Development Bank shall be deemed to be included among the securities enumerated in section 20 of the said Act. Shares to be securities under the Indian Trusts Act, 1882.

## CHAPTER IV-B

### MEETINGS AND PROCEEDINGS

13F. (1) The Development Bank shall in each year hold, in addition to any other meetings, a general meeting as its annual general meeting and shall specify the meeting as such in the notices calling it; and not more than fifteen months shall elapse between the date of one annual general meeting and that of the next: Annual general meeting.

Provided that the Development Bank may hold the first annual general meeting within a period of six months from the date on which it allots shares for the first time to public for subscription:

Provided further that the Central Government may extend the time within which any annual general meeting shall be held by a period not exceeding three months.

(2) Every annual general meeting shall be called for a time during business hours, on a day that is not a public holiday, and shall be held either at head office or at some other place within the city or town in which the head office is situate.

*Explanation.*—For the purposes of this section, "public holiday" means a public holiday within the meaning of the Negotiable Instruments Act, 1881:

26 of 1881.

Provided that no Sunday shall be deemed to be such a holiday in relation to any meeting:

Provided further that no day declared by the Central Government to be a public holiday shall be deemed to be such a holiday, in relation to any meeting, unless the declaration was notified before the issue of the notice convening such meeting.

13G. Every shareholder of the Development Bank holding equity shares shall have a right to vote in respect of such shares on every resolution and his voting right on a poll shall be in proportion to his share of the paid-up equity capital of the Development Bank: Restriction on exercising of voting right.

Provided, however, that no shareholder, other than the Central Government, shall be entitled to exercise voting rights in respect of any equity shares held by him in excess of ten per cent. of the issued equity capital.



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Matters to be discussed and procedure in annual general meeting.

13H. (*1*) The shareholders present at an annual general meeting shall be entitled to discuss and adopt—

(*a*) the balance sheet and profit and loss account of the Development Bank made up to the date on which its accounts are closed and balanced;

(*b*) the report of working of the Development Bank for the period covered by the accounts;

(*c*) the auditor's report on the balance sheet and accounts;

(*d*) proposals for declaration of dividend and capitalisation of reserves.

(*2*) The shareholders present at an annual general meeting may also discuss any other matter to be transacted at such meetings in accordance with the provisions of this Act.

(*3*) The matters relating to—

(*a*) the manner in which annual general meeting or other meetings are held under this Act and the procedure to be followed thereat;

(*b*) the manner in which voting rights may be exercised and resolutions may be passed; and

(*c*) the procedure for transaction of business at such meetings and related matters,

shall be such as may be prescribed.".

Amendment of section 18.

**16.** In section 18 of the principal Act, in sub-section (*3*), for the words "Central Government", the words "Development Bank" shall be substituted.

Amendment of section 22.

**17.** In section 22 of the principal Act, in sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) After making provision for bad and doubtful debts, depreciation of assets and for all other matters for which provision is necessary or expedient or which is usually provided for by bankers and for the reserve fund referred to in sub-section (*1*), and after transferring a part of the profits to such other reserves or funds as may be considered appropriate, the Board may, out of its net profits, declare a dividend.".

Amendment of section 23.

**18.** (*1*) In section 23 of the principal Act,—

(*a*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) The accounts of the Development Bank shall be audited by auditors duly qualified to act as auditors under sub-section (*1*) of section 226 of the Companies Act, 1956 who shall be appointed by the Development Bank in general meeting of the shareholders out of the panel of auditors approved by the Reserve 1 of 1956

Bank for such term and on such remuneration as the Reserve Bank may fix.";

(*b*) in sub-section (*5*), for the words "within four months from the date on which its accounts are closed and balanced", the words "within one month from the date on which the annual general meeting is held" shall be substituted.

Insertion of new section 32A.

**19.** After section 32 of the principal Act, the following section shall be inserted, namely:—

Nomination in respect of deposits, bonds, etc.

"32A. (*1*) Notwithstanding anything contained in any other law for the time being in force, where a nomination in respect of any deposits, bonds or other securities is made in the prescribed manner, the amount due on such deposits, bonds or securities shall, on the death of the depositor or holder thereof, vest in, and be payable to, the nominee subject to any right, title or interest of any other person to such deposits, bonds or securities.

(*2*) Any payment by the Development Bank in accordance with the provisions of sub-section (*1*) shall constitute a full discharge to the Development Bank of its liability in respect of such deposits, bonds or securities.".

Amendment of section 37.

**20.** In section 37 of the principal Act,—

(*a*) in sub-section (*2*),—

(*i*) in clause (*a*), the words "and the manner of adoption of resolutions" shall be inserted at the end;

(*ii*) after clause (*da*), the following clauses shall be inserted, namely:—

"(*db*) the manner in which and the conditions subject to which shares may be held and transferred;

(*dc*) matters relating to the rights of shareholders;

(*dd*) the maintenance of share registers and the particulars to be entered therein;

(*de*) the safeguards to be observed in the maintenance of register of shareholders on computer floppies or diskettes;

(*df*) the inspection and closure of the registers and all other matters connected therewith;

(*dg*) the holding and conduct of elections of directors under this Act and the determination of disputes regarding the qualification of directors;

(*dh*) the manner in which general meetings shall be convened, the procedure to be followed thereat, the manner in which voting rights may be exercised, resolutions passed

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and business transacted in such meetings and other matters relating to meetings;

(*di*) the manner in which notices may be served on shareholders or other persons;

(*dj*) the manner in which nomination may be made in terms of section 32A;";

(*b*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) Every regulation or rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the regulation or rule or both Houses agree that the regulation or rule should not be made, the regulation or rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that regulation or rule.".

Repeal and saving.

**21.** (*1*) The Industrial Development Bank of India (Amendment) Ordinance, 1995 is hereby repealed.

(*2*) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act. Ord. 2 of 1995.

Shri K. L. MOHANPURIA,
Secy. to the Government of India.

By order and in the name of the Governor of Gujarat,
Smt. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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Extra No. 26 REGISTERED NO. G/GNR/2

# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] FRIDAY, DECEMBER 15, 1995/AGRAHAYANA, 24 1917

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

## PART—VI

## Acts of Parliament and Ordinances promulgated by the President.

### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 15th December, 1995.

No. RP/54/Act 9/95/E :— The following Act of Parliament is re-published for general information :

GOVERNMENT OF INDIA

**MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS**

(LEGISLATIVE DEPARTMENT)

New Delhi, the 25th March, 1995/Chaitra 4, 1916 (Saka)

The following Act of Parliament received the assent of the President on the 25th March, 1995 and is hereby published for general information.

THE SECURITIES LAWS (AMENDMENT) ACT 1995

(Act No. 9 of 1995) (25th March, 1995).

*AN*

*ACT*

*to amend the Securities and Exchange Board of India Act, 1992 and further to amend the Securities Contracts (Regulation) Act, 1956.*

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

CHAPTER I

PRELIMINARY

1. (*1*) This Act may be called the Securities Laws (Amendment) Act, 1995. Short title and commencement.

(*2*) It shall be deemed to have come into force on the 25th day of January, 1995.



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## CHAPTER-II

AMENDMENTS TO THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992.

Amendment of section 2.

2. In section 2 of the Securities and Exchange Board of India Act, 1992 (hereafter in this Chapter referred to as the principal Act), for sub-section (2), the following sub-section shall be substituted, namely:— 15 of 1992

"(2) Words and expressions used and not defined in this Act but defined in Securities Contracts (Regulation) Act, 1956 shall have the meanings respectivly assigned to them in the Act." 42 of 1956.

Amendment of section 6.

3. In section 6 of the principal Act, the brackets and figure "(1) " and clause (d) shall be omitted.

Insertion of new section 7A.

4. After section 7 of the principal Act, the following section shall be inserted, namely:—

Member not to participate in meetings in certain cases.

"7A. Any member, who is a director of a company and who as such director has any direct or indirect pecuniary interest in any matter coming up for consideration at a meeting of the Board, shall as soon as possible after relevant circumstances have come to his knowledge, disclose the nature of his interest at such meeting and such disclosure shall be recorded in the proceedings of the Board, and the member shall not take any part in any deliberation or decision of the Board with respect to that matter".

Amendment of section 11.

5. In section 11 of the principal Act,—

(*a*) in sub-section (2),—

(*i*) after clause (b), the following clause shall be inserted namely:—

"(*ba*) registering and regulating the working of the depositories, custodians of securities, foreign institutional investors, credit rating agencies and such other intermediaries as the Board may, by notification, specify in this behalf;";

(*ii*) in clause (c), for the words "collective investment schemes", the words "venture capital funds and collective investment schemes" shall be substituted;

(*iii*) in clause (*i*), for the words "stock exchanges and", the words "stock exchanges, mutual funds, other persons associated with the securities market" shall be substituted;

(*iv*) in clause (*j*), the words, brackets and figures "the Capital Issues (Control) Act, 1947 and "shall be omitted; 29 of 1947.

(*v*) after clause (*l*), the following clause shall be inserted, namely:—

"(*la*) calling from or furnishing to any such agencies, as may be specified by the Board, such information as may be considered necessary by it, for the efficient discharge of its functions;,

(*b*) after sub-section (2), the following sub-section shall be inserted namely:—

"(3) Notwithstanding anything contained in any other law for the time being in force while exercising the powers under clause (i) of sub-section (2), the Board shall have the same powers as are vested in a civil court under the Code of Civil

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5 of 1908. Procedure, 1908 while trying a suit, in respect of the following matters, namely:—

(i) the discovery and production of books of account and other documents; at such place and such time as may be specified by the Board;

(ii) summoning and enforcing the attendance of persons and examining them on oath;

(iii) inspection of any books registers and other documents of any person referred to in section 12, at any place."

6. After section 11 of the principal Act, the following sections shall be inserted namely:— Insertion of new sections 11A and 11B.

1 of 1956. "11A. Without prejudice to the provisions of the Companies Act, 1956, the Board may, for the protection of investors, specify, by regulations,— Matters to be disclosed by the companies.

(a) the matters relating to issue of capital transfer of securities and other matter incidental thereto; and

(b) the manner in which such matters,

shall be disclosed by the companies.

11B. Save as otherwise provided in section 11, if after making or causing to be made an enquiry, the Board is satisfied that it is necessary— Power to issue directions.

(i) in the interest of investors, or orderly development of securities market; or

(ii) to prevent the affairs of any intermediary or other persons referred to in section 12 being conducted in a manner detrimental to the interests of investors or securities market; or

(iii) to secure the proper management of any such intermediary or person.

it may issue such directions,—

(a) to any person or class of persons referred to in section 12, or associated with the securities market; or

(b) to any company in respect of matters specified in section 11A.

as may be appropriate in the interests of investors in securities and the securities market.".

7. In section 12 of the principal Act,— Amendment of section 12.

(a) in sub-section (1),—

(i) for the word "rules" the word "regulation" shall be substituted;

(ii) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that any certificate of registration, obtained immediately before the commencement of the Securities Laws (Amendment) Act, 1995, shall be deemed to have been obtained from the Board in accordance with the regulations providing for such registration;"

(b) after sub-section (1), the following sub-sections shall be inserted, namely:—

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"(1A) No depository, custodian of securities, foreign institutional investor, credit rating agency or any other intermediary associated with the securities market as the Board may be notification in this behalf specify, shall buy or sell or deal in securities except under and in accordance with the conditions of a certificate of registration obtained from the Board in accordance with the regulations made under this Act. :

Provided that a person buying or selling securities or otherwise dealing with the securities market as a depository, custodian of securities, foreign institutional investor or credit rating agency immediately before the commencement of the Securities Laws (Amendment) Act, 1995, for which no certificate of registration was required prior to such commencement, may continue to buy or sell securities or otherwise deal with the securities market until such time regulations are made under clause (*d*) of sub-section (2) of section 30.

(1B) No person shall sponsor or cause to be sponsored or carry on or cause to be carried on any venture capital funds or collective investment scheme including mutual funds, unless he obtains a certificate of registration from the Board in accordance with the regulations:

Provided that any person sponsoring or causing to be sponsored, carrying or causing to be carried on any venture capital funds or collective investment scheme operating in the securities market immediately before the commencement of the Securities Laws (Amendment) Act, 1995 for which no certificate of registration was required prior to such commencement, may continue to operate till such time regulations are made under clause (*d*) of sub-section (2) of section 30".

Amendment of section 14.

8. In section 14 of the principal Act, in sub-section (1),—

(*i*) in clause (a), the word "and" occuring at the end shall be omitted;

(*ii*) after clause (*a*); the following clause shall be inserted, namely:—

"(*aa*) all sums realised by way of penalties under this Act; and".

Insertion of new Chapters VIA and VIB.

9. After Chapter VI of the principal Act, the following Chapters shall be inserted, namely:—

"CHAPTER VI A

PENALTIES AND ADJUDICATION

Penalty for failure to furnish. information, return, etc.

15.A. If any person, who is required under this Act or any rules or regulations made thereunder,—

(*a*) to furnish any document, return or report to the Board, fails to furnish the same, he shall be liable to a penalty not exceeding one lakh and fifty thousand rupees for each such failure;

(*b*) to file any return or furnish any information, books or other documents within the time specified therefore in the regulations, fails so file return or furnish the same within the time specified therefore in the regulations, he shall be liable to a penalty not exceeding five thousand rupees for every day during which such failure continues;

(*c*) to maintain books of account or records, fails to maintain the same, he shall be liable to a penalty not exceeding ten thousand rupees for every day during which the failure continues.

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15.B. If any person, who is registered as an intermediary and is required under this Act or any rules or regulations made thereunder to enter into an agreement with his client fails to enter into such agreement he shall be liable to a penalty not exceeding five lakh rupees for every such failure. Penalty for failure by any person to enter into agreement with clients.

15C. If any person, who is registered as an intermediary, after having been called upon by the Board in writing to redress the grievances of investors, fails to redress such grievance, he shall be liable to a penalty not exceeling ten thousand rupees for each such failure. Penalty for failure to redress investors' grievances.

15D. If any person, who is— Penalty for certain defaults in case of mutual funds.

(*a*) required under this Act or any rules or regulations made thereunder to obtain a certificate of registration from the Board for sponsoring or carrying on any collective investment scheme, including mutual funds sponsors or carries on any collective investment scheme, including mutual funds, without obtained such certificate of registration he shall be liable to a penalty not exceeding ten thousands rupees for each day during which he carries on any such collective investment scheme, including mutual funds or ten lakh rupees whichever is higher.

(*b*) registered with the Board as a collective investment scheme, including mutual funds, for sponsoring or carrying on any investment scheme, fails to comply with the terms and conditions of certificate of registration, he shall be liable to a penalty not exceeding ten thousand rupees for each day during which such failure continues or ten lakh rupees, whichever is higher;

(*c*) registered with the Board as a collective investment scheme including mutual funds fails to make an application for listing of its schemes as provided for in the regulations, governing such listing, he shall be liable to a penalty not exceeding five thousand rupee for each day during which such failure continues or five lakh rupees, whichever is higher;

(*d*) registered as a collective investment scheme, including mutual funds, fails to despatch unit certificates of any scheme in the manner provided in the regulation governing such despatch, he shall be liable to a penalty and exceeding one thousand rupees for each day during which such failure continues;

(*e*) registered as a collective investment scheme, including mutual funds, fails to refund the application monies paid by the investors within the period specified in the regulations, he shall be liable to a penalty and exceeding one thousand rupees for each day during which such failure continues;—

(*f*) registered as a collective investment scheme, including mutual funds, fails to invest money collected by such collective investment schemes in the manner or within the period specified in the regulations, he shall be liable to a penalty not exceeding five lakh rupees for each such failure.



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Penalty for failure to observe rules and regulations by an asset management company.

**15E.** Where any asset management company of a mutual fund registered under this Act fails to comply with any of the regulations providing for restrictions on the activities of the asset management companies, such asset management company shall be liable to a penalty not exceeding five lakh rupees for each such failure.

Penalty for default in case of stock brokers.

**15F.** If any person, who is registered as a stock broker under this Act,—

(*a*) fails to issue contract notes in the form and manner specified by the stock exchange of which such broker is a member, he shall be liable to a penalty not exceeding five times the amount for which the contract note was required to be issued by that broker.

(*b*) fails to deliver any security or fails to make payment of the amount du to the investor in the manner within the period specified in the regulations he shall be liable to a penalty not exceeding five thousand rupees for each day during which such failure continues:—

(*c*) charges an amount of brokerage which is in excess of the brokerage specified in the regulations, he shall be liable to a penalty not exceeding five thousand rupees or five times the amount of brokerage charged in excess of the specified brokerage, whichever is higher.

Penalty for insider trading.

15G. If any insider who.—

(*i*) either on his own behalf or on behalf of any other person, deals in securities of a body corporate listed on any stock exchange on the basis of any unpublished price sensitive information; or

(*ii*) communicates any unpublished price sensitive information to any person, with or without his request for such information except as required in the ordinary course of business or under any law; or

(*iii*) counsels, or procures for any other person to deal in any securities of any body corporate on the basis of unpublished price sensitive information.

shall be liable to a penalty not exceeding five lakh rupees.

Penalty for non-disclosure of acquisition of shares and take-overs.

**15H.** If any person, who is required under this Act or any rules or regulation made thereunder, fails to—

(*i*) disclose the aggregate of his share holding in the body corporate before he acquires any shares of that body corporate; or

(*ii*) make a public announcement to acquire shares at a minimum price.

he shall be liable to a penalty not exceeding five lakh rupees.

Power to adjudicate.

15.I. (*1*) For the purpose of adjudging under sections 15A. 15B. 15C. 15D. 15E, /5 F 15G and 15 H, the Board shall appoint any officer not below the rank of a Division Chief to be an adjudicating officer for holding an inquiry in the prescribed manner after giving any persons concerned a reasonable opportunity of being heard for the purpose of impoing any penalty.

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(2) While holding an inquiry the adjudicating officer shall have power to summon and enforce the attendance of any person acquainted with the facts and circumstances of the case ot give evidence or to produce any document which in the opinion of the adjudicating officer, may be useful for or relevant to the subject matter of the inquiry and if, on such inquiry, he is satisfied that the person has failed to comply with the provisions of any of the sections specified in sub-section (1), he may impose such penalty as he thinks fit in accordance with the provisions of any of those sections.

Factors to be taken into account by the adjudicating officer.

15J. While adjudging the quantum of penalty under section 15-I the adjudicating officer shall have due regard to the following factors, namely:—

(a) the amount of disproportionate gain or unfair advantage, wherever quantifiable made as a result of the default:

(b) the amount of loss caused to an investor or group of investors as a result of the default.

(c) the respective nature of the default.

## CHAPTER VI B

### Establishment Jurisdiction, authority and procedure of Appeliate Tribunal

Eastablishment of Securities Appellate Tribunals.

15K. (1) The Central Government shall by notification, establish one or more Appelate Tribunals to be known as the Securities Appellate Tribunal to exercise the jurisdiction powers and authority conferred on such Tribunal by or under this Act.

(2) The Central Government shall also specify in the notification referred to in sub-section (1) the matters and places in relation to which the Securities Appellate Tribunal may exercise jurisdiction.

Composition of Securities Appellate Tribunal.

15L. A Securities Appellate Tribunal shall consist of one person only (hereinafter referred to as the Presiding Officer of the Securities Appellate Tribunal) to be appointed, by notification by the Central Government.

Qualifications for appointment as Presiding Officer of the Securifies Appellate Tribunal.

15M. A person shall not be qualified for appointment as the Presiding Officer of a Securities Appellate Tribunal unless he—

(a) is, or has been, or is qualified to be, a Judge of a High Court; or

(b) has been a member of the Indian Legal Service and has held a post in Grade I of that Service for at least three years; or

(c) has hold office as the Presiding Officer of a Tribunal for least three years

Term of Office.

15N. The Presiding Officer of a Securities Appellate Tribunal shall hold office for a term of five years from the date on which he enters upon his office or until he attains the age of sixty-five years, whichever is earlier.

Salary and allowances and other terms and conditions of service of Presiding Officers.

15-O. The salary and allowances payable to and other terms and conditions of service including pension, gratuity ane other retirement benefits of the Presiding Officer of a Securities Appellate Tribunal shall be such as may be prescribed.

Provided that neither the salary and allowances not the other terms and conditions of service of the said presiding Officers shall be varied to their disadvantage after appointment.

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Filling up of vacancies.

15P. If, for reason other than temporary absence, any vacancy occurs in the office of the Presiding Officer of a Securities Appellate Tribunal, then the Central Government shall appoint another person in accordance with the provisions of this Act to fill the vacancy and the proceedings may be continued before the Securities Appellate Tribunal from the stage at which the vacany is filled.

Resignation and removal.

15Q. (1) The Presiding Officer of a Securities Appellate Tribunal may, by notice in writing under his hand addressed to the Central Government, resign his office.

Provided that the said Presiding Officer shall, unless he is permitted by the Central Government to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office whichever is the earliest.

(2) The Presiding Officer of a Securities Appellate Tribunal shall not be removed from his office except by an order by the Central Government on the ground of proved misbehaviour or incapacity after an inquiry made by a Judge of the Supreme Court, in which the Presiding Officer concerned has been informed of the charges against him and given a reasonable opportunity of being heard in respect of these charges.

(3) The Central Government may, by rules, regulate the procedure for the investigation of misbehaviour or incapacity of the aforesaid presiding Officer.

Orders constituting Appellate Tribunal to be final and not to invalidate its proceedings.

15R. No order of the Central Government appointing any person as the Presiding Officer of a Securities Appellate Tribunal shall be called in question in any manner, and no act or proceeding before a Securities Appellate Tribunal shall be called in question in any manner on the ground merely of any defect in the constitution of a Securities Appellate Tribunal.

Staff of the Securities Appellate Tribunal.

15S. (1) The Central Government shall provide the Securities Appellate Tribunal with such officers and employees as that Government may think fit.

(2) The officers and employees of the Securities Appellate Tribunal shall discharge their functions under general superintendence of the Presiding Officer.

(3) The salaries and allowances and other conditions of service of the officers and employees of the Securities Appellate Tribunal shall be such as may be prescribed

Appeal to the Securities Appellate Tribunal.

15T. (1) Save as provided in sub-section (2) any person aggrived by an order made by an adjudicating officer under this Act, may prefer an appeal to a Securities Appellate Tribunal having jurisdiction in the matter.

(2) No appeal shall lie to the Securities Appellate Tribunal from an order made by an adjudicating officer with the consent of the parties.

(3) Every appeal under sub-section (1) shall be filed within a period of forty-five days from the date on which a copy of the order made by the adjudicating officer is received by him and it shall be in such form and be accompanied by such fee as may be prescribed :

Provided that the Securities Appellate Tribunal may entertain an appeal after the expiry of the said period of forty-five days if it is satisfied that there was sufficient cause for not filing it within that period.

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(4) On receipt of an appeal under sub-section (*1*), the Securities Appellate Tribunal may, after giving the parties to the appeal, an opportunity of being heard pass such orders thereon as it thinks fit confirming modifying or setting aside the order appealed against.

(5) The Securities Appellate Tirbunal shall send a copy of every order made by it to the parties to the appeal and to the concerned adjudicating officer.

(6) The appeal filed before the Securities Appellate Tribunal under sub-section (*1*) shall be dealt with by it as expeditiously as possible and endeavour shall be made by it to dispose of the appeal finally within six months from the date of receipt of the appeal.

procedure and powers of the Securities Appellate Tribunal

15U. (*1*) The Securities Appellate Tribunal shall not be bound by the procedure laid down by the Code of Civil Procedure, 1908 but shall be guided by the principles of natural justice and, subject to the other provisions of this Act and of any rules, the Securities Appellate Tribunal shall have powers to regulate their own procedure including the places at which they shall have their sittings.

5 of 1908.

(2) The Securities Appellate Tribunal shall have, for the purposes of discharging their functions under this Act, the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 while trying a suit, in respect of the following matters, namely:—

5 of 1908.

(*a*) summoning and enforcing the attendance of any person and examining him on oath;

(*b*) requiring the discovery and producting of documents;

(*c*) receiving evidence on affidavits;

(*d*) issuing commissions for the examination of witnesses or documents,

(*e*) reviewing its decisions.

(*f*) dismissing an application for default or deciding it exparte;

(*g*) setting aside any order of dismissal of any application for default or any order passed by *it ex parte*;

(*h*) any other matter which may be prescribed.

(3) Every proceeding before the Securities Appeallate Tribunal shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228. and for the purposes of section 196, of the Indian Penal Code and the Securities Appellate Tribunal shall be deemed to be a civil court for all the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973..

45 of 1860

2 of 1974.

Right to legal representation.

36 of 1963.

15V. The appellant may either appear in person or authorise one or more legal practitioners or any of its officers to present his or its case before the Securities Appellate Tribunal.

Limitation.

15W. The provisions of the Limited Act, 1963, shall as far as may be, apply to an appeal made to a Securities Appellate Tribunal.



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Presiding Officer and staff of Securities Appellate Tribunals to be public servants.

15X. The Presiding Officer and other officers and employees of a Securities Appellate Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

Civil court not to have jurisdiction.

15Y. No civil court shall have jurisdiction to entertain any suit or proceeding in respect of any matter which an adjudication officer appointed under this Act or a Securities Appellate Tribunal constituted under this Act is empowered by or under this Act to determine and no injunction shall be granted by any court or other authority in respect of any action taken or to be taken in pursuance of any power conferred by or under this Act.

Appeal to High Court.

15Z. Any person aggrieved by any decision or order of the Securities Appellate Tribunal may file an appeal to the High Court within sixty days from the date of communication of the decision or order of the Securities Appellate Tribunal to him on any question of fact or law arising out of such order :

Providing that the High Court may, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal within the said period, allow it to be filed within a further period not exceeding sixty days."

Amendment of section 18.

10. In section 18 of the principal Act, in sub-section (2), for the words "sixty days" the words "ninety days" shall be substituted.

Insertion of new section 20A.

11. After section 20 of the principal Act, the following section shall be inserted, namely:—

Bar of jurisdiction.

"20A. No order passed by the Board under this Act shall be appealable except as provided in section 20 and no civil court shall have jurisdiction in respect of any matter which the Board is empowered by, or under, this Act to pass any order and no injunction shall be granted by any court or other authority in respect of any action taken or to be taken in pursuance of any orders passed by the Board by, or under, this Act".

Amendment of section 23.

12. In section 23 of the principal Act, after the words "against the Central Government", the words "or Board" shall be inserted.

Substitution of new section for section. 24.

13. For section 24 of the principal Act, the following section shall be substituted, namely:—

offences.

"24 (1) Without prejudice to any award of penalty by the adjudicating officer under this Act, if any person contravenes or attempts to contravence or abets the contravention of the provisions of this Act or of any rules or reglations made thereunder, he shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

(2) If any person fails to pay the penalty imposed by the adjudicating officer of falils to comply with any of his directions or orders, he shall be punishabe with imprisonment for a term which shall not be less than one month but which may extend to three years or with fine which shall not be less than two thousand rupees but which may extend to ten thousand rupees or with both".

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14. In section 26 of the principal Act, in sub-section (*1*) the words "with the previous sanction of the Central Government" shall be omitted. Amendment of section 26.

15. Section 28 of the principal Act shall be omitted. Omission of section 28.

16. In section 29 of the principal Act, in sub-section (*2*), Amendment of section 29.

(*i*) clause (c) shall be omitted.

(*ii*) after clause (*d*), the following clauses shall be inserted namely:—

"(*da*) the manner of inquiry under sub-section (*1*) of section 15-I;

(*db*) the salaries and allowances and other terms and conditions of service of the Presiding Officers and other officers and employees of the Securities Appellate Tribunal under section 15O and sub-section (*3*) of section 15;S;

(*dc*) the procedure for the investigation of misbehaviour or incapacity of the Presiding officers fo the Securities Appellate Tribunal under sub-section (*3*) of section 15Q;

(*dd*) the form in which an appeal may be filed before the Securities Appellate Tribunal under section 15T and the fees payable in respect of such appeal;"

17. In section 30 of the principal Act,— Amendment of section 30.

(*a*) in sub-section (*1*), the words "with the previous approval of the Central Government", shall be omitted.

(*b*) in sub-section (*2*), for clause (c), the following clauses shall be substituted, namely:—

"(*c*) the matters relating to issue of capital, transfer of securities and other matters incidental thereto and the manner in which such matters shall be disclosed by the companies under section 11A;

(*d*) the conditions subject to which certificate of registration is to be issued, the amount of fee to be paid for certificate of registration and the manner of suspension or cancellation of certificate of registration under section 12".

## CHAPTER III

### Amendment to the Securities Contracts (Regulation) Act, 1956.

42 of 1956. 18. In the Securities Contracts (Regulation) Act, 1956 (hereafter in this Chapter referred to as the principal Act), in the preamble, the words "by prohibiting options and" shall be omitted.— Amendment of preamble.

19. In section 8 of the principal Act, in sub-section (1), for the words "six month" the words "Two months" shall be substituted. Amendment of section 8.

20. In section 10 of the principal Act, in sub-section (3), for the words "six month" the words "two months" shall be substituted. Amendment of section 10.

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Insertion of new section 13A.

**21.** After section 13 of the principal Act, the following section shall be inserted, namely:—

Additional trading floor.

"13A. A stock exchange may establish additional trading floor with the prior approval of the Securities and Exchange Board of India in accordance with the terms and conditions stipulated by the said Board.

*Explanation.*— For the purposes of this section, "additional trading floor" means a trading ring or trading facility offered by a recognised stock exchange outside its area of operation to enable the investors to buy and sell securities through such trading floor under the regulatory framework of that stock exchange'.

Omission of section 20.

**22.** Section 20 of the principal Act shall be omitted.

Substitution of new section for section 21.

**23.** For section 21 of the principal Act the following section shall be substituted, namely:—

Conditions for listing.

"21. Where securities are listed on the application of any person in any recognised stock exchange, such person shall comply with the conditions of the listing agreement with that stock exchange".

Amendment of section 23.

**24.** In section 23 of the principal Act,—

(*a*) in sub-section (*1*), clause (*d*) shall be omitted.

(*b*) in sub-section (*2*), for the words and figures "or who fails to comply with the orders of the Securities and Exchange Board of India under section 21", the words and figures "or who fails to comply with the provisions of section 21 or with the orders of" shall be substituted.

Amendment of section 30.

**25.** In section 30 of the principal Act, in sub-section (3), of the words "shall be subject to the condition of previous publication and" shall be omitted.

## CHAPTER IV

### Repeal and Saving

Repeal and Saving.

**26.** (*1*) The Securities Laws (Amendment) Ordinance, 1995, is hereby repealed. Ord. 5 of 1995.

(*2*) Notwithstanding such repeal, anything done or any action taken under the Securities and Exchange Board of India Act, 1992 and the Securities Contracts Regulation Act, 1956, as amended by the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of those Acts, as amended by this Act. 15 of 1992. 42 of 1956.

SHRI K. L. MOHANPURIA,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

Smt. K. R. TRIVEDI,
Secretary to Government.

Government Central Press, Gandhinagar

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Extra No. 27 REGISTERED NO. G/GNR/2

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# The Gujarat Government Gazette

# EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXXVI] FRIDAY, DECEMBER 15, 1995/AGRAHAYANA 24, 1917

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

## PART—VI

### Acts of Parliament and Ordinances promulgated by the President.

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 15th December, 1995.

No. RP/65/Act-18/95 /E.—The following Act of Parliament is re-published for general information

GOVERNMENT OF INDIA

**MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,**

**(Legislative Department)**

New Delhi,, the 31st March, 1995/Chaitra 10, 1916 (Saka)

The following Act of Parliament received the assent of the President on the 31st March, 1995, and is hereby published for general information.

THE SALARY, ALLOWANCES AND PENSION OF MEMBERS OF PARLIAMENT(AMENDMENT) ACT, 1995.

(Act No. 18 of 1995) *AN ACT* (31st March, 1995)

*further to amend the Salary, Allowances and Pension of Members of Parliament Act, 1954.*

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

1. (*1*) This Act may be called the Salary Allowances and Pension of Members of Parliamenty (Amendment) Act, 1995. Short title and commencement.

(*2*) It shall come in to force on the 1st day of April, 1995.



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Amendment of section 5 of Act 30 of 1954.

2. In section 5 of the Salary, Allowances and Pension of Members of Parliament Act, 1954, after sub-section (*1*), the following sub-section shall be inserted, namely:–

"(*1A*) Notwithstanding anything contained in sub-section (*1*), a member shall be entitled to receive travelling allowances in respect of every journey performed by air for visiting any place in India during the interval not exceeding seven days between two sittings of a Department related Standing Committee when a House of Parliament is adjourned for a fixed period during the Budget Session.

Provided that such travelling allowances, excluding the air fare, shall not exceed the total amount of daily allowances which would have been admissible to such member under section 3 for the days of absence if he had not remained absent."

SHRI K. L. MOHANPURIA,
Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

SMT. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR

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Extra No. 28 REGISTED NO. G/GNR/2

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## PART VI

### Acts of Parliament and Ordinances promulgated by the President.

**LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT**

Sachivalaya, Gandhinagar, 15th December, 1995.

No. RP/74/Act-26/95/ /E.—The following Act of Parliament is re-published for general information.

GOVERNMENT OF INDIA

**MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,**

(LEGISLATIVE DEPARTMENT)

New Delhi, the 16th June, 1995/Jayestha 26, 1916(Saka)

The following Act of Parliament received the assent of the President on the 16th June, 1995. and is hereby published for general information.

## THE NATIONAL HIGHWAYS (AMENDMENT) ACT, 1995.

(Act No. 26 of 1995) (16th June, 1995)

*AN ACT*

*further to amend the National Highways Act, 1956.*

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

1. This Act may be called the National Highways (Amendment) Act, 1995. Short title



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Insertion of new sections 8A and 8B

2. After section 8 of the National Highways Act, 1956, the following sections shall be inserted, namely:— 48 of 1956.

Power of Central Government to enter into agreements for development and maintenance of national highways.

"8A. (*1*) Notwithstanding anything contained in this Act, the Central Government may enter into an agreement with any persons in relation to the development and maintenance of the whole or any part of a national highway.

(*2*) Notwithstanding anything contained in section 7, the person referred to in sub-section(*1*) is entitled to collect and remain fees at such rate, for services or benefits rendered by him as the Central Government may, by notification in the Official Gazette, specify having regard to the expenditure involved in building, maintenance management and operation of the whole or part of such national highway, interest on the capital invested, reasonable return, the volume of traffic and the period of such agreement.

(*3*) A person referred to in sub-section (*1*) shall have powers to regulate and control the traffic in accordance with the provisions contained in Chapter VIII of the Motor Vehicles Act,1988 on the national highway forming subject matter of such agreement for proper management thereof. 59 of 1988.

Punishment for mischief by injury to national highway

6*B*. Whoever commits mischief by doing any act which renders or which he knows to be likely to render any national highway referred to in sub-section (*1*) of section 8A impassaale or less safe for travelling or conveying property, shall be punished with imprisionment of either description for a term which may extend to five years, or with a fine, or withboth.".

SHRI K. L. MOHANPURIA,
Secretary to the Government of India,

By order and in the name of the Governor of Gujarat,

SMT. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR

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Extra No. 29 REGISTERED NO G/GNR/2

# The Gujarat Government Gazette

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PUBLISHED BY AUTHORITY

Vol. XXXVI ] FRIDAY DECEMBER 15, 1995 / AGRAHAYANA 24, 1917

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## PART—VI

**Acts of Parliament and Ordinances promulgated by the President.**

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 15th December,1995.

No. RP/74/95/Act 27/95/ /E.— The following Act of Parliament is republished for general information :—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(LEGISLATIVE DEPARTMENT.)

New Delhi, the 19th June, 1995 / Jayestha 29, 1916 (Saka).

The Following Act of Parliament received the assent of the President on the 17th June, 1995 and is hereby published for general information :—

THE NATIONAL ENVIRONMENT TRIBUNAL ACT, 1995

*AN ACT*

(Act No. 27 of 1995) (17th June, 1995)

*to provide for strict liability for damages arising out of any accident occurring while handling any hazardous substance and for the establishment of a National Environment Tribunal for effective and expeditious disposal of cases arising from such accident, with a view to giving relief and compensation for damages to persons, property and the environment and for matters connected therewith or incidental thereto.*

WHEREAS decisions were taken at the United Nations Conference on Environment and Development held at Rio de Janeiro in June, 1992, in which India participated, calling upon the States to develop national laws regarding liability and compensation for the victims of pollution and other environmental damages;

AND WHEREAS it is considered expedient to implement the decisions of the aforesaid Conference so far as they relate to the protection of environment and payment of compensation for damage to persons, property and the environment while handling hazardous substances;



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

## CHAPTER I

### PRELIMINARY

Short title and commencement.

**1.** (*1*) This Act may be called the National Environment Tribunal Act, 1995.

(*2*) It shall come into force on such date or dates as the Central Government may, by notification, appoint, and different dates may be appointed for different States and any reference in any provision of this Act to the commencement of this Act shall be construed in relation to any State or part thereof as a reference to the coming into force of that provision in that State or part thereof.

Definitions.

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

(*a*) "accident" means an accident involving a fortuitous or sudden or unintended occurrence while handling any hazardous substance resulting in continuous or intermittent or repeated exposure to death of, or injury to, any person or damage to any property or environment but does not include an accident by reason only of war or radio-activity;

(*b*) "Bench" means a Bench of the Tribunal;

(*c*) "Chairperson" means the Chairperson of the Tribunal;

(*d*) "environment" includes water, air and land and the inter-relationship which exists among and between water, air and land, and human beings, other living creatures, plants, micro-organism and property;

(*e*) "handling", in relation to any hazardous substance, means the manufacture, processing, treatment, package, storage, transportation by vehicle, use, collection, destruction, conversion, offering for sale, transfer or the like of such hazardous substance;

(*f*) "hazardous substance" means any substance or preparation which is defined as hazardous substance in the Environment (Protection) Act, 1986, and exceeding such quantity as specified by the Central Government under the Public Liability Insurance Act, 1991; 29 of 1986. 6 of 1991.

(*g*) "Judicial Member" means a Member of the Tribunal appointed as such under this Act, and includes the Chairperson or a Vice-Chairperson who possesses any of the qualifications specified in sub-section (*3*) of section 10;

(*h*) "Member" means a Member (whether Judicial or Technical) of the Tribunal and includes the Chairperson and a Vice-Chairperson;

(*i*) "notification" means a notification published in the Official Gazette;

(*j*) "prescribed" means prescribed by rules made under this Act;

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(*k*) "rules" means the rules made under this Act;

(*l*) "Technical Member" means a Member of the Tribunal who is not a Judicial Member within the meaning of clause (*g*);

(*m*) "Tribunal" means the National Environment Tribunal established under section 8;

(*n*) "Vice-Chairperson" means the Vice-Chairperson of the Tribunal.

*Explanation.*—In the case of the Tribunal having two or more Vice-Chairpersons, references to the Vice-Chairperson in this Act shall be construed as a reference to each of those Vice-Chairpersons;

(*o*) "owner" means a person who owns, or has control over handling, any hazardous substance at the time of accident and includes,—

(*i*) in the case of a firm, any of its partners;

(*ii*) in the case of an association, any of its members; and

(*iii*) in the case of a company, any of its directors, managers, secretaries or other officers who is directly in charge of, and is responsible to, the company for the conduct of the business of the company.

## CHAPTER II

### COMPENSATION FOR DEATH OF, OR INJURY TO, A PERSON AND DAMAGE TO PROPERTY AND ENVIRONMENT

Liability to pay compensation in certain cases on principle of no fault.

3. (*1*) Where death of, or injury to, any person (other than a workman) or damage to any property or environment has resulted from an accident, the owner shall be liable to pay compensation for such death, injury or damage under all or any of the heads specified in the Schedule.

(*2*) In any claim for compensation under sub-section (*1*), the claimant shall not be required to plead and establish that the death, injury or damage in respect of which the claim has been made was due to any wrongful act, neglect or default of any person.

*Explanation.*—For the purposes of this section,—

(*i*) "workman" has the meaning assigned to it in the Workmen's Compensation Act, 1923; 8 of 1923.

(*ii*) "injury" includes permanent total or permanent partial disability or sickness resulting out of an accident.

(*3*) If the death, injury or damage caused by an accident cannot be attributed to any individual activity but is the combined or resultant effect of several such activities, operation and processes, the Tribunal may apportion the liability for compensation amongst those responsible for such activities, operations and processes on an equitable basis.

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Application for claim for compensation.

**4.** (*1*) An application for claim for compensation may be made—

(*a*) by the person who has sustained the injury;

(*b*) by the owner of the property to which the damage has been caused;

(*c*) where death has resulted from the accident, by all or any of the legal representatives of the deceased;

(*d*) by any agent duly authorised by such person or owner of such property or all or any of the legal representatives of the deceased, as the case may be;

(*e*) by any representative body or organisation, functioning in the field of environment and recognised in this behalf by the Central Government, under all or any of the heads specified in the Schedule; or

(*f*) by the Central Government or a State Government or a local authority under all or any of the heads specified in the Schedule:

Provided that where all the legal representatives of the deceased have not joined in any such application for compensation, the application shall be made on behalf of or for the benefit of all the legal representatives of the deceased and the legal representatives who have not so joined shall be impleaded as respondents to the application.

(*2*) The Tribunal may, if it thinks fit, take up the cases for claims for compensation *suo motu*.

(*3*) Any claimant making an application under sub-section (*1*) may also make an application before the Tribunal for such relief as is provided in the Public Liability Insurance Act, 1991: 6 of 1991.

Provided that no such application shall be made if the relief has been received by the claimant earlier or an application made by the claimant to the Collector under the said Act is pending and has not been withdrawn.

(*4*) The Tribunal shall have, and exercise, the same jurisdiction, powers and authority in respect of the matters specified in the Public Liability Insurance Act, 1991 as the Collector has and may exercise and, for this purpose; 6 of 1991. the provisions of that Act shall have effect subject to the modification that the references therein to the Collector shall be construed as including a reference to the Tribunal.

(*5*) Every application under sub-section (*1*) shall be made to the Tribunal and shall contain such particulars and shall be accompanied by such documents and such fee, not exceeding one thousand rupees, as may be prescribed:

Provided that no fee shall be payable by a person whose annual income is below the prescribed limit or by a representative body or organisation referred to in clause (*e*) of sub-section (*1*) or by the Central Government, a State Government or a local authority.

(*6*) No application for compensation shall be entertained unless it is made within five years of the occurrence of the accident.

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Procedure and powers of Tribunal.

**5.** (*1*) On receipt of an application under sub-section (*1*) of section **4**, the Tribunal may, after such inquiry as it may deem fit, reject the application summarily.

(*2*) Where the Tribunal does not reject the application under sub-section (*1*), the Tribunal may, after giving notice of the application to the owner and after giving the parties an opportunity of being heard, hold an inquiry into the claim or each of the claims and may make an award determining the amount of compensation which appears to be just and specifying the person or persons to whom such amount of compensation shall be paid.

(*3*) The Tribunal shall not be bound by the procedure laid down by the 5 of 1908. Code of Civil Procedure, 1908, but shall be guided by the principles of natural justice and, subject to the other provisions of this Act and of any rules, the Tribunal shall have power to regulate its own procedure including the fixing of places and times of its inquiry.

(*4*) The Tribunal shall have, for the purpose of discharging its functions under this Act, the same powers as are vested in a civil court under the 5 of 1908. Code of Civil Procedure, 1908, while trying a suit, in respect of the following matters, namely:—

(*a*) summoning and enforcing the attendance of any person and examining him on oath;

(*b*) requiring the discovery and production of documents;

(*c*) receiving evidence on affidavits;

(*d*) subject to the provisions of sections 123 and 124 of the Indian 1 of 1872. Evidence Act, 1872, requisitioning any public record or document or copy of such record or document from any office;

(*e*) issuing commissions for the examination of witnesses or documents;

(*f*) reviewing its decisions;

(*g*) dismissing an application or deault or deciding it *ex parte;*

(*h*) setting aside any order of dismissal of any application for default or any order passed by it *ex parte;* and

(*i*) any other matter which is to be, or may be, prescribed.

Conditions as to making of interim orders.

**6.** Notwithstanding anything contained in any other provision of this Act or in any other law for the time being in force, no interim order (whether by way of injunction or stay or in any other manner) shall be made on, or in any proceedings relating to, an application unless—

(*a*) copies of such application and of all documents in support of the plea for such interim order are furnished to the party against whom such application is made or proposed to be made; and

(*b*) opportunity is given to such party to be heard in the matter:

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**Provided that the Tribunal may dispense with the requirements of** clauses (*a*) and (*b*) and make an interim order as an exceptional measure if it is satisfied, for reasons to be recorded in writing, that it is necessary so to do for preventing any loss or damage being caused to the applicant which cannot be adequately compensated in money but any such interim order shall, if it is not sooner vacated, cease to have effect on the expiry of a period of fourteen days from the date on which it is made unless the said requirements have been complied with before the expiry of that period **and the Tribunal has continued the operation of the interim order.**

Reduction of amount of relief paid under any other law.

**7.** Where in respect of death of, or injury to, any person or damage to any property, the owner liable to pay compensation under this Act, is also liable to pay any amount as relief under the Public Liability Insurance Act, 1991 or any other compensation under any other law, the amount of compensation payable under this Act shall be reduced by the amount of relief and other compensation paid under any other law. 6 of 1991.

## CHAPTER II

### ESTABLISHMENT OF NATIONAL ENVIRONMENT TRIBUNAL AND BENCHES THEREOF

Establishment of National Environment Tribunal.

**8.** The Central Government shall, by notification, establish a Tribunal, to be known as the National Environment Tribunal, to exercise the jurisdiction, powers and authority conferred on it by or under this Act.

Composition of Tribunal and Benches thereof.

**9.** (*1*) The Tribunal shall consist of a Chairperson and such number of Vice-Chairpersons, Judicial Members and Technical Members as the Central Government may deem fit and, subject to the other provisions if this Act, the jurisdiction, powers and authority of the Tribunal may be exercised by Benches thereof.

(*2*) Subject to the other provisions of this Act, a Bench shall consist of one Judicial Member and one Technical Member.

(*3*) Notwithstanding anything contained in sub-section (*1*), the Chairperson—

(*a*) may, in addition to discharging the functions of the Judicial Member of the Technical Member of the Bench to which he is appointed, discharge the functions of the Judicial Member or, as the case may be, the Technical Member of any other Bench;

(*b*) may transfer the Vice-Chairperson or other Member from one Bench to another Bench;

(*c*) may authorise the Vice-Chairperson or the Judicial Member or the Technical Member appointed to one Bench to discharge also the functions of the Vice-Chairperson or, as the case may be, the Judicial Member or the Technical Member, of another Bench; and

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(*d*) may, for the purpose of securing that any case or cases which, having regard to the nature of the questions involved, requires or require, in his opinion or under the rules made by the Central Government in this behalf, to be decided by a Bench composed of more than two Members, issue such general or special orders, as he may deem fit:

Provided that every Bench constituted in pursuance of this clause shall include at least one Judicial Member and one Technical Member.

(4) Notwithstanding anything contained in the foregoing provisions of this section, it shall be competent for the Chairperson or any other Member authorised by the Chairperson in this behalf to function as a Bench consisting of a single Member and exercise the jurisdiction, powers and authority of the Tribunal in respect of such classes of cases or such matters pertaining to such classes of cases as the Chairperson may, by general or special order, specify:

Provided that if at any stage of the hearing of any such case or matter, it appears to the Chairperson or such Member that the case or matter is of such a nature that it ought to be heard by a Bench consisting of two Members, the case or matter may be transferred by the Chairperson or, as the case may be, referred to him for transfer to such Bench as the Chairperson may deem fit.

(5) Subject to the other provisions of this Act, the Benches of the Tribunal shall ordinarily sit at New Delhi (which shall be known as the principal Bench) and at such other places as the Central Government may, by notification, specify.

Qualifications for appointment as Chairperson, Vice-Chairperson or other Member.

**10.** (*1*) A person shall not be qualified for appointment as the Chairperson unless he—

(*a*) is, or has been, a Judge of the Supreme Court or a High Court; or

(*b*) has, for at least two years, held the office of Vice-Chairperson.

(2) A person shall not be qualified for appointment as the Vice-Chairperson unless he—

(*a*) is, or has been, a Judge of a High Court; or

(*b*) has, for at least two years, held the post of a Secretary to the Government of India or any other post under the Central or a State Government carrying a scale of pay which is not less than that of a Secretary to the Government of India; or

(*c*) (*i*) has for at least five years, held the post of an Additional Secretary to the Government of India or any other post under the Central or a State Government carrying a scale of pay which is not less than that of an Additional Secretary to the Government of India; and

(*ii*) has adequate knowledge of, or experience in, legal, administrative, scientific or technical aspects of the problems relating to environment; or

(*d*) has for at least three years, held office as a Judicial Member or a Technical Member.

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(3) A person shall not be qualified for appointment as a Judicial Member unless he—

(*a*) is, or has been, or is qualified to be, a Judge of a High Court; or

(*b*) has been a member of the Indian Legal Service and has held a post in grade I of that Service for at least three years.

(4) A person shall not be qualified for appointment as a Technical Member unless he has adequate knowledge of, or experience in, or capacity to deal with, administrative, scientific or technical aspects of the problems relating to environment.

(5) Subject to the provisions of sub-sections (6) and (7), the Chairperson, Vice-Chairperson and every other Member of the Tribunal shall be appointed by the President.

(6) No appointment of a person possessing the qualifications specified in this section as the Chairperson or the Vice-Chairperson shall be made except after consultation with the Chief Justice of India.

(7) No appointment of a person as a Judicial Member or a Technical Member shall be made except on the recommendation of a Selection Committee appointed by the Central Government consisting of the following, namely:—

| | |
|---|---|
| (*a*) Chairperson of the Tribunal | Chairperson of the Committee, *ex officio*; |
| (*b*) Secretary to the Government of India in the Ministry of Environment and Forests | member, *ex officio*; |
| (*c*) Secretary to the Government of India in the Ministry of Law, Justice and Company Affairs (Department of Legal Affairs) | member, *ex officio*; |
| (*d*) Director-General, Council of Scientific and Industrial Research | member, *ex officio*; |
| (*e*) an Environmentalist to be nominated by the Central Government | member. |

Vice-Chairperson to act as Chairperson or to discharge his functions in certain circumstances.

11. (1) In the event of the occurrence of any vacancy in the office of the Chairperson by reason of his death, resignation or otherwise, the Vice-Chairperson or, as the case may be, such one of the Vice-Chairpersons, as the Central Government may, by notification, authorise in this behalf, shall act as the Chairperson until the date on which a new Chairperson, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office.

(2) When the Chairperson is unable to discharge his functions owing to absence, illness of any other cause, the Vice-Chairperson or, as the case may be, such one of the Vice-Chairpersons, as the Central Government may, by notification, authorise in this behalf, shall discharge the functions of the Chairperson until the date on which the Chairperson resumes his duties.

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Term of office.

**12.** The Chairperson, Vice-Chairperson and other Member shall hold office as such for a term of five years from the date on which he enters upon his office, but shall be eligible for re-appointment for another term of five years:

Provided that no Chairperson, Vice-Chairperson or other Member shall hold office as such after he has attained,—

(*a*) in the case of the Chairperson, the age of seventy years;

(*b*) in the case of the Vice-Chairperson, the age of sixty-five years; and

(*c*) in the case of any other Member, the age of sixty-two years.

Resignation and removal.

**13.** (*1*) The Chairperson, Vice-Chairperson or other Member may, by notice in writing under his hand addressed to the President, resign his office:

Provided that the Chairperson, Vice-Chairperson or other Member shall unless he is permitted by the President to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

(*2*) The Chairperson, Vice-Chairperson or any other Member shall not be removed from his office except by an order made by the President on the ground of proved misbehaviour or incapacity after an inquiry made by a Judge of the Supreme Court in which such Chairperson, Vice-Chairperson or other Member had been informed of the charges against him and given a reasonable opportunity of being heard in respect of those charges.

(*3*) The Central Government may, by rules, regulate the procedure for the investigation of misbehaviour or incapacity of the Chairperson, Vice-Chairperson or other Member referred to in sub-section (*2*).

Salaries and allowances and other terms and conditions of service of Chairperson, Vice-Chairperson and other Members.

**14.** The salaries and allowances payable to, and the other terms and conditions of service (including pension, gratuity and other retirement benefits) of, the Chairperson, Vice-Chairperson and other Member shall be such as may be prescribed:

Provided that neither the salary and allowances nor the other terms and conditions of service of the Chairperson, Vice-Chairperson or other Member shall be varied to his disadvantage after his appointment.

Provision as to the holding of Offices.

**15.** On ceasing to hold office,—

(*a*) the Chairperson of the Tribunal shall be ineligible for further employment either under the Government of India or under the Government of a State;

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by Chairperson, etc., on ceasing to be such Chairperson, etc.

(*b*) the Vice-Chairperson of the Tribunal shall, subject to the other provisions of this Act, be eligible for appointment as the Chairperson of the Tribunal, but not for any other employment either under the Government of India or under the Government of a State;

(*c*) a Member (other than the Chairperson or Vice-Chairperson) of the Tribunal shall, subject to the other provisions of this Act, be eligible for appointment as the Chairperson or Vice-Chairperson of the Tribunal or as the Chairperson, Vice-Chairperson or Member of any other Tribunal, but not for any other employment either under the Government of India or under the Government of a State;

(*d*) the Chairperson, Vice-Chairperson or other Member shall not appear, act or plead before the Tribunal.

*Explanation*.—For the purposes of this section, employment under the Government of India or under the Government of a State includes employment under any local or other authority within the territory of India or under the control of the Government of India or under any corporation or society owned or controlled by the Government.

Financial and administrative powers of Chairperson.

**16.** The Chairperson shall exercise such financial and administrative powers over the Benches as may be vested in him under the rules:

Provided that the Chairperson shall have authority to delegate such of his financial and administrative powers as he may think fit to the Vice-Chairperson or any other officer of the Tribunal subject to the condition that the Vice-Chairperson or such officer shall, while exercising such delegated powers, continue to act under the direction, control and supervision of the Chairperson.

Staff of the Tribunal.

**17.** (*1*) The Central Government shall determine the nature and categories of the officers and other employees required to assist the Tribunal in the discharge of its functions and provide the Tribunal with such officers and other employees as it may think fit.

(*2*) The officers and other employees of the Tribunal shall discharge their functions under the general superintendence of the Chairperson.

(*3*) The salaries and allowances and conditions of service of the officers and other employee of the Tribunal shall be such as may be prescribed.

Distribution of business amongst the Benches.

**18.** (*1*) Where any Benches of the Tribunal are constituted, the Central Government may, from time to time, by notification, make provisions as to the distribution of the business of the Tribunal amongst the Benches and specify the matters which may be dealt with by each Bench.

(*2*) If any question arises as to whether any matter falls within the purview of the business allocated to a Bench, the decision of the Chairperson shall be final.

*Explanation*.—For the removal of doubts, it is hereby declared that the expression "matters" includes applications for interim relief.

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## CHAPTER IV

### JURISDICTION AND PROCEEDINGS OF THE TRIBUNAL

Bar of jurisdiction.

**19.** On and from the commencement of this Act, no court or other authority except the Tribunal shall have, or be entitled to exercise, any jurisdiction, powers or authority to entertain any application or action for any claim for compensation which may be entertained or dealt with by the Tribunal.

Power of Chairperson to transfer cases from one Bench to another.

**20.** On the application of any of the parties and after notice to the parties, and after hearing such of them as he may desire to be heard, or on his own motion without such notice, the Chairperson may transfer any case pending before one Bench, for disposal, to any other Bench.

Decision to be taken by majority.

**21.** If the Members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority, but if the Members are equally divided, they shall state the point or points on which they differ, and make a reference to the Chairperson who shall either hear the point or points himself or refer the case for hearing on such point or points by one or more of the other Members and such point or points shall be decided according to the opinion of the majority of the Members who have heard the case including those who first heard it.

Deposit of amount payable for damage to environment.

**22.** (*1*) Where any amount of compensation is ordered to be paid under any award by the Tribunal on the ground of any damage to environment, that amount shall be remitted to the authority specified under sub-section (*3*) of section 7A of the Public Liability Insurance Act, 1991 for being credited to the Environmental Relief Fund established under that section.

6 of 1991.

(*2*) The amount of compensation credited to the Environmental Relief Fund under sub-section (*1*) may be utilised by such person or authority, in such manner and for such purposes of environment as may be prescribed.

Execution of award or order of Tribunal.

**23.** (*1*) An award made by the Tribunal under this Act shall be executable by the Tribunal as a decree of civil court, and for this purpose, the Tribunal shall have all the powers of a civil court.

(*2*) Notwithstanding anything contained in sub-section (*1*), the Tribunal may transmit to the Collector having jurisdiction over the area in which the accident has occurred the copy of the order made by it for payment of relief as provided in the Public Liability Insurance Act, 1991 and the Collector shall execute the order in the same manner as if it were an order made by him under that Act.

6 of 1991.

(*3*) Where the owner against whom the award or order is made by the Tribunal fails to make the payment or deposit the amount as directed by the Tribunal within the period specified in the award or order, such amount shall be recoverable from the owner as arrears of land revenue or of public demand.

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Appeals.

**24.** (*1*) Save as provided in sub-section (*2*) and notwithstanding anything contained in the Code of Civil Procedure, 1908 or in any other law, an appeal shall lie against any award or other order, not being an interlocutory order, of the Tribunal to the Supreme Court on one or more of the grounds specified in section 100 of that Code. 5 of 1908.

(*2*) No appeal shall lie against an award or other order made by the Tribunal with the consent of the parties.

(*3*) Every appeal under this section shall be preferred within a period of ninety days from the date of the award or other order appealed against:

Provided that no appeal by the person who is required to pay any amount in terms of such award shall be entertained by the Supreme Court unless he has deposited with it the amount so awarded in the manner directed by the Supreme Court:

Provided further that the Supreme Court may entertain the appeal after the expiry of the said period of ninety days, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal in time.

## CHAPTER V

### MISCELLANEOUS

Penalty for failure to comply with orders of Tribunal.

**25.** Whoever fails to comply with any order made by the Tribunal, he shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to ten lakh rupees, or with both.

Offences by companies.

**26.** (*1*) Where any offence under this Act has been committed by a company, every person who, at the time the offence was committed, was directly in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section (*1*), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager,

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secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purposes of this section,—

(*a*) "company" means any body corporate and includes a firm or other association of individuals; and

(*b*) "director", in relation to a firm, means a partner in the firm.

Proceedings before the Tribunal to be judicial proceedings.

27. All proceedings before the Tribunal shall be deemed to be judicial proceedings within the meaning of sections 193, 219 and 228 of the Indian Penal Code. 45 of 1860.

Members and staff of Tribunal to be public servants.

28. The Chairperson, Vice-Chairperson and other Members and the officers and other employees of the Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

Protection of action taken in good faith.

29. No suit, prosecution or other legal proceeding shall lie against the Central Government or against the Chairperson, Vice-Chairperson or other Member of the Tribunal or any other person authorised by the Chairperson, Vice-Chairperson or other Member for anything which is in good faith done or intended to be done in pursuance of this Act or any rule or order made thereunder.

Act to have overriding effect.

30. Save as provided in the Public Liability Insurance Act, 1991, the provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act. 6 of 1991.

Power to make rules.

31. (*1*) The Central Government may, by notification, make rules for carrying out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the particulars which an application shall contain, the documents and the fee which shall be accompanied with it and the limit of annual income of a person so as to enable him to make application without paying any fee, under sub-section (*5*) of section 4;

(*b*) any such matter in respect of which the Tribunal shall have powers of a civil court, under clause (*i*) of sub-section (*4*) of section 5;

(*c*) the case or cases which, having regard to the nature of the questions involved, requires or require to be decided by a Bench of more than two members, under clause (*d*) of sub-section (*3*) of section 9;

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(*d*) procedure for the investigation of misbehaviour or incapacity of the Chairperson, Vice-Chairperson or other Member of the Tribunal under sub-section (*3*) of section 13;

(*e*) the salaries and allowances payable to, and the other terms and conditions of service of, the Chairperson, Vice-Chairperson and other Members under section 14;

(*f*) financial and administrative powers of the Chairperson over the Benches under section 16;

(*g*) the salaries and allowances and conditions of service of the officers and other employees of the Tribunal under sub-section (*3*) of section 17;

(*h*) the person or the authority by whom, the manner in which and the purposes of environment for which the amount of compensation credited to the Environmental Relief Fund shall be utilised under sub-section (*2*) of section 22; and

(*i*) any other matter which is required to be, or may be, prescribed.

(*3*) Every rule made under this Act shall be laid as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be so; however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rules.

## THE SCHEDULE

[*See* section 3(*1*)]

HEADS UNDER WHICH COMPENSATION FOR DAMAGES MAY BE CLAIMED

(*a*) Death;

(*b*) Permanent, temporary, total or partial disability or other injury or sickness;

(*c*) Loss of wages due to total or partial disability or permanent or temporary disability;

(*d*) Medical expenses incurred for treatment of injuries or sickness;

(*e*) Damages to private property;

(*f*) Expenses incurred by the Government or any local authority in providing relief, aid and rehabilitation to the affected persons;

(*g*) Expenses incurred by Government for any administrative or legal action or to cope with any harm or damage, including compensation for environmental degradation and restoration of the quality of environment;

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(*h*) Loss to Government or local authority arising out of, or connected with, the activity causing any damage;

(*i*) Claims on account of any harm, damage or destruction to the fauna including milch and draught animals and aquatic fauna;

(*j*) Claims on account of any harm, damage or destruction to flora including aquatic flora, crops, vegetables, trees and orchards;

(*k*) Claims including cost of restoration on account of any harm or damage to environment including pollution of soil, air, water, land and eco-systems;

(*l*) Loss and destruction of any property other than private property;

(*m*) Loss of business or employment or both;

(*n*) any other claim arising out of, or connected with, any activity of handling of hazardous substance.

Shri K. L. MOHANPURIA,
Secy. to the Government of India.

By order and in the name of the Governor of Gujarat,
Smt. K. R. TRIVEDI,
Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR.

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