

THE CENTRAL EXCISES AND SALT AND ADDITIONAL DUTIES OF
EXCISE (AMENDMENT) ACT, 1980

ACT NO. 6 OF 1980

[12th February, 1980.]

An Act further to amend the Central Excises and Salt Act, 1944, and the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

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

1. Short title and commencement.—(1) This Act may be called the Central Excises and Salt and Additional Duties of Excise (Amendment) Act, 1980.

(2) It shall be deemed to have come into force on the 24th day of November, 1979.

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5. Special provisions as to duties of excise on cotton fabrics, woollen fabrics, man-made fabrics, etc., during a certain past period and validation.—(1) Every Central Act as in force at any time during the period commencing with the appointed day and ending with the day immediately preceding the date of commencement of this Act, and providing for or relating to the levy of duties of excise on—

(a) “cloth”, “cotton cloth” or, as the case may be, “cotton fabrics”,

(b) “woollen fabrics”,

(c) “rayon or artificial silk fabrics” or, as the case may be, “man-made fabrics”,

shall have and shall be deemed to have always had effect during the said period as if—

(i) such “cloth”, “cotton cloth” or, as the case may be, “cotton fabrics” comprised for the purposes of the duty leviable under that Act—

(A) a sub-item covering such “cloth”, “cotton cloth” or “cotton fabrics” not subjected to any process mentioned in sub-clause (v) of clause (f) of section 2 of the Central Excises Act, as amended by this Act; and

(B) a sub-item covering such “cloth”, “cotton cloth” or “cotton fabrics” subjected to any such process or any two or more such processes,

and the rate of duty specified in such Act with respect to such “cloth”, “cotton cloth” or “cotton fabrics” had been specified separately with respect to each of the aforementioned sub-items thereof;

(ii) such “woollen fabrics” comprised for the purposes of duty leviable under that Act—

(A) a sub-item covering such “woollen fabrics” not subjected to any process mentioned in sub-clause (vi) of clause (f) of section 2 of the Central Excises Act, as amended by this Act; and

(B) a sub-item covering such “woollen fabrics” subjected to any such process or any two or more such processes,

and the rate of duty specified in such Act with respect to such “woollen fabrics” had been specified separately with respect to each of the aforementioned sub-items thereof;

(iii) such “rayon or artificial silk fabrics” or “man-made fabrics” comprised for the purposes of duty leviable under that Act—

(A) a sub-item covering such “rayon or artificial silk fabrics” or “man-made fabrics” not subjected to any process mentioned in sub-clause (vii) of clause (f) of section 2 of the Central Excises Act, as amended by this Act; and

1. Sections 2 to 4 rep. by Act 19 of 1988, s. 2 and the First Schedule (w.e.f. 31-3-1988).

(B) a sub-item covering such “rayon or artificial silk fabrics” or “man-made fabrics” subjected to any such process or any two or more such processes,

and the rate of duty specified in such Act with respect to such “rayon or artificial silk fabrics” and “man-made fabrics” had been specified separately with respect to each of the aforementioned sub-items thereof; and

(iv) the amendments to clause (f) of section 2 of the Central Excises Act made by section 2 of this Act had been in force at all relevant times subject to the modifications that the reference therein—

(A) to the “goods comprised in Item No. 19 I of the First Schedule” shall be construed as a reference to such “cloth”, “cotton cloth” or, as the case may be, “cotton fabrics”;

(B) to the “goods comprised in Item No. 21 (1) of the First Schedule” shall be construed as a reference to “woollen fabrics”;

(c) to the “goods comprised in Item No. 22 (1) of the First Schedule” shall be construed as a reference to such “rayon or artificial silk fabrics” or, as the case may be, “man-made fabrics”;

and subject to such further modifications as the context may require.

(2) Any rule or notification or any action or thing made, issued, taken or done or purporting to have been made, issued, taken or done under a Central Act referred to in sub-section (1) before the date of commencement of this Act, with respect to or in relation to the levy of duties of excise on—

(a) “cloth”, “cotton cloth” or, as the case may be, “cotton fabrics”,

(b) “woollen fabrics”,

(c) “rayon or artificial silk fabrics” or, as the case may be, “man-made fabrics”,

shall for all purposes be deemed to be, and to have always been, as validly and effectively made, issued, taken or done as if the provisions of this section had been in force at all material times and, accordingly, notwithstanding any judgment, decree or order of any court, tribunal or other authority—

(a) all duties of excise levied, assessed or collected or purported to have been levied, assessed or collected, before the date of commencement of this Act, on—

(i) “cloth”, “cotton cloth” and “cotton fabrics”, subjected to any process,

(ii) “woollen fabrics” subjected to any process,

(iii) “rayon or artificial silk fabrics” and “man-made fabrics” subjected to any process,

under any such Central Act shall be deemed to be, and shall be deemed always to have been, as validly levied, assessed or collected as if the provisions of this section had been in force on and from the appointed day;

(b) no suit or other proceedings shall be maintained or continued in any court for the refund of, and no enforcement shall be made by any court of any decree or order directing the refund of, any such duties of excise which have been collected and which would have been validly collected if the provisions of this section had been in force on and from the appointed day;

(c) refunds shall be made of all such duties of excise which have been collected but which would not have been so collected if the provisions of this section had been in force on and from the appointed day; and

(d) recoveries shall be made of all such duties of excise which have not been collected or, as the case may be, which have been refunded but which would have been collected or, as the case may be, would not have been refunded if the provisions of this section had been in force on and from the appointed day.

(3) For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

Explanation.—In this section—

(a) “appointed day”, in relation to—

(i) “cloth”, means the 1st day of January, 1949;

(ii) “cotton cloth”, means the 28th day of February, 1954;

(iii) “cotton fabrics”, means the 1st day of March, 1955;

(iv) “woollen fabrics”, means the 1st day of March, 1955;

(v) “rayon or artificial silk fabrics”, means the 28th day of February, 1954; and

(vi) “man-made fabrics”, means the 18th day of June, 1977;

(b) “Central Act” includes any provision, in a Bill introduced in the House of the People, in respect of which a declaration was made under section 3 of the Provisional Collection of Taxes Act, 1931 (16 of 1931);

(c) “duties of excise” means duties of excise levied under any Central Act whether as such or as additional duties of excise or auxiliary duties of excise or special duties of excise or by any other name.

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1. Section 6 rep. by Act 19 of 1988, s. 2 and the First Schedule (w.e.f. 31-3-1988).