

HOUSE OF THE PEOPLE

THE FINANCE BILL, 1951

(REPORT OF THE SELECT COMMITTEE)



**PARLIAMENT SECRETARIAT
NEW DELHI.**

April, 1951

REPORTS OF SELECT COMMITTEE PRESENTED

TO PARLIAMENT IN - 1951.

S. No.	Short title of the Bills.	Date of intro- duction. (Presentation) 3.	Date of Publica- tion. (in the Gazette) 4.
	2.		
1.	The Port Trusts and Ports (Amendment) Bill, 1950.	7- 2-51.	24-2-51.
2.	The Representation of the People (No.2) Bill, 1950.	31- 3-51.	14-4-51.
3.	The Finance Bill, 1951.	21- 4-51.	24-4-51.
4.	The Constitution (First Amendment) Bill, 1951.	25- 5-51.	2-6-51.
5.	The State Financial Corporations Bill, 1951.	10- 8-51.	25-8-51.
6.	The Tariff Commission Bill, 1951.✓	-do-	-do-
7.	The Forward Contracts (Regulation) Bill, 1950.	20- 8-51.	1- 9-51.
8.	The Indian Companies (Amendment) Bill, 1951.	30- 8-51.	8- 9-51.
9.	The Evacuee Interest (Separation) Bill, 1951.	10- 9-51.	29- 9-51.
10.	The Benares Hindu University (Amendment) Bill, 1951.	7- 9-51.	29- 9-51.
11.	The Aligarh Muslim University (Amendment) Bill, 1951.	-do-	-do-
12.	The Press (Incitement to Crime) Bill, 1951.	27-9-51.	6-10-51.
13.	The Industries (Development and Control) Bill, 1949.	24- 9-51.	-do-
14.	The Plantations Labour Bill, 1951.✓	29- 9-51.	13-10-51.

1.	2.	3.	4.
15. The Delhi Premises (Requisition and Ejection) Amendment Bill, 1951.	10- 9-51.	22- 9-51.	
16. The Displaced Persons (Debts Adjustment) Bill, 1951.	1-10-51.	20-10-51.	
17. The Notaries Bill, 1951.	4-10-51.	-do-	

PARLIAMENT OF INDIA

Corrigenda

to

The Finance Bill, 1951, as reported by
the Select Committee.

At page 7, in line 10, in clause 6 for "following items"
read "following Item"

At page 13, in the Second Schedule, in lines 12 and 13
omit the following :-

"72(16), 72(17), 72(18), 72(19), 72(20), 72(21),
72(22), 72(23), 72(24),"

At page 13, in the Third Schedule, in line 12 from bottom,
omit "30(1)".

New Delhi,
24th April, 1951.

M. N. KAUL,
S E C R E T A R Y.

PARLIAMENT OF INDIA.

Further Corrigenda

to

the Report of the Select Committee
on the Finance Bill, 1951,

Minutes of Dissent

At page 6 in line 7 -

- (1) after the word "much" insert a full stop; and
(11) for "conservative" read "Conservative".

At page 8, in line 15 after the words "it would be" insert
the word "useful".

New Delhi,
the 25th April, 1951.
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M. N. KAUL,
S E C R E T A R Y

THE FINANCE BILL, 1951

Report of the Select Committee

We, the undersigned, members of the Select Committee to which the Bill to give effect to the financial proposals of the Central Government for the year beginning on the 1st day of April, 1951, was referred, have considered the Bill and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

Clause 2.—We think that no surcharge should be levied on incomes where the total income of a person other than a company does not exceed 7,200 rupees. We also feel that a similar relief should be afforded to undivided Hindu families where the total income does not exceed 14,400 rupees. Paragraph A of the First Schedule has been amended accordingly.

As the super-tax rebate in the case of a company carrying on life insurance business has been reduced from two annas to one-and-a-half annas in the rupee on the basis that there is no justification for any rebate on so much of the income of life insurance companies as is distributed to the shareholders, we think there is no reason to curtail the rebate in the case of mutual insurance companies which do not distribute any dividend. We have, therefore, maintained the rebate of two annas in the case of mutual insurance companies.

Clause 3.—A slight drafting change has been made in the proposed section 17(1) to make the intention clear.

As the time by which returns will be due this year in response to the general notice, which has to be issued before the 1st May, would be very short for non-residents to become aware of the changes in the law affected by the Finance Bill and to exercise the option of being assessed on the world income basis, we have amended the proviso to provide that if the first year in which the option is to be exercised is the assessment year 1951-52, the option may be exercised before such date as may be notified by the Central Board of Revenue in this behalf. We have also thought fit to specify a definite date, namely, 30th June, rather than refer to the date by which returns of income are called for under the Act.

Clause 4.—We think that in the interests of the country the *ad valorem* import duty on mineral oils, like lubricating oil, diesel oil, etc., should not exceed fifteen per cent. Sub-clauses (a), (b) and (c) have been amended accordingly.

The amendments made in sub-clause (d) seek to amalgamate the changes in the tariff rates based on the Report of the Expert Committee on Automobiles with the altered classifications in this sub-clause and to implement the proposal to reduce the margin of preference on these items in fulfilment of India's

obligation under the General Agreement on Trade and Tariff. Opportunity has also been taken to correct a minor error with respect to the classifications of cylinder-liners.

Although we feel that the amendments in this clause should really have been in the form of a Bill to amend the Indian Tariff Act, we have not thought fit to exclude this clause from the Finance Bill, especially as the intention of the Government is to have the whole matter relating to these duties subjected to a thorough examination by the Tariff Commission in due course.

Clause 6.—The export duty on jute sacking was enhanced from Rs. 150 to Rs. 350 per ton by a notification under section 4A of the Indian Tariff Act, 1934, and in our opinion this enhanced duty should be retained as a permanent duty. We have also thought fit to provide statutorily for the exemption from export duty of cloth of handloom manufacture. At present this is regulated by executive action. Incidentally, we have recast the definition of "cloth" so as to make it more precise.

Clause 7.—In our opinion it would be a source of hardship to a great section of the community, if *biris*, snuff, chewing tobacco, etc., were to be taxed both in the manufactured form and also in the unmanufactured form. Having regard to the existing tax structure and the other circumstances of the case, we think that the duty on manufactured tobacco relating to these items should be abolished and the duty on unmanufactured tobacco other than flue cured should be fourteen annas per lb. in the case of tobacco capable of use for *biris*, and seven annas per lb. in other cases. We have, therefore, recast Item No. 9 I, incidentally re-arranging the entries in that item, restored the old rate of 9 As. per lb. on other than flue cured tobacco used for cigarettes and have omitted sub-items Nos. (4) and (5) from Item No. 9II. We have also enhanced the exemption limit in the case of cheroots from twelve annas to fourteen annas; and have deleted entry (3) under Item 9II for pipe tobacco and introduced entry (2) under Item 9I in its place.

Clause 8.—In our opinion, no surcharge should be levied on kerosene as proposed in sub-clause (a), which has been amended accordingly, necessary addition being also made to the Second Schedule.

The Second and Third Schedules.—As the rates of duty which are effective in respect of some of the tariff items governed by the General Agreement on Tariffs and Trade and which are included as such in the Second Schedule are much below the rates bound under that Agreement, we think that it would not be in the interests of revenue to allow such items any immunity from the small five per cent. general surcharge. The necessary amendments have therefore been made. We have also taken this opportunity to include in the small five per cent. surcharge group in the Third Schedule some of the protected and the other tariff items which otherwise would have come in for the heavier 25 per cent. surcharge, and these include *inter alia* the new items which will carry protective rates under the Indian Tariff (Amendment) Bill, 1951, now before Parliament.

2. The Bill was published in Part II, section 2, of the Gazette of India, dated the 10th March, 1951.

3. We think that the Bill has not been so altered as to require circulation under rule 77(4) of the Rules of Procedure and Conduct of Business in Parliament and we recommend that it be passed as now amended.

C. D. DESHMUKH
 B. R. AMBEDKAR
 M. R. MASANI
 GOPINATH SINGH
 G. DURGABAI
 P. KODANDARAMIAH
 R. N. GOENKA
 *RAJ BAHADUR
 R. VENKATARAMAN
 *GOKULBHAI D. BHATT
 SATYENDRA NARAYAN SINHA
 BRAJA KISHORE PRASAD SINHA
 *RATNAPPA KUMBHAR
 A. K. MENON
 HUKAM SINGH
 T. A. RAMALINGAM CHETTIAR
 MANILAL CHATURBHAI SHAH
 BIKRAM LAL SONDHI
 KHANDUBHAI K. DESAI
 *MIHIR LAL CHATTOPADHYAY
 MAHAVIR TYAGI
 DESHBANDHU GUPTA
 U. SRINIVASA MALLAYYA
 *M. V. RAMA RAO
 *BISWANATH DAS

NEW DELHI;
 The 21st April, 1951.

*Subject to a Minute of Dissent.

MINUTES OF DISSENT

I

We have difference about raising the duty on hooka and chewing tobacco by 75% from annas four to seven per pound. So much of increase cannot be justified by any means whatsoever, in 1943 a duty of only one anna per pound was imposed on this article and later on by two instalments it has been raised to four annas. Now again to propose further enhancement by as much as seventy five per cent would not be just and fair to those on whom it would fall. It is well known that comparatively poorer classes of agriculturists and wage-earners enjoy this traditional style of smoking which is less expensive than biri or cigarette. They usually purchase the leaves and process them at home by mixing with other ingredients which make the tobacco fit for hooka. Hooka smoking from generations past is a necessary custom of social entertainment among working classes in rural areas. It is their recreation, relief, stimulation and joy at cheapest cost. Excessive duty on hooka tobacco will result in pushing the poorer section of smokers to change from hooka to biri and cigarette which will considerably damage their present day economy. Biri tobacco which is meant for manufacturing purpose is proposed to be raised by 17% and we see no reason why hooka and chewing tobacco, very largely used for domestic consumption, should be penalised by an enhancement of 75% which is beyond all proportions. Even though the present financial position demands exploitation of new sources of revenue and taxing chewing and hooka tobacco is considered to be unavoidable, this article fully deserves very much less enhancement than proposed. It will be cruel on the poorer section of smokers to subject them to taxation which will make their little joy of smoking almost prohibitive. We are emphatically of opinion that the duty on hooka and chewing tobacco should not be for the present even a pie above six annas per pound.

MIHIR LAL CHATTOPADHYAY
RAJ BAHADUR

NEW DELHI;
The 21st April, 1951.

II

Taxation on Tobacco

One would never like to disagree with his colleagues on matter of minor significance. Though reluctant to write a note of dissent, I have to put forth my viewpoint and appeal to the honourable members of the Parliament to accept it and amend the report accordingly.

2. The Select Committee very rightly did not favour the original financial proposal of taxing the manufactured form of tobacco because it was considered to be an additional hardship on a large section of the community. A sigh of relief would be heaved by many especially those eking out their living by manufacturing biris in their homes; but something more is to be done to give necessary relief to another large section of consumers generally known as "Hookawalas".

3. The Select Committee's proposals are as follows:—(duty on one pound of tobacco capable of being used; capable is an improvement on the present formula of *intended use*; it is to be seen how far this formula minimizes the present anomalies of distinguishing the varieties of tobacco).

- (a) To raise duty from *twelve annas* to *fourteen annas* on *biris*; (increase by 17%)
- (b) To reduce duty from *twelve annas* to *seven annas* on *snuff*; (decrease by 42%)
- (c) To raise duty from *four annas* to *seven annas* on *cigars, cheroots, hooka, and chewing*; (increase by 75%).

4. It will be seen from the above that the increases in duty are out of proportion that is a very much heavier burden is to fall on tobacco to be used for cigars, cheroots, hooka (including 'chilam' etc.) and chewing. I invite attention to the following figures :—

(Figures in columns 2 and 4 are Government figures.)

Quality	Quantity of Tobacco cleared in 1950-51 (Million lbs.)	Rate (Select Committee's) per lb.	Income estimated for 1951-52 Rs. Lakhs.	MY PROPOSAL	
				Rate per lb.	Income Rs. Lakhs.
1	2	3	4	5	6
(1) Biris	107.0	14 annas	941	1 rupee	1070
(2) Snuff	5.7	7 annas	30	6 annas	31
(3) Cigars & Cheroots	52.8	7 annas	231	6 annas	199
(4) Hooka	125.0	7 annas	539	6 annas	499
(5) Chewing	133.0	7 annas	578	6 annas	499
Total	423.5		2319		2297

5. My proposal brings down the income estimated by about 62 lakhs; but looking to the relief to be gained by a very large section of consumers who use 316·5 million lbs. (out of 423·5 million lbs.) compared with 107 million lbs.—nearly one fourth of the total—used for biris. This further proves that the use of tobacco for biris is limited. The loss to the Exchequer on account of my proposal will not be much conservative estimates of incomes and liberal estimates of expenditure, and the unexpected flow of income can conveniently accommodate such a loss.

6. My stand is not on any sentimental grounds; though psychology has a hold on public mind. But I hope that hard facts of my proposal will be found convincing because—

(a) the increase in taxation is equitable and proportionate

(i) 33 per cent. on biris (ii) 50 per cent. on hooka etc.

(b) the larger section of the consumers will contribute more and bear the burden ungrudgingly,

(c) the finances are not to a material degree affected;

(d) this will maintain the present position of hooka in the social life of the community.

I need not elaborate the note.

GOKULBHAJ D. BHATT.

NEW DELHI;
The 21st April, 1951.

III

My difference lies only in one point, otherwise I commend wholeheartedly the Finance Bill, 1951 as emerged out of the Select Committee. I hold that there should not be any kind of distinction in and classification of the tobacco other than flue cured and not used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes, for the purposes of levying the excise duty. This kind of tobacco should be brought under one category irrespective of its different kinds of use such as for biris, chewing, snuff, hooka etc.; and there should be one flat rate of duty on it. I am not concerned very much about what should be the rate of that flat duty. Obviously it should be minimum one. The Hon'ble the Finance Minister told the Select Committee that the flat duty of annas 9 on this kind of tobacco would give the same amount of revenue as is recoverable from the arrangement of 14 annas and 7 annas rate of duty. I would urge upon the Hon'ble the Finance Minister to try to lessen it below 9 annas which I think will be possible for him to some extent at least say 8 annas. But if it becomes quite impossible for him to do so I will have no objection to 9 annas as the rate of flat duty on this kind of tobacco.

2. I hold this view from the principles' point of view and also from the administrative point of view. As regards the principle I do not understand why there should be any difference between the people and the people using the tobacco in different ways. The tobacco is not a necessity of life and the users of this kind of tobacco are mostly of the same status economic or otherwise. As regards administration I need not say much as it is an established fact now that this unnatural and uncalled for distinction on this kind of tobacco on the basis of its use undoubtedly created serious administrative difficulties which led to rampant corruption and the loss of revenue to the Government. In order to do away with these difficulties the flat rate of annas 8 with the manufacturing duty on biris and snuff was proposed in the 1951-52 Budget proposals. But unfortunately the system of the manufacturing duty on biris and snuff was also not proved feasible and it had to be rightly given up in the Select Committee. By using the words 'capable of being used for the manufacture of biris' the Select Committee thinks that the administrative difficulties will be met with. But a little consideration and thinking will show that these words will not help any improvement upon the former situation and I am sure that it will also lead to the same amount of corruption and the loss of revenue to the Government. So I am not able to give my assent to this part of proposals of the Finance Bill, 1951 and the Select Committee. The flat rate of duty alone will remove this difficulty. That is my considered opinion and expect if not this year for the next year Government will realise my viewpoint.

RATNAPPA KUMBHAR.

NEW DELHI;
The 21st April, 1951.

IV

It seems to me that sub-clause (d) of clause 4, which seeks to revise the import duties leviable on automobile components and to reclassify the components, does not really form part of the financial proposals for the current year. The only justification for its inclusion in the Finance Bill would appear to be the desire of the Government "to amalgamate" the revision of import tariffs necessitated by the commitments under the General Agreement on Trade and Tariffs to reduce the margin of preference for the United Kingdom with the reclassification of automobile components suggested by the Expert Committee which examined the matter and submitted its Report to the Government. I do not see why Government should have resorted to a devious method for achieving this unexceptionable objective. If these proposals had been brought in the form of a separate Bill for amending the Indian Tariff Act, Parliament would undoubtedly have had a far better opportunity of examining them in their proper perspective without being hustled into accepting them as part of the Finance Bill. It is to be regretted that the Select Committee would not be persuaded to omit this sub-clause from the Bill leaving the matter to be brought up as a separate amendment to the Tariff Act.

2. The reclassification of automobile components sought to be effected by this sub-clause is stated to be in accordance with the Report of the Expert Committee. It is for the House to consider whether the reclassification should be accepted without a careful examination of the principle on which it is based and even without having any opportunity of looking into the Report which has not so far been placed on the table of the House. I should like to invite the attention of the House to the answer given by the Hon'ble the Minister for Commerce and Industry on 19th February 1951 in reply to my Starred Question No. 1548, that the Report of the Expert Committee had been received and was under consideration but that it would not be in the public interest to disclose the recommendations to the House. Apart from the right of Parliament to know the text of the Report before accepting the recommendations made therein, it would be to examine the reclassification proposed. The "gist" of the proposals is stated to be that sixteen items which were subject to the highest duty of 90 per cent. are transferred to the lowest duty category paying only 30 per cent. while one item subject to 90 per cent. duty is transferred to the next category paying 60 per cent. The nett effect of these proposals is also stated to result in a reduction by Rs. 270 of the aggregate import duty paid by an Assembler on each automobile. Whether this should be regarded as satisfactory is not quite so obvious as it is assumed to be.

3. When import duties were revised upon the new classification which was proposed in the Finance Bill of 1950 one year ago, it was stated that the highest tariff rates were levied upon imports of such components as were expected to be manufactured in India "within a year or two", in order to give the inducement desired by the manufacturers in India. According to the statement laid before the House by the Hon'ble the Minister for Commerce and Industry in reply to my Starred Question No. 1657 on 22nd February 1951, what has been actually manufactured in India during 1950 is very disappointing. Excepting certain miscellaneous components manufactured by the Premier Automobiles, whatever has been "manufactured" by the Hindustan Motors has only been assembled from out of forgings and castings imported into India. And even the value of these "manufactures" is not known to the Government, by the same answer given by the Honourable the Minister, even as the value of similar components imported into India during 1950 is not known. In this blissful state of ignorance concerning the effect of protection granted to the Indian Automobile Industry, it is amazing that Government should wish to reclassify the components and revise the import tariffs thereon once again without affording the House a fair opportunity to study the Report of the Expert Committee. I understand that even the Expert Committee have recognised while coming to conclusions, that "most of the components which are intended to be manufactured within the next two years will only be manufactured for *certain makes* of automobiles." This being so, it is not at all reasonable to classify all such components, for any make of automobile whatsoever, within the highest duty category. Government would do well not to be in too great a hurry to reclassify the components and to revise the import tariffs to the detriment of consumers and the Treasury alike. The reclassification of the sixteen items under the lowest duty category and of the one item under the lower duty category will take away Rs. 67,50,000 from the Import Duty Revenue of Government. I do not quite see why the Government should be in such a hurry about losing this

revenue instead of dealing with the matter in the usual course by bringing forward a carefully considered amendment to the Tariff Act. I suggest that sub-clause (d) of clause 4 of the Finance Bill, 1951 be omitted.

M. V. RAMA RAO.

NEW DELHI;
The 21st April, 1951.

V

The Hon'ble Finance Minister adopted a new principle in apportioning expenditure, met out of ordinary revenues (as a different from Capital Expenditure), in respect of certain Defence Projects and Grow More Food Grants. Acceptance of these brought relief on the Capital side of the budget, converting a balanced one to a deficit. Even so, no definite basis was laid down, on which, such allocations are to be made in future. Nor, was a principle of such importance, was previously discussed in Parliament. A deficit budget having thus been courted, no alternative was left to cover the same without resorting to fresh taxation. We neither appreciate the wisdom of such a course of action without previous consultation of Parliament much less of fresh taxation on the eve of a general election.

New Taxation

2. Even in this, we believe alternative sources were available to make good the deficit, without burdening the class of persons, who are hardly able to shoulder the same. The Select Committee have rendered the bill less objectionable, so far possible. Of the enhanced taxes, duty on certain items of Tobacco such as Biri, Hooka, locally made Chiroots, snuff and Jarda, are least justifiable. The Select Committee has minimised the dangers of this assessment by limiting the same to an enhanced leaf-duty, relieving the small manufacturer (the cottiers) of their distress. For, these persons have neither financial capacity nor the required education to maintain prescribed accounting. Even now, large discretion is still left with local excise officers leaving the door wide open for corruption. We regret that our proposal for a flat duty on all such classes of tobacco was not accepted, by the committee. This, I believe, is the only alternative to avoid corruption.

3. Export of yarn and cloth below 30 counts is least justified with the appalling cloth and yarn scarcity in the country. Need for purchase of foodgrains being the sole justification for such export duty, why not raise duty on ground-nut kernel and certain other commodities where possibilities of further and steep enhancements are bright. Promise of consideration of such items given by Hon'ble the Finance Minister is a consolation.

4. There is no justification to assess non-resident, non-nationals on a par with non-resident Indians. Again, schedule of income tax for non-resident foreigners is far lower in Indian than what similar assesseees have to pay in their own countries in Great Britain or in the continent. Again, the law gives them the right to exercise option of assessment either on their incomes in India or on their

total income. This puts the foreign assessee in a most favourable position of choosing the minimum. I firmly believe that the Government of India should alone have this option.

5. My thanks to the Finance Ministry and the Central Board of Revenue are due for their decision to tax British pensioners paid out of Indian revenues. As has already been stated these pensioners pay at far lower rates of taxation than what similar pension holders pay their income tax to the British Treasury. There is no justification, therefore, why these pensioners should not be made to pay their taxes since 1948.

BISWANATH DAS

NEW DELHI;
The 21st April, 1961

THE FINANCE BILL, 1951

(AS AMENDED BY THE SELECT COMMITTEE)

[Words side-lined or underlined indicate the amendments suggested by the Committee; asterisks indicate the omissions.]

A Bill to give effect to the financial proposals of the Central Government for the year beginning on the 1st day of April, 1951.

BE it enacted by Parliament as follows:—

1. Short title.—This Act may be called the Finance Act, 1951.

2. Income-tax and super-tax.—(1) Subject to the provisions of sub-sections (3), (4) and (5), for the year beginning on the 1st day of April, 1951,—

(a) income-tax shall be charged at the rates specified in Part I of the First Schedule, increased in each case by a surcharge for the purposes of the Union at the rate specified therein in respect of each such rate of income-tax, and

(b) rates of super-tax shall, for the purposes of section 55 of the Indian Income-tax Act, 1922 (hereinafter referred to as "the Income-tax Act"), be those specified in Part II of the First Schedule, increased in the cases to which Paragraphs A, B and C of that Part apply, by a surcharge for the purposes of the Union at the rate specified therein in respect of each such rate of super-tax.

XI of 1951

(2) In making any assessment for the year ending on the 31st day of March, 1952, there shall be deducted from the total income of an assessee, in accordance with the provisions of section 15A of the Income-tax Act, an amount equal to one-fifth of the earned income, if any, included in his total income but not exceeding in any case four thousand rupees.

(3) In making any assessment for the year ending on the 31st day of March, 1952,—

(a) where the total income of an assessee, not being a company, includes any income chargeable under the head "Salaries" as reduced by the deduction for earned income appropriate thereto, or any income chargeable under the head "Interest on securities", or any income from dividends in respect of which by virtue of section 49B of the Income-tax Act he is deemed himself to have paid the income-tax imposed under that Act, the income-tax payable by the assessee on that part of his total income which consists of such inclusions shall be an amount bearing to the total amount of income-tax payable according to the rates applicable under the operation of the Finance Act, 1950, on his total income the same proportion as the amount of such inclusions bears to his total income:

XXV of 1950

(b) where the total income of an assessee, not being a company, includes any income chargeable under the head "Salaries" on which super-tax has been or might have been deducted under the provisions of sub-section (2) of section 18 of the Income-tax Act, the super-tax payable by the assessee on that portion of his total income which consists

of such inclusion shall be an amount bearing to the total amount of super-tax payable, according to the rates applicable under the operation of the Finance Act, 1950, on his total income the same proportion as the amount of such inclusion bears to his total income.

(4) In making any assessment for the year ending on the 31st day of March, 1952,—

(a) where the total income of a company includes any profits and gains from life insurance business, the super-tax otherwise payable by the company on the whole of such total income shall be reduced by an amount which bears to that super-tax the same proportion as the amount of such inclusion bears to its total income or by an amount computed at the rate of—

(i) two annas in the rupee in the case of a mutual insurance company as defined in section 95 of the Insurance Act, 1938 (IV of 1938), and

(ii) one-and-a-half annas in the rupee in the case of any other company

on the amount of such inclusion, whichever is less;

(b) where the total income of an assessee, not being a company, includes any profits and gains from life insurance business, the income-tax and super-tax payable by the assessee on that part of his total income which consists of such inclusion shall be an amount bearing to the total amount of such taxes payable on his total income according to the rates applicable under the operation of the Indian Finance Act, 1942, increased in respect of each such rate by one-twentieth thereof, the same proportion as the amount of such inclusion bears to his total income, so however that the aggregate of the taxes so computed in respect of such inclusion shall not in any case exceed the amount of tax payable on such inclusion at the rate of five annas in the rupee.

XII of 1942

(5) In cases to which section 17 of the Income-tax Act applies, the tax chargeable shall be determined as provided in that section, but with reference to the rates imposed by sub-section (1), and in accordance, where applicable, with the provisions of sub-sections (3) and (4) of this section.

(6) For the purposes of making any deduction of income-tax in the year beginning on the 1st day of April, 1951, under sub-section (2) or sub-section (2B) of section 18 of the Income-tax Act from any earned income chargeable under the head "Salaries", the estimated total income of the assessee under this head shall, in computing the income-tax to be deducted, be reduced by an amount equal to one-fifth of such earned income, but not exceeding in any case four thousand rupees; but no abatement shall be allowed by the person responsible for paying the salary in respect of any donations made by the assessee to which section 15B of the Income-tax Act is or may be applicable.

(7) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income-tax or super-tax,

as the case may be, in accordance with the provisions of the Income-tax Act, and the expression "earned income" has the meaning assigned to it in clause (6AA) of section 2 of that Act.

3. Amendment of section 17, Act XI of 1922.—With effect from the 1st day of April, 1951, the following sub-section shall be substituted for sub-section (1) of section 17 of the Income-tax Act, namely:—

"(1) Where a person is not resident in the taxable territories and is not a company, the tax, including super-tax, payable by him or on his behalf on his total income shall be an amount equal to—

(a) the income-tax which would be payable on his total income * * * at the maximum rate, plus

(b) either the super-tax which would be payable on his total income * * * at the rate applicable in the case of an individual to the slab next to the slab exempt from super-tax, or the super-tax which would be payable on his total income if it were the total income of a person resident in the taxable territories, whichever is greater:

Provided that any such person may, on the first occasion on which he is assessable for any year subsequent to the year ending on the 31st day of March, 1951, and before the 30th day of June in that year, or where the first occasion on which he is so assessable falls during the year ending on the 31st day of March, 1952, before such date as the Central Board of Revenue may, by notification in the Official Gazette, specify in this behalf, by notice in writing to the Income-tax Officer declare (such declaration being final and being applicable to all assessments thereafter) that the tax, including super-tax payable by him or on his behalf on his total income shall be determined with reference to his total world income, and thereupon such tax shall be an amount bearing to the total amount of tax including super-tax which would have been payable on his total world income had it been his total income the same proportion as his total income bears to his total world income."

4. Alteration of certain duties of customs.—In the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934),—

(a) in Item No. 27(5), for the entry in the fourth column, the following entry shall be substituted, namely:—

"Three annas per Imperial gallon or 15 per cent. *ad valorem*, whichever is higher.";

(b) in Item No. 27(7), in the fourth column,

(i) for the entry against sub-item (a), the entry

"Rs. 18.12 per ton or 15 per cent. *ad valorem*, whichever is higher.", shall be substituted, and

(ii) for the entry against sub-item (b), the entry

"15 per cent. *ad valorem*" shall be substituted;

(c) in Item No. 27(8), for the entry in the fourth column, the entry

"Three annas per Imperial gallon or 15 per cent. *ad valorem*, whichever is higher."; shall be substituted;

(d) for Items Nos. 75(9), 75(10), and 75(11), the following items shall be substituted, namely:—

75 (9) The following articles, and parts thereof, adapted for use as parts and accessories of motor vehicles other than motor cycles and motor scooters :	Preferential revenue.	60% <i>ad valorem.</i>	57% <i>ad valorem.</i>
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(i) the following engine components :
rubber mountings, hose pipes (other than fuel line hoses) with connections, fuel pump diaphragms, fan belts, mufflers, exhaust pipes and tail pipes ;

(ii) the following frame and body components :
carpets (made to size or shape), cushion springs, door and window fittings excluding glasses, trim materials (leather, jute, canvas and leather cloth) made to size or shape, bus bodies, station wagon bodies, truck bodies, steel cabs for lorries, pick up bodies and parcel van bodies ; and

(iii) the following other components :
gaskets all sorts, rubber components not otherwise specified and horns not otherwise specified.

75 (10) The following articles, and parts thereof, adapted for use as parts and accessories of motor vehicles other than motor cycles and motor scooters :	Preferential revenue.	80% <i>ad valorem.</i>	87% <i>ad valorem.</i>
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(i) the following engine components :
crank shafts, cam shafts, connecting rods, cylinder blocks and heads, manifolds, valves, valve springs, valve tappets, fly wheels, petrol tanks, radiators, fans, piston assembly (namely, pistons, piston rings and gudgeon pins), * * water pumps, and timing gears and sprockets ;

(ii) the following electrical components :
lamps other than head lamps, wire harness, battery and other cables made to size and horns ;

(iii) the following transmission and suspension components :
front and rear springs other than coil springs, king pins, shackle pins, shock absorbers, spring hanger brackets, shackles, transmission gear and gear box, clutch housings, propeller shafts, universal joints, including needle bearings therefor, rear axle assembly (axle housing, axle shaft, ring gear, pinion and carrier differential), front axles, hubs and brake drums and front suspension excluding coil springs ;

(iv) the following frame and body components :
seat runners, short members of chassis frame and brackets ; and

- (e) the following other components :
brake hose pipes, ball bearings up to 2" bore, bushings separately imported (excluding oil impregnated bushings) and bumpers.

75 (11) The following articles, and parts thereof, adapted for use as parts and accessories of motor vehicles other than motor cycles and motor scooters, namely :	Preferential revenue	30% <i>ad valorem</i>	27% <i>ad valorem</i>
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- (f) the following engine components :
thin wall bearings, cylinder liners, carburettors, oil pumps, air cleaners, oil filters, fuel pumps, and fuel line hoses with connections ;

- (ii) the following electrical components :
distributors, sparking plugs, direction indicators, electrical panel instruments, wind shield wipers, starting motors, generators, head lamps including sealed beams fuses, switches, ignition coils, and voltage and current regulators ;

- (iii) the following transmission and suspension components :
steering mechanisms, pressed wheels, clutches and suspension coil springs ;

- (iv) the following frame and body components :
toughened glass sheets, body panels including turret tops and sides for passenger cars and long members of chassis frames ; and

- (v) the following other components :
roller bearings, bushings (oil impregnated), panel instruments other than electrical, and brake cylinders.

75 (12) Articles [other than rubber tyres, tubes, batteries and such other components as are specified in Items Nos. 75(9), 75(10) and 75(11)] adapted for use as parts and accessories of motor vehicles other than motor cycles and motor scooters.	Preferential revenue	30% <i>ad valorem</i>	27% <i>ad valorem</i>
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75 (13) Parts of mechanically propelled vehicles and accessories not otherwise specified:	Preferential revenue	30% <i>ad valorem</i>	22½% <i>ad valorem</i>
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Provided that where any articles referred to in Items Nos. 75 (12) and 75(13) are also ordinarily used otherwise than as parts and accessories of motor vehicles, they shall be dutiable at the rates of duty specified for such articles.

5. Additional duties of customs.—When any goods chargeable with a duty of customs under the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934), or under that Schedule read with any notification of the Central Government for the time being in force, are assessed to duty, there shall, up to the 31st day of March, 1952, be levied and collected as an addition to, and in the same manner as, the total amount so chargeable—

(a) a sum equal to 155 per cent. of such amount, in the case of goods comprised in Items Nos. 22(2) and 22(4);

(b) a sum equal to 55 per cent. of such amount, in the case of goods comprised in Items Nos. 48, 48(1), 48(2), 48(4), 48(5), 48(6), 48(7), 48(8), 48(10) and 51(2), and in the case of textile manufactures specified in Item No. 49 when made wholly or mainly of any of the fabrics specified in Items Nos. 48, 48(1), 48(4), 48(5), 48(7) or 48(10);

(c) a sum equal to 45 per cent. of such amount in the case of goods comprised in Items Nos. 47(2), 59(2), 59(4) and 59(5);

(d) a sum equal to 25 per cent. of such amount, in the case of goods comprised in any Item of the said schedule other than those specified in clauses (a), (b) or (c) of this section, or in the Second or Third Schedule to this Act; and

(e) a sum equal to 5 per cent. of such amount, in the case of goods comprised in any of the Items of the said Schedule specified in the Third Schedule to this Act:

Provided that in the case of goods comprised in Items Nos. 48 to 48(10), both inclusive, and in the case of textile manufactures specified in sub-items (a) and (b) of Item No. 49, if the duty of excise for the time being leviable on like goods or, as the case may be, on the fabrics of which such textile manufactures are wholly or mainly made, exceeds the sum of—

(i) the duty of customs chargeable under the First Schedule to the Indian Tariff Act, 1934, or under that Schedule read with any notification of the Central Government for the time being in force, and

(ii) the additional duty of customs chargeable under clause (b) or clause (d) of this section,

there shall, up to the 31st day of March, 1952, be levied and collected as a further addition to, and in the same manner as, the duties of customs so chargeable an amount equal to the aforesaid excess.

6. Imposition and alteration of certain export duties.—In the Second Schedule to the Indian Tariff Act, 1934 (XXXII of 1934)—

(a) in Item No. 2(i), for the entry in the last column, the entry "Rs. 350" shall be substituted;

(b) in Item No. 6, for the entry in the second column, the following entry shall be substituted, namely:—

'Cloth

"cloth" means cloth of any description manufactured either wholly from cotton or partly from

cotton and partly from any other substance and containing not less than ten per cent. of cotton by weight, but does not include—

(i) cloth of handloom manufacture;

(ii) superfine and fine cloth, that is to say, cloth in which the count of warp yarn (whether single or folded) is 35s or finer; and

(iii) furnishing fabrics, hosiery, apparel, blankets, bed-covers, towels, dusters and napkins;

(c) after Item No. 12, the following items shall be inserted, namely:—

"13. Ground nuts	Ton of 2,240 lbs.	Rs. 80."
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7. Amendment of Act I of 1944, and alteration of certain duties of Central Excise.—In the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944),—

(a) in Item No. 4, in sub-item (a), after the words "motor vehicle" the words "or aircraft" shall be inserted, and

(b) for Item No. 9, the following Item shall be substituted, namely:—

9. TOBACCO

'Tobacco' means any form of tobacco, whether cured or uncured, and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.

I. Unmanufactured tobacco—

	Per lb
(1) if flue cured and used in the manufacture of cigarettes containing	
(i) more than 80 per cent. weight of imported tobacco.	Seven rupees and eight annas.
(ii) more than 40 per cent. but not more than 80 per cent. weight of imported tobacco.	Five rupees.
(iii) more than 20 per cent. but not more than 40 per cent. weight of imported tobacco.	Three rupees and eight annas.
(iv) 20 per cent. or less than 20 per cent. weight of imported tobacco.	Two rupees and eight annas.
(v) no imported tobacco	One rupee.
(2) if flue cured and used for the manufacture of smoking mixtures for pipes and cigarettes.	Seven rupees and eight annas.
(3) if flue cured and not otherwise specified.	One rupee.
(4) if other than flue-cured and used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes.	Nine annas.
(5) if other than flue cured, and not ordinarily used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes, but capable of being used for the manufacture of biris.	Fourteen annas.
(6) if other than flue cured and not otherwise specified.	Seven annas.
(7) if used for agricultural purposes	Nil.
(8) Stalks	One anna.

II. Manufactured tobacco—

(1) Cigars and cheroots of which the value—		Per hundred.
(i) exceeds Rs. 30 a hundred		Twelve rupees.
(ii) exceeds Rs. 25 a hundred but does not exceed Rs. 30 a hundred.		Ten rupees.
(iii) exceeds Rs. 20 a hundred but does not exceed Rs. 25 a hundred.		Eight rupees.
(iv) exceeds Rs. 15 a hundred but does not exceed Rs. 20 a hundred.		Six rupees.
(v) exceeds Rs. 10 a hundred but does not exceed Rs. 15 a hundred.		Four rupees.
(vi) exceeds Rs. 5 a hundred but does not exceed Rs. 10 a hundred.		Two rupees.
(vii) exceeds Rs. 2-8-0 a hundred but does not exceed Rs. 5 a hundred.		One rupee.
(viii) exceeds Rs. 1-4-0 a hundred but does not exceed Rs. 2-8-0 a hundred.		Eight annas.
(ix) exceeds 14 annas a hundred but does not exceed Rs. 1-4-0 a hundred.		Four annas.
(2) Cigarettes of which the value—		Per thousand.
(i) exceeds Rs. 50 a thousand		Twelve rupees and eight annas.
(ii) exceeds Rs. 40 a thousand but does not exceed Rs. 50 a thousand.		Ten rupees.
(iii) exceeds Rs. 30 a thousand but does not exceed Rs. 40 a thousand.		Seven rupees and eight annas.
(iv) exceeds Rs. 25 a thousand but does not exceed Rs. 30 a thousand.		Six rupees and four annas.
(v) exceeds Rs. 20 a thousand but does not exceed Rs. 25 a thousand.		Five rupees.
(vi) exceeds Rs. 15 a thousand but does not exceed Rs. 20 a thousand.		Three rupees and twelve annas.
(vii) exceeds Rs. 10 a thousand but does not exceed Rs. 15 a thousand.		Two rupees and twelve annas.
(viii) exceeds Rs. 7-8-0 a thousand but does not exceed Rs. 10 a thousand.		One rupee and eight annas.
(ix) does not exceed Rs. 7-8-0 a thousand		One rupee.
* * *		*

8. Additional duties of excise.—When any goods chargeable with a duty of excise under the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), are assessed to duty, there shall, up to the 31st day of March, 1952, be levied and collected as an addition to, and in the same manner as, the total amount so chargeable—

(a) as respects * * * motor spirit as defined in Item No. 4 * * * of that Schedule, a surcharge equal to 5 per cent. of such amount; * * *

(b) as respects cigarettes specified in Item No. 9II (2)—

(i) where the retail price is at a rate exceeding 2 annas, but not exceeding 5½ annas per ten cigarettes, a surcharge calculated at three pies for every ten cigarettes, and

(ii) where the retail price is at a rate exceeding 5½ annas per ten cigarettes, a surcharge calculated at the rate of six pies for every ten cigarettes.

9. Discontinuance of salt duty.—For the year beginning on the 1st day of April, 1951, no duty shall be levied on salt manufactured in, or imported by sea or land into, the territory of India excluding the State of Jammu and Kashmir.

THE FIRST SCHEDULE

(See section 2)

PART I

Rates of Income-tax

A. In the case of every individual, Hindu undivided family, unregistered firm and other association of persons, not being a case to which paragraph B or paragraph C of this Part applies—

	Rate	Surcharge
1. On the first Rs. 1,500 of total income.	Nil	Nil.
2. On the next Rs. 3,500 of total income.	Nine pies in the rupee.	One twentieth of the rate specified in the preceding column.
3. On the next Rs. 5,000 of total income.	One anna and nine pies in the rupee.	Do.
4. On the next Rs. 5,000 of total income.	Three annas in the rupee.	Do.
5. On the balance of total income.	Four annas in the rupee.	Do. :

Provided that—

(i) no income-tax shall be payable on a total income which before deduction of the allowance, if any, for earned income, does not exceed the limit specified below;

(ii) the income-tax payable shall in no case exceed half the amount by which the total income (before deduction of the said allowance, if any, for earned income) exceeds the said limit;

(iii) the income-tax payable on the total income as reduced by the allowance for earned income shall not exceed either—

(a) a sum bearing to half the amount by which the total income (before deduction of the allowance for earned income) exceeds the said limit the same proportion as such reduced total income bears to the unreduced total income, or

(b) the income-tax payable on the income so reduced at the rates herein specified,—
whichever is less.

The limit referred to in the above proviso shall be—

(i) Rs. 7,200 in the case of every Hindu undivided family which satisfies as at the end of the previous year either of the following conditions, namely:—

(a) that it has at least two members entitled to claim partition who are not less than 18 years of age; or

(b) that it has at least two members entitled to claim partition neither of whom is a lineal descendant of the other and both of whom are not lineally descended from any other living member of the family; and

(ii) Rs. 3,600 in every other case.

Explanation.—For the purposes of this paragraph, in the case of every Hindu undivided family governed by the Mitakshara law, a son shall be deemed to be entitled to claim partition of the co-parcenary property against his father or grandfather, notwithstanding any custom to the contrary:

Provided further that—

(i) no surcharge shall be payable on a total income which before deduction of the allowance, if any, for earned income does not exceed the limit specified below;

(ii) the surcharge payable shall in no case exceed half the amount by which the total income (before deduction of the said allowance, if any, for earned income) exceeds the said limit.

The limit referred to in the above proviso shall be—

(i) Rs. 14,400 in the case of every Hindu undivided family referred to in the preceding proviso;

(ii) Rs. 7,200 in every other case.

B. In the case of every company—

	Rate	Surcharge
On the whole of total income	Four annas in the rupee.	One-twentieth of the rate specified in the preceding column :

Provided that in the case of a company which, in respect of its profits liable to tax under the Income-tax Act for the year ending on the 31st day of March, 1952, has made the prescribed arrangements for the declaration and payment within the territory of India excluding the State of Jammu and Kashmir, of the dividends payable out of such profits, and has deducted super-tax from the dividends in accordance with the provisions of sub-section (3-D) or (3-E) of section 18 of that Act—

(i) where the total income, as reduced by seven annas in the rupee and by the amount, if any, exempt from income-tax, exceeds the amount of any dividends (including dividends payable at a fixed rate) declared in respect of the whole or part of the previous year for the assessment for the year ending on the 31st day of March, 1952, and no order has been made under sub-section (1) of section 23-A of the Income-tax Act, a rebate shall be allowed, at the rate of one anna per rupee on the amount of such excess;

(ii) where the amount of dividends referred to in clause (i) above exceeds the total income as reduced by seven annas in the rupee and by the amount, if any, exempt from income-tax, there shall be charged on the total income an additional income-tax equal to the sum, if any, by which the aggregate amount of income-tax actually borne by such excess (hereinafter referred to as "the excess dividend") falls short of the amount calculated at the rate of five annas per rupee on the excess dividend.

For the purposes of the above proviso, the expression "dividend" shall have the meaning assigned to it in clause (6-A) of section 2 of the Income-tax Act, but any distribution included in that expression, made during the year ending on the 31st day of March, 1952, shall be deemed to be a dividend declared in respect of the whole or part of the previous year.

For the purposes of clause (ii) of the above proviso, the aggregate amount of income-tax actually borne by the excess dividend shall be determined as follows:—

(i) the excess dividend shall be deemed to be out of the whole or such portion of the undistributed profits of one or more years immediately preceding the previous year as would be just sufficient to cover the amount of the excess dividend and as have not likewise been taken into account to cover an excess dividend of a preceding year;

(ii) such portion of the excess dividend as is deemed to be out of the undistributed profits of each of the said years shall be deemed to have borne tax,—

(a) if an order has been made under sub-section (1) of section 23-A of the Income-tax Act, in respect of the undistributed profits of that year, at the rate of five annas in the rupee, and

(b) in respect of any other year, at the rate applicable to the total income of the company, for that year reduced by the rate at which rebate, if any, was allowed on the undistributed profits.

C. In the case of every local authority and in every case in which under the provisions of the Income-tax Act, income-tax is to be charged at the maximum rate—

	Rate	Surcharge
On the whole of total income	Four annas in the rupee.	One-twentieth of the rate specified in the preceding column.

PART II

Rates of Super-tax

A. In the case of every individual, Hindu undivided family, unregistered firm and other association of persons, not being a case to which any other paragraph of this Part applies—

	Rate	Surcharge
1. On the first Rs. 25,000 of total income.	Nil	Nil.
2. On the next Rs. 15,000 of total income.	Three annas in the rupee.	One-twentieth of the rate specified in the preceding column.
3. On the next Rs. 15,000 of total income.	Four annas in the rupee.	Do.
4. On the next Rs. 15,000 of total income.	Six annas in the rupee.	Do.
5. On the next Rs. 15,000 of total income.	Seven annas in the rupee.	Do.
6. On the next Rs. 15,000 of total income.	Seven and a half annas in the rupee.	Do.
7. On the next Rs. 50,000 of total income.	Eight annas in the rupee.	Do.
8. On the balance of total income.	Eight and a half annas in the rupee.	Do.

B. In the case of every local authority:—

	Rate	Surcharge
On the whole of total income	Two and a half annas in the rupee.	Three pies in the rupee.

1 of 1912

C. In the case of an association of persons being a co-operative society (other than the Sanikatta Saltowners' Society in the State of Bombay) for the time being registered under the Co-operative Societies Act, 1912 or under any law of a State governing the registration of co-operative societies—

	Rate	Surcharge
1. On the first Rs. 25,000 of total income.	Nil	Nil.
2. On the balance of total income .	Two and a half annas in the rupee.	Three pies in the rupee.

D. In the case of every company:—

Rate

On the whole of total income . Four annas and nine pies in the rupee :

Provided that—

(i) a rebate at the rate of three annas per rupee of the total income shall be allowed in the case of any company which—

(a) in respect of its profits liable to tax under the Income-tax Act for the year ending on the 31st day of March, 1952, has made the prescribed arrangements for the declaration and payment in the territory of India excluding the State of Jammu and Kashmir of the dividend payable out of such profits and for the deduction of super-tax from dividends in accordance with the provisions of sub-section (3D) or (3E) of section 18 of that Act, and

(b) is a public company with total income not exceeding Rs. 25,000;

(ii) a rebate at the rate of two annas per rupee of the total income shall be allowed in the case of any company which satisfies condition (a), but not condition (b), of the preceding clause; and

(iii) a rebate at the rate of one anna per rupee of the total income shall be allowed in the case of any company which, not being entitled to a rebate under either of the preceding clauses, is—

(a) a public company whose shares were offered for sale in a recognised stock exchange at any time during the previous year, or

(b) a company all of whose shares were held at the end of the previous year by one or more such public companies as aforesaid:

Provided further that the super-tax payable by a company the total income of which exceeds Rs. 25,000 shall not exceed the aggregate of—

(a) the super-tax which would have been payable by the company if its total income had been Rs. 25,000, and

(b) half the amount by which its total income exceeds Rs. 25,000.

Explanation.—For the purposes of this paragraph of this Part, a company shall be deemed to be a public company only if it is neither a private company within the meaning of the Indian Companies Act, 1913, nor a company in which shares **VII of 1914** carrying more than fifty per cent. of the total voting power were, at any time during the previous year, held or controlled by less than six persons.

THE SECOND SCHEDULE

(See section 5)

Goods on which additional duty of customs is not leviable

Goods comprised in the following Items of the First Schedule to the Indian Tariff Act, 1934, namely,—

2, 4(1), 4(3), 4(4), 4(5), 7(1), 8(1), 8(4), 8(5), 9(6), 9(7), 12(6), 13(8), 13(9), 15(5), 15(9), 15(10), 15(11), 15(12), 16, 16(1), 16(3), 20(6), 20(7), 21(4), 21(5), 21(6), 21(7), 21(8), 21(9), 22(3), 22(5), 27(1), 27(3), 27(4), 27(9), 28(21), 28(22), 28(23), 28(24), 28(25), 28(26), 28(27), 28(28), 28(29), 28(30), 30(1), 30(2), 30(11), 30(12), 30(13), 31(4), 40(6), 40(7), 44(1), 45(3), 49(c), 49(2), 52(4), 53(2), 55(1), 55(2), 55(3), 60(4), 60(5), 61(11), 71(9), 71(10), 72(4), 72(5), * *, 72(16), 72(17), 72(18), 72(19), 72(20), 72(21), 72(22), 72(23), 72(24), * *, 72(26), 72(27), 72(28), 73(4), 73(8), 73(9), 73(10), 73(11), 73(12), * *, 74(4), 76, 77(4), 78(1), 79 and 84(1).

THE THIRD SCHEDULE

(See section 5)

Goods on which additional duty of customs at 5 per cent. is leviable

Goods comprised in the following Items of the First Schedule to the Indian Tariff Act, 1934, namely,—

4, 8(2), * *, 9(3), 9(5), 11(2), 11(4), 11(5), 11(6), 13(4), 15, * *, 20(2), * *, 21(3), 24, 24(1), 24(2), 24(3), 25(1), 27(2), 27(4), 27(5), 27(6), 27(7), 27(8), 28, 28(4), 28(8), 28(14), 28(15), 28(16), 28(17), 28(18), 28(19), 28(20), 28(31), 29, 29(1), 30, 30(1), 30(7), 30(9), 30(10), 34(3), 40(4), 40(5), 43, 44, 45, 45(4), 45(5), 46, 46(3), 47, 51, 55, 60, 60(2), 60(3), 60(6), 60(7), 61(2), 61(3), 61(8), 61(9), 62(1), 62(2), 63(14), 63(30), 63(31), 63(32), 63(33), 63(34), 63(35), 64, 64(3), 64(4), 65, 66, 66(1), 67, 67(1), 67(2), 68, 68(2), 69(2), 70, 70(1), 70(2), 70(3), 70(4), 70(5), 70(6), 70(9), 71(2), 71(3), 71(7), 71(8), 71(11), 72, 72(1), 72(2), 72(3), 72(11), 72(12), 72(13), 72(14), 72(15), 72(16), 72(17), 72(18), 72(19), 72(20), 72(21), 72(22), 72(23), 72(24), 72(25), 72(33), 72(34), 73(2), 73(7), 73(14), 73(15), 73(16), 74(2), 75, 75(1), 75(2), 75(3), 75(5), 75(6), 75(7), 75(8), 75(9), 75(10), 75(11), 75(12), 75(13), 77(2), 77(5), 78, 82(1), 82(3), 84, 85, and 85(1).

PARLIAMENT OF INDIA

Report of the Select Committee on the Bill to give effect to the financial proposals of the Central Government for the year beginning on the 1st day of April, 1951, with the Bill as amended.

(As amended by the Select Committee)

GIPD—NS— 85PS—20-4-51—1,000