

**ADDITIONAL DUTIES OF EXCISE (GOODS OF SPECIAL
IMPORTANCE) ACT, 1957**

58 of 1957

[24th December, 1957]

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**ADDITIONAL DUTIES OF EXCISE (GOODS OF SPECIAL
IMPORTANCE) ACT, 1957**

58 of 1957

[24th December, 1957]

An Act to provide/or the levy and collection of additional duties of excise on certain goods and for the distribution of a part of the net proceeds thereof among the States in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its Second report dated the 18th December, 1990. BE it enacted by Parliament in the Eighth Year of the Republic of India as follows:

1. Short title and extent. :-

(1) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

(2) It extends to the whole of India.

2. Definitions :-

In this Act, -

(a) "additional duties" means the duties of excise levied and collected under sub-section (1) of Section 3 ;

(b) "State" does not include a Union territory;

1 [(c)*****]

1. Omitted by Additional Duties of Excise (Goods of Special Importance) Second Amendment Act, 1985 (7 of 1986), Section 2 (w.e.f. 28-2-1986).

3. Levy and collection of Additional Duties :-

(1) There shall be levied and collected ¹[in respect of the goods described in column (3) of the Schedule 1] produced or manufactured in India and on all such goods lying in stock within the precincts of any factory, warehouse or other premises where the said goods were manufactured, stored or produced, or in any premises appurtenant thereto duties of excise at the rate or rates ²[Specified in column (4) of the said Schedule.]

(2) The duties of excise referred to in sub-section (1) in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the [Central Excise Act, 1944] (1 of 1944), or any other law for the time being in force.

³ [(3) The provisions of the Central Excise Act, 1944 (1 of 1944), and the rules made thereunder, including those relating to refunds, exemptions from duty, offences and penalties, shall, so far as may be, apply in relation to the levy and collection of the additional duties as they apply in relation to the levy and collection of the duties of excise on the goods specified in sub-section (1).]

1. Substituted by Additional Duties of Excise (Goods of Special Importance) Second Amendment Act, 1985 (7 of 1986), Section 3 (w.e.f. 28-2-1986).

2. Substituted by Additional Duties of Excise (Goods of Special Importance) Second Amendment Act, 1985 (7 of 1986) Section 3 (w.e.f. 28-2-1986).

3. Substituted by Section 63(a) of the Finance Act, 1994 (32 of 1994).

4. Distribution of additional duties among States :-

5 [***]

In the Additional Duties of Excise (Goods of Special Importance)

Act, 1957, section 4 shall be omitted as follows :- "4. Distribution of additional duties among States .- During each financial year, there shall be paid out of the Consolidated Fund of India to the States in accordance with the provisions of the Second Schedule such sums, representing a part of the net proceeds of the additional duties levied and collected during that financial year, as are specified in that Schedule." by the "Taxation Laws (Amendment) Act, 2007".

5. Expenditure to be charged on the Consolidated Fund of India :-

Any expenditure under the provisions of this Act shall be expenditure charged on the Consolidated Fund of India.

6. Powers to make rules :-

(1) The Central Government may, by notification in the Official Gazette, make rules providing for the time at which and the manner in which any payments under the provisions of this Act, are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters.

(2) Every rule made under this section 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.

7. Declaration of certain goods to be of special importance in interstate trade or commerce :-

Repealed by S. 12 of the Central Sales Tax (Second Amendment) Act, 1958 (31 of 1958) (1-10-1958).]

SCHEDULE 1

1

[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.	Subheading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
17.01	1701.31 1701.39	Sugar, other than khandsari sugar 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) - Other	Rs. 21 per quintal Rs. 37 per quintal
17.02	1702.11	Palmyra sugar	Nil
24.01	2401.10 2401.90	Unmanufactured tobacco; tobacco refuse Not bearing a brand name - Other	Nil 10%
24.02	2402.00	Cigars and cheroots of tobacco or of tobacco substitutes	Nil
24.03		Cigarettes and cigarillos of tobacco - Cigarettes of tobacco :	
	2403.11	Other than filter cigarettes, of length not exceeding 60 millimetres	Rs. 37 per thousand
	2403.12	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Rs. 125 per thousand
	2403.13	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, which-	Rs. 185 per thousand
	2403.14	ever is more) not exceeding 70 millimetres Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Rs. 300 per thousand
	2403.15	- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	Rs. 400 per thousand
	2403.19	- Other	Rs. 495 per thousand
	2403.31	-Cigarillos: Of tobacco	Nil
24.04	2404.10	Other manufactured tobacco - Smoking mixtures for pipes and cigarettes	75%
	2404.20	- Cut tobacco - Biris:	Nil
	2404.31	Other than paper rolled biris, manufactured without the aid of machines	Rs. 1.40 per

			thousand Rs. 3.50 per thousand
	2404.39	- Other	
		- Chewing tobacco and preparations containing chewing tobacco; pan masala containing tobacco:	
	2404.41	- Chewing tobacco and preparations containing chewing tobacco	18%
	2404.49	Pan masala containing tobacco	18%
	2404.50	- Snuff of tobacco and preparations containing snuff of tobacco in any proportion - Other :	18%
	2404.91 2404.99	Not bearing a brand name - Other	Nil 18%
50.05	5005.10	Woven fabrics of silk or of silk waste - 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 - Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes :	8%
	5110.21	- Bleached woven fabrics	8%
	5110.22	- Dyed woven fabrics	8%
	5110.23	Printed woven fabrics	8%
	5110.29	- Other woven fabrics	8%
51.11		Woven fabrics of combed wool excluding hair belting	
	5-111.10	- Not subjected to any process - Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes :	8%
	5111.21	Bleached woven fabrics	8%
	5111.22	Dyed woven fabrics	8%
	5111.23	Printed woven fabrics	8%
	5111.29	Other woven fabrics	8%
52.07		Woven fabrics of cotton containing 85% or more by weight of cotton	
	5207.10	- Denim fabrics, whether or not processed	8%
	5207.20	- Other fabrics, not subjected to any process - Other fabrics subjected to the process of	Nil

		bleaching, mercerising, dyeing, printing, waterproofing, organdie processing or any other process or any one or more of these processes :	
	5207.31	Bleached woven fabrics	8%
	5207.32	- Dyed woven fabrics	8%
	5207.33	Printed woven fabrics	8%
	5207.39	Other woven fabrics	8%
52.08		Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres	
	5208.10	- Denim fabrics, whether or not processed	8%
	5208.20	- Other fabrics, not subjected to any process - Other fabrics subjected to the process of bleaching, mercerising, dyeing, printing, waterproofing, organdie processing or any other process or any one or more of these processes :	Nil
	5208.31 5208.32 5208.33 5208.39	Bleached woven fabrics Dyed woven fabrics Printed woven fabrics Other woven fabrics	8% 8% 8% 8%
52.09		Other woven fabrics of cotton	
	5209.10	- Not subjected to any process - 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 :	Nil
	5209.21	Bleached woven fabrics	8%
	5209.22	Dyed woven fabrics	8%
	5209.23	- Printed woven fabrics	8%
	5209.29	Other woven fabrics	8%
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, tenting, heat-setting, crease-resistant processing or any other process or any one or more of these processes :	
	5406.21	Bleached woven fabrics	8%
	5406.22	Dyed woven fabrics	8%
	5406.23	Printed woven fabrics	8%
	5406.29	- Other woven fabrics	8%
54.07		Woven fabrics of artificial filament vam.	

		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	8%
	5407.22	Dyed woven fabrics	8%
	5407.23	Printed woven fabrics	8%
	5407.29	Other woven fabrics	8%
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	8%
	5511.22	Dyed woven fabrics	8%
	5511.23	Printed woven fabrics	8%
	5511.29	Other woven fabrics	8%
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	8%
	5512.22	- Dyed woven fabrics	8%
	5512.23	Printed woven fabrics	8%
	5512.29	Other woven fabrics	8%
55.13		Other woven fabrics of synthetic staple fibres	
	5513.10	- Not subjected to any process - 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 :	Nil
	5513.21	- Bleached woven fabrics	8%

	5513.21	Bleached woven fabrics	8%
	5513.22	Dyed woven fabrics	8%
	5513.23	- Printed woven fabrics	8%
	5513.29	Other woven fabrics	8%
55.14		Woven Fabrics of Artificial Staple Fibres	
	5514.10	- Not subjected to any process - 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 :	Nil
	5514.21	Bleached woven fabrics	8%
	5514.22	Dyed woven fabrics	8%
	5514.23	Printed woven fabrics	8%
	5514.29	Other woven fabrics	8%
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	8%
		- 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	8%
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	Nil
	5802.22	- Subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing,	80/ /O

		Mirink-proofing, organdie processing or any other process or any one or more of these processes - 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	8%
		- Tufted textile fabrics :	
	5802.51	- Not subjected to any process	8%
	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	8%
58.03	5803.00	Gauze, other than narrow fabrics of heading No. 58.06	8%
58.04		Lace in the piece, in strips or in motifs, other than fabrics of Heading No. 60.02 - 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	8%
	5804.12	Of man-made fibres	8%.
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 tulle, 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 amylicious 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 amylicious -substances, of a kind used for the outer covers of books or the like	8%
	5901.90	- Other	8%
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	Rs. 10 per kg.
	5902.20	- Of polyesters	Rs. 10 per kg.
	5902.90	- Other	Rs. 10 per kg.
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 5903.20 5903.90	- With polyvinyl chloride - With polyurethane - Other	5% 5% 5%
59.07		Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks	
	5907.11 5907.12	On base fabrics of cotton On base fabrics of man-made textile material	5% 5%
60.01		Pile fabrics, including 'Long Pile' fabrics and terry fabrics, knitted or crocheted - 'Long pile' fabrics :	
	6001.11 6001.12 6001.21 6001.22 6001.91 6001.92	- Of cotton Of man-made fibres - Looped pile fabrics : - Of cotton Of man-made fibres - Other : - Of cotton Of man-made fibres	8% 8% 8% 8% 8% 8%
60.02	6002.10 6002.20 6002.30 6002.42 6002.43 6002.92 6002.93	Other knitted or crocheted fabrics - Of a width not exceeding 30 cm, containing elastomeric yarn or rubber thread - Other, of a width not exceeding 30 cm. - Of a width exceeding 30 cm. containing elastomeric yarn or rubber thread - Oilier fabrics, warp knit : Of cotton Of man-made fibres - Other: - Of cotton Of man-made fibres	Nil-Nil 8% 8% 8% 8% 8%

SCHEDULE 2

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 Schedule 1 , 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.

State	Percentage
(1)	(2)
Andhra Pradesh	8.465
Arunachal Pradesh	0.170
Assam	2.784
Bihar	12.861
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
Haryana	2.366
Himachal Pradesh	6.595
Jammu and Kashmir	0.856
Karnataka	5.744
Kerala	3.740
Madhya Pradesh	7.236
Maharashtra	12.027
Manipur	0.19:
Meghalaya	0.188
Mizoram	0.079
Nagaland	0.137
Orissa	3.345
Punjab	3.422
Rajasthan	4.873
Sikkim	0.053
Tamil Nadu	7.669
Tripura	0.286
Uttar Pradesh	14.573
West Bengal	8.026

