

The Mineral Products (Additional Duties Of Excise And Customs) Act, 1958

UNION OF INDIA

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An Act to provide for the levy and collection of additional duties of excise and customs on 2 certain mineral products].BE it enacted by Parliament in the Ninth Year of the Republic of India as follows:-

1. Short title and commencement.-

(1) This Act may be called the Mineral 1[Products] (Additional Duties of Excise and Customs) Act, 1958.(2) It shall be deemed to have come into force on the twentieth day of May, 1958. Prior to amendment by Act 41 of 1964, Section 1 read as:

1. Substituted for "Oils" by Act 41 of 1964, Section 3.

2. Definitions.-

In this Act, "motor spirit", "kerosene", "refined diesel oils and vaporizing oil", "diesel oil, not otherwise specified" and "furnace oil" shall have the meanings respectively assigned to them in items Nos. 6, 7, 8, 9 and 10 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944).] Prior to substitution by Act 38 of 1960, Section 2 read as:

1. Substituted by Act 38 of 1960, Section 4 (w.e.f. 1-10-1960).

3. Levy and collection of additional duties of excise on certain mineral oils.-

(1) There shall be levied and collected in respect of the goods mentioned in column 1 of the Table hereunder duties of excise at such rates not exceeding those specified in relation thereto in column 2

of the said Table as may be specified by the Central Government by notification in the Official Gazette,-

1. [Table

Description of goods	Rate of additional duty	
	1	2
[2]0[1.	Motor Spirit	Two hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer.]
[3]0[2.	Kerosene	One hundred and sixty rupees per kilolitre at fifteen degrees of Centigrade thermometer.
[4]0[3.	Refined diesel oils and vaporizing oil . . .	[5]0[Two thousand rupees per kilolitre at fifteen degrees of centigrade thermometer.]
4.	Diesel oil, not otherwise specified	One hundred and twenty-nine rupees and forty-five paise per kilolitre at fifteen degrees of Centigrade thermometer.
5.	Furnace oil	Fifty-six rupees and sixty paise per kilolitre at fifteen degrees of Centigrade thermometer.]
[6]0[6.	Asphalt and Bitumen as described in item No. 11(1) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944)	One hundred rupees per metric tonne.]
[7]0[7.	All products as described in item No. 11-A of the First Schedule to the Central Excises and Salt Act, 1944	[8]0[Two thousand rupees per metric tonne.]

9. [(1-A) The provisions of sub-section (1) shall be deemed to have had effect in respect of the period commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as if from the words "at such rates" occurring in that sub-section up to the end thereof, the following had been substituted, namely:-

"at the rates specified in relation thereto in column 2 of the said Table-Table

Description of goods	Rate of additional duty
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	1	2
1.	Kerosene	Twelve <i>naye paise</i> per imperial gallon.
2.	Motor spirit	Fourteen <i>naye paise</i> per imperial gallon.
3.	Refined diesel oil.	Twelve <i>naye paise</i> per imperial gallon.
4.	Vaporizing oil	Five <i>naye paise</i> per imperial gallon.
5.	Diesel oil, not otherwise specified	Rupees twenty per ton.
6.	Furnace oil	Rupees twenty per ton."]

(2)The duties of excise referred to in 10[this section] in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt Act, 1944 (1 of 1944), or any other law for the time being in force.(3)The provisions of the Central Excises and Salt Act, 1944 (1 of 1944), and the rules thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the additional duties of excise referred to in this section as they apply in relation to the levy and collection of the duties of excise in respect of the goods specified in 11[this section].(4)Notwithstanding anything contained in this section, the Central Government may, having regard to the administrative or other difficulties, if any, which may arise in relation to the levy and collection of all or any of the additional duties of excise under this Act for any period commencing on the 20th day of May, 1958, and ending on the 29th day of June, 1958 12[or commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as the case may be], assess the additional duties of excise payable by any person under this Act to be such sum as to the Central Government appears proper in the circumstances.Prior to amendment by Act 20 of 1974, Section 3 read as:

3. Levy and collection of additional duties of excise on certain mineral oils.-

(1)There shall be levied and collected in respect of the goods mentioned in column 1 of the Table hereunder duties of excise at such rates not exceeding those specified in relation thereto in column 2 of the said Table as may be specified by the Central Government by notification in the Official Gazette,-

13. [Table

Description of goods	Rate of additional duty
1	2
[14]0[1. Motor Spirit	Two hundred rupees per kilolitre at fifteen degrees of Centigrade

		thermometer.]
[15]0[2.	Kerosene	One hundred and sixty rupees per kilolitre at fifteen degrees of Centigrade thermometer.
[16]0[3.	Refined diesel oils and vaporizing oil . . .	[17]0[Eight hundred and fifty rupees per kilolitre at fifteen degrees of Centigrade thermometer.]
4.	Diesel oil, not otherwise specified	One hundred and twenty-nine rupees and forty-five paise per kilolitre at fifteen degrees of Centigrade thermometer.
5.	Furnace oil	Fifty-six rupees and sixty paise per kilolitre at fifteen degrees of Centigrade thermometer.]
[18]0[6.	Asphalt and Bitumen as described in item No. 11(1) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944)	One hundred rupees per metric tonne.]
[19]0[7.	All products as described in item No. 11-A of the First Schedule to the Central Excises and Salt Act, 1944	[20]0[Eight hundred and fifty] rupees per metric tonne.]

21. [(1-A) The provisions of sub-section (1) shall be deemed to have had effect in respect of the period commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as if from the words "at such rates" occurring in that sub-section up to the end thereof, the following had been substituted, namely:-

"at the rates specified in relation thereto in column 2 of the said Table-

Description of goods	Rate of additional duty	
	1	2
1.	Kerosene	Twelve <i>naye paise</i> per imperial gallon.
2.	Motor spirit	Fourteen <i>naye paise</i> per imperial gallon.
3.	Refined diesel oil.	Twelve <i>naye paise</i> per imperial gallon.
4.	Vaporizing oil	Five <i>naye paise</i> per imperial gallon.
5.		Rupees twenty per ton.

Diesel oil, not otherwise specified

. . . .

6. Furnace oil Rupees twenty per ton."]

(2)The duties of excise referred to in 22[this section] in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt Act, 1944 (1 of 1944), or any other law for the time being in force.(3)The provisions of the Central Excises and Salt Act, 1944 (1 of 1944), and the rules thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the additional duties of excise referred to in this section as they apply in relation to the levy and collection of the duties of excise in respect of the goods specified in 23[this section].(4)Notwithstanding anything contained in this section, the Central Government may, having regard to the administrative or other difficulties, if any, which may arise in relation to the levy and collection of all or any of the additional duties of excise under this Act for any period commencing on the 20th day of May, 1958, and ending on the 29th day of June, 1958 24[or commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as the case may be], assess the additional duties of excise payable by any person under this Act to be such sum as to the Central Government appears proper in the circumstances.Prior to amendment by Act 16 of 1972, Section 3 read as:

3. Levy and collection of additional duties of excise on certain mineral oils.-

(1)There shall be levied and collected in respect of the goods mentioned in column 1 of the Table hereunder duties of excise at such rates not exceeding those specified in relation thereto in column 2 of the said Table as may be specified by the Central Government by notification in the Official Gazette,-

25. [Table

Description of goods 1	Rate of additional duty 2
[26]0[1. Motor Spirit	Two hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer.]
[27]0[2. Kerosene	One hundred and sixty rupees per kilolitre at fifteen degrees of Centigrade thermometer.
[28]0[3. Refined diesel oils and vaporizing oil . . .	[29]0[Five hundred rupees per kilolitre at fifteen degrees of centigrade thermometer.]
4. Diesel oil, not otherwise specified	One hundred and twenty-nine rupees and forty-five paise per kilolitre at fifteen degrees of Centigrade thermometer.

5.	Furnace oil	Fifty-six rupees and sixty paise per kilolitre at fifteen degrees of Centigrade thermometer.]
[30]0[6.	Asphalt and Bitumen as described in item No. 11(1) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944)	One hundred rupees per metric tonne.]
..
[31]0[7.	All products as described in item No. 11-A of the First Schedule to the Central Excises and Salt Act, 1944	Five hundred rupees per metric tonne.]

32. [(1-A) The provisions of sub-section (1) shall be deemed to have had effect in respect of the period commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as if from the words "at such rates" occurring in that sub-section up to the end thereof, the following had been substituted, namely:-

"at the rates specified in relation thereto in column 2 of the said Table-

Description of goods	Rate of additional duty	
	1	2
1.	Kerosene	Twelve <i>naye paise</i> per imperial gallon.
2.	Motor spirit	Fourteen <i>naye paise</i> per imperial gallon.
3.	Refined diesel oil.	Twelve <i>naye paise</i> per imperial gallon.
4.	Vaporizing oil	Five <i>naye paise</i> per imperial gallon.
5.	Diesel oil, not otherwise specified	Rupees twenty per ton.
6.
	Furnace oil	Rupees twenty per ton."]

(2)The duties of excise referred to in 33[this section] in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt Act, 1944 (1 of 1944), or any other law for the time being in force.(3)The provisions of the Central Excises and Salt Act, 1944 (1 of 1944), and the rules thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the additional duties of excise referred to in this section as they apply in relation to the levy and collection of the duties of excise in respect of the goods specified in 34[this section].(4)Notwithstanding anything contained in this section, the Central Government may, having regard to the administrative or other difficulties, if any, which may arise in relation to the

levy and collection of all or any of the additional duties of excise under this Act for any period commencing on the 20th day of May, 1958, and ending on the 29th day of June, 1958 35[or commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as the case may be], assess the additional duties of excise payable by any person under this Act to be such sum as to the Central Government appears proper in the

circumstances. _____ Prior

to amendment by Act 32 of 1971, Section 3 read

as: _____

3. Levy and collection of additional duties of excise on certain mineral oils.-

(1)There shall be levied and collected in respect of the goods mentioned in column 1 of the Table hereunder duties of excise at such rates not exceeding those specified in relation thereto in column 2 of the said Table as may be specified by the Central Government by notification in the Official Gazette,-

36.

[Table

Description of goods	Rate of additional duty	
1	2	
[37]0[1.	Motor Spirit	Two hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer.]
[38]0[2.	Kerosene	One hundred and sixty rupees per kilolitre at fifteen degrees of Centigrade thermometer.
[39]0[3.	Refined diesel oils and vaporizing oil . . .	Four hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer.
4.	Diesel oil, not otherwise specified	One hundred and twenty-nine rupees and forty-five paise per kilolitre at fifteen degrees of Centigrade thermometer.
5.	Furnace oil	Fifty-six rupees and sixty paise per kilolitre at fifteen degrees of Centigrade thermometer.]
[40]0[6.	Asphalt and Bitumen as described in item No. 11(1) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944)	One hundred rupees per metric tonne.]

.....

[41]0[7. All products as described in item No. 11-A of the First Schedule to the Central Excises and Salt Act, 1944 Five hundred rupees per metric tonne.]

42.

[(1-A) The provisions of sub-section (1) shall be deemed to have had effect in respect of the period commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as if from the words "at such rates" occurring in that sub-section up to the end thereof, the following had been substituted, namely:- "at the rates specified in relation thereto in column 2 of the said Table-

Description of goods	Rate of additional duty	
	1	2
1.	Kerosene	Twelve <i>naye paise</i> per imperial gallon.
2.	Motor spirit	Fourteen <i>naye paise</i> per imperial gallon.
3.	Refined diesel oil.	Twelve <i>naye paise</i> per imperial gallon.
4.	Vaporizing oil	Five <i>naye paise</i> per imperial gallon.
5.	Diesel oil, not otherwise specified	Rupees twenty per ton.
6.	Furnace oil	Rupees twenty per ton."]

(2)The duties of excise referred to in 43[this section] in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt Act, 1944 (1 of 1944), or any other law for the time being in force.(3)The provisions of the Central Excises and Salt Act, 1944 (1 of 1944), and the rules thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the additional duties of excise referred to in this section as they apply in relation to the levy and collection of the duties of excise in respect of the goods specified in 44[this section].(4)Notwithstanding anything contained in this section, the Central Government may, having regard to the administrative or other difficulties, if any, which may arise in relation to the levy and collection of all or any of the additional duties of excise under this Act for any period commencing on the 20th day of May, 1958, and ending on the 29th day of June, 1958 45[or commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as the case may be], assess the additional duties of excise payable by any person under this Act to be such sum as to the Central Government appears proper in the circumstances.

to amendment by Act 19 of 1968, Section 3 read as:

Prior

3. Levy and collection of additional duties of excise on certain mineral oils.-

(1) There shall be levied and collected in respect of the goods mentioned in column 1 of the Table hereunder duties of excise at such rates not exceeding those specified in relation thereto in column 2 of the said Table as may be specified by the Central Government by notification in the Official Gazette,-

46.

[Table

Description of goods	Rate of additional duty	
	1	2
1.	Motor spirit	One hundred and sixty-five per kilolitre at fifteen degrees of Centigrade thermometer.
[47]0[2.	Kerosene	One hundred and sixty rupees per kilolitre at fifteen degrees of Centigrade thermometer.
3.	Refined diesel oils and vaporizing oil . . .	Two hundred and fifty rupees per kilolitre at fifteen degrees of Centigrade thermometer.
4.	Diesel oil, not otherwise specified	One hundred and fifty rupees per metric tonne.]
5.	Furnace oil	Sixty rupees per metric tonne.
[48]0[6.	Asphalt and Bitumen as described in item No. 11(1) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944)	One hundred rupees per metric tonne.]
	..	
7.	All products as described in item No. 11-A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944).	Three hundred rupees per metric tonne.]

49.

[(1-A) The provisions of sub-section (1) shall be deemed to have had effect in respect of the period commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as if from the words "at such rates" occurring in that sub-section up to the end thereof, the following had been substituted, namely:- "at the rates specified in relation thereto in column 2 of the said Table-Table

Description of goods	Rate of additional duty
----------------------	-------------------------

1	2
1. Kerosene	Twelve <i>naye paise</i> per imperial gallon.
2. Motor spirit	Fourteen <i>naye paise</i> per imperial gallon.
3. Refined diesel oil.	Twelve <i>naye paise</i> per imperial gallon.
4. Vaporizing oil	Five <i>naye paise</i> per imperial gallon.
5. Diesel oil, not otherwise specified	Rupees twenty per ton.
6. Furnace oil	Rupees twenty per ton."

(2)The duties of excise referred to in 50[this section] in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt Act, 1944 (1 of 1944), or any other law for the time being in force.(3)The provisions of the Central Excises and Salt Act, 1944 (1 of 1944), and the rules thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the additional duties of excise referred to in this section as they apply in relation to the levy and collection of the duties of excise in respect of the goods specified in 51[this section].(4)Notwithstanding anything contained in this section, the Central Government may, having regard to the administrative or other difficulties, if any, which may arise in relation to the levy and collection of all or any of the additional duties of excise under this Act for any period commencing on the 20th day of May, 1958, and ending on the 29th day of June, 1958 52[or commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as the case may be], assess the additional duties of excise payable by any person under this Act to be such sum as to the Central Government appears proper in the circumstances.

to amendment by Act 11 of 1967, Section 3 read as:

Prior

3. Levy and collection of additional duties of excise on certain mineral oils.-

(1)There shall be levied and collected in respect of the goods mentioned in column 1 of the Table hereunder duties of excise at such rates not exceeding those specified in relation thereto in column 2 of the said Table as may be specified by the Central Government by notification in the Official Gazette,-

53.

[Table

Description of Rate of additional duty

goods

	1	2
1.	Motor spirit	One hundred and sixty-five per kilolitre at fifteen degrees of Centigrade thermometer.
2.	Kerosene	Eighty rupees per kilolitre at fifteen degrees of Centigrade thermometer.
3.	Refined diesel oils and vaporizing oil	One hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer.
4.	Diesel oil, not otherwise specified	Sixty rupees per metric tonne.
5.	Furnace oil	Sixty rupees per metric tonne.
6.	Asphalt and Bitumen as described in item No. 11(1) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944). . . .	Fifty rupees per metric tonne.
7.	All products as described in item No. 11-A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944).	Three hundred rupees per metric tonne.]

54.

[(1-A) The provisions of sub-section (1) shall be deemed to have had effect in respect of the period commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as if from the words "at such rates" occurring in that sub-section up to the end thereof, the following had been substituted, namely:-"at the rates specified in relation thereto in column 2 of the said Table-

Description of goods	Rate of additional duty	
	1	2
1.	Kerosene	Twelve <i>naye paise</i> per imperial gallon.
2.	Motor spirit	Fourteen <i>naye paise</i> per imperial gallon.
3.	Refined diesel oil.	Twelve <i>naye paise</i> per imperial gallon.
4.	Vaporizing oil	Five <i>naye paise</i> per imperial gallon.
5.	Diesel oil, not otherwise specified	Rupees twenty per ton.
6.	Furnace oil	Rupees twenty per ton."]

(2)The duties of excise referred to in 55[this section] in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt

Act, 1944 (1 of 1944), or any other law for the time being in force.(3)The provisions of the Central Excises and Salt Act, 1944 (1 of 1944), and the rules thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the additional duties of excise referred to in this section as they apply in relation to the levy and collection of the duties of excise in respect of the goods specified in 56[this section].(4)Notwithstanding anything contained in this section, the Central Government may, having regard to the administrative or other difficulties, if any, which may arise in relation to the levy and collection of all or any of the additional duties of excise under this Act for any period commencing on the 20th day of May, 1958, and ending on the 29th day of June, 1958 57[or commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as the case may be], assess the additional duties of excise payable by any person under this Act to be such sum as to the Central Government appears proper in the circumstances.

to amendment by Act 41 of 1964, Section 3 read as:

Prior

3. Levy and collection of additional duties of excise on certain mineral oils.-

(1)There shall be levied and collected in respect of the goods mentioned in column 1 of the Table hereunder duties of excise at such rates not exceeding those specified in relation thereto in column 2 of the said Table as may be specified by the Central Government by notification in the Official Gazette,-

58.

[Table

Description of goods	Rate of additional duty	
	1	2
1.	Motor spirit	Fifty-six rupees and five naye paise per kilolitre at fifteen degrees of Centigrade thermometer.
2.	Kerosene	Twenty-six rupees and eighty naye paise per kilolitre at fifteen degrees of Centigrade thermometer.
3.	Refined diesel oils and vaporizing oil	Thirty-three rupees and fifty-five naye paise per kilolitre at fifteen degrees of Centigrade thermometer.
4.	Diesel oil, not otherwise specified	Nineteen rupees and seventy naye paise per metric tonne.
5.	Furnace oil	Nineteen rupees and seventy naye paise per metric tonne.]

59.

[(1-A) The provisions of sub-section (1) shall be deemed to have had effect in respect of the period commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as if from the words "at such rates" occurring in that sub-section up to the end thereof, the following had been substituted, namely:- "at the rates specified in relation thereto in column 2 of the said Table-Table

Description of goods	Rate of additional duty	
	1	2
1.	Kerosene	Twelve <i>naye paise</i> per imperial gallon.
2.	Motor spirit	Fourteen <i>naye paise</i> per imperial gallon.
3.	Refined diesel oil.	Twelve <i>naye paise</i> per imperial gallon.
4.	Vaporizing oil	Five <i>naye paise</i> per imperial gallon.
5.	Diesel oil, not otherwise specified	Rupees twenty per ton.
6.	Furnace oil	Rupees twenty per ton."]

(2)The duties of excise referred to in 60[this section] in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt Act, 1944 (1 of 1944), or any other law for the time being in force.(3)The provisions of the Central Excises and Salt Act, 1944 (1 of 1944), and the rules thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the additional duties of excise referred to in this section as they apply in relation to the levy and collection of the duties of excise in respect of the goods specified in 61[this section].(4)Notwithstanding anything contained in this section, the Central Government may, having regard to the administrative or other difficulties, if any, which may arise in relation to the levy and collection of all or any of the additional duties of excise under this Act for any period commencing on the 20th day of May, 1958, and ending on the 29th day of June, 1958 62[or commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as the case may be], assess the additional duties of excise payable by any person under this Act to be such sum as to the Central Government appears proper in the circumstances.

to amendment by Act 38 of 1960, Section 3 read as:

Prior

3. Levy and collection of additional duties of excise on certain mineral oils.-

(1) There shall be levied and collected in respect of the goods mentioned in column 1 of the Table hereunder duties of excise at such rates not exceeding those specified in relation thereto in column 2 of the said Table as may be specified by the Central Government by notification in the Official Gazette,-Table

Description of goods	Rate of additional duty	
	1	2
1.	Kerosene	Twelve <i>naye paise</i> per imperial gallon.
2.	Motor spirit	Twenty-five <i>naye paise</i> per imperial gallon.
3.	Refined diesel oils and vaporizing oil	Fifteen <i>naye paise</i> per imperial gallon.
4.	Diesel oil, not otherwise specified	Rupees twenty per ton.
5.	Furnace oil	Rupees twenty per ton.

63.

[(1-A) The provisions of sub-section (1) shall be deemed to have had effect in respect of the period commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as if from the words "at such rates" occurring in that sub-section up to the end thereof, the following had been substituted, namely:-"at the rates specified in relation thereto in column 2 of the said Table-Table

Description of goods	Rate of additional duty	
	1	2
1.	Kerosene	Twelve <i>naye paise</i> per imperial gallon.
2.	Motor spirit	Fourteen <i>naye paise</i> per imperial gallon.
3.	Refined diesel oil.	Twelve <i>naye paise</i> per imperial gallon.
4.	Vaporizing oil	Five <i>naye paise</i> per imperial gallon.
5.	Diesel oil, not otherwise specified	Rupees twenty per ton.
6.	Furnace oil	Rupees twenty per ton."]

(2)The duties of excise referred to in 64[this section] in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt Act, 1944 (1 of 1944), or any other law for the time being in force.(3)The provisions of the Central Excises and Salt Act, 1944 (1 of 1944), and the rules thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the additional duties of excise referred to in this section as they apply in relation to the levy and collection of the duties of excise in respect of the goods specified in 65[this section].(4)Notwithstanding anything contained in this section, the Central Government may, having regard to the administrative or other difficulties, if any, which may arise in relation to the levy and collection of all or any of the additional duties of excise under this Act for any period commencing on the 20th day of May, 1958, and ending on the 29th day of June, 1958 66[or commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as the case may be], assess the additional duties of excise payable by any person under this Act to be such sum as to the Central Government appears proper in the circumstances.Prior to amendment by Act 59 of 1959, Section 3 read as:

3. Levy and collection of additional duties of excise on certain mineral oils.-

(1)There shall be levied and collected in respect of the goods mentioned in column 1 of the Table hereunder duties of excise at such rates not exceeding those specified in relation thereto in column 2 of the said Table as may be specified by the Central Government by notification in the Official Gazette,-Table

Description of goods	Rate of additional duty	
	1	2
1.	Kerosene	Twelve <i>naye paise</i> per imperial gallon.
2.	Motor spirit	Twenty-five <i>naye paise</i> per imperial gallon.
3.	Refined diesel oils and vaporizing oil	Fifteen <i>naye paise</i> per imperial gallon.
4.	Diesel oil, not otherwise specified	Rupees twenty per ton.
5.	Furnace oil	Rupees twenty per ton.

(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 Excises and Salt Act, 1944 (1 of 1944), or any other law for the time being in force.(3)The provisions of the Central Excises and Salt Act, 1944 (1 of 1944), and the rules thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the additional duties of excise referred to in this section as they apply in relation to the levy and collection of the duties of excise in respect of the goods specified in sub-section

(1).(4)Notwithstanding anything contained in this section, the Central Government may, having

regard to the administrative or other difficulties, if any, which may arise in relation to the levy and collection of all or any of the additional duties of excise under this Act for any period commencing on the 20th day of May, 1958, and ending on the 29th day of June, 1958, assess the additional duties of excise payable by any person under this Act to be such sum as to the Central Government appears proper in the circumstances.

- 1. Substituted by Act 41 of 1964, Section 4.**
- 2. Substituted by Act 19 of 1968, Section 41.**
- 3. Substituted by Act 11 of 1967, Section 2.**
- 4. Substituted by Act 19 of 1968, Section 41.**
- 5. Substituted by Act 20 of 1974, Section 23 and Schedule III.**
- 6. Substituted by Act 11 of 1967, Section 2.**
- 7. Substituted by Act 19 of 1968, Section 41.**
- 8. Substituted by Act 20 of 1974, Section 23 and Schedule III.**
- 9. Inserted by Act 59 of 1959, Section 2.**
- 10. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
- 11. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
- 12. Inserted by Act 59 of 1959, Section 3.**
- 13. Substituted by Act 41 of 1964, Section 4.**
- 14. Substituted by Act 19 of 1968, Section 41.**
- 15. Substituted by Act 11 of 1967, Section 2.**
- 16. Substituted by Act 19 of 1968, Section 41.**

- 17. Substituted by Act 16 of 1972, Section 67 and Fifth Schedule.**
- 18. Substituted by Act 11 of 1967, Section 2.**
- 19. Substituted by Act 19 of 1968, Section 41.**
- 20. Substituted by Act 16 of 1972, Section 67 and Fifth Schedule.**
- 21. Inserted by Act 59 of 1959, Section 2.**
- 22. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
- 23. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
- 24. Inserted by Act 59 of 1959, Section 3.**
- 25. Substituted by Act 41 of 1964, Section 4.**
- 26. Substituted by Act 19 of 1968, Section 41.**
- 27. Substituted by Act 11 of 1967, Section 2.**
- 28. Substituted by Act 19 of 1968, Section 41.**
- 29. Substituted by Act 32 of 1971, Section 42.**
- 30. Substituted by Act 11 of 1967, Section 2.**
- 31. Substituted by Act 19 of 1968, Section 41.**
- 32. Inserted by Act 59 of 1959, Section 2.**
- 33. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
- 34. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
- 35. Inserted by Act 59 of 1959, Section 3.**

- 36. Substituted by Act 41 of 1964, Section 4.**
- 37. Substituted by Act 19 of 1968, Section 41.**
- 38. Substituted by Act 11 of 1967, Section 2.**
- 39. Substituted by Act 19 of 1968, Section 41.**
- 40. Substituted by Act 11 of 1967, Section 2.**
- 41. Substituted by Act 19 of 1968, Section 41.**
- 42. Inserted by Act 59 of 1959, Section 2.**
- 43. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
- 44. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
- 45. Inserted by Act 59 of 1959, Section 3.**
- 46. Substituted by Act 41 of 1964, Section 4.**
- 47. Substituted by Act 11 of 1967, Section 2.**
- 48. Substituted by Act 11 of 1967, Section 2.**
- 49. Inserted by Act 59 of 1959, Section 2.**
- 50. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
- 51. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
- 52. Inserted by Act 59 of 1959, Section 3.**
- 53. Substituted by Act 41 of 1964, Section 4.**
- 54. Inserted by Act 59 of 1959, Section 2.**

- 55. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
 - 56. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
 - 57. Inserted by Act 59 of 1959, Section 3.**
 - 58. Substituted by Act 38 of 1960, Section 4 (w.e.f. 1-10-1960).**
 - 59. Inserted by Act 59 of 1959, Section 2.**
 - 60. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
 - 61. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
 - 62. Inserted by Act 59 of 1959, Section 3.**
 - 63. Inserted by Act 59 of 1959, Section 2.**
 - 64. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
 - 65. Substituted for "sub-section (1)" by Act 59 of 1959, Section 2.**
 - 66. Inserted by Act 59 of 1959, Section 3.**
- 4. Amendment of Act 32 of 1934.-1[Repealed]**
- Prior to repeal by Act 3 of 1963, Section 4 read as:
- 4. Amendment of Act 32 of 1934.-**
- For so long as an additional duty of excise is levied and collected under this Act in respect of kerosene, the entry in the fourth column relating to sub-item (a) of Item No. 27(4) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), shall have effect as if the words, brackets and figures "plus the excise duty for the time being leviable under the Mineral Oils (Additional Duties of Excise and Customs Act, 1958, on like articles if produced or manufactured in India" had been added thereto.
- 1. Repealed by Act 3 of 1963, Section 4 (w.e.f. 2-2-1963).**

5. Additional duties of excise and customs not to be added to price of goods for sale.-

Notwithstanding anything contained in Section 64-A of the Indian Sale of Goods Act, 1930 (3 of 1930), or in any other law for the time being in force, or in any contract or agreement, no purchaser purchasing any of the goods referred to in 1[* * *] of Section 3, shall be liable to pay or be sued for, or in respect of,-(a)the whole or any part of the additional duties of excise leviable under this Act, or(b)the whole or any part of the additional duties of customs leviable 2[* * *] under the Indian Tariff Act, 1934 (32 of 1934), to the extent to which such duties have become leviable by reason of this Act,as an addition to the contract price payable by him in respect of the goods so purchased.Explanation.-In this section, "purchaser" shall not include any person in principal charge of the distribution in India of any of the goods referred to in 3[* * *] of Section 3.Prior to amendment by Act 41 of 1964, Section 5 read as:

5. Additional duties of excise and customs not to be added to price of goods for sale.-

Notwithstanding anything contained in Section 64-A of the Indian Sale of Goods Act, 1930 (3 of 1930), or in any other law for the time being in force, or in any contract or agreement, no purchaser purchasing any of the goods referred to in 4[* * *] of Section 3, shall be liable to pay or be sued for, or in respect of,-(a)the whole or any part of the additional duties of excise leviable under this Act, or(b)the whole or any part of the additional duties of customs leviable under Section 4 or under the Indian Tariff Act, 1934 (32 of 1934), to the extent to which such duties have become leviable by reason of this Act,as an addition to the contract price payable by him in respect of the goods so purchased.Explanation.-In this section, "purchaser" shall not include any person in principal charge of the distribution in India of any of the goods referred to in 5[* * *] of Section 3.Prior to amendment by Act 59 of 1959, Section 5 read as:

5. Additional duties of excise and customs not to be added to price of goods for sale.-

Notwithstanding anything contained in Section 64-A of the Indian Sale of Goods Act, 1930 (3 of 1930), or in any other law for the time being in force, or in any contract or agreement, no purchaser purchasing any of the goods referred to in sub-section (1) of Section 3, shall be liable to pay or be sued for, or in respect of,-(a)the whole or any part of the additional duties of excise leviable under this Act, or(b)the whole or any part of the additional duties of customs leviable under Section 4 or under the Indian Tariff Act, 1934 (32 of 1934), to the extent to which such duties have become leviable by reason of this Act,as an addition to the contract price payable by him in respect of the goods so purchased.Explanation.-In this section, "purchaser" shall not include any person in principal charge of the distribution in India of any of the goods referred to in sub-section (1) of Section 3.

- 1. The words, brackets and figure "sub-section (1)" omitted by Act 59 of 1959, Section 3.**
- 2. The words and figure "under Section 4 or" omitted by Act 41 of 1964, Section 5.**
- 3. The words, brackets and figure "sub-section (1)" omitted by Act 59 of 1959, Section 3.**
- 4. The words, brackets and figure "sub-section (1)" omitted by Act 59 of 1959, Section 3.**
- 5. The words, brackets and figure "sub-section (1)" omitted by Act 59 of 1959, Section 3.**
- 6. Repeal.-1[Repealed]**

Prior to repeal by Act 58 of 1960, Section 6 read as:

6. Repeal.-The Mineral Oils (Additional Duties of Excise and Customs) Ordinance, 1958 (6 of 1958), is hereby repealed.

- 1. Repealed by Act 58 of 1960, Section 2 and Schedule I.**