

Assam Taxation (on Luxuries) Act, 1997

ASSAM

India

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Act 8 of 1997

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Assam Taxation (on Luxuries) Act, 1997(Assam Act No. 8 of 1997)Last Updated 12th June, 2020An Act to provide for imposition of tax on luxuries.Preamble. - Whereas it is expedient to provide for the imposition of tax on luxuries and for matters connected therewith or incidental thereto;It is hereby enacted in the Forty-eighth Year of the Republic of India as follows :-

1. Short title, extent and commencement.

(1)This Act may be called the Assam Taxation (On Luxuries) Act, 1997.(2)It extends to the whole of Assam.(3)It shall come into force on such date as the State Government may by notification appoint.

2. Definition.

- In this Act, unless there is anything repugnant in the subject or context, -(a)"licensed stockist" means a stockist to whom a licence has been granted under sub-section (4) of section 6;(b)"luxuries" means the commodities, as specified in the Schedule, for enjoyment over and above the necessities of life;(c)"tax" means the tax payable under this Act;(d)"notification" means notification published in the Official Gazette;(e)"Prescribed" means prescribed by rules made under this Act;(f)"Prescribed Authority" means the Commissioner of Taxes appointed under sub-section (1) of section 3 of the Assam General Sales Tax Act, 1993;(g)"Schedule" means the Schedule appended to this Act;(h)"State Government" means the Government of Assam;(i)"stock of luxuries" means the quantity of luxuries that a stockist received in, or procures for, his stock or records or accounts for in his books of account, in Assam during any period as prescribed for stocking, vending, supplying or distributing to a wholesaler, dealer, retailer, distributor or any other person, but shall not include any quantity of such luxuries held by him in stock on the first day of such period as prescribed;(j)"stockist" means a person who has in customary course of business, in his possession of, or control over, a stock of luxuries, whether manufactured, made or processed by him in Assam or brought by him into Assam, either on his own account or on account of others, from any place outside Assam for stocking, vending, supplying or distributing such luxuries in Assam;(k)"Tribunal"

means the Assam Sales Tax Appellate Tribunal Constituted under section 5 of the Assam General Sales Tax Act, 1993.(l)"turnover of stock of luxuries", in relation to a stockist in respect of any period as prescribed or part thereof, means the aggregate of the value of stock of luxuries;(m)"value of stock of luxuries" means-(i)in respect of any stockist, being a manufacturer of any of the luxuries, the value of such luxuries calculated at the ex-factory price at the time of receipt or entry thereof in his stock; and(ii)in respect of any stockist, being an importer of any of the luxuries, the value of such luxuries calculated at the price thereof as per consignor's bill, invoice or consignment note or other document of like nature, and shall include -(a)excise duty and central sales tax, if any, paid or payable on such luxuries by the manufacture or importer thereof as the case may be; and(b)transport charges and insurance charges if any, for carrying such luxuries to any premises, godown, warehouse or any other place for delivery to a wholesaler, dealer, retailer, distributor or any other person;(n)"year" means the year commencing on the first day of April and ending on the 31st day of March.

3. Taxing.

(1)The State Government shall appoint the Prescribed Authority and shall appoint such other persons as appointed under sub-section (1) of section 3 of the Assam General Sales Tax Act, 1993 to assist the Prescribed Authority for carrying out the purpose of this Act with area or areas as specified under the said Act over which such persons have been exercising jurisdiction.(2)Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required by or under this Act.(3)The Prescribed Authority and the persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.(4)Subject to such conditions and restrictions as may be prescribed, the Taxing Authority may, by order in writing, delegate any of its powers and duties under this Act, except those under sub-section (6) of section 17 to any person appointed under sub-section (1) to assist it.(5)No suit, prosecution or other legal proceedings shall lie against the Prescribed Authority or the persons appointed under sub-section (1) to assist it, for anything which is in good faith, done or intended to be done under this Act or the rules made thereunder.

4. Incidence of Tax.

- Every stockist shall be liable to pay a tax on his turnover of stock of luxuries at such rate, not exceeding twenty per centum, as the State Government may, by notification, fix in this behalf and different rates may be fixed for different class or classes of luxuries.

5. Levy of tax.

- The tax payable by a stockist under this Act shall be levied on that part of his turnover of stock of luxuries during any period as prescribed which remain after deducting therefrom his such turnover during that period representing-(a)the value of such stock of luxuries as shown to the satisfaction of the Prescribed Authority to have been despatched to places outside Assam;(b)the value of stock of luxuries of such class or classes or description as may be prescribed.

6. Licence.

(1) No stockist shall, while being liable to pay luxury tax under section 4, hold any stock of luxuries in any premises, godown, warehouse or any other place in Assam unless he obtains, on application, a licence in the prescribed Form. (2) If a stockist fails to obtain a licence under sub-section (1) within a period of one month of the commencement of this Act, or within a period of seven days from the date of his liability under section 4, whichever is later, the Prescribed Authority may, after giving him a reasonable opportunity of being heard, impose, by way of penalty a sum being not less than five thousand rupees and not more than ten thousand rupees, for each month of delay in obtaining the licence and direct the stockist by a notice to pay the amount of such penalty into a Government Treasury within the date specified in the notice: Provided that no penalty under this sub-section shall be imposed in respect of the same fact for which a prosecution under sub-section (2) of section 17 has been instituted and no prosecution would lie vice versa. (3) Every stockist required to obtain a licence under sub-section (1) shall make an application in this behalf in the prescribed manner to the Prescribed Authority. (4) If the Prescribed Authority is satisfied that the application for licence is in order, it shall, subject to such conditions and restrictions and in such manner as may be prescribed grant the applicant a licence in the prescribed Form. (5) Where a stockist makes an application for licence under sub-section (3) within the period referred to in sub-section (2) such stockist shall be deemed to have complied with the provisions of sub-section (1) during the pendency of his application for the grant of the licence. (6) Where a licence has been granted to a stockist under sub-section (4), the Prescribed Authority may, if it is of opinion that it is necessary or expedient so to do for the proper realisation or recovery of the tax under this Act, at any time while such licence is in force, by an order in writing and for reasons to be recorded therein, require the stockist to furnish within such period and in such manner as may be prescribed, a security for the proper payment of the tax payable by him under this Act: Provided that no order shall be passed under this sub-section without giving the stockist an opportunity of being heard. (7) The Prescribed Authority may, on application or otherwise, from time to time amend the licence of a stockist. (8) Where the liability of a stockist to whom a licence has been granted under sub-section (4), to pay the tax under this Act has ceased, such licence may, on application by him, be cancelled by the Prescribed Authority in the manner as may be prescribed. (9) A licence granted to a stockist under sub-section (4) may be cancelled by the Prescribed Authority after due notice to such stockist if it is satisfied that he has failed to pay the tax, penalty or interest payable under this Act or to furnish the security under sub-section (6): Provided that the licence so cancelled may be restored if the stockist to whom the licence was granted pays the arrear tax, penalty and interest and furnishes a receipted challan therefor.

7. Returns and payment of tax.

(1) Every licensed stockist shall furnish returns of turnover of stock of luxuries to such authority, in such manner, for such period or periods, and by such date or dates as may be prescribed. (2) Before any licensed stockist furnishes the returns under sub-section (1), he shall, in the prescribed manner, pay into a Government Treasury the full amount of tax due from him under this Act according to such returns, and shall furnish along with each such return a receipt from such Treasury showing the payment of such amount.

8. Interest.

(1) If the amount of tax payable under section 5 in respect of any period is not paid by the stockist referred to in section 7 by the date prescribed under that section, such stockist shall pay a simple interest at the rate of two per centum for each English calendar month of default from the first day of such month next following the date as prescribed to the last day of the month prior to the month in which such tax is fully paid or up to the month prior to the month of assessment under-section 9 in respect of such period, whichever is earlier, upon so much of the amount of tax payable by him according to return where return is furnished, or according to such assessment where return is not furnished, as remains unpaid at the end of each such month of default. (2) Where a stockist fails to make payment of any tax payable after assessment made under sub-section (1) or sub-section (2) by the date specified in the notice issued under sub-section (8), of section 9 for payment thereof, he shall pay a simple interest at the rate of two per centum for each English calendar month of default from the first day of such month next following the date specified in such notice to the last day of the month prior to the month of full payment of such tax, or up to the month prior to the month of commencement of proceedings under sub-section (10) of section 9, whichever is earlier, upon so much of the amount of tax due from him according to such notice as remains unpaid at the end of each such month of default. (3) Where as a result of an order under section 14, the amount of tax on which interest was payable under this section is modified, the interest shall be payable on the modified- amount. (4) A stockist liable to pay interest under sub-section (1) or sub-section (2), shall pay into a Government Treasury the amount of such interest in such manner and by such date or dates as may be prescribed. (5) Notwithstanding anything contained in sub-section (1) or sub-section (2), no interest shall be payable in such cases or under such circumstances, and subject to such conditions, if any, as may be prescribed. (6) The, State Government shall, in the prescribed manner, pay a simple interest at the rate of two per centum for each English calendar month of delay in making refund of luxury tax paid in excess which arises out of an order passed under section 14, from the first day of such month next following the expiry of three months from the date of passing of such order to, the last day of the month prior to the month in which the refund is made upon the amount of tax refundable to him according to such order. (7) In calculating the interest payable under this section, the amount of tax in respect of which such interest is to be calculated shall be rounded off to the nearest multiple of one hundred rupees, and, for this purpose, where such amount contains a part of one hundred rupees, if such part is fifty rupees or more, it shall be increased to one hundred rupees and, if such part is less than fifty rupees, it shall be ignored.

9. Assessment of tax, imposition of penalty and determination of interest.

(1) If no return is furnished by a licensed stockist in respect of any period by the prescribed date, or if the Prescribed Authority is not satisfied that the return furnished is correct and complete the Prescribed Authority shall proceed in such manner as may be prescribed to assess to the best of its judgement the amount of tax due from the licensed stockist in respect of a year comprising all such periods and in making such assessment, shall give the licensed stockist a reasonable opportunity of being heard; and in the case of failure by a licensed stockist to submit in respect of any period a return accompanied by a receipt from a Government Treasury as required under section 7 by the prescribed date, the Prescribed Authority may, if it is satisfied that the default was made without

reasonable cause for such period, direct that the licensed stockist shall pay, by way of penalty, in addition to the amount of tax so assessed in respect of such period, a sum not exceeding that amount: Provided that no penalty under this sub-section shall be directed to be paid in respect of the fact for which a prosecution under clause (c) of sub-section (1) of section 17 has been instituted and no prosecution would be vice versa. (2) If, upon information, the Prescribed Authority is satisfied that any stockist who has been liable to pay tax under section 4, has failed to obtain licence, or has not been granted licence, the Prescribed Authority shall proceed in such manner as may be prescribed to assess to the best of its judgement the amount of tax due from such stockist in respect of any period or part thereof during which such stockist has either failed to obtain licence, or has not been granted licence, after giving him a reasonable opportunity of being heard. (3) No assessment under sub-section (1) shall be made after the expiry of two years, and no assessment under sub-section (2) shall be made after the expiry of six years, from the end of the year in respect of which or part of which the assessment is made. (4) In computing the period limited by sub-section (3) for making any assessment under sub-section (1) or sub-section (2), the period during which the Prescribed Authority is restrained from commencing or continuing any proceeding for such assessment by an order of any Court shall be excluded. (5) Where the Prescribed Authority is satisfied that a stockist is liable to pay interest under section 8, it shall, in such manner as may be prescribed, determine the amount of interest payable by such stockist and if, on such determination, any additional amount is found to be payable by the stockist or any excess amount is found to be refundable to the stockist, the Prescribed Authority shall issue a notice; in the prescribed manner, to such stockist directing him to pay such additional amount or informing him of the amount of excess payment, as the case may be. (6) No determination under sub-section (5) of the interest payable under sub-section (1) of section 8 shall be made after the expiry of one year from the date of assessment of tax under sub-section (1) in respect of the period for which such determination is made. (7) Where there is an apparent mistake in the determination of interest under sub-section (5), the Prescribed Authority may, on its own motion or upon application made by a stockist, within six months from the date of determination rectify the amount of interest payable by such stockist and issue a fresh notice in the prescribed manner. (8) The amount of tax due from a stockist upon assessment made under sub-section (1) or sub-section (2), as the case may be, shall together with any penalty directed to be paid under sub-section (1), be paid by the stockist into a Government Treasury by such date as may be specified in a notice issued by the Prescribed Authority for this purpose, and the due date to be so specified shall not ordinarily be less than thirty days from the date of service of such notice. (9) The amount of interest that may become due from a stockist upon determination under sub-section (5) shall be paid by the stockist into a Government Treasury by such date as may be specified in the notice issued under the sub-section by the Prescribed Authority, and the date to be so specified shall not ordinarily be less than thirty days from the date of service of such notice. (10) Any amount of tax, penalty or interest which remains unpaid after the date specified in the notice under sub-section (8) or sub-section (9) shall be recoverable as an arrear of land revenue, as if it were payable to the Collector.

10. Refunds.

- The Prescribed Authority shall, in the prescribed manner, refund to a stockist any amount of tax, penalty or interest paid by such stockist in excess of the amount due from him under this Act, either

by cash payment or by deduction from or adjustment in, the amount of tax, penalty or interest due in respect of any other period.

11. Accounts.

- Every stockist shall maintain and keep true and up-to-date account of the quantity and value of luxuries held in stock by him and vended, supplied or distributed by him during the period, as prescribed and also keep documents in support of other charges, duties and tax, paid' Or payable by him, and if the Prescribed Authority considers that such account is not sufficiently clear or intelligible to enable him to make a proper check of the return referred to in section 7, he may require such stockist to keep such accounts as he may direct.

12. Production and inspection of accounts and search of premises.

(1)The Prescribed Authority may, subject to such conditions as may be prescribed, require any person-(a)to produce any accounts, registers or documents before it and explain them;(b)to furnish any information in relation to manufacture, import, use or sale and stock of luxuries and relating to any other matter, as may be deemed necessary for the purposes of this Act.(2)All accounts, registers and documents and luxuries kept in any place of business of a stockist shall, at all reasonable times, be open to inspection by the Prescribed Authority.(3)If the Prescribed Authority, or any person appointed under sub-section (1) of section 3 to assist it, has reason to suspect that any stockist is attempting to evade payment of tax, he may enter into and search any place of business and for reasons to be recorded in writing, seize such accounts, registers or documents of the stockist as may be necessary, for determination of liability to pay tax by such stockist or for assessment of such tax or for determination of interest or for any other purposes as may be required by or under this Act.(4)The Prescribed Authority, or any person appointed under sub-section (1) of section 3 shall grant a receipt for any accounts, registers or documents seized by him and shall retain any of such accounts, registers or documents only for a period as may be necessary for examination thereof or for prosecution or for any other purpose of this Act:Provided that no accounts, registers or documents seized by the Prescribed Authority shall be retained for any period exceeding one year from the date of seizure unless such Authority records, in writing, reasons therefor, but where seizure is made by any person appointed under sub-section (1) of section 3 to assist the Prescribed Authority such person shall not retain any of the accounts, registers or documents seized by him under sub-section (3) for any period exceeding one year from the date of seizure unless he records, in writing, the reasons for further retention and obtains sanction of the Prescribed Authority in writing in this behalf.

13. Search and seizure of.

(1)If the Prescribed Authority, or any person appointed under sub-section (1) of section 3 to assist him has reasons to believe that a person is holding a stock of any of the luxuries manufactured by him in Assam or brought by him into Assam from any place outside Assam in any premises and that he is attempting to evade, payment of tax, such Authority, or the person appointed under sub-section (1) of section 3 to assist it may, subject to such conditions and restrictions as may be

prescribed, enter into such premises and conduct search therein and seize such luxuries to secure payment of tax that may become payable on assessment under section 9.(2)While making seizure, the Prescribed Authority, or the person who seizes luxuries, shall grant a receipt thereof in the prescribed manner:Provided that when the Prescribed Authority, or the person appointed under sub-section (1) of section 3 to assist it, thinks it necessary not to seize such luxuries for the time being, he shall seal in the prescribed manner any room, godown or warehouse on any container found within such premises.(3)Until the amount of tax that may be assessed under sub-section (2) of section 9 is paid together with penalty, if any that may be directed to be paid under sub-section (2) of section 6, the luxuries so seized shall be retained:Provided that where a stockist furnishes a security or bank guarantee to secure payment of the tax pending determination of such tax under sub-section (2) of section 9, the luxuries so seized shall be released.(4)If a stockist fails to pay the amount of tax as may become payable under section 5 or due from him under section 9 and penalty payable under sub-section (2) of section 6, if any, within such period as may be prescribed, the luxuries so seized shall, subject to such condition and restrictions and in such manner as may be prescribed be sold in open auction or otherwise by the Prescribed Authority, and the sale proceeds thereof shall be remitted to a Government Treasury after deducting therefrom the incidental expenses, if any.(5)The amount of tax due from a stockist after assessment under section 9 together with penalty, if any, that may be directed to be paid under sub-section (2) of section 6, shall be recovered out of the sale proceeds of the luxuries sold under sub-section (4) and the balance amount of the sale proceeds, if any, shall be refunded to such stockist in the prescribed manner on application made by him within the period as prescribed.

14. Appeal, revision and review.

(1)Any stockist may, in the prescribed manner, appeal to such Authority as may be prescribed (hereinafter referred to as the Appellate Authority) against any order of assessment of tax, determination of interest, or imposition of penalty, under section 9 within such time as may be prescribed:Provided that no appeal shall be entertained by the Appellate Authority unless it is satisfied that such amount of tax, interest or penalty, as the case may be, as the appellant may admit to be due from him has been paid.(2)Subject to such rules of procedure as may be prescribed and for reasons to be recorded in writing, the Appellate Authority, in disposing of any appeal under sub-section (1), may by order-(a)confirm, set aside or annul the assessment; or(b)reduce or enhance the amount of tax, or(c)modify any order pertaining to interest or penalty.(3)Subject to such rules as may be prescribed and for reasons to be recorded in writing-(a)the Prescribed Authority may, on its own Motion, revise any assessment made or order passed by a person appointed under sub-section (1) of section 3 to assist it;(b)the Prescribed Authority may, upon application, revise any order other than an order referred to in clause (c) and an order against which an appeal lies under sub-section (1), passed by a person appointed under sub-section (1) of section 3 to assist it;(c)the Tribunal may, upon application, revise a final appellate or revisional order from an order of assessment of tax, determination of interest, or imposition of penalty, under section 9.(4)Subject to such rules as may be prescribed and for reasons to be recorded in writing -(a)any order of assessment or other order passed under this Act or the rules made thereunder by the Prescribed Authority or any person appointed under sub-section (1) of section 3 to assist it, may be reviewed by it or the person passing such order, upon application or of its or his own motion, and(b)the Tribunal may review any order

passed by it, either on its own motion or on application.(5)Before any order is passed under this section, any person who is likely to be affected thereby adversely, shall be given a reasonable opportunity of being heard.

15. Bar to certain proceedings.

- No assessment made and no order passed under this Act or the rules made thereunder by the Prescribed Authority or any person appointed under sub-section (1) of section 3 to assist it, and no order passed under this Act or the rules made thereunder by the Tribunal, shall be called in question in any civil court, and save as otherwise provided in section 14, no appeal or application for revision or review shall lie against any such assessment or order.

16. Power to take evidence.

- The Tribunal, the Prescribed Authority or any person appointed under sub-section (1) of section 3 to assist the Prescribed Authority shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908, when trying a suit, in respect of the following matters, namely:-(a)enforcing the attendance of any person and examining him on oath or affirmation;(b)compelling the production of documents; and(c)issuing commissions for the examination of witnesses;and any proceeding under this Act before the Tribunal, the Prescribed Authority or any person appointed under sub-section (1) of section 3 to assist the Prescribed Authority shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228, and for the purposes of section 196, of the Indian Penal Code.

17. Offences, penalties and prosecution.

(1)Whoever-(a)fails to furnish the security demanded under sub-section (6) of section 6;(b)fails to pay the full amount of tax payable for any period in accordance with the provisions of section 7;(c)fails without reasonable cause to furnish return under section 7;(d)submits false return;(e)fails to make payment of interest payable under sub-Section (1) of section 8;(f)fails to comply with the provisions of section 11; or(g)refuses to comply with any requirements under sub-section (1) of section 12;shall be punishable with simple imprisonment which may extend to six months or with fine or with both and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of continuance of the offence.(2)Whoever holds a stock of luxuries in contravention of the provisions of sub-section (1) of section 6 shall be punishable with simple imprisonment which may extend to one year or with minimum fine of five thousand rupees or with both and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of continuance of the offence.(3)Whoever obstructs the Prescribed Authority or any person appointed under sub-section (1) of section 3 to assist it making inspection, search or seizure under section 12 or section 13, shall be punishable with imprisonment of either description for a term which may extend to three months or with fine which may extend to five hundred rupees or with both.(4)Whoever abets any of the offences referred to in sub-section (2) or sub-section (3) shall, if the act abetted is committed in consequence of the abetment, be punished with the punishment provided for the offence.(5)In any prosecution for an offence under this Act

which requires a culpable mental state on the part of the accused, the court shall presume the existence of such culpable mental state until the contrary is proved. Explanation. - For the purposes of this sub-section, "culpable mental state" shall include intention, motive, knowledge of a fact and belief in, or reason to believe, a fact. (6) No court shall take cognizance of any offence under sub-section (1), sub-section (2), sub-section (3) or sub-section (4) or the rules made under this Act except with the previous sanction of the Prescribed Authority and no court inferior to the court of a Metropolitan Magistrate or a Judicial Magistrate of the first class shall try such offence. (7) The offence punishable under sub-section (1), sub-section (2) or sub-section (4) shall be cognizable and bailable and the offence punishable under sub-section (3) shall be cognizable and non-bailable.

18. Liability to prosecution.

(1) Where an offence under this Act has been committed by a stockist, every person who at the time the offence was committed, was in charge of the business of the stockist and was responsible to the stockist for the conduct of the business of [the stockist as well the stockist, shall be deemed to be guilty of the offence and shall be proceeded against and punished accordingly; provided that nothing contained in this sub-section shall render any such person liable to any punishment provided under this Act, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of the offence. (2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a stockist, being a company within the meaning of the Companies Act, 1956, and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer, as the case may be, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

19. Compounding of offences.

(1) Subject to such conditions as may be prescribed, any person alleged to have committed an offence referred to in clause (f) or clause (g) of sub-section (1), or sub-section (2), of section 17 may, either before or after the commencement of any proceedings in respect of such offence, at his option, compound such offence by paying to Prescribed Authority such sum, not exceeding twenty thousand rupees, as may be determined by the Prescribed Authority. (2) On full payment of such sum as may be determined by the Prescribed Authority under sub-section (1) - (a) no proceedings shall be commenced against the person as aforesaid; or (b) if any proceedings have already been commenced against such person, such proceedings shall not be proceeded with; if such person undertakes to comply with the requirements of the provisions contained in sub-section (1) of section 6, section 11 or sub-section (1) of section 12, as the case may be, within such period as the Prescribed Authority may direct.

20. Power to make rules.

(1) The State Government may, by notification, make rules for carrying out the purposes of this Act. (2) In particular, and without prejudice to the generality of the foregoing power, such rules may

provide for all or any of the following matters, namely:- (a) the procedure for, and other matters (including provisions for payment of fees) incidental to, the disposal of appeal, revision and review under section 14: (b) any other matter which may be, or is required to be, prescribed under this Act. (3) In making any rule, the State Government may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

21. Power to remove difficulties.

- If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, by order, do anything which appears to it to be necessary or expedient for the purposes of removing the difficulty; Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

Schedule

[(See clause b) and Clause (g) of section 2]

1. Cheroots

2. Cigarettes

3. Cigar.

4. Scented tobacco including Zarda.

5. Smoking mixtures for pipes and Cigarettes.

6. Mill-made textile fabrics priced at Rs.600/- (Rupees six hundred) or more per metre.