

Rep. by Act 56 of 1974, s. 2. & sch I

THE INDIAN TARIFF (AMENDMENT) ACT, 1963

No. 3 OF 1963

[25th January, 1963]

An Act further to amend the Indian Tariff Act, 1934.

BE it enacted by Parliament in the Thirteenth Year of the Republic of India as follows:—

Short title
and com-
mence-
ment.

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1963.

(2) This section and clause (7) of section 3 shall come into force at once and the rest of this Act shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint.

Insertion
of new
section 2A.

2. In the Indian Tariff Act, 1934 (hereinafter referred to as the principal Act), after section 2, the following section shall be inserted, namely:—

Levy of
counter-
vailing
duty.

‘2A. (1) Any article which is imported into India shall be liable to customs duty equal to the excise duty for the time being leviable on a like article if produced or manufactured in India.

Explanation.—In this sub-section, the expression “the excise duty for the time being leviable on a like article if produced or manufactured in India” means the excise duty for the time being in force which would be leviable on a like article if produced or manufactured in India or if a like article is not so produced or manufactured, which would be leviable on the class or description of articles to which the imported article belongs and where such duty is leviable at different rates, the highest duty.

(2) The customs duty referred to in sub-section (1) shall be in addition to any duty imposed under this Act or under any other law for the time being in force.’

¹2-2-1963, vide Notification No. 62(5)-Tar./62, dated 2-2-1963, see Gazette of India, Extraordinary, Pt. I, Sec. 1, p. 49.

3. In the First Schedule to the principal Act,—

(1) in each of the Items Nos. 15(6) and 15(7), in the entries in the fourth and sixth columns, the words “plus the excise duty for the time being leviable on like articles if produced or manufactured in India” shall be omitted;

(2) in Item No. 22(5)(b) (ii), in the entries in the fourth, fifth and sixth columns, the words “plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty” shall be omitted;

(3) in each of the Items Nos. 27(3), 27(5) and 27(7) (b), in the entry in the fourth column, the words “plus the excise duty for the time being leviable on like articles if produced or manufactured in India”, wherever they occur shall be omitted;

(4) in Items Nos. 30, 30(2), 30(11), 49(4) and 73(18), in the entries in the fourth and fifth columns, the words “plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty”, wherever they occur shall be omitted;

(5) in Item No. 46(6), in the entry in the fourth column, the words “plus the excise duty for the time being leviable on like products if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty” shall be omitted;

(6) in each of the Items Nos. 22(4) (b) (ii), 28(4), 28(8), 28(14), 28(30), 28(34), 29(1), 30(1), 30(3), 30(4), 30(13), 30(14), 30(15), 30(16), 44, 44(4), 47(2), 47(3), 47(4), 47(5), 47(6), 48, 48(2), 48(3), 48(4), 48(5), 48(6), 48(7), 48(8), 48(9), 49(3), 60(2), 60(5), 63(4), 63(10), 66, 66(1), 70(1), 73(7), 73(15) and 75(8), in the entry in the fourth column, the words “plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty”, wherever they occur shall be omitted;

(7) Items Nos. 15(11), 28(25), 52(4), 53(2) and 55(2) shall be omitted;

(8) Items Nos. 27(10), 28(35), 28(36), 28(37), 39(4), 42(1), 50(1A), 58(1A), 59(7), 60(9), 63(36), 64(6), 68(5), 72(41), 73(4A), 73(21), 73(22), 73(24), 75(19), 77(1), 79(1), and 82(6) and the entries (including the *Explanation*, if any) relating thereto shall be omitted;

(9) in Item No. 40(2), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Furniture and cabinetware, and parts thereof, not otherwise specified, excluding mouldings.";

(10) in Item No. 42, in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Furniture of wicker-work or bamboo, and parts of such furniture, not otherwise specified.";

(11) in Item No. 45(b), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Stationery, not otherwise specified, including drawing and copy books, Christmas, Easter and other cards, including cards in booklet form; including also waste paper, and also parts of such stationery, not otherwise specified.";

(12) in Item No. 71, in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Hardware, ironmongery and tools, and parts thereof, all sorts, not otherwise specified, including incandescent mantles but excluding machine tools and agricultural implements—

(a) tools and parts thereof;

(b) others.";

(13) in Item No. 71(1), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"The following Hardware, ironmongery and tools, and parts thereof, not otherwise specified, namely, agricultural implements not otherwise specified, buckets of tinned or galvanized iron, and pruning-knives.";

(14) in Item No. 71(3), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Metal furniture and cabinetware;

(b) Parts of metal furniture and cabinetware, not otherwise specified.";

(15) in Item No. 71(9), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Stoves for use with Kerosene, Gasolene, or other liquid fuels, and burners therefor;

(b) Parts of stoves specified in sub-item (a), not otherwise specified.";

(16) in Item No. 72(31), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Hay presses;

(b) Parts of hay presses not otherwise specified";

(17) in Item No. 72(32), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Milking machines;

(b) Parts of milking machines not otherwise specified.";

(18) in Item No. 72(38), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Ball and roller bearings for use with shaftings of more than 51 millimetres bore diameter and adapter bearings, not otherwise specified, which are specially designed for use exclusively with power driven machinery, and parts of such bearings not otherwise specified.";

(19) in Item No. 73, in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Electrical instruments, apparatus and appliances, not otherwise specified (excluding telegraphic and telephonic) and parts thereof, not otherwise specified.";

(20) in Item No. 73(1), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"The following Electrical Instruments, apparatus and appliances other than those specified in Item No. 73(16), and parts thereof not otherwise specified, namely:—

Electrical Control Gear and Transmission Gear, namely, switches (excluding switch boards), fuses and current breaking devices of all sorts and descriptions, designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; and regulators for use with motors designed to consume less than 187 watts; insulated copper wires and cables, any one core of which, not being one specially designed as a pilot core, has a sectional area of less than 8·0645 square millimetres and wires and cables of other metals and alloys of not more than equivalent conductivity, not otherwise specified; and line insulators including also cleats, connectors, leading-in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for purposes other than industrial, and the fittings thereof but excluding electrical earthenware, brassware and porcelain otherwise specified.";

(21) in Item No. 73(2), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"The following Electrical Instruments, apparatus and appliances, and parts thereof not otherwise specified, namely, telegraphic and telephonic instruments, apparatus and appliances, not otherwise specified, condensers, and bell apparatus, and switch-boards designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts.";

(22) in Item No. 73(9), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Electro-medical apparatus;

(b) Parts of electro-medical apparatus, not otherwise specified.";

(23) in Item No. 73(14), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Flash lights, and parts thereof, not otherwise specified, including flash light cases.";

(24) in Item No. 73(15), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Batteries for motor vehicles (including batteries which are interchangeable for automobile purposes on the one hand and radio, telephone and telegraph on the other) and plates for such batteries;

(b) Parts of batteries specified in sub-Item (a), not otherwise specified.";

(25) in Item No. 73(16), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Electrical accessories made of plastics, such as wall plugs, switches, ceiling roses and lamp holders designed for use in circuits of less than ten amperes, and parts of such electrical accessories not otherwise specified.";

(26) in Item No. 75(12), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Articles other than rubber tyres, tubes, batteries and such other components as are specified in Items Nos. 72(35), 75(9), 75(10), 75(11), 75(14), 75(15), 75(16) and 75(18) (b) adapted for use as parts and accessories of motor vehicles other than motor cycles and motor scooters.";

(27) in Item No. 77, in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Instruments, apparatus and appliances other than electrical, all sorts, not otherwise specified, and parts thereof not otherwise specified.";

(28) in Item No. 77(2), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Scientific and Surgical instruments, apparatus and appliances;

(b) Parts of Scientific and Surgical instruments, apparatus and appliances, not otherwise specified.";

(29) in Item No. 77(4), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Optical instruments, apparatus and appliances, not otherwise specified, and parts thereof, not otherwise specified.";

(30) in Item No. 77(5), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Photographic instruments, apparatus and appliances, and parts thereof, not otherwise specified.";

(31) in Item No. 84(a), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(i) Toys, games, and requisites for games and sports (excluding fishing hooks), bird shots, toy cannons; air guns and air pistols for the time being excluded in any part of India from the operation of all the prohibitions and directions contained in the Arms Act, 1959, and bows and arrows;

(ii) Parts of toys, games and requisites for games and sports (excluding fishing hooks), bird shots, toy cannons; air guns and air pistols for the time being excluded in any part of India from the operation of all the prohibitions and directions contained in the Arms Act, 1959, and bows and arrows; not otherwise specified.";

(32) in Item No. 85(1), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Smokers' requisites, excluding tobacco and matches, and parts of such requisites not otherwise specified.";

(33) the *Explanation* at the end shall be omitted.

Repeal of
section 4,
Act 27 of
1958.

4. Section 4 of the Mineral Oil (Additional Duties of Excise and Customs) Act, 1958, is hereby repealed.