

Indian Air Travel Tax Rules, 1991 etc.

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): Sir, I beg to lay on the Table—

(1) A copy of the Indian Air Travel Tax (Amendment) Rules, 1991 (Hindi and English versions) published in Notification No. G.S.R. 496 (E) in Gazette of India dated the 25th July 1991 together with an explanatory memorandum under section 49 of the Finance Act, 1989. [Placed in Library. See No. LT - 511/91]

(2) A copy each of the following Notifications (Hindi and English versions) under section 41 of the Finance Act, 1979:-

(i) G.S.R. 345 (E) published in Gazette of India dated the 19th July 1991 together with an explanatory memorandum regarding exemption to the Rt. Honourable Sir Anerood Jugnauth, Q.C., P.C., K.C., M.G., Prime Minister of Mauritius and seven members of the delegation who visited India from the 23rd to the 26th July, 1991 from the payment of foreign travel tax.

(ii) G.S.R. 511 (E) published in Gazette of India dated the 29th July, 1991 together with an explanatory memorandum regarding exemption to His Excellency Mr. James Edward Harold, Herat, the

Minister of Foreign Affairs of the Democratic Socialist Republic of Sri Lanka and five members of the delegation who visited India from the 27th to the 31st July, 1991 from the payment of foreign travel tax.

(3) A copy of the Income-tax (Tenth Amendment) Rules, 1991 (Hindi and English versions) published in Notification No. S.O. 467 (E) in Gazette of India dated the 24th July, 1991 under section 296 of the Income-tax Act, 1961. [Placed in Library. See No. LT - 512/91]

(4) A copy each of the following Notifications (Hindi and English versions) under section 159 of the Customs Act, 1962:-

(i) G.S.R. 497 (E) published in Gazette of India dated the 25th July, 1991 together with an explanatory memorandum making certain amendments to the Notification No. 340-Cus/86, dated the 13th June, 1986.

(ii) G.S.R. 498 (E) published in Gazette of India dated the 25th July, 1991 together with an explanatory memorandum making certain amendments to Notifications No. 339-Cus/85 dated the 21st November, 1985.

(iii) G.S.R. 499 (E) published in Gazette of India dated the 25th July, 1991 together with an explanatory memorandum

dum making certain amendments to Notification No.263-Cus/85, dated the 16th August, 1985.

(iv) G.S.R 500 (E) published in Gazette of India dated the 25th July, 1991 together with an explanatory memorandum making certain amendments to the Notification No.262-Cus/85, dated the 16th August, 1985.

(v) G.S.R. 501 (E) published in Gazette of India dated the 25th July, 1991 together with an explanatory memorandum making certain amendments to the Notification No. 227-Cus/79 dated the 30th November, 1979.

(vi) G.S.R. 502 (E) published in Gazette of India dated the 25th July, 1991 together with an explanatory memorandum making certain amendments to the Notification No. 77-Cus/80, dated the 17th April, 1980.

(vii) G.S.R. 508 (E) published in Gazette of India dated the 26th July, 1991 together with an explanatory memorandum making certain amendments to the Notification, No. 109/91-Cus., dated the 25th July, 1980.

(viii) G.S.R. 509 (E) published in Gazette of India dated the 26th July, 1991 together with an explanatory memorandum making certain amendments to the

Notification No. 99/90-Cus., dated the 20th March, 1990.

(ix) G.S.R. 517 (E) published in Gazette of India dated the 1st August, 1991 together with an explanatory memorandum making certain amendments to Notifications No. 27/91-Cus., dated the 14th March, 1991 and 109/91-Cus., dated the 25th July, 1991.

(x) G.S.R 518 (E) published in Gazette of India dated the 1st August, 1991 together with an explanatory memorandum making certain amendments to Notification No. 172/89-Cus., dated the 29th May, 1989.

(xi) G.S.R. 319 (E) published in Gazette of India dated the 27th June, 1991 together with an explanatory memorandum making certain amendments to Notification No.514/86/Cus., dated the 30th December, 1986.

(xii) G.S.R. 515 (E) published in Gazette of India dated the 31st July, 1991 together with an explanatory memorandum making certain amendments to the Notification No. 287/87-Cus., dated the 7th August, 1987. [Placed in Library. *See* No. LT - 513/91]

(5) A copy each of the following Notifications (Hindi and English versions) under subsection (2) of section 38 of

the Central Excises and Salt Act, 1944:-

(i) G.S.R. 102 (E) published in Gazette of India dated the 5th March, 1991 together with an explanatory memorandum prescribing effective rate of special excise duty on all excisable goods under the Finance Bill, 1991.

(ii) G.S.R. 103 (E) published in Gazette of India dated the 5th March, 1991 together with an explanatory memorandum regarding exemption to all the goods mentioned in the schedule to the Central Excise Tariff Act, 1985 from the whole of the special duty of excise leviable thereon for the period from the 5th to the 31st March, 1991.

(iii) G.S.R. 104 (E) published in Gazette of India dated the 5th March, 1991 together with an explanatory memorandum regarding exemption of special excise duty paid on inputs used in finished products under certain circumstances.

(iv) G.S.R. 105 (E) published in Gazette of India dated the 5th March, 1991 together with an explanatory memorandum regarding exemption to goods produced or manufactured in a free trade zone or in a hundred per cent export oriented undertakings from

the whole of the special duty of excise leviable thereon.

(v) G.S.R. 106 (E) published in Gazette of India dated the 5th March, 1991 together with an explanatory memorandum rescinding certain notifications mentioned in the Notification.

(vi) G.S.R. 107 (E) published in Gazette of India dated the 5th March, 1991 together with an explanatory memorandum making certain amendments to the Notification No. 177/86-CE, dated the 1st March, 1986.

(vii) G.S.R. 108 (E) published in Gazette of India dated the 5th March, 1991 together with an explanatory memorandum prescribing rebate of special excise duty on export of excisable goods under 12 or Rule 12A of the Central Excise Rules, 1944.

(viii) G.S.R. 109 (E) published in Gazette of India dated the 5th March, 1991 together with an explanatory memorandum allowing movement of excisable goods without payment of special excise duty under Rule 191B of the Central Excise Rules, 1944.

(ix) G.S.R. 142 (E) published in Gazette of India dated the 14th March, 1991 together with an explanatory memorandum prescribing effective rate of special

excise duty on all excisable goods.

(x) G.S.R. 143 (E) published in Gazette of India dated the 14th March, 1991 together with an explanatory memorandum regarding exemption of special excise duty paid on inputs used in the finished products under certain circumstances.

(xi) G.S.R. 144 (E) published in Gazette of India dated the 14th March, 1991 together with an explanatory memorandum regarding exemption to goods produced in a free trade zone or hundred per cent export oriented undertaking from the levy of special excise duty.

(xii) G.S.R. 145 (E) published in Gazette of India dated the 14th March, 1991 together with an explanatory memorandum making certain amendments to the Notification No. 177/86-CE, dated the 1st March, 1986.

(xiii) G.S.R. 146 (E) published in Gazette of India dated the 14th March, 1991 together with an explanatory memorandum prescribing rebate of special excise duty on export of excisable goods under Rule 12 or Rule 12 A of the Central Excise Rules, 1944.

(xiv) G.S.R. 147 (E) published in Gazette of India dated the 14th March, 1991 together with an explanatory

memorandum allowing movement of excisable goods without payment of special excise duty under Rule 191 B of the Central Excise Rules, 1944.

(xv) G.S.R. 174 (E) published in Gazette of India dated the 25th March, 1991 together with an explanatory memorandum making certain amendments to certain notifications mentioned in the Notification.

(xvi) G.S.R. 258 (E) published in Gazette of India dated the 3rd May, 1991 together with an explanatory memorandum making certain amendments to the Notification No. 82/84-CE, dated the 31st March, 1984.

(xvii) G.S.R. 355 (E) published in Gazette of India dated the 10th July, 1991 together with an explanatory memorandum directing that the whole of the duty of excise and the special duty of excise payable on such computer software in the form of a recorded media, but for the said practice shall not be requested to be paid during the period from 28th February, 1986 to the 27th April, 1988.

[Placed in Library. See no. LT - 514/91]

Export of Frozen Fish and Fishery products (Quality Control and Inspection) (Second Amendment) Rules, 1990

THE DEPUTY MINISTER IN THE MINISTRY OF COMMERCE (SHRI SALMAN KHURSHEED): Sir, I beg to lay on the