

## THE NINTH SCHEDULE

[See section 45(1)]

### I—MODIFIED FORM OF SECTION 3 OF THE UNION DUTIES OF EXCISE (DISTRIBUTION) ACT, 1957

(1) Section 3 of the Union Duties of Excise (Distribution) Act, 1957, shall, as from the 1st day of May, 1960, have effect subject to the following modifications, namely:—

In the Table below section 3, for the entry relating to Bombay, the following entries shall be substituted, namely:—

“Maharashtra	8.07
Gujarat	4.10”.

(2) For the purposes of calculating the amount payable under section 3 to Bombay in the first month of the financial year commencing on the 1st day of April, 1960, and to Maharashtra and Gujarat during the remaining eleven months of that financial year, the distributable Union duties of excise shall be deemed to be one-twelfth and eleven-twelfths, respectively, of the distributable Union duties of excise for that financial year.

### II—MODIFIED FORM OF SECTIONS 3 AND 5 OF THE ESTATE DUTY AND TAX ON RAILWAY

#### PASSENGER FARES (DISTRIBUTION) ACT, 1957

##### A—Distribution of estate duty

(1) Section 3 of the Estate Duty and Tax on Railway Passenger Fares (Distribution) Act, 1957, shall, as from the 1st day of May, 1960, have effect subject to the following modifications, namely:—

In clause (b) of sub-section (2), for the entry relating to Bombay, the following entries shall be substituted, namely:—

“Maharashtra	8.97
Gujarat	4.55”.

(2) For the purposes of calculating the amount payable under sub-section (1) of section 3 to Bombay in the first month of the financial year commencing on the 1st day of April, 1960, and to Maharashtra and Gujarat during the remaining eleven months of that financial year, the total amount falling to be distributed shall be deemed to be one-twelfth and eleven-twelfths, respectively, of the total amount falling to be distributed for that financial year.

##### B—Distribution of tax on railway passenger fares

(1) Section 5 of the Estate Duty and Tax on Railway Passenger Fares (Distribution) Act, 1957, shall, as from the 1st day of May, 1960, have effect subject to the following modifications, namely:—

For the entry relating to Bombay, the following entries shall be substituted, namely:—

“Maharashtra	10.80
Gujarat	5.48”.

(2) For the purposes of calculating the amount payable under section 5 to Bombay in the first month of the financial year commencing on the 1st day of April, 1960, and to Maharashtra and Gujarat during the remaining eleven months of that financial year, the net proceeds of the tax on railway passenger fares shall be deemed to be one-twelfth and eleven-twelfths, respectively, of the net proceeds of such tax for that financial year.

III—MODIFIED FORM OF THE SECOND SCHEDULE TO THE ADDITIONAL DUTIES OF EXCISE  
(GOODS OF SPECIAL IMPORTANCE) ACT, 1957

A—*Distribution of additional duties on sugar*

(1) In the Second Schedule, the Table at the end of Part I shall, as from the 1st day of May, 1960, have effect subject to the following modifications, namely:—

For the entry relating to Bombay, the following entries shall be substituted, namely:—

“Maharashtra	8.07	162	13.37
Gujarat	4.10	83	6.80”.

(2) For the purposes of calculating the amount payable under Part I of the Second Schedule to Bombay in the first month of the financial year commencing on the 1st day of April, 1960, and to Maharashtra and Gujarat during the remaining eleven months of that financial year, the net proceeds of the additional duties in respect of sugar shall be deemed to be one-twelfth and eleven-twelfths, respectively, of the net proceeds of such duties for that financial year; and in respect of that financial year, the sums specified in the third column of the Table shall be deemed to have been replaced by 20 for the first month in relation to Bombay and by 149 for the remaining eleven months in relation to Maharashtra and by 76 in relation to Gujarat.

B—*Distribution of additional duties on tobacco*

(1) In the Second Schedule, the Table below paragraph 4 shall, as from the 1st day of May, 1960, have effect subject to the following modifications, namely:—

For the entries relating to Bombay, the following entries shall be substituted, namely:—

“Maharashtra	8.07	76	11.54
Gujarat	4.10	39	5.87”.

(2) For the purposes of calculating the amount payable under paragraph 4 to Bombay in the first month of the financial year commencing on the 1st day of April, 1960, and to Maharashtra and Gujarat during the remaining eleven months of that financial year, the net proceeds of the additional duties on tobacco shall be deemed to be one-twelfth and eleven-twelfths, respectively, of the net proceeds of such duties for that financial year; and in respect of that financial year, the sums specified in the third column of the Table shall be deemed to have been replaced by 10 for the first month in relation to Bombay and by 70 for the remaining eleven months in relation to Maharashtra, and by 35 in relation to Gujarat.

C—*Distribution of additional duties on textiles*

(1) In the Second Schedule, the Table at the end of Part III shall, as from the 1st day of May, 1960, have effect subject to the following modifications, namely:—

For the entry relating to Bombay, the following entries shall be substituted, namely:—

“Maharashtra	399	10.91
Gujarat	202	5.55”.

(2) For the purposes of calculating the amount payable under Part III of the Second Schedule to Bombay in the first month of the financial year commencing on the 1st day of April, 1960, and to Maharashtra and Gujarat during the remaining eleven months of that financial year, the net proceeds of the additional duties in respect of cotton fabrics, rayon or artificial silk fabrics and woollen fabrics shall be deemed to be one-twelfth and eleven-twelfths, respectively, of the net proceeds of such duties for that financial year; and in respect of that financial year the sums specified in the second column of the Table shall be deemed to have been replaced by 50 for the first month in relation to Bombay and by 365 for the remaining eleven months in relation to Maharashtra, and by 185 in relation to Gujarat.

IV—MODIFIED FORM OF PARAGRAPH 3 OF THE CONSTITUTION (DISTRIBUTION OF REVENUES)  
NO. 2 ORDER, 1957

(1) Paragraph 3 of the Constitution (Distribution of Revenues) No. 2 Order, 1957, shall, as from the 1st day of May, 1960, have effect subject to the following modifications, namely:—

In the Table at the end of paragraph 3, for the entry relating to Bombay, the following entries shall be substituted, namely:—

“Maharashtra	10.59
Gujarat	5.38”.

(2) For the purposes of calculating the amount payable under paragraph 3 to Bombay in the first month of the financial year commencing on the 1st day of April, 1960, and to Maharashtra and Gujarat during the remaining eleven months of that financial year, the net proceeds of taxes on income shall be deemed to be one-twelfth and eleven-twelfths, respectively, of the net proceeds of taxes on income for that financial year.