

CHAPTER V

35 Miscellaneous

136. In the Indian Post Office Act, 1898, with effect from such date as the Central Government may, Amendment of by notification in the Official Gazette, appoint, for the First Schedule, the following Schedule shall be Act 6 of 1898. substituted, namely:—

"THE FIRST SCHEDULE

40 (See section 7)

INLAND POSTAGE RATES

Letters

For a weight not exceeding twenty grams Rs. 3.00

45 For every twenty grams, or fraction thereof,
exceeding twenty grams Rs. 3.00.*Letter-cards*

For a letter-card Rs. 2.00.

*Post cards*50 *Post cards (not being post cards containing printed
communication or competition post cards)*

Single 25 paise

Reply 50 paise.

*Printed post cards*55 *Post cards containing printed communication
(not being competition post cards)*

For a post card Rs. 2.00.

Explanation.— A post card shall be deemed to contain a printed communication, if any matter (except the name and address of, and other particulars relating to, the sender and the place and date of despatch) is recorded by printing or by cyclostyling or by any other mechanical process, not being typewriting, on any part of the post card except the right hand half of the address-side thereof.

	<i>Competition post cards</i>		5
For a post card		Rs. 4.00.	

Explanation.— A post card shall be deemed to be a competition post card if it is used in response to any competition organised on or through television, radio, newspaper, magazine or any other media.

	<i>Book pattern and sample packets</i>		
For the first fifty grams or fraction thereof		Rs. 2.00	10
For every additional fifty grams, or fraction thereof, in excess of fifty grams		Rs. 3.00.	

	<i>Registered newspapers</i>		
For a weight not exceeding fifty grams		15 paise	
For a weight exceeding fifty grams but not exceeding one hundred grams		25 paise	15
For every additional one hundred grams, or fraction thereof, exceeding one hundred grams		10 paise	

In the case of more than one copy of the same issue of a registered newspaper being carried in the same packet— 20

For a weight not exceeding one hundred grams 25 paise

For every additional one hundred grams, or fraction thereof, exceeding one hundred grams 10 paise:

Provided that such packet shall not be delivered at any addressee's residence but shall be given to a recognised agent at the Post Office. 25

	<i>Parcels</i>		
For a weight not exceeding five hundred grams		Rs.12.00	
For every five hundred grams, or fraction thereof, exceeding five hundred grams.		Rs.15.00."	

Amendment of section 8A of Act 2 of 1899. **137.** In the Indian Stamp Act, 1899, in section 8A, after clause (e), the following clause shall be inserted, namely:— 30

"(f) transfer of beneficial ownership of debentures, such debentures being debentures of a company formed and registered under the Companies Act, 1956 or a body corporate established by a Central Act, dealt with by a depository, shall not be liable to duty under article 27 of Schedule 1 of this Act." 1 of 1956.

Amendment of Act 32 of 1994. **138.** In the Finance Act, 1994,— 35

(a) in section 71, in sub-section (1), after the words and figures "under section 70", the words "after obtaining a written permission from the Commissioner of Central Excise," shall be inserted;

(b) in section 73, the following *Explanation* shall be inserted at the end, namely:—

"*Explanation.*— Where the service of the notice is stayed by an order of a court, the period of such stay shall be excluded in computing the aforesaid period of five years or six months, as the case may be."; 40

(c) in section 77, for the words "pay, by way of penalty, a sum which shall not be less than one hundred rupees but which may extend to two hundred rupees for every week or part thereof during which such failure continues", the words "be liable to a penalty which may extend to an amount not exceeding two thousand rupees" shall be substituted. 45

Amendment of section 76 Act 21 of 1998 **139.** In section 76 of the Finance (No.2) Act, 1998, in sub-section (1), after the word and figures "sections 23", the figures and letter " 23A," shall be inserted with effect from the 1st day of June, 1999.

Declaration under the Provisional Collection of Taxes Act, 1931

It is hereby declared that it is expedient in the public interest that the provisions of clauses 116, 117, 118, 119(b), 119(c), 120(ii), 121, 133, 134 and 135 of this Bill shall have immediate effect under the Provisional Collection of Taxes Act, 1931. 50