

OFFICIAL GAZETTE



GOVERNMENT OF GOA

Note :- There is one Supplement and one Extraordinary issue to the Official Gazette Series I No. 47 dated 17-2-2005, as follows:-

- 1) Supplement dated 17-2-2005 from pages 1249 to 1309 regarding Bills from Goa Legislative Secretariat.
- 2) Extraordinary dated 22-2-2005 from pages 1311 to 1313 regarding Notifications from Department of Law & Judiciary (Legal Affairs Division).

GOVERNMENT OF GOA

Department of Law & Judiciary
Law (Establishment) Division

Order

1-29-8/91-LD/Part-II/(I)

In continuation of the Order No. 8/44/97-Fin(R&C)-FPC/Part IV dated 8/5/2003 issued by the Finance (Rev. & Cont.) Department,

	District/Additional District Judge	Civil Judge Senior Division	Civil Judge Junior Division
Electricity charges	Rs. 200/- p. m.	Rs. 150/- p. m.	Rs. 150/- p. m.
Water charges	Rs. 100/- p. m.	Rs. 100/- p. m.	Rs. 75/- p. m.

2. *Newspaper Allowance.*— All judicial officers shall be reimbursed the cost of two newspapers and one magazine, if they are currently not being supplied.

3. *City Compensatory Allowance.*— CCA shall be payable at the same rate as GCA, if GCA is not being paid.

4. *Robe Allowance.*— A Robe allowance of Rs. 5000/- shall be payable to every judicial officer once in 5 years.

5. *Conveyance.*— (a) The Principal District Judge at each District Head Quarter will be entitled to an independent vehicle.

(b) All judicial officers, other than the Principal District Judge at each District Head Quarter will be entitled to pool vehicles, one for every five

Secretariat, Panaji published in the Official Gazette Series I, No. 8 dated 22-5-2003, Government is pleased to extend the following benefits/perks with effect from 1-11-1999 to the Judicial Officers of the subordinate judiciary in Goa as per the directions of the Hon'ble Supreme Court in Writ Petition (Civil) No. 1022 of 1989 filed by the All India Judges Association against the Union of India and others, read with the recommendations of the First National Judicial Pay Commission (Justice Shetty Commission) as accepted by the Hon'ble Supreme Court:-

1. *Reimbursement of 50% of electricity charges and 50% of Water charges.*— All judicial officers shall be reimbursed 50% of electricity charges and 50% of water charges in respect of electricity and water consumed at their residences, subject to the maximum limit as under:-

Judges for transport from residence to court and back.

(c) Adequate quantity of free petrol/diesel is to be provided for the abovementioned vehicles in consultation with the High Court, not exceeding, however 100 litres per month.

(d) Loans for 2-wheelers are to be provided to the judicial officers, if pool vehicle facility is not provided.

(e) *Conveyance Allowance.*— A conveyance allowance equivalent to the price of 50 litres of petrol or diesel per month is payable to judicial officers owning a car, in case pool vehicle facility is not available.

6. *Leave Travel Concession (LTC).*— LTC shall be provided to all judicial officers once in 4 years

and Home Town Concession (HTC) shall be provided once in 2 years.

7. *Special Pay.*— Special pay should be an exception rather than the rule and shall be payable as per the principles that may be evolved by the High Court.

8. *Concurrent Charge Allowance.*— Charge allowance shall be paid at the rate of 10% of the minimum of the time scale of the additional post, provided the additional charge held is beyond 10 working days.

9. *Encashment of leave and leave salary.*— All Judicial Officers may be allowed to encash leave of one month, once in 2 years.

10. *Transfer Grant/Disturbance Allowance.*— A composite transfer grant equivalent to one months' basic pay shall be payable to all Judicial Officers.

11. *Housing & House Rent Allowance.*— (a) All judicial officers should be provided with Government quarters according to their entitlement, free of charge.

(b) The Judicial officers who have not been provided with Government quarters are entitled

to HRA at the rate provided to other Government servants.

(c) Judicial officers who occupy their own houses are also entitled to HRA.

(d) Government quarters provided to judicial officers must have a separate space for 'Home Office/Library' with all the necessary law books and law journals as decided in consultation with the High Court.

(e) The drawing room of every quarter allotted to a judicial officer shall be reasonably furnished at the cost of the Government.

(f) A certain percentage of sites/houses, wherever they are available for allocation/allotment should be earmarked for allotment to judicial officers.

12. *Telephone facilities.*— (a) A telephone connection shall be provided in all courts and also at the residence of every judicial officer. The expense of installation of the telephone shall be borne by the State.

(b) The limits of free calls for each category of Judicial Officer is as follows.—

Sl. No.	Name of the Category	Admissible free calls for two months	
		Office	Residence
i)	Prl. District Judge/Sessions Judge/(with STD facility both in office and residence)	3,000	2,000
ii)	Addl. Dist. Judge/Addl. Sessions Judge/(with STD facility both in office and residence)	2,000	1,000
iii)	Civil Judge (Sr. Dn.) and C. J. M. (STD facility to CJM both in office and residence)	2,000	1,000
iv)	Civil Judge (Jr. Dn.)/Magistrate	1,500	750

13. *Advances.*— (a) The limits prescribed by this Government which are equivalent to those of the Central Government with regard to HBA/HPA for giving advances to judicial officers, shall be adopted.

(b) A rebate of 1% in the interest on HBA for undergoing Sterilisation Operation to be provided to such judicial officers;

(c) Liberal soft loans upto Rs. 2.5 lakhs for purchase of motor car to be provided to all judicial officers.

(d) Advance for purchase of personal computer to the judicial officers to be given on the same

scale and terms and conditions as allowed to Government of India officers.

14. *Medical facilities.*— (a) The Health Department shall notify the list of Hospitals/Dispensaries both Government and private in each city/District Headquarters and Taluka for treatment of Judicial Officers.

(b) The Judicial Officers shall be entitled to claim expenses incurred in such notified hospitals/dispensaries.

(c) The reimbursement of the expenses incurred shall be to the same extent as they are

entitled to under the rules for reimbursement applicable to State Government employees.

(d) There shall not be any restriction on reimbursement except to the extent of in-patient room entitlement.

(e) The District Judge shall be the Countersigning Authority for such reimbursement of medical bills. All claims for reimbursement should be accompanied by an 'Essentiality Certificate' supported by the prescription of vouchers or cash memos.

Necessary provisions for payment of arrears accruable on account of the above cited benefits, shall be made in the Budget Estimates for the year 2005-2006 by the Department concerned in consultation with the Finance Department.

In case any of the above mentioned benefits/ perks or part thereof have been availed of, they shall be adjusted against the arrears payable.

This issues with the concurrence of the Finance (Rev. & Cont.) Department vide their U. O. No. 281-F dated 1-2-2005.

By order and in the name of the Governor of
Goa

Mario da Silva, Under Secretary (Law-Estt.)

Panaji, 12th February, 2005.

Order

1-29-8/91-LD/Part-II/(2)

In pursuance of the directions issued by the Hon'ble Supreme Court in W. P. (Civil) No. 1022 of 1989 filed by the All India Judges Association and others against the Union of India and others, the Government is pleased to order that the payment of pension to the retired Judicial Officers shall be as per the model adopted by the Government of Karnataka, as under:-

Retirement benefits

(a) *Age of Superannuation.*— The age of superannuation of Judicial Officers shall be 60 years subject to the directions of the Hon'ble Supreme Court namely that the High Court should assess and evaluate the record of the judicial officer for his continued utility, well within time, before he attains the age of 58 years by following the procedure for compulsory retirement under the Service Rules applicable to him and give him

the benefit of the extended superannuation age from 58 to 60 years, only if he is found fit and eligible to continue in service and that if he is not found fit and eligible, he should be compulsorily retired on his attaining the age of 58 years.

(b) Qualifying service for earning full pension shall be 33 years.

(c) Last pay drawn shall be taken as emoluments for the purpose of pension. The CCS Pension Rules as applicable to this State shall continue to apply for calculation of pension.

(d) Commutation of pension will be 50% of the pension with restoration after 15 years.

(e) The payment of DCRG and Retirement Gratuity continues to be as per the CCS Pension Rules, as applicable to this State.

(f) Family Pension to be determined as per the CCS Pension Rules, as applicable to this State.

The aforesaid provisions on pension shall be deemed to have come into force with retrospective effect from 1-7-1996 and shall be applicable to Judicial Officers who have retired or ceased to be in service due to death or retirement on or after 1-7-1996.

Pension structure for past pensioners

(a) The revised Pension/Family Pension of the Judicial Officers who have retired or died while in service prior to 1-7-1996 shall constitute the following:-

i) Basic pension/family pension as on 1-7-1996

ii) Dearness Allowance/Dearness Relief with effect from 1st January 1996 as indicated in the chart below:-

Pension/Family Pension	Consolidated rate of dearness allowance/dearness relief per mensem on Pension/ Family Pension
a) Upto Rs. 1,750/-	138% of pension
b) Rs. 1,751 to Rs. 3,000/-	104% of pension subject to a minimum of Rs. 2,415 p. m.
c) Rs. 3,001 and above	90% of pension subject to a minimum of Rs. 3,120 p. m.

In case of retirement or death after 1st January 1996, the dearness allowance on pension/family pension is payable from the date the pension/ family pension is authorized for payment.

iii) Increase in Pension/Family Pension as sanctioned vide Order No. 1-29-8/91-LD/Part-II/(3) in respect of Judicial Officers who have retired prior to 1-1-1982 or died while in service prior to that date or after retirement.

The consolidated revised pension calculated above shall not be less than 50% of the minimum of the revised pay of the post held by the Judicial Officers at the time of retirement, in respect of those Judicial Officers who have put in full qualifying service at the time of retirement. In respect of Judicial Officers who have put in less than the full qualifying service there shall be a proportionate reduction.

(b) The Dearness Allowance/Dearness Relief shall be at the rate admissible to serving Judicial Officers.

(c) The revision in pension shall come into effect from 1-7-1996 and will be applicable to Judicial Officers who have retired or ceased to be in service due to death or retirement prior to 1-7-1996.

(d) Interim relief of 40% if granted as per the recommendations of the Fifth Central pay Commission shall be adjusted against the arrears payable.

This issues with the concurrence of the Finance (Rev. & Control) Department, vide their U. O. No. 281-F dated 1-2-2005.

By order and in the name of the Governor of Goa

Mario da Silva, Under Secretary (Law-Estt.)

Panaji, 12th February, 2005.

Order

1-29-8/91-LD/Part-II/(3)

In pursuance of the directions issued by the Hon'ble Supreme Court in W. P. (Civil) No. 1022 of 1989 filed by the All India Judges Association and others against the Union of India and others, the Government is pleased to sanction an increase in Pension/Family Pension in respect of Judicial Officers who retired prior to 1-1-1982 or died while

in service prior to that date or after retirement as indicated below:—

Group of Pensioners/Family Pension Holders	Increase in Pension/Family Pension sanctioned
1) Those who retired prior to 1-1-1961 or who died while in service or who retired prior to 1-1-1961 and died thereafter.	25% of the basic pension/ /basic family pension.
2) Those who retired on or after 1-1-1961 but before 1-1-1970 or died while in service or who retired during this period and died thereafter.	20% of the basic pension/ /basic family pension.
3) Those who retired on or after 1-1-1970 but before 1-1-1977 or died while in service or who retired during this period and died thereafter.	10% of the basic pension/ /basic family pension.
4) Those who retired on or after 1-1-1977 but before 1-1-1982 or died while in service or who retired during this period and died thereafter.	5% of the basic pension/ /basic family pension.

2. The "Basic Pension" referred to above means :

a) In the case of a retired Government servant, monthly pension sanctioned to him in accordance with the Pension Rules applicable to him and in force as on the date preceding the date from which he ceased to be in service due to retirement and includes commuted portion of pension, if any but does not include Dearness Allowance/Dearness Relief admissible thereon or any portion thereof merged with pension subsequently; and

b) In the case of a deceased Government servant, Family Pension sanctioned to his family in accordance with the Pension Rules applicable to the deceased Government Servant and in force as on the date of his death or on the date preceding the date from which he ceased to be in service due to retirement, whichever is earlier and does not include Dearness Allowance/Dearness Relief admissible on Family Pension or any portion thereof merged with Family Pension subsequently.

Note : Where Family Pension is sanctioned to two or more members of a family, the increase under these orders shall be determined with reference to the share of each recipient.

3. The increase in Pension/Family Pension sanctioned in this order shall be admissible from 1-4-1994 and shall be added to the original Pension/Family Pension as on 1-4-1994 and be shown distinctly. This increase in Pension/Family Pension shall count only for computation of Dearness Allowance/Dearness Relief on Pension/Family Pension with effect from 1-4-1994 and not for any other purpose, including encashment, D.C.R.G. and commutation.

4. The above increase in Pension/Family Pension shall be subject to the following conditions :

1. In case the increase in Pension/Family Pension now admissible together with existing Pension/Family Pension results in monthly Pension/Family Pension exceeding the maximum Pension/Family Pension allowed, the total shall be restricted to the maximum Pension/Family Pension.

2. In case of death of the pensioner, who was entitled to the increase in pension, arrears, if any, from 1st April 1994 shall be paid to the person entitled to receive family pension or to his legal heirs.

This issues with the concurrence of the Finance (Rev. Cont.) Department, vide their U. O. No. 281-F dated 1-2-2005.

By order and in the name of the Governor of Goa

Mario da Silva, Under Secretary (Law-Estt.)

Panaji, 12th February, 2005.

Notification

10/2/2005-LA

The Central Excise Laws (Amendment and Validation) Ordinance, 2005 (Ordinance No. 1 of 2005), which has been promulgated by the President in the Fifty-fifth Year of the Republic of India and published in the Gazette of India, Extraordinary, Part II, Section 1, No. 5, dated 25-1-2005, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 14th February, 2005.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, 25th January, 2005/Magha 5,
1926 (Saka)

THE CENTRAL EXCISE LAWS (AMENDMENT AND VALIDATION) ORDINANCE, 2005

No. 1 of 2005

Promulgated by the President in the Fifty-fifth Year of the Republic of India.

An Ordinance further to amend the Central Excise Act, 1944, rules made thereunder, certain notifications relating to exemption from duties of excise during a past period and to validate the actions taken under such notifications during such period.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-

1. *Short title and commencement.*— (1) This Ordinance may be called the Central Excise Laws (Amendment and Validation) Ordinance, 2005.

2. It shall come into force at once.

2. *Amendment of section 37 of Act 1 of 1944.*— For the period commencing on and from the 1st day of March, 1983 and ending with the 28th day of February, 1987, sub-section (1) of section 37 of the Central Excise Act, 1944 shall stand substituted and shall be deemed to have effect as if for the said sub-section, the following sub-section had been so substituted, namely:-

"(1) The Central Government may make rules, including rules conferring the power to issue notifications with retrospective effect under those rules, to carry into effect the purposes of this Act."

3. *Amendment of rule 8 of the Central Excise Rules, 1944.*— For the period commencing on and from the 1st day of March, 1983 and ending with the 28th day of February, 1987, after sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as it stood before its omission by the Central Excise (Third Amendment) Rules, 1988, the following sub-rule (1A) shall stand inserted and

shall be deemed to have effect as if the said sub-rule had been so inserted, namely:—

“(1A) The power to issue notification as conferred by sub-rule (1) shall include the power to give retrospective effect to such notification.”.

4. *Amendment of notifications issued under sub-rule (1) of rule 8 of the Central Excise Rules, 1944.*— (1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue),—

(i) No. G. S. R. 120 (E), dated the 1st March, 1983 as superseded by notification No. G. S. R. 607 (E), dated 4th August, 1983 issued under sub-rule (1) of rule 8 of the Central Excise Rules, 1944 as amended by the Central Excise (Third Amendment) Rules, 1988 vide notification No. G. S. R. 768 (E), dated the 1st July, 1988 and superseded by the Central Excise Rules, 2000, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957;

58 of 1957.

(ii) No. G. S. R. 298 (E), dated 25th March, 1985 issued under sub-rule (1) of rule 8 of the Central Excise Rules, 1944 as amended by the Central Excise (Third Amendment) Rules, 1988 vide notification No. G.S.R. 768 (E), dated the 1st July, 1988 and superseded by the Central Excise Rules 2000, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 and sub-clause (4) of clause 47 of the Finance Bill, 1985 which clause had force of law by virtue of the declaration made in the said Bill under the Provisional Collection of Taxes Act, 1931;

58 of 1957.

16 of 1931.

(iii) No. G. S. R. 431 (E), dated 24th May, 1985, issued under sub-rule (1) of rule 8 of the Central Excise Rules, 1944 as amended by the Central Excise (Third Amendment) Rules, 1988 vide Notification No. G. S. R. 768 (E), dated the 1st July, 1988 and superseded by the Central

Excise Rules, 2000, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 and sub-section (4) of section 47 of the Finance Act, 1985; and;

58 of 1957.

32 of 1985.

(iv) No. G.S.R. 701 (E), dated the 2nd September, 1985 as amended by notification No. G.S.R. 747 (E) dated 20th September, 1985 issued under sub-rule (1) of rule 8 of the Central Excise Rules, 1944 as amended by the Central Excise (Third Amendment) Rules, 1988 vide notification No. G.S.R. 768 (E), dated the 1st July, 1988 and superseded by the Central Excise Rules, 2000, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957,

58 of 1957.

by the Central Government shall stand amended and shall be deemed to have been so amended retrospectively, in the manner as specified in column (3) of the Schedule on and from the corresponding dates as specified in column (4) of the said Schedule till the date of those notifications were superseded or rescinded, as the case may be.

(2) Notwithstanding anything contained in section 11A of the Central Excise Act, 1944, recovery shall be made of all amounts of duty or interest or other charges which have not been collected or, as the case may be, which have been refunded but which would have been collected or, as the case may be, which would have not been refunded if the provisions of this section had been in force at all material times, within a period of thirty days from the date of commencement of this Ordinance, and in the event of non-payment of duty or interest or other charges so recoverable, interest at the rate of fifteen per cent. per annum shall be payable from the date immediately after the expiry of the said period of thirty days till the date of payment.

1 of 1944.

Explanation.— For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if the notifications referred to in sub-section (1) had not been amended retrospectively by that sub-section.

5. *Validation of notifications issued under sub-rule (1) of rule 8 of the Central Excise Rules, 1944.*— Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority—

(a) all things done or actions taken by the Central Government under the notifications referred to in clauses (i) to (iv) of sub-section (1) of section 4 as they stood before the commencement of this Ordinance shall be deemed to be and to have always been done or taken in accordance with the provisions of the said notifications;

(b) no suit or other proceeding shall be instituted, maintained or continued in any court, tribunal

or other authority for the refund of any duty levied under the notifications referred to in clause (a);

(c) no court shall enforce any decree or order directing the refund of any such duties levied under the notifications referred to in clause (a);

(d) no claim or challenge shall be made in, or entertained by, any court, tribunal or other authority on the ground only that the Central Government did not have, at the material times, the power to amend retrospectively the notifications issued under sub-rule (1) of rule 8 of the Central Excise Rules, 1944.

6. *Application of section 4.*— For the removal of doubts, it is hereby declared that the amendment made to sub-section (1) of section 37 of the Central Excise Act, 1944 by section 2 and the amendment made to rule 8 of the Central Excise Rules, 1944 by section 3 shall be in addition to, and not in derogation of, the provisions of section 4.

THE SCHEDULE

(See section 4)

S. No.	Notification No. and date	Amendment	Date of effect of amendment
(1)	(2)	(3)	(4)
1.	G. S. R. 120(E) dated the 1st March, 1983 (36/83-Central Excise dated 1st March, 1983)	In the said notification, in the Explanation, for clause (3), the following clause shall be substituted, namely:— '(3) "sale price", in relation to the declaration on a package of cigarettes, means the maximum price (exclusive of local taxes only) at which such package may be sold in retail: Provided that— (a) where the sale price is more than the sale price declared on the package of cigarettes, the maximum of such sale price shall be deemed to be the sale price; (b) where different sale prices are declared on different packages for the sale of such package of cigarettes in packed form in different areas, each such sale price shall be the sale price for the purposes of valuation of the cigarettes intended to be sold in the area to which such sale price relates.	31st day of March, 1983 to 3rd day of August, 1983 (both days inclusive)
2.	G.S.R. 607(E) dated the 4th August, 1983 [211/1983-Central Excise, dated the 4th August, 1983]	In the said notification, in the Explanation, for clause (3), the following clause shall be substituted, namely:— '(3) "sale price", in relation to the declaration on a package of cigarettes, means the maximum price (exclusive of local taxes only) at which such package may be sold in retail:	4th day of August, 1983 to 24th day of March, 1985 (both days inclusive)

(1)	(2)	(3)	(4)
		<p>Provided that—</p> <p>(a) where the sale price is more than the sale price declared on the package of cigarettes, the maximum of such sale price shall be deemed to be the sale price;</p> <p>(b) where different sale prices are declared on different packages for the sale of such package of cigarettes in packed form in different areas, each such sale price shall be the sale price for the purposes of valuation of the cigarettes intended to be sold in the area to which such sale price relates.'</p>	
3.	G.S.R. 298(E), dated the 25th March, 1985 [100/1985-Central Excise, dated the 25th March, 1985]	<p>In the said notification, in the Explanation, for clause (3), the following clause shall be substituted, namely:—</p> <p>'(3) "sale price", in relation to the declaration on a package of cigarettes, means the maximum price (exclusive of local taxes only) at which such package may be sold in retail:</p> <p>Provided that—</p> <p>(a) where the sale price is more than the sale price declared on the package of cigarettes, the maximum of such sale price shall be deemed to be the sale price;</p> <p>(b) where different sale prices are declared on different packages for the sale of such package of cigarettes in packed form in different areas, each such sale price shall be the sale price for the purposes of valuation of the cigarettes intended to be sold in the area to which such sale price relates.'</p>	25th day of March, 1985 to 23rd day of May, 1985 (both days inclusive)
4.	G.S.R. 431 (E), dated the 24th May, 1985 [134/1985- Central Excise, dated the 24th May, 1985]	<p>In the said notification, in the Explanation, for clause (3), the following clause shall be substituted, namely:—</p> <p>'(3) "sale price", in relation to the declaration on a package of cigarettes, means the maximum price (exclusive of local taxes only) at which such package may be sold in retail:</p> <p>Provided that—</p> <p>(a) where the sale price is more than the sale price declared on the package of cigarettes, the maximum of such sale price shall be deemed to be the sale price;</p> <p>(b) where different sale prices are declared on different packages for the sale of such package of cigarettes in packed form in different areas, each such sale price shall be the sale price for the purposes of valuation of the cigarettes intended to be sold in the area to which such sale price relates.'</p>	24th day of May, 1985 to 1st day of September, 1985 (both days inclusive)
5.	G.S.R. 701 (E), dated the 2nd September, 1985, [201/1985-Central Excise, dated the 2nd September, 1985]	<p>In the said notification, in the Explanation, for clause (3), the following clause shall be substituted, namely:—</p> <p>'(3) "sale price", in relation to the declaration on a package of cigarettes, means the maximum price (exclusive of local taxes only) at which such package may be sold in retail:</p> <p>Provided that—</p> <p>(a) where the sale price is more than the sale price declared on the package of cigarettes, the maximum of such sale price shall be deemed to be the sale price;</p> <p>(b) where different sale prices are declared on different packages for the sale of such package of cigarettes in packed form in different areas, each such sale price shall be the sale price for the purposes of valuation of the cigarettes intended to be sold in the area to which such sale price relates.'</p>	2nd day of September, 1985 to 19th day of September, 1985 (both days inclusive)

(1)	(2)	(3)	(4)
6.	G. S. R. 747 (E), dated the 20th September, 1985, [210/1985-Central Excise, dated the 20th September, 1985]	<p>In the said notification, for clause (4) as substituted by item (ii), the following clause shall be substituted, namely:-</p> <p>'(4) "sale price", in relation to the declaration on a package of cigarettes, means the maximum price (exclusive of local taxes, only) at which such package may be sold in retail;</p> <p>Provided that-</p> <p>(a) where the sale price is more than the sale price declared on the package of cigarettes, the maximum of such sale price shall be deemed to be the sale price;</p> <p>(b) where different sale prices are declared on different packages for the sale of such package of cigarettes in packed form in different areas, each such sale price shall be the sale price for the purposes of valuation of the cigarettes intended to be sold in the area to which such sale price relates.'</p>	20th day of September, 1985 to 28th day of February, 1987 (both days inclusive)

A. P. J. ABDUL KALAM,
President

Z. S. NEGI,
Additional Secretary to the Govt. of India.