

shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on motor spirit imposed by section 3, and may further, for the purpose of providing for the assessment and collection of the said duty and for purposes ancillary thereto, make rules—

- (i) imposing on owners of manufactories the duty of furnishing returns and keeping records and books, prescribing the forms of such returns, records and books and the particulars to be contained therein respectively, and the manner in which the same are to be verified, and all such other conditions thereof as may be necessary ;
- (ii) providing for the regulation of the issue of motor spirit out of manufactories, the assessment of the duty, and the issue of notices requiring payment, and for the recovery of unpaid duty ;
- (iii) providing for the inspection of manufactories and for the taking of samples, and for the making of tests of any substance produced therein ;
- (iv) generally carrying into effect the purposes hereinbefore specified.

(2) In making any rule under the rule-making power hereinbefore conferred, the President of the Union may declare that any breach thereof shall be punishable with fine which may extend to rupees five hundred.

6. The provisions of this Act shall apply also for the purpose of the levy and collection of an excise duty on kerosene as if references to motor-spirit (other than the definition) were references to kerosene : provided that the duty on kerosene shall be levied and collected at the rate of two annas and three pies on each imperial gallon.

Explanation.—For the purposes of this section “ kerosene ” means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons but excluding motor spirit) which (a) is made from petroleum as defined in the Petroleum Act, and (b) is intended to be, or is ordinarily, used in liquid form for purposes of illumination.

THE FINANCE SUPPLEMENTARY AND EXTENDING ACT, 1931.

[GOVERNOR-GENERAL'S ACT.] (28th November, 1931.)

1—4. * * * *

5. Where any motor spirit or kerosene chargeable with duty under the Motor Spirit Duties Act, or under the said Act read with any other enactment or with any notification for the time being in force, is assessed to duty, there shall be levied and collected, as an addition to and in the same manner as the total amount so chargeable, a sum equal to one-quarter of such total amount.