

No. 32/XXXVI(3)/2018/88(1)/2017
Dated Dehradun, January 09, 2018

NOTIFICATION

Miscellaneous

In pursuance of the provisions of Clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of '**The Uttarakhand (The United Provinces Excise Act, 1910) (Adaptation and Modification Order, 2002) (Amendment) Bill, 2017**' (Adhinyam Sankhya 08 of 2018).

As passed by the Uttarakhand Legislative Assembly and assented to by the Governor on 05 January, 2018.

THE UTTARAKHAND (THE UNITED PROVINCES EXCISE ACT, 1910) (ADAPTION AND MODIFICATION ORDER, 2002) (AMENDMENT) ACT, 2017

(Uttarakhand Act No. 08 of 2018)

An

Act

further to amend the United Provinces Excise Act, 1910 (UP Act no 4 of 1910) (as applicable to the State of Uttarakhand) to the context of the State of Uttarakhand,

Enacted by the Uttarakhand State Assembly in the Sixty-eighth Year of the Republic of India-

**Short Title,
extent and
Commencement**

- 1 (1) This Act may be called the Uttarakhand (the U.P. Excise Act, 1910) (Adaption and Modification Order, 2002) (Amendment) Act, 2017.
(2) It shall extends to the whole of Uttarakhand.
(3) It shall be deemed to have come into force on date of 1st October, 2017.

**Amendment of
Section 28**

- 2 The United Provinces Excise Act, 1910 (UP Act no 4 of 1910) (as applicable to the State of Uttarakhand), in clause (a),(b),(c),(d),(e) of sub-section (3) of section 28 shall be substituted as follows, namely-

(A) Countervailing Duty on Excisable articles imported in accordance with the provisions of section 12(1)

Item No.	Description of excisable articles	Maximum rate of duty
1	Country liquor (except tari)	Rs. 500 per bulk litre
2	Liquor manufactured in India and sophisticated or coloured so as to resemble in flavour or colour to liquor imported into India; and rectified spirit---	
	(a) Ale, beer, porter, cider and other fermented liquors	Rs. 300 per bulk litre
	(b) perfumed spirit (other than medicinal and toilet preparations)	Rs. 1500 bulk per litre
	(c) Wine	Rs. 1500 per bulk litre
	(d) Liquors, cordials, mixtures and other preparations containing spirit not otherwise specified (other than drugs and medicines)	Rs. 1500 per bulk litre
	(e) Brandy, gin, whisky, rum, rectified spirit and other sorts of spirit not otherwise specified	Rs. 1500 per bulk litre
3	Bhang (Hemp)	Rs. 75 per kg.

(B) Excise or countervailing duty on excisable articles exported in accordance with the provisions of section 13--

Item No.	Description of excisable articles	Maximum rate of duty
1.	Country liquor (except tari and other fermented alcoholic beverages)	Rs. 500.00 bulk litre
2.	Liquor manufactured in India and sophisticated or coloured so as to resemble in flavour or colour to liquor imported into India (except beer)	Rs. 1500 per bulk litre
3.	Beer brewed in India	Rs. 300 per bulk litre
4.	Bhang(Hemp)	Rs. 75.00 per kg.

(C) Excise or countervailing duty on excisable articles transported---

Item No.	Description of excisable articles	Maximum rate of duty
1.	Country liquor (except tari)	Rs.500 per bulk litre
2.	Liquor manufactured in India and sophisticated or coloured so as to resemble in flavour or colour to liquor imported into India; and rectified spirit---	
	(a) Ale, beer, porter, cider and other fermented liquors	Rs. 300 per bulk litre
	(b) perfumed spirit (other than medicinal and toilet preparations)	Rs. 1500 per bulk litre
	(c) Wines	Rs. 1500 per bulk litre
	(d) Liquors, cordials, mixtures and other preparations containing spirit not otherwise specified (other than drugs and medicines)	Rs. 1500 per bulk litre
	(e) Brandy, gin, whisky, rum, rectified spirit and other sorts of spirit not otherwise specified	Rs. 1500 per bulk litre
3.	Bhang (Hemp)	Rs. 75 per kg.

(D) Excise duty on excisable articles manufactured, cultivated or collected under any licence granted under section 17-

Item No.	Description of excisable articles	Maximum rate of duty
1.	Country liquor (except tari)	Rs. 500 per bulk litre
2.	Liquor manufactured in India and sophisticated or coloured so as to resemble in flavour or colour to liquor imported into India and rectified spirit---	
	(a) Ale, beer, porter, cider and other fermented liquors	Rs. 300 per bulk litre
	(b) perfumed spirit (other than medicinal and toilet preparations)	Rs. 1500 per bulk litre
	(c) Wine	Rs. 1500 per bulk litre
	(d) Liquors, cordials, mixtures and other preparations containing spirit not otherwise specified (other than drugs and medicines)	Rs. 1500 per bulk litre
	(e) Brandy, gin, whisky, rum, rectified spirit and other sorts of spirit not otherwise specified	Rs. 1500 per bulk litre
3.	Bhang (Hemp)	Rs. 75 per kg.

(E) Excise duty on excisable articles manufactured in any distillery established, or any distillery or brewery licensed under section 18-

Item No.	Description of excisable articles	Maximum rate of duty
1.	Country liquor (except tari and other fermented alcoholic beverages)	Rs. 500 per bulk litre
2.	Liquor manufactured in India and sophisticated or coloured so as to resemble in flavour or colour liquor imported into India and rectified spirit---	
	(a) Ale, beer, porter, cider and other fermented liquors	Rs. 300 per bulk litre
	(b) perfumed spirit (other than medicinal and toilet preparations)	Rs. 1500 per bulk litre
	(c) Wine	Rs. 1500 per bulk litre
	(d) Liquors, cordials, mixtures and other preparations containing spirit not otherwise specified (other than drugs and medicines)	Rs. 1500 per bulk litre
	(e) Brandy, gin, whisky, rum, rectified spirit and other sorts of spirit not otherwise specified	Rs. 1500 per bulk litre

Repeal
Saving

and 3. (1) The (Uttarakhand) (U.P Excise Act, 1910) (Amendment) Ordinance, 2017 (Ordinance No 02, of 2017) is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this act as if this Act, was in force at all material times.

By Order,

ALOK KUMAR VERMA,
Principal Secretary.

कारण और उद्देश्य

संयुक्त प्रान्त आबकारी अधिनियम, 1910 (उ0 प्र0 अधिनियम सं0 4 वर्ष 1910) (उत्तराखण्ड राज्य में यथाप्रवृत्त) में उत्पाद शुल्क की अधिकतम दर को बढ़ाये जाने के लिए संशोधन किया जाना अपरिहार्य है। चूंकि तत्समय विधान सभा सत्र में नहीं थी, अतः भारत का संविधान के अनुच्छेद 213 के खण्ड (1) के अधीन उत्तराखण्ड (संयुक्त प्रांत आबकारी अधिनियम, 1910) (अनुकूलन एवं उपान्तरण आदेश, 2002) (संशोधन) अध्यादेश, 2017 (अध्यादेश संख्या 02, वर्ष 2017) प्रख्यापित किया गया था।

2- प्रस्तुत विधेयक उपरोक्त अध्यादेश का प्रतिस्थानी विधेयक है- और उक्त उद्देश्य की पूर्ति करता है।

प्रकाश पंत
मंत्री।