

ASSAM EXCISE (AMENDMENT) RULES,2016

NO.EX.176/2016/22.- In exercise of the powers conferred by section 84 of the Assam Excise Act, (Assam Act NO. XIV Of 200 the Governor Of Assam is hereby pleased to make the following rules further to amend the Assam Excise Rules, 2016, hereinafter referred to as the principal Rules, namely:- Short title and commencement Amendment Of rule I-A I. (1) These rules may be called the Assam Excise (Amendment) Rules, 2016. (2) They shall, except amendment Of rule come into force on the date of their publication in the Official Gazette. (3) Amendment Of rule shall come into force w.e.f.1st day Of April, 2017. 2. (1)In the principal Rules, in rule I-A, after sub-rule (xxxvi), the following new sub-rules (xxxvii) and (xxxviii) shall be inserted, namely; "(xxxvii) BIO Liquor means foreign liquor Bottled in Origin and imported into India in bottled form. BII Liquor means foreign liquor imported into India in bulk form and Bottled in India. Amendment Of rule 17 "Company Warehouse" means the premises or any part of the premises approved and licensed to the principal brand owner company or firm, for deposit or storage of the company's or the firm's own BIO, BII Liquor and India Made Foreign Liquor (which is manufactured outside the State of Assam), on which duty/levy has been prepaid and from where the 310, BII liquor and India Made Foreign Liquor(manufactured outside the State of Assam) may be sold by wholesale to other wholesale warehouses orto retail licensees;" 3. In the principal Rules, in rule 17, forthe existing provision, the following shall be substituted, namely:- "17. Application for transport of BIO, BII and India made foreign liquor (manufactured Within or outside the State Of Asgm)from the Company and other wholesale warehouses: (i) The holder of a licence for the wholesale and retall sale Of India made foreign liquorwishing to transport BIO, BII and India made foreign liquor, Shan either personally or through his agent first submit to the Company wholesale warehouse licensee or to the Wholesale warehouse licensee, as the case may be, an for issue of such quantity of BIO, BII and IMFL and of such brand and size that he intends to transport. (ii) On receipt of the indent of the wholesale or the retail licence holder, the Company Wholesale warehouse licence holder or the wholesale licence holder, as the case may be, shall raise an invoice specifying; (a) the brand, size, quantity and the Ad-valorem levy and VAT involved on the quantity of liquor that he intends to issue to the wholesale or to the retail licensee, and (b) a copy Of Demand Draft or pay Order or proof Of RTGS (Real Time Gross Settlement Systems) received from the wholesale or retall licence holder as proof Of receipt by him (I.e. the consignor Company wholesale warehouse or the wholesale warehouse) the Ad-valorem levy and VAT involved on the quantity. (iii) The invoice Issued under the aforesaid provisions alongwith the Demand Draft or pay Order or proof of RTGS submitted by the consignee wholesale or the retail licensee shall be submitted to the Collector of the district by the consignee wholesale or the retail licensee for a transport pass in Form-27 of the foreign liquor series alongwith the following particulars:- a) the name of the Company wholesale warehouse or wholesale warehouse from which the transport is to be made; b) the name, complete and quantity of each kind of liquor which is to be transported. c) the route and the registration number, type and make Of the vehicle by Which the liquor is proposed to be transported; (iv) The transport pass in Form NO. 27 shall be in triplicate. The original copy shall be White in colour and shall be retained by the issuing Office, the duplicate copy shall be blue in colour and shall be handed over to the consignor Company wholesale warehouse or Wholesale licensee and the triplicate COPY Shall be in colour and shall be handed over to the consignee wholesale or retail licensee which shall accompany the consignment. The permit issuing authority shall incorporate the details of Demand Draft or Pay Order or of RTGS in the permit issued by him. The licensee of the consignor Company wholesale warehouse or the wholesale warehouse shall mark the yellow copy as "ISSUED AND CANCELLED" on issue Ofthe consignment as the transport pass. (v) The transport pass issued under sub rule (iv) above shall be valid for a period not more than seven (7) working days from the date Of (vil The invoice pages maintained by the Company wholesale warehouse and the wholesale warehouses shall be numbered and the books containing the blank invoices as per sub rule (ii) above shall be authenticated by the concerned Superintendent Of Excise prior to their use. (vii) The invoices issued as per provisions contained in sub rule (ii) above shall be signed by the licensee himself or his authorized signatory whose specimen signature shall be submitted to the concerned Superintendent of Excise or Deputy Superintendent of Excise prbr to issue. (viii) NO transport or transfer Of liquor shall be allowed from any Wholesale warehouse, except from a Company Wholesale warehouse,

to another wholesale warehouse." 4. In the principal Rules, in rule (a), in sub-rule III, in the table, against Sl. No. 13, 16 and 18 in column-I, the following shall be substituted in column 2, 3 and 4 respectively, namely:- Amendment Of rule 19 TYPE OF UCENCE 'OFF' 'ON' in hotels IWL 'ON' Restaurant Amaldment of 23 DETAILS OF UCENCE (i) For the urban areas. For the rural areas. (i) For urban areas. (ii) For the rural areas. (i) Por the urban areas. For the rural areas. RATE OF LICENCE FEE Rs.2,000 per annum. Rs. per annum per annum. Rs. per annum. Rs. per annum. S. In the principal Rules, in rule 23, at column 3 Of the table, heading "Ad-valorem lev," , after the words "per case" appearing at row and S Of the table, the words "Of twelve (12) bottles Of 750 ml or equivalent quantity" shall be inserted. Amendment of rule 35 Amendment of rule 54 SL. NO

6. In the principal Rules, in rule 35, In sub rule for the existing provision the following shall be substituted, namely:- "(b)Payment Of export RSS fee: An export pass fee at the rate Of Rs.5.00 (Rupees five only) per case of IMFL containing 12 bottles of 750 ml Or equivalent quantity and Rs.2.00 (Rupees two Only) per case of Beer containing 12 bottles of 550 ml or equivalent quantity shall be levied on India made foreign liquor/beer, manufactured in the State of Assam for Issue of export passes." 7. In the principal Rules, in rule 54, in sub-rule (ii), for the table appearing after the words "i.e. in advance" the following table shall be substituted, namely:-

XIND OF PASS	Import Permit fee on ENA procured from outside the State for manufacture of IMFL	Country Spirit. Transport permit fee on ENA procured from within the State for manufacture Of IMFL	Country Spirit. Import permit fee on all excisable substances for manufacture of IMFL	Export permit fee on ENA for manufacture Of Country Spi	permit fee on all excisable substances for of Import fæ on for than manufacture of IMFL and Country spirit.	Transportpermit fee on Rectified Spirit for Other than manufacture of IMFL and Country spirit.	Export permit fee on Rectified Spirit for purposes other than manufacture of IMFL and Country spirit.	RATE OF FEE
Rs.10m per BL	Rs.2m per BL.	per BL.	per BL	per per BL	Rs.0.05 per BL	Amendment of rule 88	Amendment of rule 127 nt Of rule 131	Amendrment of rule 326

8. In the principal rules, In rule 88 the existing provision shall be renumbered as gg (a), and after rule 88 (a) so renumbered, the following new sub-rule (b) shall be inserted, namely:- "(b)Standard formula for Of IMFL per unit Of ENA received: The licensee shall account for the ENA received at the manufactory and IMFL produced therefrom in his manufactory as per the following formula: For every case of IMFL containing 12 bottles of 750 ml or 24 bottles of 375 ml at the Strength Of under proof or equivalent, produced in the manufactory, the quantity Of Extra Neutral Alcohol (ENA) used shall be 4.02 BL (Bulk Litre). For every case Of IMFL containing 48 bottles Of 180 ml at the strength of 250 under proof or equivalent, produced in the manufactory, the quantity Of Extra Neutral Alcohol (ENA) used shall be 3.86 BL (Bulk Litre)

9. In the principal Rules, in rule 127, in sub-rule forthe existing provision, the following shall be substituted, namely; "(i) Foreign Liquor "ON" licensed premises may be kept open upto12 under a separate late licence issued by the Collector with the previous sanction of the State Government and on payment of a fee prescribed In rule 19011) of these Rules." IO. In the principal Rules, in sub-rule (a) Of rule131 for the figures and words "Rs.30,00000 (Rupees thirty thousand only)" , the figures and words "RS.5,00000 (Rupees five thousand only)" shall be substituted. In sub-rule(d), for the figures and dw.ords "A pass fee of (Rupees two only) and Excise duty of Rs-8.00 (Rupees eight only) per litre", the figures and words "An Excise Duty of Rs.10 (Rupees ten only) per BL" shall be substituted

11. In the principal Rules, in rule 326, in sub-rule for the existing provision the following Shall be substituted, namely:- The licensed premises shall remain closed and no business shall be transacted on the following days declared as Dry Days Amendment of I e 332 Amendment of I e 333 (i) 26th January every year {Republic Day} liil 15 August every year (Independence Day} liiii) 20 • October every year (Gandhi Jayanti) tiv) janmotsava of Sri SriSan kardeva every year (v) Any other day that the State Government may.by notification, declare as Dry Day

12. In the principal Rules, in rule 332,in sub-rule 11), for the existing provisions. the following shall be substituted, namely:- Foreign liquor 'ON' licensed premises licensed as hotels and restaurants and bars attached to such hotels and restaurants and also other premises licensed for 'ON' sale of foreign liquor including Club "ON* licences shall be kept open for sale of liquor from 11 AM to 10 PMV Such premises may be kept open upto 12 midnight under a separate late closing licence." 13. In the principal Rules, in rule 333, for the table appearing after the words "at the following hours;" the following table shall be

substituted, namely:- e of licence Foreign Liquor: Retail "OFF" Country Spirit Opening hours 11 AM (throughout the year} 11 AM (throughout the year} Closing hours 10 PM 10 PM"

