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తెలంగాణ రాజపత్రము THE TELANGANA GAZETTE PART IV-B EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 6] HYDERABAD, WEDNESDAY, JUNE 28, 2017.

TELANGANA ACTS, ORDINANCES AND

REGULATIONS Etc.

The following is the authoritative text in English language of the Ordinance promulgated by the Governor on the 28th June, 2017 being published under article 348 (3) of the Constitution of India for general information:-

TELANGANA ORDINANCE No. 5 OF 2017.

Promulgated by the Governor in the Sixty-eighth Year of the Republic of India.

AN ORDINANCE FURTHER TO AMEND THE TELANGANA EXCISE ACT, 1968.

WHEREAS, after formation of the State of Telangana, the Government of Telangana reviewed Acts and Rules including the Telangana Excise Act, 1968 (Act No.17 of 1968) and of Indian Made Foreign Liquor and Foreign Liquor

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wholesale and retail vending and decided to bring certain amendments to the Telangana Excise Act, 1968 for the smooth operation of the Transactions; and accordingly it has been decided to amend the relevant provisions of the Act by undertaking a legislation;

And whereas, it has been decided to give effect to the above decision immediately;

And whereas, the Legislature of the State is not now in session and the Governor of Telangana 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 213 of the Constitution of India, the Governor hereby promulgates the following Ordinance:-

Short title, extent and commencement.

1. (1) This Ordinance may be called the Telangana Excise (Amendment) Ordinance, 2017.

(2) It shall extend to the whole of the State of t. Telangana.

(3) (i) Section 2 shall be deemed to have come into force from 11.10.2016;

(ii) Sections 3 and 4 shall be deemed to have come into force from 02.06.2014.

Amendment of section 2. Act No.17 of 1968.

- 2. In the Telangana Excise Act, 1968 (hereinafter ^f_{2.} referred to as the principal Act),-

(1) for the words "Prohibition and Excise Superintendent" wherever they occur throughout the Act, the words "District Prohibition and Excise Officer" shall be substituted;

(2) in section 2, after clause (11), the following clause shall be inserted, namely,-

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"(11-A). "District Prohibition and Excise Officer" means the Prohibition and Excise Superintendent or Assistant Prohibition and Excise Superintendent or any officer lawfully appointed or invested with powers under the relevant provisions of the Act.".

In the principal Act, in section 21, after sub-section Amend-(3), the following sub-section shall be added, namely,-

"(4) Notwithstanding anything contained in this Act, it shall be open to the Government, by notification to levy such other taxes, or duties or cess or any other fee or registration fee or penalties or discounts, at any stage, in respect of excisable articles or on any person connected with the trade of excisable articles as may be specified in the notification.".

4. In the principal Act, in section 28, after sub-section Amend-(2), the following sub-sections shall be added, namely,-

ment of section 28.

ment of

section 21

"(3) In addition to the fee prescribed under subsections (1) and (2) above, the Commissioner or an Authorized Officer may levy and collect any of the following from the manufacturers or retailers or bar owners or in house or other persons selling or excisable article as permitted under sub-section (1) of section 17:-

(a) Distillery Excise Tax

(b) Brewery Excise Tax

(c) Winery Excise Tax

(d) Micro Brewery Excise Tax

(e) Retail Shop Excise Tax

(f) Elite Shop Excise Tax

(g) Bar Excise Tax

(h) Bonafide use of Excisable articles Excise Tax.

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(4) In addition to the fee prescribed in sub-sections (1), (2) and (3) above, the Commissioner or an Authorised Officer may levy and collect any of the following from the vendors or suppliers of excisable articles:-

- (a) Early payment discount
- (b) Trading fee
- (c) Bulk stock delivery discount
- (d) Registration fee
- (e) Brand Registration fee
- (f) Penalty for wrong dispatch
- (g) Penalty for slow/non-moving stock
- (h) Exemplary penalties in case of abnormal breakages.

Explanation:- For the removal of doubts, it is clarified that any fees or charges by whatsoever name called, collected in pursuance of this section or clause (d) of section 22 or any other section of this Act or any rules made under this Act, from time to time, for granting any lease, license or exclusive privilege for different purposes mentioned in subsection (1) of section 17, shall irrespective of the time, mode and manner of such collection, be deemed to be and always deemed to have been Excise duty or Countervailing duty on excisable articles levied and collected under section 21.".

E.S.L. NARASIMHAN,

Governor of Telangana.

BACHINA RAMANJANEYULU,

Secretary to Government (i/c), Legal Affairs, Legislative Affairs & Justice, Law Department.