



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
EXCISE DEPARTMENT

**NOTIFICATION**

The 3rd April, 2017

**No.EX.184/2016/16.-** In exercise of the powers conferred by section 84 of the Assam Excise Act, 2000 (Assam Act No.XIV of 2000) 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** 1. (1) These rules may be called the Assam Excise (Amendment) Rules, 2017.

**Commencement.**

(2) They shall come into force on the date of their publication in the Official Gazette.

**Amendment of rule 1-A.**

2. (1) In the principal Rules, in rule 1-A, in sub-rule (xvi), after the words "within a manufactory", the words "and/ or within a Canteen Stores Depot(CSD) warehouse" shall be inserted;

**Amendment of rule 124.**

9. In the principal Rules, in rule 124, for the existing provisions, the following shall be substituted, namely :-

**"Military Canteen Stores Depot Bonded Warehouse Licence : A licence shall be granted by the Commissioner of Excise, Assam with**

the previous sanction of the State Government to establish a military canteen stores depot bonded warehouse on payment of annual licence fees as may be prescribed by the State Government under rule 19(III) of these Rules, to import, transport and store India made foreign liquor or foreign liquor without payment of excise duty or *ad-valorem* levy. The licensee shall supply or sell the above liquor only to the military canteen stores or defence forces units stationed within and outside the State having valid licence and on permits issued by the respective Excise authorities on prepayment of Excise duty and other levies at the place where such unit is located.”

**Amendment of  
rule 458.**

15. In the principal Rules, in rule 458, in sub-rule (2), after clause (c) a new clause (d) shall be inserted, namely :-

“d) For storage of foreign liquor by the Canteen Stores Depot and for sale therefrom to the valid licence holders of military canteens and other defence forces units located within or outside the State on prepayment of excise duty or *ad-valorem* levy by such units.”

**Amendment of  
rule 479.**

16. In the principal Rules, in rule 479, after sub-rule (iii), a new sub-rule (iv) shall be inserted, namely :-

“(iv) On payment of duty or *ad-valorem* levy to the military canteen tenant licences and defence forces units from the Canteen Store Depot bonded warehouses.”

**RAJESH PRASAD,**  
Commissioner & Secretary to the Govt. of Assam,  
Excise Department.