

THE ASSAM GAZETTE

অসাধাৰণ EXTRAORDINARY প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত PUBLISHED BY THE AUTHORITY

নং 574 দিশপুৰ, শনিবাৰ, 4 ডিচেম্বৰ, 2021, 13 আঘোণ, 1943 (শক) No. 574 Dispur, Saturday, 4th December, 2021, 13th Agrahayana, 1943 (S. E.)

GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR EXCISE DEPARTMENT

NOTIFICATION

The 3rd December, 2021

No. 176/2016/Pt-I/29.- In exercise of the powers conferred by section 84 of the Assam Excise Act, 2000 (Assam Act 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 commencement

1.

- (1) These rules may be called the Assam Excise (Amendment) Rules, 2021.
- (2) They shall come into force from the date of 10th December, 2021.

Amendment of rule 19

- 2. In the principal Rules, in rule 19, in sub-rule (a),
 - (i) in the first para, in last line, at the end, for the words, "under subrule V of rule 19(a)", the words "under clause IV of this rule" shall be substituted.
 - (ii) in clause I, for the existing provision the following shall be substituted, namely:-
 - "I. Prescribed *Ad-valorem* levy on different brands of India Made Foreign Liquor for civil consumption:

(i)	BEER	(a) Containing	0.57 times of the assessed
	INCLUDING	alcohol upto 5% v/v.	value ascertained by
	DRAUGHT	100	applying an abatement of
	BEER		65% on the declared MRP.
			The Ad-valorem levy on
			draught beer shall be
			charged on the basis of its
			daily installed capacity @
			Rs.32 per BL.
		(b) Containing	0.82 times of the assessed
		alcohol above	value ascertained by
		5% cost price	applying an abatement of
		range from 0 and	65% on the declared MRP.
		above per case	
		of 12 bottles of	
		650 ml size or	
		equivalent	
		quantity or 7.8	
		BL.	
(ii)	India Made	GENERAL BRAND	0.82 times of the assessed
	Spirit	(RUM only)	value ascertained by
	contained in	For MRP less than	applying an abatement of
		Torrest of Marketon and the state of the sta	A STATE OF THE STA
	RUM only.	Rs.301 per bottle	65% on the declared MRP.
	RUM only.	Rs.301 per bottle of 750 ml, Rs.151	65% on the declared MRP.
	RUM only.	-	65% on the declared MRP.
	RUM only.	of 750 ml, Rs.151	65% on the declared MRP.
	RUM only.	of 750 ml, Rs.151 per bottle of 375	65% on the declared MRP.
	RUM only.	of 750 ml, Rs.151 per bottle of 375 ml and Rs.76 per	65% on the declared MRP.
(iii)	RUM only. India Made	of 750 ml, Rs.151 per bottle of 375 ml and Rs.76 per bottle of 180 ml	65% on the declared MRP. 1.05 times of the assessed
(iii)		of 750 ml, Rs.151 per bottle of 375 ml and Rs.76 per bottle of 180 ml size.	
(iii)	India Made	of 750 ml, Rs.151 per bottle of 375 ml and Rs.76 per bottle of 180 ml size. REGULAR BRAND	1.05 times of the assessed
(iii)	India Made Spirit	of 750 ml, Rs.151 per bottle of 375 ml and Rs.76 per bottle of 180 ml size. REGULAR BRAND For MRP less than	1.05 times of the assessed value ascertained by
(iii)	India Made Spirit contained in	of 750 ml, Rs.151 per bottle of 375 ml and Rs.76 per bottle of 180 ml size. REGULAR BRAND For MRP less than Rs.271 per bottle	1.05 times of the assessed value ascertained by applying an abatement of
(iii)	India Made Spirit contained in Brandy,	of 750 ml, Rs.151 per bottle of 375 ml and Rs.76 per bottle of 180 ml size. REGULAR BRAND For MRP less than Rs.271 per bottle of 750 ml, Rs.136	1.05 times of the assessed value ascertained by applying an abatement of
(iii)	India Made Spirit contained in Brandy, Whisky, Gin,	of 750 ml, Rs.151 per bottle of 375 ml and Rs.76 per bottle of 180 ml size. REGULAR BRAND For MRP less than Rs.271 per bottle of 750 ml, Rs.136 per bottle of 375	1.05 times of the assessed value ascertained by applying an abatement of
(iii)	India Made Spirit contained in Brandy, Whisky, Gin, Liquor cordials	of 750 ml, Rs.151 per bottle of 375 ml and Rs.76 per bottle of 180 ml size. REGULAR BRAND For MRP less than Rs.271 per bottle of 750 ml, Rs.136 per bottle of 375 ml and Rs.71 per	1.05 times of the assessed value ascertained by applying an abatement of

	alcoholic		
	preparations		
	excluding		
	Rum.		
(iv)	(a)India Made	LUXURY BRAND	0.86 times of the assessed
	Spirit	For MRP equal to or	value ascertained by
	contained in	more than Rs.271 per	applying an abatement of
	Brandy,	bottle of 750 ml,	65% on the declared MRP
	Whisky, Gin,	Rs.136 per bottle of	subject to a minimum of
	Liquor cordials	375 ml and Rs.71 per	Rs.105 per bottle of 750 ml
	and other	bottle of 180 ml size	or equivalent quantity.
	similar potable	but less than Rs.401	
	alcoholic	per bottle of 750 ml,	
	preparations	Rs.201 per bottle of	
	excluding	375 ml and Rs.101 per	
	Rum.	bottle of 180 ml size.	
	(b)India Made	For MRP equal to or	0.86 times of the assessed
	Spirit	more than Rs.301 per	value ascertained by
	contained in	bottle of 750 ml,	applying an abatement of
	RUM only.	Rs.151 per bottle of	65% on the declared MRP
		375 ml and Rs.76 per	subject to a minimum of
		bottle of 180 ml size	Rs.105 per bottle of 750 ml
		but less than Rs.401	or equivalent quantity.
		per bottle of 750 ml,	
		Rs.201 per bottle of	
		375 ml and Rs.101 per	
		bottle of 180 ml size.	
(v)	India Made	ELEGANT BRAND	0.84 times of the assessed
	Spirit	For MRP equal to or	value ascertained by
	contained in	more than Rs.401 per	applying an abatement of
	Rum, Brandy,	bottle of 750 ml,	65% on the declared MRP
	Whisky, Gin,	Rs.201 per bottle of	subject to a minimum of
	Liquor cordials	375 ml and Rs.101 per	Rs.126 per bottle of 750 ml
	and other	bottle of 180 ml size	or equivalent quantity.
	similar potable	but less than Rs.601	
	alcoholic	per bottle of 750 ml,	
	preparations.	Rs.301 per bottle of	

		375 ml and Rs.151 per	
		bottle of 180 ml size.	
(!)	India Made		0.76 times of the assessed
(vi)		PREMIUM BRAND	
	Spirit	For MRP equal to or	value ascertained by
	contained in	more than Rs.601 per	applying an abatement of
	Rum, Brandy,	bottle of 750 ml,	65% on the declared MRP
	Whisky, Gin,	Rs.301 per bottle of	subject to a minimum of
	Liquor cordials	375 ml and Rs.151 per	Rs.185 per bottle of 750 ml
	and other	bottle of 180 ml size	or equivalent quantity.
	similar potable	but less than Rs.1001	
	alcoholic	per bottle of 750 ml,	
	preparations.	Rs.501 per bottle of	
		375 ml and Rs.251 per	
		bottle of 180 ml size.	
(vii)	India Made	CLASSIC	0.43 times of the assessed
	Spirit	PREMIUM BRAND	value ascertained by
	contained in	For MRP equal to or	applying an abatement of
	Rum, Brandy,	more than Rs.1001 per	65% on the declared MRP
	Whisky, Gin,	bottle of 750 ml,	subject to a minimum of
	Liquor cordials	Rs.501 per bottle of	Rs.300 per bottle of 750 ml
	and other	375 ml and Rs.251 per	or equivalent quantity.
	similar potable	bottle of 180 ml size.	
	alcoholic		
	preparations.		
(viii)	India Made	CHEAP BRAND	0.62 times of the assessed
	Spirit	Containing alcohol 50°	value ascertained by
	contained in	UP.	applying an abatement of
	Rum, Brandy,		65% on the declared MRP
	Whisky, Gin,		subject to a minimum of
	Liquor cordials		Rs.24 per bottle of 750 ml
	and other		or equivalent quantity.
	similar potable		
	alcoholic		
	preparations		
	containing		
	alcohol 50° UP.		
	200		

(ix)	READY TO	0.40 times of the assessed
	DRINK	value ascertained by
	ALCOHOLIC	applying an abatement of
	BEVERAGES	65% on the declared MRP
		subject to a minimum of
		Rs.10.60 per bottle of 275
		ml or equivalent quantity.
(x)	Wines	0.13 times of the assessed
		value ascertained by
		applying an abatement of
		65% on the declared MRP
		subject to a minimum of
		Rs. 34.70 per bottle of 750
		ml or equivalent quantity."

RAJESH PRASAD,

Principal Secretary to the Government of Assam, Excise Department, Dispur, Guwahati-6.