

[THE HIMACHAL PRADESH EXCISE FISCALS ORDERS]

1. [(1) These orders may be called the H.P. Excise Fiscal Orders, 1965.]

(2) These shall come into Force atonce.

2. Excise duty shall be leviable in respect of spirit removed from any distillery in Himachal Pradesh or imported into Himachal Pradesh per proof litre at the rates which may be notified by the Himachal Pradesh Government from time to time.

The rates of duty may be notified from time to time on the following items seperately :--

a) Plain country spirit distilled from sugar cane or Mahua Base;

b) Country spiced spirit;

c) Country special spiced spirit;

d) Country Plain spirit;

e) Rectified spirit;

f) All other sorts of spirits except denatured spirit.

Provided that duty on rectified spirit issued to proved Homeopathic Chemists or practitioners shall be levied at the rate fixed under the provisions of the medicinal & toilet preparations (Excise duties Act, 1955) (16 of 1955).

3. A manufacture and export duty, per proof litre shall be livied on all duty paid or under bond issues of country spirit, rectified spirit and Indian made foreign spirit, other than denatured spirit, to any State in India from any distillery or brewery or from any wholesale vend in Himachal Pradesh at the rates which may be notified from time to time.

Provided that a duty shall not be levied on rectified spirit supplied to Government and charitable Hospitals and dispensaries and educational

1. Notified vide Notification No. 1/17/64-E&T dated 9th July, 1965.

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institutions approved by the Government.

4. Duty shall also be leviable at the rates, which may be fixed from time to time by the Government on the following, which may be imported into Himachal Pradesh from the distilleries and breweries from other State and also transported from the distilleries and breweries in Himachal Pradesh to wholesale and retail vend premises :--

- a) Indian made foreign spirits;
- b) Sweets and wines containing proof spirit not exceeding 20%.
- c) Sweets and wines containing proof spirit exceeding 20% but not exceeding 30%.
- d) Sweets and wine containing proof spirit exceeding 30% but not exceeding 35 % .]
- e) All Fermented liquor other than beer imported from other parts of India.

5. Duty shall also be leviable on medicinal and other preparations, containing rectified spirit on issue from the premises of approved manufacturer at the rates fixed or which may be fixed from time to time under the provisions of the “the Medicinal and Toilet Preparations “ (Excise Duties) Act, 1955.

Provided that manufacturer and export duty shall also be leviable under the provisions of the rule 3 separately.

6. A manufacture and export duty per bulk litre shall be levied on all duty paid and underbond issues of beer from the brewery / breweries in Himachal Pradesh at the rates to be fixed by the Government from time to time.

7. Excise duty shall also be leviable per bulk litre in respect of beer manufactured in any brewery/ breweries in Himachal Pradesh and consequently issued for sale to the whole-sale or retail licensees in Himachal Pradesh or beer

1. Inserted by Notification No. 7-13/69-E&T-dated 16th September, 1969, and directed by Notification No. 7-2/70-E&T dated 30th March 1970.

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imported from other States to Himachal Pradesh at the rates to be fixed by the Government from time to time .

Provided that duty shall be calculated on the quantity manufactured less allowance of 10% for wastage.

8. The under-mentioned intoxicants are exempted from the operation of the Excise Act as specified below :--

- (1) Medicated wines containing less than 20% of Proof Spirit are exempted from the provisions of the Act relating to sale and possession.
- (2) Medicinal and other preparations containing rectified spirit, imported from oversea countries are exempted from the provisions of the Act relating to import , export, transport, possession and sale provided that the customs duty at the rates prescribed has been paid;
- (3) Medicinal and other preparations containing rectified spirit, manufactured in India, are exempted from the provision of this Act relating to transport, possession and sale: provided that issues from the premises of approved manufacturers shall be made under the authority of a pass granted by the Officer Incharge.
- (4) Medicinal preparations containing rectified spirit manufactured in any State in India and required for use in Hospitals and Dispensaries including Vetarinary hospitals and dispensaries managed by Government or by local bodies or subsidized dispensaries added and controlled by the Health Department of Himachal Pradesh or in such other charitable hospitals and dispensaries as have been approved for the purpose by the Himachal Pradesh Government are exempted from the payment of duty.

Provided that such preparations are directly issued from the bonded warehouses of the approved manufacturers to any such hospitals or dispensary in quantity not exceeding its requirements for 12 months on

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- (a) In case of transport by road (i) that the consignment is covered by a pass signed by the Excise Officer of the District of despatch in the State concerned and (ii) that a copy of such pass is sent to the Collector of every district through which the consignment is to be conveyed.
- (b) In case of transport by rail (i) that the consignment is covered by a pass signed by the authorised Excise Officer of the State; (ii) that a copy of such pass is sent to the Collector as aforesaid and (iii) that the consignment is booked as luggage parcel and delivered to the railway guard during the transit.