



**The Uttar Pradesh Excise (Second Amendment) Act, 1970**  
Act 23 of 1970

**Keyword(s):**

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**THE UTTAR PRADESH EXCISE (SECOND AMENDMENT) ACT, 1970**

**(U. P. Act No. 23 OF 1970) ✓**

*\*[Authoritative English Text of the Uttar Pradesh Excise (Dwitiya Sanshodhan) Adhiniyam, 1970.]*

**AN  
ACT**

*further to amend the U. P. Excise Act, 1910, for the purposes hereinafter appearing*

It is hereby enacted in the Twenty-first Year of the Republic of India as follows:—

1. This Act may be called the Uttar Pradesh Excise (Second Amendment) Act, 1970.

Short title.

2. In section 3 of the U. P. Excise Act, 1910, hereinafter referred to as the principal Act, after clause (20), the following new clause shall be inserted, namely:

Amendment of section 3 of the U. P. Act IV of 1910.

“(20-a) ‘cultivation’, with its grammatical variations, means the raising of a plant from seed, and includes the tending or protecting of a plant during its growth;”.

3. For section 57 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 57.

“57. Every person who owns or occupies any land or building and the agent of such owner or occupier, on or in which there has been any unlawful manufacture of any intoxicant, or any unlawful cultivation or collection of any plants from which an intoxicating drug can be produced, and every owner of a vessel or vehicle in which any intoxicant is manufactured contrary to the provisions of this Act, and every lekhpal or village policeman in whose jurisdiction such land or building is situate or vessel or vehicle is found, shall, in the absence of reasonable excuse, be bound to give notice of the same to a Magistrate or to an officer of the excise, police or land revenue department immediately the same comes to his knowledge.”

4. For section 60 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 60.

“60. Whoever, in contravention of this Act or of any rule or order made under this Act, or of any licence, permit or pass obtained under this Act—  
Penalty for unlawful import, export, transport, manufacture, possession, sale etc.

- (a) imports, exports, transports or possesses any intoxicant; or
- (b) manufactures any intoxicant ; or
- (c) cultivates any hemp plant (*cannabis sativa*); or
- (d) collects or sells any portion of the hemp plant (*cannabis sativa*) from which any intoxicating drug can be manufactured; or
- (e) constructs or works any distillery or brewery; or

*\*(For Statement of Objects and Reasons, please see Uttar Pradesh Gazette Extraordinary, dated May 2, 1970.)*

*(Passed in Hindi by the Uttar Pradesh Legislative Assembly on May 1, 1970 and by the Uttar Pradesh Legislative Council on May 15, 1970.*

*(Received the Assent of the Governor on June 4, 1970 under Article 200, of the Constitution of India and was published in the Uttar Pradesh Gazette Extraordinary, dated June 6, 1970.)*

(f) uses, keeps or has in his possession any materials, stills, uten implements or apparatus whatsoever for the purpose of manufacturing any intoxicant other than *tari*; or

(g) removes any intoxicant from any distillery, brewery or wa house licensed, established or continued under this Act; or

(h) bottles any liquor for purposes of sale; or

(i) sells any intoxicant, save in the case provided for by section 1 or

(j) taps, or draws *tari*, from any *tari*-producing tree in areas notified under section 42,

shall be punished with imprisonment which may extend to two years or with fine or with both :

Provided that in the case of conviction for an offence under clause (l) a sentence of not less than three months' imprisonment shall, in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the Court, be passed."

Substitution of new section for section 61.

5. For section 61 of the principal Act the following section shall be substituted, namely :—

"61. If any licensed vendor, or any person in his employ acting on his behalf—  
Penalty for unlawful selling to persons under eighteen, or employing persons under eighteen or women.

(a) in contravention of section 22 sells or delivers any liquor or intoxicating drug to any person apparently under the age of eighteen years; or

(b) in contravention of section 23 employs or permits to be employed on any part of his licensed premises referred to in that section, any person under the age of eighteen years or any woman; he shall be punished with fine which may extend to one thousand rupees."

Substitution of new section for section 62.

6. For section 62 of the principal Act, the following section shall be substituted, namely:—

"62. Whoever renders or attempts to render fit for human consumption any spirit whether manufactured in India or denatured spirit fit for not which has been denatured, or has in his possession any denatured spirit which has been rendered fit for human consumption or in respect of which any attempt has been made to render it so fit shall be punished with imprisonment for a term which may extend to one year or with fine which may extend to two thousand rupees, or with both."

Substitution of new section for section 64.

7. For section 64 of the principal Act, the following section shall be substituted, namely:—

"64. Whoever, being the holder of a licence, permit or pass granted under this Act, or being in the employ of such holder and acting on his behalf—  
Penalty for certain acts by licensee or his servant.

(a) fails to produce such licence, permit or pass on the demand of any Excise Officer or of any other officer duly empowered to make such demand; or

(b) in any case not provided for in section 60, wilfully contravenes any rule made under section 40; or

(c) wilfully does or omits to do anything in breach of any of the conditions of the licence, permit or pass not otherwise provided for in this Act,

shall be punishable for each such offence with fine which may extend to five hundred rupees."

8. For section 65 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 65.

“65. (1) If any chemist, druggist, apothecary or keeper of dispensary allows any intoxicant which has not been *bona fide* medicated for medicinal purposes to be consumed on his business premises by any person not employed in his business, he shall be punished with imprisonment for a term which may extend to six months or with fine which may extend to two thousand rupees, or with both.

(2) If any person not employed as aforesaid consumes any such intoxicant on such premises, he shall be punished with fine which may extend to five hundred rupees.”

9. For section 68 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 68.

“68. Whoever is guilty of any act or intentional omission in contravention of any of the provisions of this Act, or of any rule or order made under this Act and not otherwise provided for in this Act, shall be punished for each such act or omission with fine which may extend to five hundred rupees.”

10. In section 69 of the principal Act, for the proviso thereto the following provisos shall be substituted, namely:—

Amendment of section 69.

“Provided that in the case of conviction for a second or subsequent offence under clause (a) or any of the clauses (c) to (j) of section 60, section 62, section 63 or section 65, a sentence of imprisonment for a term of not less than one month with or without fine, and in the case of conviction for a second or subsequent offence under clause (b) of section 60, a sentence of imprisonment for a term of not less than six months, with or without fine, shall in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, be passed :

Provided further that nothing in this section shall prevent any offence which might otherwise have been tried summarily under Chapter XXII of the Code of Criminal Procedure, 1898, from being so tried.”

11. After section 69 of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 69-A, 69-B and 69-C.

“69-A. (1) Whenever any person is convicted of an offence punishable under the provisions of clause (b), clause (c), clause (e), clause (f) or clause (h) of section 60, or section 62, the court convicting such person may, at the time of passing the sentence on such person, order him to execute a bond for a sum proportionate to his means, with or without sureties, to abstain from the commission of any offence punishable under the said provisions during such period not exceeding three years as it may direct.

(2) The provisions of the Code of Criminal Procedure, 1898, shall *mutatis mutandis* apply to all matters connected with such bond as if it were a bond to keep the peace ordered to be executed under section 106 of the said Code.

69-B. Whoever abets an offence punishable under this Act shall, whether such offence be or be not committed in consequence of such abetment and notwithstanding anything contained in section 116 of the Indian Penal Code, be punished on conviction for such abetment with the same punishment as is provided for the principal offence.

69-C. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of its business, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary, managing agent, secretaries and treasurers, or other officer of the company, such director, manager, secretary or managing agent, secretaries and treasurers, or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation*—For the purposes of this section—

(a) 'company' means any body corporate and includes a firm or other association of individuals; and

(b) 'director', in relation to a firm, means a partner in the firm.

Amendment of section 70.

12. For sub-section (1) of section 70 of the principal Act, the following sub-section shall be substituted, namely:—

“(1) No Magistrate shall take cognizance—

(a) of an offence punishable under section 60, section 63 or section 65, except on his own knowledge or suspicion or on the complaint or report of an Excise Officer; or

(b) of an offence punishable under section 64, section 66, section 67 or section 68 except on the complaint or report of the Collector or an Excise Officer authorised by him by a general or special order in that behalf.”

Insertion of new section 71-A.

13. After section 71 of the principal Act, the following section shall be inserted, namely:—

“71-A. The provisions of sections 337, 339 and 339-A of the Code of Criminal Procedure, 1898, shall apply in relation to offences punishable under this Act as they apply in relation to offences mentioned in the said section 337.”

Provisions regarding pardon etc. to apply to offences punishable under the Act.

## उत्तर प्रदेश एक्साइज (तृतीय संशोधन) अधिनियम, 1970

( उत्तर प्रदेश अधिनियम संख्या 4, 1971 )

(उत्तर प्रदेश विधान सभा ने दिनांक 21 दिसम्बर, 1970 ई० तथा उत्तर प्रदेश विधान परिषद् ने दिनांक 23 दिसम्बर, 1970 ई० की बैठक में स्वीकृत किया।)

(“भारत का संविधान” के अनुच्छेद 200 के अन्तर्गत राज्यपाल ने दिनांक 4 जनवरी, 1971 ई० को स्वीकृति प्रदान की तथा उत्तर प्रदेशीय सरकारी असाधारण गजट में दिनांक 6 जनवरी, 1971 ई० को प्रकाशित हुआ।)

संविधान के अनुच्छेद 47 में उल्लिखित राज्य की नीति के निदेशक तत्वों के अनुसरण में मद्य-निषेध के प्रसार तथा प्रवर्तन को सुलभ बनाने के उद्देश्य से यू० पी० एक्साइज ऐक्ट, 1910 का अप्रैत संशोधन करने और उससे सम्बन्धित विषयों की व्यवस्था करने के लिये

### अधिनियम

भारत गणराज्य के इकतीसवें वर्ष में एतद्वारा निम्नलिखित अधिनियम बनाया जाता है :—

1—यह अधिनियम उत्तर प्रदेश एक्साइज (तृतीय संशोधन) अधिनियम, 1970 कहलायेगा।

2—एक्साइज ऐक्ट, 1910, जिसे आगे मूल अधिनियम कहा गया है, की धारा 20 के पश्चात् निम्नलिखित धारारें बढ़ा दी जायें, अर्थात् :—

“20—ए—धारा 14 के अधीन किसी मादक वस्तु के आयात, निर्यात या परिवहन को प्रतिषिद्ध करने के राज्य सरकार की शक्ति का और धारा 20 की उपधारा (4) के अधीन किसी मादक वस्तु को कब्जे में रखने को प्रतिषिद्ध करने की शक्ति का, प्रयोग राज्य में मद्य-निषेध का क्रमिक प्रसार करने की नीति के अनुसरण में किया जा सकता है और निम्नलिखित बातों को ध्यान में रखते हुए समय-समय पर विभिन्न क्षेत्रों का तदर्थ चयन किया जा सकता है :

(क) तीर्थ स्थान, विद्या केन्द्र या औद्योगिक क्षेत्र के रूप में उस क्षेत्र की विशेषता ;

(ख) स्थानीय निवासियों की सामान्य आर्थिक स्थिति जिसके अन्तर्गत उनका आहार पुष्टि-तल और जीवन-स्तर भी है ;

(ग) स्थानीय जन-मत ; और

(घ) कोई अन्य संगत तथ्य, जो राज्य सरकार की राय में, लोक-हित में सारवान हो :

(उद्देश्य और कारणों के विवरण के लिये कृपया दिनांक 30 दिसम्बर, 1970 ई० का सरकारी असाधारण गजट देखिए।)

संक्षिप्त नाम

नयी धारा 20—ए  
और  
20—बी का बढ़ावा  
जाना

Price 05 Paise.

प्रतिबन्ध यह कि इस उपधारा की किसी बात से यह अपेक्षित नहीं समझा जायेगा कि राज्य सरकार अपने आदेश में उन तथ्यों को, जिनके आधार पर किसी विशिष्ट क्षेत्र का, मद्य-निषेध के प्रवर्तन के लिये, किसी समय चयन किया जाय, उल्लेख करे।

20-वीं (1) यदि संपूर्ण राज्य या उसके किसी भाग के संबंध में मद्य-निषेध के संबंध में (जिसे आगे इस धारा में मद्य-निषेध क्षेत्र कहा गया है) अपवाद, आदि उक्त नीति के अनुसरण में धारा 20 की उपधारा (4) के अधीन कोई अधिसूचना जारी की जाय तो मद्य-निषेध क्षेत्र के संबंध में धारा 14 के अधीन अधिसूचना या तो अप्रतिबद्ध रूप में अथवा ऐसे अपवादों या शर्तों के अधीन रहते हुए, जो अधिसूचना में निर्दिष्ट किया जाय, जारी की जा सकती है।

(2) किसी मद्य-निषेध क्षेत्र के संबंध में राज्य सरकार या तो नियमों द्वारा, अथवा सामान्य या विशेष आदेश द्वारा, धारा 14 के अधीन या धारा 20 की उपधारा (4) के अधीन अधिसूचना में उल्लिखित मादक वस्तुओं, या ऐसी मादक वस्तुओं में से किसी को निम्नलिखित द्वारा या उनके प्रयोजनों के लिये कब्जे में रखने, या उनका आयात-निर्यात या परिवहन करने के सम्बन्ध में कोई छूट दे सकती या शिथिलीकरण कर सकती है:—

- (क) प्रतिरक्षा सेवाओं के सदस्य ;
- (ख) मद्य-निषेध क्षेत्र में आने वाले या निवास करने वाले विदेशी ;
- (ग) मद्य-निषेध क्षेत्र से गुजरने वाले यात्री ;
- (घ) व्यसनी (केवल गांजा की दशा में) तथा वे व्यक्ति जिन्हें स्वास्थ्य के लिये मादक वस्तु की आवश्यकता हो ;
- (ङ) वे व्यक्ति जिनके पास धारा 17, 18, 21 और 24 के अधीन लाइसेंस हो ;
- (च) रेल, सड़क या वायुयान द्वारा मद्य-निषेध क्षेत्र से, को, या वहां से होकर जाने वाले परेषण ;
- (छ) औद्योगिक, वैज्ञानिक, शैक्षिक, औषधीय या धार्मिक प्रयोजन।

(3) किसी ऐसी छूट या शिथिलीकरण के संबंध में जो उपधारा (2) के अधीन दी जाय, राज्य सरकार, या तो नियमों द्वारा अथवा सामान्य या विशेष आदेश द्वारा, ऐसे प्राधिकारी द्वारा, जो निर्दिष्ट किया जाय, कोई पास या परमिट दिये जाने की व्यवस्था कर सकती है।

(4) उपधारा (1) में अभिदिष्ट अधिसूचना के जारी कर दिये जाने पर, इस अधिनियम के अधीन लाइसेंस देने वाला प्राधिकारी, लाइसेंस को, जहां तक वह मद्य-निषेध क्षेत्र पर लागू है, बिना नोटिस तुरन्त रद्द कर सकता है, और वह तदुपरान्त लाइसेंस की असमाप्त अवधि के संबंध में देय शुल्क की धनराशि के बराबर धनराशि की छूट देगा, और उसके संबंध में लाइसेंसधारी द्वारा अग्रिम रूप से दिये गये किसी शुल्क या जमा की गयी धनराशि को, उसमें से राज्य सरकार को देय धनराशि को (यदि कोई हो) घटाकर, लौटा देगा, किन्तु लाइसेंसधारी को लाइसेंस के इस प्रकार रद्द किये जाने के संबंध में धारा 35 में दी गयी किसी बात के होते हुए भी, कोई प्रतिकर देय न होगा।

(5) यदि उपधारा (4) के अधीन कोई लाइसेंस रद्द कर दिया जाये तो लाइसेंसधारी अपने पास की मादक वस्तुओं का निस्तारण उस प्रकार करेगा जैसा राज्य सरकार या आवकारी आयुक्त सामान्य या विशेष आदेश द्वारा निर्देश दें।”

वधीकरण

3—इस अधिनियम के प्रारम्भ के पूर्व मूल अधिनियम की धारा 14 या धारा 20 की उपधारा (4) के अधीन जारी की गयी प्रत्येक अधिसूचना, और समय-समय पर यथासंशोधित यू० पी० इन्टोक्सिकेंट प्राहीबिशन रूल्स, 1947 के नाम से बनाये गए नियम उसी प्रकार वैध समझे जायेंगे और सदैव से वैध होंगे मानों इस अधिनियम के उपबन्ध ऐसी अधिसूचना जारी किए जाने या उक्त नियम बनाने अथवा उसमें संशोधन करने के समय प्रवृत्त थे, और तब तक प्रवृत्त रहेंगे जब तक कि वे राज्य सरकार द्वारा संशोधित या विखंडित न कर दिए जायें।

उ० प्र० अध्यादेश  
संख्या 11, 1970  
का निरसन

4—उत्तर प्रदेश एम्साइज (संशोधन तथा वधीकरण) अध्यादेश, 1970 एतद्द्वारा निरस्त किया जाता है।

उत्तर प्रदेश एक्साइज (संशोधन) अधिनियम, 1972

(उत्तर प्रदेश अधिनियम संख्या 6, 1972)

[उत्तर प्रदेश विधान सभाने दिनांक 6 जनवरी 1972 ई० तथा उत्तर प्रदेश विधान परिषद् ने दिनांक 10 जनवरी 1972 ई० की बैठक में स्वीकृत किया।]

['भारत का संविधान' के अनुच्छेद 200 के अन्तर्गत राज्यपाल ने दिनांक 19 जनवरी, 1972 ई० को स्वीकृति प्रदान की तथा उत्तर प्रदेशीय सरकारी असाधारण गजट में दिनांक 22 जनवरी, 1972 ई० को प्रकाशित हुआ।]

संविधान के अनुच्छेद 47 में उल्लिखित राज्य की नीति के निदेशक तत्वों के अनुसरण में मद्यनिषेध के प्रसार तथा प्रवर्तन को सुकर बनाने के उद्देश्य से यूनाइटेड प्राविसेज एक्साइज ऐक्ट, 1910 का अप्रेतर संशोधन करने, तथा उससे सम्बद्ध विषयों की व्यवस्था करने के लिए

अधिनियम

भारत गणराज्य के बाईसवें वर्ष में निम्नलिखित अधिनियम बनाया जाता है:—

- 1—यह अधिनियम उत्तर प्रदेश एक्साइज (संशोधन) अधिनियम, 1972 कहलायेगा।
- 2—यूनाइटेड प्राविसेज एक्साइज ऐक्ट, 1910, जिसे आगे मूल अधिनियम कहा गया है, की धारा 14 निकाल दी जाय।
- 3—मूल अधिनियम की धारा 20 में, उपधारा (4) निकाल दी जाय।
- 4—मूल अधिनियम की धारा 20-ए और 20-बी निकाल दी जाय।
- 5—मूल अधिनियम के अध्याय 6 के पश्चात् निम्नलिखित अध्याय बढ़ा दिया जाय, अर्थात्:—

“अध्याय 6-क—मद्यनिषेध के सम्बन्ध में विशेष उपबन्ध

संक्षिप्त नाम  
धारा 14 का  
निकाला जाना  
धारा 20 का  
संशोधन  
धारा 20-ए  
और 20-बी का  
निकाला जाना  
नये अध्याय 6-क  
का बढ़ाया जाना

37-क(1)—राज्य सरकार अधिसूचना द्वारा—

- मादक वस्तुओं का आयात, निर्यात, परिवहन करने या कब्जे में रखने का निषेध
- (क) उत्तर प्रदेश या उसके किसी भाग में अथवा वहां से किसी मादक वस्तु के आयात या निर्यात को निषिद्ध कर सकती है, या
  - (ख) किसी मादक वस्तु के परिवहन को निषिद्ध कर सकती है।

(2) धारा 20 के उपबन्धों पर प्रतिकूल प्रभाव डाले बिना, राज्य सरकार, अधिसूचना द्वारा उत्तर प्रदेश या उसके किसी निर्दिष्ट क्षेत्र या क्षेत्रों में किसी व्यक्ति अथवा वर्ग विशेष द्वारा या, ऐसे अपवादों, यदि कोई हों, जो, अधिसूचना में निर्दिष्ट किये जायें, के अधीन रहते हुए, सभी व्यक्तियों द्वारा किसी मादक वस्तु को या तो अप्रतिबद्ध रूप में या ऐसी शर्तों के अधीन रहते हुए, जो अधिसूचना में निर्दिष्ट की जायें, कब्जे में रखने का निषेध कर सकती है।

Price 05 Paise.



(3) उपधारा (1) के अधीन किसी मादक वस्तु के आयात, निर्यात या परिवहन को निषिद्ध करने की राज्य सरकार की शक्ति का और उपधारा (2) के अधीन किसी मादक वस्तु को कब्जे में रखने को निषिद्ध करने की उसकी शक्ति का प्रयोग राज्य में मद्यनिषेध का क्रमिक प्रसार करने की नीति के अनुसरण में किया जा सकता है, और निम्नलिखित को ध्यान में रखते हुए समय-समय पर विभिन्न क्षेत्रों का तदर्थ चयन किया जा सकता है :—

- (क) तीर्थ स्थान, विद्या केन्द्र या औद्योगिक क्षेत्र के रूप में किसी क्षेत्र की विशेषता,
- (ख) स्थानीय निवासियों की सामान्य आर्थिक स्थिति, जिसके अन्तर्गत उनके आहार पुष्टि-तल और जीवन स्तर भी हैं,
- (ग) स्थानीय जन-मत, और
- (घ) कोई अन्य संगत तथ्य जो राज्य सरकार की राय में लोक हित में सारवान हो:

प्रतिबन्ध यह है कि इस उपधारा की किसी बात का यह अर्थ नहीं लगाया जायगा जिससे राज्य सरकार को अपने आदेश में उन तथ्यों को जिनके आधार पर कोई विशिष्ट क्षेत्र मद्य निषेध लागू करने के लिए किसी समय चुना जाय, उल्लिखित करना अपेक्षित हो।

(4) यदि सम्पूर्ण उत्तर प्रदेश या उसके किसी भाग (जिसे आगे इस धारा में मद्यनिषेध क्षेत्र कहा गया है) के सम्बन्ध में उक्त नीति के अनुसरण में उपधारा (2) के अधीन कोई अधिसूचना जारी की जाय तो मद्यनिषेध क्षेत्र के सम्बन्ध में उपधारा (1) के अधीन अधिसूचना या तो अप्रतिबद्ध रूप में अथवा ऐसे अपवादों या शर्तों के अधीन रहते हुए जो अधिसूचना में निर्दिष्ट की जाय, जारी की जा सकती है।

(5) किसी मद्य निषेध क्षेत्र के सम्बन्ध में राज्य सरकार, या तो नियमों द्वारा अथवा सामान्य या विशेष आदेश द्वारा उपधारा (1) के अधीन या उपधारा (2) के अधीन अधिसूचना में उल्लिखित मादक वस्तुओं को या ऐसी मादक वस्तुओं में से किसी को निम्नलिखित द्वारा या उनके प्रयोजनों के लिए कब्जे में रखने, उनका आयात, निर्यात या परिवहन करने के सम्बन्ध में कोई छूट दे सकती है या शिथिलीकरण कर सकती है :—

- (क) प्रतिरक्षा सेवाओं के सदस्य,
- (ख) मद्य निषेध क्षेत्र में आने वाले या निवास करने वाले विदेशी,
- (ग) मद्य निषेध क्षेत्र से गुजरने वाले यात्री,
- (घ) व्यसनी (केवल गांजा की दशा में) और अन्य व्यक्ति जिन्हें स्वास्थ्य के आधार पर कोई मादक वस्तु अपेक्षित हो,
- (ङ) धारा 17, 18, 21 और 24 के अधीन लाइसेंस ग्रहण करने वाले व्यक्ति,
- (च) रेल, सड़क या वायुयान द्वारा मद्यनिषेध क्षेत्र से, को या होकर गुजरने वाले परेषण,
- (छ) औद्योगिक, वैज्ञानिक, शैक्षिक, औषधीय या धार्मिक प्रयोजन।

(6) किसी ऐसी छूट या शिथिलीकरण के सम्बन्ध में जो उपधारा (5) के अधीन दी जाय, राज्य सरकार या तो नियमों अथवा सामान्य या विशेष आदेश द्वारा, ऐसे प्राधिकारी द्वारा, जो निर्दिष्ट किया जाय, पास या परमिट दिये जाने की व्यवस्था कर सकती है।

(7) उपधारा (4) में अभिदिष्ट अधिसूचना जारी कर दिये जाने पर, इस अधिनियम के अधीन लाइसेंस देने वाला प्राधिकारी, लाइसेंस को, जहां तक उसका सम्बन्ध मद्य-निषेध क्षेत्र से है, बिना नोटिस तुरन्त निरस्त कर सकता है, और वह तदुपरान्त लाइसेंस की असमाप्त अवधि के सम्बन्ध में देय शुल्क की धनराशि के बराबर धनराशि की छूट देगा, और उसके सम्बन्ध में लाइसेन्सधारी द्वारा अग्रिम रूप से दिये गये किसी शुल्क या जमा की गई धनराशि को, उसमें से राज्य सरकार को देय धनराशि को, यदि कोई हो, घटा कर लौटा देगा, किन्तु लाइसेन्सधारी को ऐसे निरसन के सम्बन्ध में धारा 35 में दी गई किसी बात के होते हुए भी कोई प्रतिकर देय न होगा।

(8) जब उपधारा (7) के अधीन कोई लाइसेन्स निरस्त किया जाय तो लाइसेन्सधारी अपने कब्जे की मादक वस्तुओं का निस्तारण उस प्रकार करेगा जैसा राज्य सरकार या आबकारी आयुक्त (एक्साइज कमिश्नर) सामान्य या विशेष आदेश द्वारा निदेश दे।”

6—उत्तर प्रदेश एक्साइज (संशोधन) अध्यादेश, 1971 एतद्वारा निरस्त किया जाता है।

उत्तर प्रदेश  
अध्यादेश संख्या  
21, 1971 का  
निरसन

ep. 3

135062

### उत्तर प्रदेश एक्साइज (संशोधन) अधिनियम, 1972

(उत्तर प्रदेश अधिनियम संख्या 30, 1972)

[उत्तर प्रदेश विधान सभा ने दिनांक 27 जुलाई, 1972 ई० तथा उत्तर प्रदेश विधान परिषद् ने दिनांक 2 अगस्त, 1972 ई० की बैठक में स्वीकृत किया ।]

['भारत का संविधान' के अनुच्छेद 200 के अन्तर्गत राज्यपाल ने दिनांक 11 अगस्त, 1972 ई० को स्वीकृति प्रदान की तथा उत्तर प्रदेशीय सरकारी असाधारण गजट में दिनांक 16 अगस्त, 1972 ई० को प्रकाशित हुआ ।]

यूनाइटेड प्राविन्सेज एक्साइज ऐक्ट, 1910 का अपेक्षित संशोधन करने के लिए

#### अधिनियम

भारत गणराज्य के तेईसवें वर्ष में निम्नलिखित अधिनियम बनाया जाता है:—

- 1—यह अधिनियम उत्तर प्रदेश एक्साइज (संशोधन) अधिनियम, 1972 कहलायेगा ।
- 2—यूनाइटेड प्राविन्सेज एक्साइज ऐक्ट, 1910, जिसे आगे मूल अधिनियम कहा गया है, की धारा 21 में, उसके प्रतिबन्धात्मक खण्ड का खण्ड (3) निकाल दिया जाय ।

संक्षिप्त नाम  
यू० पी० ऐक्ट  
संख्या 4, 1910  
की धारा 21 का  
संशोधन

- 3—मूल अधिनियम की धारा 24 के पश्चात् निम्नलिखित धारा बढ़ा दी जाय, अर्थात्—

नई धारा 24-क  
का बढ़ाया जाना

"24-क—(1) धारा 31 के उपबन्धों के अधीन रहते हुए, आबकारी आयुक्त किसी व्यक्ति को किसी क्षेत्र में (लाइसेन्स प्राप्त भू-गृहादि में और उसके बाहर उपभोग के लिये, अथवा केवल लाइसेन्स प्राप्त भू-गृहादि के बाहर उपयोग के लिए) दुकानों पर फुटकर बिक्री द्वारा कोई विदेशी शराब बेचने के एकान्तिक विशेषाधिकार के लिये लाइसेन्स अथवा लाइसेन्सों को स्वीकृत कर सकता है ।

(2) किसी क्षेत्र के संबंध में उपधारा (1) के अधीन कोई लाइसेन्स या लाइसेन्सों के स्वीकृत किये जाने से उसी क्षेत्र में, होटलों और रेस्ट्रॉ में उनके ही भू-गृहादि में उपभोग के लिये विदेशी शराब की फुटकर बिक्री के निमित्त लाइसेन्स के स्वीकृत किये जाने पर प्रतिकूल प्रभाव नहीं पड़ेगा ।

(3) जहां उसी अवधि के लिए किसी क्षेत्र के संबंध में उपधारा (1) के अधीन एक से अधिक लाइसेन्स स्वीकृत करने का प्रस्ताव हो तो प्रत्येक ऐसे लाइसेन्स के लिए भावी प्रार्थियों को प्रस्ताव की अधिम सूचना दी जायेगी ।

(4) इस धारा के अधीन एकान्तिक विशेषाधिकार के निमित्त लाइसेन्स स्वीकृत किये जाने के संबंध में धारा 25 और 30 तथा धारा 39 के प्रतिबन्धात्मक खण्ड के उपबन्ध उसी प्रकार लागू होंगे जिस प्रकार वे धारा 24 के अधीन एकान्तिक विशेषाधिकार के निमित्त कोई लाइसेन्स स्वीकृत किये जाने के संबंध में लागू होते हैं ।"

- 4—मूल अधिनियम की धारा 40 की उपधारा (3) निकाल दी जाय ।

धारा 40 का  
संशोधन

- 5—उत्तर प्रदेश एक्साइज (संशोधन) अध्यादेश, 1972, एतद्वारा निरस्त किया जाता है ।

उत्तर प्रदेश  
अध्यादेश संख्या  
13, 1972 का  
निरसन

(उद्देश्य और कारणों के विवरण के लिये कृपया दिनांक 27 जुलाई, 1972 ई० का सरकारी असाधारण गजट देखिये ।)

Price 05 Paise

THE UTTAR PRADESH EXCISE (AMENDMENT) ACT, 1973

[ U. P. ACT NO. 13 OF 1973 ]

[\*Authoritative English Text of the Uttar Pradesh Excise (Sanshodhan) Adhiniyam, 1973]

AN  
ACT

further to amend the United Provinces Excise Act, 1910

IT IS HEREBY enacted in the Twenty-fourth Year of the Republic of India as follows :—

1. This Act may be called the Uttar Pradesh Excise (Amendment) Act, 1973. Short title.

2. In section 62 of the United Provinces Excise Act, 1910, hereinafter referred to as the principal Act, for the words "imprisonment for a term which may extend to one year or with fine which may extend to two thousand rupees or with both", the following shall be substituted, namely :—

"imprisonment for a term which may extend to two years and in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, shall not be less than six months, and shall also be punishable with fine which may extend to two thousand rupees."

3. In section 69, of the principal Act, in the first proviso thereto,—

- (i) the words and figures "section 62" shall be omitted ;
- (ii) for the words, figures, letters and brackets "clause (b) of section 60", the words, figures, letters and brackets "clause (b) of section 60 or section 62" shall be substituted ; and
- (iii) for the words "six months" the words "one year" shall be substituted.
- (iv) the words "or without", wherever occurring, shall be omitted.

\*For Statement of Objects and Reasons please see Uttar Pradesh Gazette (Extraordinary), dated January 22, 1973.

(Passed in Hindi by the Uttar Pradesh Legislative Council on January 19, 1973 and by the Uttar Pradesh Legislative Assembly on March 13, 1973).

(Received the Assent of the Governor on April 15, 1973 under Article 200 of the Constitution of India and was published in the Uttar Pradesh Gazette Extraordinary dated April 18 1973).

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विधान पुस्तकालय  
(राजकीय प्रकाशन)  
इतर प्रकाश, लखनऊ

THE UTTAR PRADESH EXCISE (AMENDMENT) (RE-ENACTMENT  
AND VALIDATION) ACT, 1976

(U. P. ACT NO. 5 OF 1976)

\*[Authoritative English Text of the Uttar Pradesh Abkari (Sanshodhan) (Punch  
Adhiniyam Aur Vaidhikaran) Adhiniyam, 1976]

AN  
ACT

to re-enact and validate the United Provinces Excise (Amendment) Act, 1972

WHEREAS it is expedient in the public interest to provide for the adoption of the system of grant of licences prevailing in respect of country liquor with necessary modifications for the grant of licences in respect of foreign liquor ;

AND WHEREAS the Uttar Pradesh Excise (Amendment) Ordinance, 1972 (U. P. Ordinance no. 13 of 1972), which was replaced by the Uttar Pradesh Excise (Amendment) Act, 1972 (U. P. Act no. 30 of 1972), was adjudicated by the High Court of Judicature at Allahabad in its judgment in Sheo Pat Rai and Others versus State of Uttar Pradesh and Others, reported in 1972 Allahabad Law Journal Reports, 1000, to be beyond the competency of the State Legislature ;

AND WHEREAS subsequently, in the case of Nashirwar and Others versus State of Madhya Pradesh and Others, reported in All India Reporter, 1975 Supreme Court, 360, the Supreme Court has upheld the power of the State Legislature to make provision for holding of public auction for the grant of right or privilege to possess and sell foreign liquor ;

AND WHEREAS it has become necessary to repeal and re-enact the Uttar Pradesh Excise (Amendment) Act, 1972 (U. P. Act no. 30 of 1972) ;

Now, THEREFORE, it is hereby enacted in the Twenty-seventh Year of the Republic of India, as follows :-

1. This Act may be called the Uttar Pradesh Excise (Amendment) (Re-enactment and Validation) Act, 1976.

Short title.

\*(For statement of Objects and Reasons, please see Uttar Pradesh Gazette (Extraordinary) dated April 2, 1976).

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on April 5, 1976 and by the Uttar Pradesh Legislative Council on April 7, 1976.

(Received the assent of the Governor on April 6, 1976, under Article 200 of the Constitution of India, and was published in the Uttar Pradesh Gazette (Extraordinary) dated April 16, 1976).

PRICE 10 PAI

Re-enactment of U. P. Act no. 30 of 1972.

2. The Uttar Pradesh Excise (Amendment) Act, 1972 is hereby, with effect from August 16, 1972, repealed and re-enacted with the following modifications :—

(i) Section 1 shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be inserted :—

“(2) It shall be deemed to have been in force ever since the commencement of the United Provinces Excise Act, 1910, and accordingly, all references to the State Government in the amendments made in that Act by this Act shall, in relation to the period before January 26, 1950, be construed as references to the Provincial Government.” ;

(ii) for section 3, the following section shall be substituted :—

“3. After section 24 of the principal Act, the following sections shall be inserted, namely :—

“24-A. (1) Subject to the provisions of section 31, the Excise Commissioner may grant to any person a licence or licences for the exclusive or other privilege,—

(a) of manufacturing or of supply by wholesale, or of both ; or

(b) of manufacturing or of supplying by wholesale, or of both and selling by retail ; or

(c) of selling by wholesale (to wholesale or retail vendors) ; or

(d) of selling by retail at shops (for consumption ‘off’ the premises only) ;

any foreign liquor in any locality.

(2) The grant of licence or licences under clause (d) of sub-section (1) in relation to any locality shall be without prejudice to the grant of licences for the retail sale of foreign liquor in the same locality in hotels and restaurants for consumption in their premises.

(3) Where more licences than one are proposed to be granted under clause (d) of sub-section (1) in relation to any locality for the same period, advance intimation of the proposal shall be given to the prospective applicants for every such licence.

(4) The provisions of section 25, and proviso to section 39 shall apply in relation to grant of a licence for an exclusive or other privilege under this section as they apply in respect of the grant of a licence for an exclusive privilege under section 24.’

“24-B. For the removal of doubts, it is hereby declared—

Removal of doubts. (a) that the State Government has an exclusive right or privilege of manufacture and sale of country liquor and foreign liquor ;

(b) that the amount described as licence fee in clause (c) of section 41 is in its essence the rental or consideration for the grant of such right or privilege by the State Government ;

(c) that the Excise Commissioner as the head of the Excise Department of the State shall be deemed, while determining or realising such fee, to act for and on behalf of the State Government.’”

(iii) after section 3, the following section shall be inserted :—

“3-A. For section 30 of the principal Act, the following section shall be substituted and be deemed always to have been substituted, namely :—

30. (1) Instead of or in addition to any duty leviable under the Chapter, the State Government or on its behalf the Excise Commissioner may accept payment of a sum in consideration of the grant of licence for any exclusive or other privilege under section 24 or section 24-A.

Insertion of new sections 24-A and 24-B.

Substitution of new section for section 30.

(2) The sum payable under sub-section (1) may be determined either by auction or by calling tenders or otherwise."

(iv) after section 4, the following section shall be *inserted* :—

"4-A. In section 41 of the principal Act, for clause (c), the Amendment of following clause shall be *substituted* and be deemed section 41. always to have been *substituted*, namely :—

'(c) prescribing the scale of fees or manner of fixing the fees payable for any licence, permit or pass including any consideration for the grant of any exclusive or other privilege granted under section 24 or section 24-A or for storing of any intoxicant.

*Explanation (1)*—Fees may be prescribed under this sub-clause at different rates for different classes of licences, permits, passes or storage, and for different areas.

(2) The manner of fixing fee or consideration shall include auction or invitation of tenders or both."

3. In section 40 of the principal Act—

(a) in sub-section (1), the following proviso thereto shall be *inserted*, Amendment of section 40. namely :—

"Provided that the Uttar Pradesh Licensing under the Surcharge Fee System Rules, 1968 made by the Excise Commissioner, Uttar Pradesh, with the previous sanction of the State Government, as amended by the Excise Commissioner, Uttar Pradesh, from time to time, before the commencement of this Act, shall, until altered or repealed by the State Government by rules made under this section, be deemed to be and always to have been as valid and effective as if the said rules were duly made by the State Government under this section." ;

(b) in sub-section (2), for clause (c), the following clause shall be *substituted*, namely :—

"(c) prescribing the manner in which appeals or revisions shall be presented and the procedure for dealing with such appeals and revisions ;".

4. Notwithstanding any judgment, decree or order of any court to the contrary, anything done or purporting to be done and any action taken or purporting to have been taken under any provision of the Uttar Pradesh Excise (Amendment) Act, 1972, before the commencement of this Act, shall be deemed to be and always to have been as valid as if the provisions of this Act were in force at all material times.

Validation.

U. P. Ordinance no. 15 of 1976. 5. (1) The Uttar Pradesh Excise (Amendment) (Re-enactment and Validation) Ordinance, 1976 is hereby repealed.

Repeal and savings.

(2) Notwithstanding such repeal, anything done or any action taken under the aforesaid Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on February 28, 1976.



THE UTTAR PRADESH EXCISE (AMENDMENT) ACT, 1979

(U. P. Act No. 13 of 1979)

[Authoritative English text of the Uttar Pradesh Aabkari (Sanshodhan) Adhiniyam, 1979 (Uttar Pradesh Adhiniyam Sankhya 13 of 1979)]

AN  
ACT

further to amend the United Provinces Excise Act, 1910

विगत प्रकाशन  
(राजकीय प्रकाशन)  
उत्तर प्रदेश, नवम्बर

IT IS HEREBY enacted in the Thirtieth Year of the Republic of India as follows :—

1. (1) This Act may be called the Uttar Pradesh Excise (Amendment) Act, 1979.

Short title and commencement.

(2) Sections 3 and 5 shall be deemed to have come into force on August 16, 1972, sections 2, 4, 6, 9 and 10 shall be deemed to have come into force on November 30, 1978 and the remaining sections shall come into force at once.

2. In section 28 of the U. P. Excise Act, 1910 (hereinafter referred to as the principal Act) in sub-section (3), in clause (a), for the figure and words "2 per litre" occurring against item 2 (a) in the table, the figure and words "4 per litre" shall be substituted.

Amendment of section 28 of U.P. Act no. 4 of 1910.

3. In section 30 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely :—

Amendment of section 30.

"(2) The sum payable under sub-section (1) may either be fixed by auction or inviting tenders or otherwise or be assessed on the basis of the sales made or quota lifted under the licence or partly fixed and partly assessed in the aforesaid manner."

4. In section 40 of the principal Act, in sub-section (2), after clause (1) the following clause shall be inserted, namely :—

Amendment of section 40.

"(m) for the grant of rewards to officials, officers or informers by the Collector out of and up to fifty per cent of composition fee and by the Magistrate trying the case, out of and up to fifty per cent of fine recovered under the Act."

5. In section 41 of the principal Act, in clause (c) —

Amendment of section 41.

(i) before Explanation (1), the following proviso shall be inserted namely :—

"Provided that nothing contained in this clause shall be construed to prevent the State Government from levying by notification made from time to time, any fee, including vend as part of consideration for the granting of any such privilege."

(ii) for Explanation (2), the following Explanation shall be substituted, namely :—

"(2) The manner of fixing such fee or consideration includes any one or more of the following manners, namely—

- (i) auction,
- (ii) invitation of tenders,
- (iii) assessment on the basis of sales made or quota lifted under the licence, permit or pass"

For Statement of Objects and Reasons, please see Uttar Pradesh Gazette (Extraordinary), dated December 27, 1978.

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on March 27, 1979 and by the Uttar Pradesh Legislative Council on April 16, 1979).

[Received the assent of the Governor on April 18, 1979 under Article 200, of the Constitution of India and was published in Part I(a) of the Legislative Supplement of the Uttar Pradesh Gazette Extraordinary, dated April 18, 1979].



Amendment of section 60.

6. In section 60 of the principal Act, *after* sub-section (2), the following sub-section shall be *inserted*, namely :—

“(3) Whoever, in contravention of this Act or any rule or order made thereunder, consumes any intoxicant, shall be punished with fine which shall not be less than five hundred rupees and which may extend to one thousand rupees.”

Amendment of section 72.

7. In section 72 of the principal Act, *for* sub-section (2), the following sub-sections shall be *substituted*, namely :—

“(2) Where anything or animal is seized under any provision of this Act and the Collector is satisfied for reasons to be recorded that an offence has been committed due to which such thing or animal as become liable to confiscation under sub-section (1), he may order confiscation of such thing or animal whether or not a prosecution for such offence has been instituted :

Provided that in the case of anything (except an intoxicant) or animal referred to in sub-section (1), the owner thereof shall be given an option to pay in lieu of its confiscation such fine as the Collector thinks adequate not exceeding its market value on the date of its seizure.

(3) Where the Collector on receiving report of seizure or on inspection of the seized thing, including any animal, cart, vessel or other conveyance, is of the opinion that any such thing or animal is subject to speedy wear and tear or natural decay or it is otherwise expedient in the public interest so to do, he may order such thing (except and intoxicant) or animal to be sold at the market price by auction or otherwise.

(4) Where any such thing or animals is sold as aforesaid, and—

(a) no order of confiscation is ultimately passed or maintained by the Collector under sub-section (2) or on review under sub-section (6) ; or

(b) an order passed on appeal under sub-section (7) so requires ; or

(c) in the case of a prosecution being instituted for the offence in respect of which the thing or the animal is seized, the order of the Court so requires ;

the sale proceeds after deducting the expenses of the sale shall be paid to the person found entitled thereto.

(5) (a) No order of confiscation under this section shall be made unless the owner thereof or the person from whom it is seized is given—

(i) a notice in writing informing him of the grounds on which such confiscation is proposed ;

(ii) an opportunity of making a representation in writing within such reasonable time as may be specified in the notice ; and

(iii) a reasonable opportunity of being heard in the matter.

(b) Without prejudice to the provisions of clause (a) no order confiscating any animal, cart, vessel, or other conveyance shall be made if the owner thereof proves to the satisfaction of the Collector that it was used in carrying the contraband goods without the knowledge or connivance of the owner, his agent, if any, and the person in charge of the animal, cart, vessel or other conveyance and that each of them had taken all reasonable and necessary precautions against such use.

(6) Where on an application in that behalf being made to the Collector within one month from any order of confiscation made under sub-section (2), or as the case may be after issuing notice on his own motion within one month from the order under the sub-section refusing confiscation to the owner of the thing or animal seized or to the person from whose possession it was seized, to show cause why the order should not be reviewed, and after giving him a reasonable opportunity of being heard, the Collector is satisfied that the order suffers from a mistake apparent on the face of the record including any mistake of law, he may pass such order on review as he thinks fit.

(7) Any person aggrieved by an order of the confiscation under sub-section (2) or sub-section (6) may, within one month from the date of the communication to him of such order, appeal to such judicial authority as the State Government may appoint in this behalf and the judicial authority shall, after giving an opportunity to the appellant to be heard, pass such order as it may think fit, confirming modifying or annulling order appealed against.

(8) Where a prosecution is instituted for the offence in relation to which such confiscation was ordered the thing or animal shall subject to the provisions of sub-section (4) be disposed of in accordance the order of the Court.

(9) No order of confiscation made by the Collector under this section shall prevent the infliction of any punishment to which the person affected thereby may be liable under this Act."

8. After section 73 of the principal Act, the following section shall be inserted, namely :— Insertion of new section 73-A.

"73-A. Where any intoxicant is confiscated under section 72 or section 73 the Collector may subject to any order passed in that behalf by any court if in his opinion it is expedient to do so, order the intoxicant to be destroyed any thing to the contrary in this Act, notwithstanding :

Provided that the intoxicant shall not be destroyed except after expiration of three months from the date of confiscation or where an application for review or an appeal against the order of confiscation is pending except in accordance with the order passed in such review or appeal in this regard :

Provided further that adequate sample of the intoxicant shall be preserved to meet the evidentiary requirements."

9. In section 74 of the principal Act after sub-section (1) the following sub-section shall be inserted, namely :— Amendment of section 74.

"(1-A) Any officer specially empowered by the State Government in that behalf may subject to any general or special order of the State Government compound, whether before or after the institution of the prosecution any offence punishable under clause (a) of sub-section (1) of section 60 section 63, where the quantity of the intoxicant involved does not exceed the quantity notified by the State Government in that behalf, or any offence punishable under sub-section (3) of section 60, on payment of such sum of money as composition fee as he thinks fit, which shall not be less than fifty rupees and which may extend to three hundred rupees where any such offence is committed by a person for the first time."

10. In section 77 of the principal Act, the following proviso shall be inserted at the end, namely :— Amendment of section 77.

"Provided that notwithstanding anything to the contrary contained in this section or in any judgment, decree or order, the notification nos. 3514-E/XIII-331-78 and 1227-E/XIII-332-78, both dated April 17, 1978, made by the State Government in excise of the powers under sections 28 and 29 and the amendments made by the aforesaid notifications shall have effect and be deemed always to have effect on and from April 1, 1978."

11. (1) The Uttar Pradesh Excise (Amendment) Ordinance, 1979 is hereby repealed. Repeal and savings.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act as amended by the Ordinance specified in sub-section (1) or by the Uttar Pradesh Excise (Fourth Amendment) Ordinance, 1978 shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act as if this Act were in force at all material times.

J. P. Ordinance no. 4 of 1979.

J. P. Ordinance no. 28 of 1978.

Dated Lucknow, September 23, 1983

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Abakari (Sanshodhan) Adhiniyam, 1983 (Uttar Pradesh Adhiniyam Sankhya 23 of 1983) as passed by the Uttar Pradesh Legislature and assented to by the Governor on September 20, 1983:

**THE UTTAR PRADESH EXCISE (AMENDMENT) ACT, 1983**

[U. P. ACT NO. 23 OF 1983]

(As passed by the Uttar Pradesh Legislature)

AN

ACT

Further to amend the United Provinces Excise Act, 1910

IT IS HEREBY enacted in the Thirty-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Uttar Pradesh Excise (Amendment) Act, 1983.

(2) It shall be deemed to have come into force on May 9, 1983.

Amendment of section 28 of U.P. Act no. IV of 1910.

2. In section 28 of the U. P. Excise Act, 1910, hereinafter referred to as the principal Act, in sub-section (3), in clause (b), for the figures and words "2 per litre of alcohol" occurring against items 1 and 2 in the table, the figure and words "5 per litre of alcohol" shall be substituted.

Repeal and saving.

3. (1) The Uttar Pradesh Excise (Amendment) Ordinance, 1983, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,  
G. B. SINGH,  
Sachiv.

पी० ए० यू० पी०—ए० पी० 237 सा० (विधा०)—(2311)—1983-700 (मेक०)।

No. 2044(2)/XVII-V—I—1-(KA)14-1984

Dated Lucknow, October 5, 1984

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Abkari (Sanshodhan) Adhiniyam, 1984 (Uttar Pradesh Adhiniyam Sankhya 23 of 1984), as passed by the Uttar Pradesh Legislature and assented to by the Governor on October 1, 1984:

**THE UTTAR PRADESH EXCISE (AMENDMENT) ACT, 1984**

[U.P. ACT NO. 23 OF 1984]

(As passed by the Uttar Pradesh Legislature)

AN  
ACT

further to amend the United Provinces Excise Act, 1910

IT IS HEREBY enacted in the Thirty-fifth Year of the Republic of India as follows :—

1. (1) This Act may be called the Uttar Pradesh Excise (Amendment) Act, 1984.

(2) It shall be deemed to have come into force on April 1, 1983.

2. In section 77 of the United Provinces Excise Act, 1910, hereinafter referred to as the principal Act, after the proviso thereto, the following proviso shall be added, namely :

“Provided further that notwithstanding anything to the contrary contained in this section, or in any contract, judgement, decree or order, the notification no. 3842-E/XIII—512-83, dated May 25, 1983, made by the State Government in exercise of the powers under section 30 shall have effect and be deemed always to have effect on and from April 1, 1983.”

3. (1) The Uttar Pradesh Excise (Amendment) Ordinance, 1984, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,  
B. L. LOOMBA,  
Sachiv.

U.P. Ordinance  
no. 12  
1984.

पी० एस्० यू० पी०—ए० पी० 164 सा० विधा०—(2212)---1984---750 (मेक०)।

Short title commencement. and

Amendment of section 77 of U.P. Act no. IV of 1910.

Repeal and saving.

Dated Lucknow, March 29, 1985

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Abkari (Sanshodhan) Adhiniyam, 1985 (Uttar Pradesh Adhiniyam Sankhya 7 of 1985) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 28, 1985.

THE UTTAR PRADESH EXCISE (AMENDMENT) ACT, 1985

[U. P. Act No. 7 OF 1985]

(As passed by the Uttar Pradesh Legislature)

AN

ACT

furth<sup>r</sup> to amend the U. P. Excise Act, 1910.

IT IS HEREBY enacted in the Thirty-sixth Year of the Republic of India as follows :

Short title.

1. This Act may be called the Uttar Pradesh Excise (Amendment) Act, 1985.

Insertion of new section 38-A in U. P. Act no. 4 of 1910.

2. After section 38 of the U. P. Excise Act, 1910, the following section shall be inserted, namely :—

“38-A. (1) Where any excise revenue has not been paid within three months from the date on which it becomes payable, interest on arrears of excise revenue. interest at such rate not exceeding twenty-four per cent per annum, as may be prescribed, shall be payable from the date such excise revenue becomes payable till the date of actual payment :

Provided that until a higher rate is prescribed, the rate of interest will be eighteen per cent per annum :

Provided further that in respect of an excise revenue which became payable before the commencement of the Uttar Pradesh Excise (Amendment) Act, 1985 interest at the said rate shall be payable from the date of such commencement if the excise revenue is not paid within 3 months of the said date.

*Explanation* : Nothing in this sub-section shall be construed to affect the payment of interest under an agreement, the terms of an auction or a decree of the court, passed before the date of commencement of the Uttar Pradesh Excise (Amendment) Act, 1985 or which may be passed after the date of such commencement, in suits or proceedings filed before the said date.

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(2) Provisions of section 39 shall *mutatis mutandis* apply to realisation of such interest as they apply to realisation of excise revenue."

By order,  
B. L. LOOMBA,  
Sachiv.

Dated Lucknow, September 19, 1986

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Abkari (Sanshodhan) Adhiniyam, 1986 (Uttar Pradesh Adhiniyam Sankhya 19 of 1986) as passed by the Uttar Pradesh Legislature and assented to by the Governor on September 18, 1986.

THE UTTAR PRADESH EXCISE (AMENDMENT) ACT, 1986

(U. P. ACT No. 19 OF 1986)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

further to amend the U. P. Excise Act, 1910

IT IS HEREBY enacted in the Thirty-seventh Year of the Republic of India as follows :

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Excise (Amendment) Act, 1986.

(2) It shall be deemed to have come into force on April 26, 1986.

Amendment of section 28 of U. P. Act no. 4 of 1910

2. In section 28 of the U. P. Excise Act, 1910 hereinafter referred to as the principal Act, in sub-section (3),—

(i) in clause (b), for the figure and words, "5.00 per litre of alcohol", occurring against items 1 and 2 in the table appended to the said clause, the figure and words "20.00 per litre of alcohol" shall be substituted ;

(ii) in clause (d), for the figure and words, "14 per kg.", occurring against item 4 in the table appended to the said clause, the figure and words, "25 per kg.", shall be substituted.

Repeal and savings

3. (1) The Uttar Pradesh Excise (Amendment) Ordinance, 1986, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act, as if the provisions of this Act were in force at all material times.

U. P.  
no. 5  
1986

By order,

S. N. SAHAY,

Sachiv.

Dated Lucknow, March 16, 1989

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Abkari (Sanshodhan) Adhiniyam, 1989 (Uttar Pradesh Adhiniyam Sankhya 5 of 1989) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 16, 1989.

THE UTTAR PRADESH EXCISE (AMENDMENT) ACT, 1989

(U.P. ACT NO. 5 OF 1989)

[As passed by the U. P. Legislature]

AN  
ACT

further to amend the United Provinces Excise Act, 1910.

IT IS HEREBY enacted in the Fortieth Year of the Republic of India as follows:

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Excise (Amendment) Act, 1989.

(2) It shall be deemed to have come into force on October 27, 1988.

Amendment of section 28 of U. P. Act no. 4 of 1980

2. In section 28 of the United Provinces Excise Act, 1910, hereinafter referred to as the principal Act, in sub-section (3),—

(i) in clause (a), for the figure and words "4 per litre", occurring against item 2(a) in the table, the figure and words "5 per litre" shall be substituted;

(ii) in each of the clauses (c), (d) and (e), for the figure and words "2 per litre" occurring against item 2(a) in the table, the figure and words "5 per litre" shall be substituted.

Repeal and Saving

3. (1) The Uttar Pradesh Excise (Amendment) Ordinance, 1988, is hereby repealed.

U. P.  
Ordinance  
No. 15 of  
1988

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,  
NARAYAN DAS,  
Sachiv.



Dated Lucknow, January 20, 1990

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Abkari (San-shodhan) Adhiniyam, 1990 (Uttar Pradesh Adhiniyam sankhya 1 of 1990) as passed by the Uttar Pradesh Legislature and assented to by the Governor on January 20, 1990.

THE UTTAR PRADESH EXCISE (AMENDMENT) ACT, 1990

(U.P. ACT NO. 1 OF 1990)

(As passed by the U. P. Legislature)

AN

ACT

further to amend the U. P. Excise Act, 1910.

IT IS HEREBY enacted in the Fortieth Year of the Republic of India as follows :—

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Excise (Amendment) Act, 1990.

(2) It shall be deemed to have come into force on December 23, 1989.

Amendment of section 28 of U.P. Act no. IV of 1910

2. In section 28 of the U.P. Excise Act, 1910, hereinafter referred to as the principal Act, after sub-section (3), the following sub-section shall be inserted, namely—

“(4) Notwithstanding anything contained in sub-section (3), the maximum rate of duty on Ale, beer, porter, cider and other fermented liquors occurring against item 2(a) in the table, in clause (e) of sub-section (3) shall be deemed to be rupees 5 per litre with effect from June 4, 1975 and any notification issued on or after June 4, 1975 which is in conformity with the provisions of this sub-section shall be deemed to be, and always to have been, valid and lawful as if the provisions of this sub-section were in force at all material times.”

U. P.  
Ordinance  
No. 21 of  
1989

3. [(1) The Uttar Pradesh Excise (Amendment) Ordinance, 1989 is hereby repealed. Repeal and Savings

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,  
NARAYAN DAS,  
Sachiv.

*Dated Lucknow : August 16, 1997*

IN pursuance of the provisions of clause (3) of article 348 of the Constitution, of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Aabkari (Sanshodhan) Adhiniyam, 1997 (Uttar Pradesh Adhiniyam Sankhya 16 of 1997) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 16, 1997.

**THE UTTAR PRADESH EXCISE (AMENDMENT) ACT 1997**

(U.P. Act No. 16 of 1997)

*(As passed by the Uttar Pradesh Legislature)*

AN

ACT

*further to amend the United Provinces Excise Act, 1910*

IT IS HEREBY enacted in the Forty-eighth Year of the Republic of India as follows :—

Short title

Amendment of  
section 3 of  
U.P. Act no. 4  
of 1910

1. This Act may be called the Uttar Pradesh Excise (Amendment) Act, 1997.
2. In section 3 of the United Provinces Excise Act, 1910, hereinafter referred to as the principal Act, *after* clause (3-a) the following clause shall be *inserted*, namely :—

“(4) ‘manufactory’ means a unit other than a distillery, where Indian made foreign liquor is manufactured and bottled.”

थान

3. In section 17 of the principal Act, in sub-section (2), for the words "or brewery" the words "brewery or manufactory" shall be substituted. Amendment of section 17

पर

4. In section 18 of the principal Act, in clause (c) for the words "or brewery" the words "brewery or manufactory" shall be substituted. Amendment of section 18

वनी

5. In section 19 of the principal Act, for the word "brewery" the words "brewery, manufactory" shall be substituted. Amendment of section 19

भी

6. In section 29 of the principal Act, in clause (e) for the words "or brewery" wherever occurring the words "brewery or manufactory" shall be substituted. Amendment of section 29

पर

7. In section 41 of the principal Act, in clause (b) for the words "or brewery" the words "brewery or manufactory" shall be substituted. Amendment of section 41

शब्द

दिये

8. In section 60 of the Principal Act, in sub-section (1) in clauses (d) and (f), for the word "brewery" wherever occurring the words "brewery, manufactory" shall be substituted. Amendment of section 60

By order,

R. D. MATHUR,

*Pramukh Sachiv.*

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No. 292 (2)/XVII-V-1-1(KA)-37-1997

Dated Lucknow, February 7, 1998

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Aabkari (Sanshodhan) Adhihiyam, 1998 (Uttar Pradesh Adhihiyam Sankhya 7 of 1998) as passed by the Uttar Pradesh Legislature and assented to by the Governor on February 6, 1998.

**THE UTTAR PRADESH EXCISE (AMENDMENT) ACT, 1998**  
**(U. P. Act No. 7 of 1998)**

*(As passed by the Uttar Pradesh Legislature)*

AN  
ACT

*further to amend the United Provinces Excise Act, 1910*

WHEREAS the State Government in April, 1983 granted licences valid up to March 31, 1984 for wholesale vend of Indian made foreign liquor in form F. L. 2 on payment of fixed fee ;

AND WHEREAS the conditions of licence *inter alia* provided that the licensee had to pay prescribed assessed fee on the sale of Indian made foreign liquor and beer according to rules ;

AND WHEREAS in accordance with the conditions of licence the State Government issued notification dated May 25, 1983 requiring the licensees to pay fee assessed on the basis of sales at the rates specified therein ;

AND WHEREAS pursuant to the said notification demands were made upon the licensees which they challenged before the Hon'ble High Court ;

AND WHEREAS the Hon'ble High Court accepted the case of the licensees and *inter alia* held that the notification will have no effect on the privileges granted before May 25, 1983 ;

AND WHEREAS by the Uttar Pradesh Excise (Amendment) Ordinance, 1984 (U. P. Ordinance no. 12 of 1984) promulgated by the Governor on May 30, 1984 section 77 of the U. P. Excise Act, 1910 was amended by inserting a proviso to the effect that notification dated May 25, 1983 shall have effect and be deemed always to have effect from April 1, 1983 ;

AND WHEREAS the said Ordinance no. 12 of 1984 was replaced by Uttar Pradesh Excise (Amendment) Act, 1984 (U. P. Act no. 23 of 1984) ;

AND WHEREAS in view of the amended provisions of section 77 the notification dated May 25, 1983 was made effective with effect from April 1, 1983.

AND WHEREAS the appeals filed by the State Government against the judgement and order of the Hon'ble High Court were dismissed by the Hon'ble Supreme Court on September 17, 1996 ;

AND WHEREAS a review petition was filed by the State Government before the Hon'ble Supreme Court was dismissed by the Hon'ble Supreme Court on January 28, 1997;

AND WHEREAS substantial sums as assessed fee, had already been realized by the State Government on the basis of the said notification dated May 25, 1983;

AND WHEREAS licensees have made good the said assessed fee by adjusting it in their prices realized from the customers, therefore in public interest the licensees can not be allowed undue enrichment;

AND WHEREAS it is necessary to validate the said realization of assessed fee by the State Government from the licensees;

NOW, THEREFORE, IT IS HEREBY enacted in the Forty-ninth Year of the Republic of India as follows :—

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Excise (Amendment) Act, 1998.

(2) It shall be deemed to have come into force on April 1, 1983.

Amendment of section 30 of U.P. Act no. IV of 1910

2. In section 30 of the United Provinces Excise Act, 1910, hereinafter referred to as the principal Act, after sub-section (2), the following sub-section shall deemed to have been inserted on April 1, 1983, namely :—

“(3) For the financial year commencing on April 1, 1983 apart from the sum fixed for grant of licence under section 24-A, the sum assessed, called as assessed fee, on the basis of sales under the licence shall be payable, at the rate of rupees five per reputed quart bottle of all kinds of spirit, wine, liquor and Cordial and at the rate of paise sixty per reputed quart bottle of bear, stout and other fermented liquors by the wholesale vendors of foreign liquor.

Validation and consequential provision

3. Notwithstanding anything to the contrary contained in any contract, judgement, decree or order of any Court or acceptance of any fixed sum for grant of licence under section 24-A by the State Government or on its behalf by the Excise Commissioner for the financial year commencing on April 1, 1983, the assessed, fee realized, over and above the said fixed sum, from the licensees at the rates mentioned in sub-section (3) of section 30 of the principal Act shall be deemed to have been validly realized under the said sub-section as if the provisions of this Act were in force at all material times and no licensee shall be entitled to refund of such fee and if any licensee has not paid the said assessed fee the same shall be recoverable from him.

Repeal and savings

4. (1) The Uttar Pradesh Excise (Amendment) Ordinance, 1997 is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken under the provisions of the principal Act as amended by the Ordinance referred to in sub-section (1) shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act as if the provisions of this Act were in force at all material times.

By order,  
G. S. PANDEY,  
Vishesh Sachiv.

Dated Lucknow, April 11, 1999

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution, of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Abakary (Sanshodhan) Adhiniyam, 1999 (Uttar Pradesh Adhiniyam Sankhya 22 of 1999) as passed by the Uttar Pradesh Legislature and assented to by the Governor on April 9, 1999.

THE UTTAR PRADESH EXCISE (AMENDMENT) ACT, 1999

(U.P. ACT NO. 22 OF 1999)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

Further to amend the United Provinces Excise Act, 1910.

IT IS HEREBY enacted in the Fiftieth Year of the Republic of India as follows:—

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Excise (Amendment) Act, 1999.

(2) It shall come into force on April 1, 1999.

Amendment of section 28 of U. P. Act no. 4 of 1910.

2. In section 28 of the United Provinces Excise Act, 1910, in subsection (3), in each of the clauses (a), (c), (d) and (e) for the figure and words "RS. 5 per litre" occurring against item 2 (a) in the table, the figure and words "RS. 15 per litre" shall be substituted.

By order,

Y. R. TRIPATHI.

Pramukh Sachiv.

Dated Lucknow, April 10, 2000

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution, of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Abakari (Sanshodhan) Adhiniyam, 2000 (Uttar Pradesh Adhiniyam Sankhya 13 of 2000) as passed by the Uttar Pradesh Legislature and assented to by the Governor on April 7, 2000.

THE UTTAR PRADESH EXCISE (AMENDMENT)  
ACT, 2000

(U. P. Act No. 13 OF 2000)

(As passed by the Uttar Pradesh Legislature)

AN  
ACT

Further to amend the United Provinces Excise Act, 1910.

IT IS HEREBY enacted in the Fifty-first Year of the Republic of India as follows :-

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Excise (Amendment) Act, 2000.

(2) It shall come into force on April 1, 2000.

Amendment of section 28 of U. P. Act no. 4 of 1910

2. In section 28 of the United Provinces Excise Act, 1910, hereinafter referred to as the principal Act, in sub-section (3), in each of the clauses (a), (c), (d) and (e) for the figure and words "Rs. 15 per litre" occurring against item 2 (a) in the table, the figure and words "Rs. 30 per litre" shall be substituted.

Repeal and Savings

3. (1) The Uttar Pradesh Excise (Amendment) Ordinance, 2000 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act as if this Act were in force at all material times.

By order,  
Y. R. TRIPATHI,  
Pranukh Sachiv.



No. 980 (2)/XVII-V-1—1 (KA)-13-2001

Dated Lucknow, April 30, 2001

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Abkari (Sanshodhan) Adhiniyam, 2001, (Uttar Pradesh Adhiniyam Sankhya 16 of 2001) as passed by the Uttar Pradesh Legislature and assented to by the Governor on April 30, 2001 alongwith the Statement of Objects and Reasons thereto :—

**THE UTTAR PRADESH EXCISE (AMENDMENT)**

**ACT, 2001**

( U.P. Act no. 16 of 2001 )

[As Passed by the Uttar Pradesh Legislature]

AN

ACT

furth<sup>r</sup> to amend the United Provinces Excise Act, 1910.

IT IS HEREBY enacted in the Fifty-second Year of the Republic of India as follows :—

1. (1) This Act may be called the Uttar Pradesh Excise (Amendment) Act, 2001.

(2) It shall come into force on April 1, 2001.

2. In section 12 of the United Provinces Excise Act, 1910, hereinafter referred to as the principal Act, sub section (3) shall be omitted.

3. In section 28 of the principal Act, in sub section (3) for clauses (a), (b), (c), (d), and (e), the following clauses shall be substituted, namely:—

(a) Countervailing duty on excisable articles imported in accordance with the provisions of section 12(1)

Short title and commencement

Amendment of section 12 of U.P. Act no. IV of 1910

Amendment of section 28

Item no.	Description of excisable articles	Maximum rate of duty
1	Country liquor (excepting tari)	Rs. 90.00 per bulk litre
2	Liquor manufactured in India and sophisticated or coloured so as to resemble in flavour or colour liquor imported into India; and rectified spirit—	
	(a) Ale, beer, porter, cider and other fermented liquors	Rs. 60.00 per bulk litre
	(b) Perfumed spirit (other than medicinal and toilet preparations)	Rs. 600.00 per bulk litre
	(c) Wines	Rs. 600.00 per bulk litre
	(d) Liquors, cordials, mixtures and other preparations containing spirit not otherwise specified (other than drugs and medicines)	Rs. 600.00 per bulk litre
	(e) Brandy, gin, whisky, rums, rectified spirit and other sorts of spirit not otherwise specified	Rs. 600.00 per bulk litre
3	Bhang	Rs. 75.00 per Kilogram

*(b) Excise or countervailing duty on excisable articles imported in accordance with the provisions of section 13*

Item no.	Description of excisable articles	Maximum rate of duty
1	Country liquor (excepting tari and other fermented alcoholic beverages)	Rs. 90.00 per bulk litre
2	Liquor manufactured in India and sophisticated or coloured so as to resemble in flavour or colour liquor imported into India (excepting beer)	Rs. 600.00 per bulk litre
3	Beer brewed in India	Rs. 60.00 per bulk litre
4	Bhang	Rs. 75.00 per Kilogram

*(c) Excise or countervailing duty on excisable articles transported*

Item no.	Description of excisable articles	Maximum rate of duty
1	Country liquor (excepting tari)	Rs. 90.00 per bulk litre
2	Liquor manufactured in India and sophisticated or coloured so as to resemble in flavour or colour liquor imported into India; and rectified spirit—	
	(a) Ale, beer, porter, cider and other fermented liquors	Rs. 60.00 per bulk litre
	(b) Perfumed spirit (other than medicinal and toilet preparations)	Rs. 600.00 per bulk litre
	(c) Wines	Rs. 600.00 per bulk litre
	(d) Liquors, cordials, mixtures and other preparations containing spirit not otherwise specified (other than drugs and medicines)	Rs. 600.00 per bulk litre
	(e) Brandy, gin, whisky, rums, rectified spirit and other sorts of spirit not otherwise specified	Rs. 600.00 per bulk litre
3	Bhang	Rs. 75.00 per Kilogram

*(d) Excise duty on excisable articles manufactured, cultivated or collected under any licence granted under section 17*

Item no.	Description of excisable articles	Maximum rate of duty
1	Country liquor (excepting tari)	Rs. 90.00 per bulk litre
2	Liquor manufactured in India and sophisticated or coloured so as to resemble in flavour or colour liquor imported into India; and rectified spirit—	
	(a) Ale, beer, porter, cider and other fermented liquors	Rs. 60.00 per bulk litre
	(b) Perfumed spirit (other than medicinal and toilet preparations)	Rs. 600.00 per bulk litre
	(c) Wines	Rs. 600.00 per bulk litre
	(d) Liquors, cordials, mixtures and other preparations containing spirit not otherwise specified (other than drugs and medicines)	Rs. 600.00 per bulk litre
	(e) Brandy, gin, whisky, rums, rectified spirit and other sorts of spirit not otherwise specified	Rs. 600.00 per bulk litre
3	Bhang	Rs. 75.00 per Kilogram

*(e) Excise duty on excisable articles manufactured in any distillery established, or any distillery or brewery licensed under section 18*

Item no.	Description of excisable articles	Maximum rate of duty
1	Country liquor (excepting tari and fermented alcoholic beverages)	Rs. 90.00 per bulk litre
2	Liquor manufactured in India and sophisticated or coloured so as to resemble in flavour or colour liquor imported into India; and rectified spirit—	
	(a) Ale, beer, porter, cider and other fermented liquors.	Rs. 60.00 per bulk litre
	(b) Perfumed spirit (other than medicinal and toilet preparations)	Rs. 600.00 per bulk litre
	(c) Wines	Rs. 600.00 per bulk litre
	(d) Liquors, cordials, mixtures and other preparations containing spirit not otherwise specified (other than drugs and medicines)	Rs. 600.00 per bulk litre
	(e) Brandy, gin, whisky, rums, rectified spirit and other sorts of spirit not otherwise specified	Rs. 600.00 per bulk litre

Repeal and  
Savings

4. (1) The Uttar Pradesh Excise (Amendment) Ordinance, 2001 is hereby repealed.

U.P. Ordinance no.  
10 of 2001

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act as if this Act were in force at all material times.

By order,  
Y.R. TRIPATHI,  
Pranukh Sachiv.

#### STATEMENT OF OBJECTS AND REASONS

It was decided to introduce a new system of settlement of liquor shops on the basis of licence fees and excise duty. To implement the said decision it was necessary to enhance the licence fee and raise the maximum limit of excise duty payable under the Act was, therefore decided to amend the United Provinces Excise Act, 1910 for the purposes aforesaid.

Since the State Legislature was not in session and immediate legislative action was necessary to implement the aforesaid decision, the Uttar Pradesh Excise (Amendment) Ordinance, 2001 (U.P. Ordinance no. 10 of 2001) was promulgated by the Governor on March 5, 2001.

This Bill is introduced to replace the aforesaid Ordinance.