



The Uttar Pradesh Excise (Amendment and Validation) Act, 1970

Act 7 of 1970

Keyword(s):
Excise Duty, Countervailing Duty

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THE UTTAR PRADESH EXCISE (AMENDMENT AND VALIDATION) ACT, 1970

(U. P. ACT No. 7 OF 1970) ✓

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

AN
ACT

further to amend the U. P. Excise Act, 1910 and to validate certain actions taken thereunder

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 (Amendment and Validation) Act, 1970. Short title.

2. Section 28 of the U. P. Excise Act, 1910 (hereinafter called the principal Act), shall be re-numbered and be deemed always to have been re-numbered as sub-section (1) thereof, and after sub-section (1) as so re-numbered, the following sub-sections shall be inserted and be deemed always to have been inserted, namely:— Amendment of section 28.

“(2) The State Government shall, in imposing an excise duty or a countervailing duty as aforesaid and in fixing its rate, be guided by the directive principles specified in Articles 47 of the Constitution of India.

(3) Such duty shall not exceed the maximum as provided hereinafter:—

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

Item no.	Description of excisable article	Maximum rate of duty
		Rs.
1	Country liquor (excepting <i>tari</i>)	20 per 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	2 per litre.
	(b) Perfumed spirit (other than medicinal and toilet preparations)	15 per litre.
	(c) Wines	8 per litre.
	(d) Liquors, cordials, mixtures and other preparations containing spirit not otherwise specified (other than drugs and medicines)	70 per litre.
	(e) Brandy, gin, whisky, rum, rectified spirit and other sorts of spirit not otherwise specified	60 per litre of alcohol.
3	Ganja	300 per kg.
4	Bhang	14 per kg.

(b) Excise or countervailing duty on excisable articles exported in accordance with the provisions of section 13:—

*(For Statement of Objects and Reasons, please see Uttar Pradesh Gazette Extraordinary, dated March 3, 1970.)

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on March 11, 1970 and by the Uttar Pradesh Legislative Council on March 20, 1970.)

(Received the Assent of the Governor on March 31, 1970 under Article 200, of the Constitution of India and was published in the Uttar Pradesh Gazette Extraordinary, dated April 1, 1970.)

Item no.	Description of excisable articles	Maximum rate of duty
		Rs.
1	Country liquor (excepting <i>tari</i> and other fermented alcoholic beverages)	0.70 paise per litre of alcohol.
2	Liquor manufactured in India and sophisticated or coloured so as to resemble in flavour or colour liquor imported into India (excepting beer)	0.70 paise per litre of alcohol.
3	Beer brewed in India	0.20 paise per litre.
4	Ganja	150.00 per kg.
5	Bhang	4.00 per kg.

(c) Excise or countervailing duty on excisable articles transported :—

Item no.	Description of excisable article	Maximum rate of duty
		Rs.
1	Country liquor (excepting <i>tari</i>)	20 per 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	2 per litre.
	(b) Perfumed spirit (other than medicinal and toilet preparations)	15 per litre.
	(c) Wines	8 per litre.
	(d) Liquors, cordials, mixtures and other preparations containing spirit not otherwise specified (other than drugs and medicines)	70 per litre.
	(e) Brandy, gin, whisky, rum, rectified spirit and other sorts of spirit not otherwise specified	60 per litre of alcohol.
3	Ganja	300 per kg.
4	Bhang	14 per kg.

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

Item no.	Description of excisable article	Maximum rate of duty
		Rs.
1	Country liquor (excepting <i>tari</i>)	20 per 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	2 per litre.
	(b) Perfumed spirit (other than medicinal and toilet preparations)	15 per litre.
	(c) Wines	8 per litre.
	(d) Liquors, cordials, mixtures and other preparations containing spirit not otherwise specified (other than drugs and medicines)	70 per litre.
	(e) Brandy, gin, whisky, rum, rectified spirit and other sorts of spirit not otherwise specified	60 per litre of alcohol.
3	Ganja	300 per kg.
4	Bhang	14 per kg.

(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
		Rs.
1	Country liquor (excepting <i>tari</i> and other fermented alcoholic beverages)	20 per 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	2 per litre.
	(b) Perfumed spirit (other than medicinal and toilet preparations)	15 per litre.
	(c) Wines	8 per litre.
	(d) Liquors, cordials, mixtures and other preparations containing spirit not otherwise specified (other than drugs and medicines)	70 per litre.
	(e) Brandy, gin, whisky, rum, rectified spirit and other sorts of spirit not otherwise specified	60 per litre of alcohol.*

3. In section 46 of the principal Act, for the second sentence the following sentence shall be *substituted* and be deemed always to have been *substituted*, namely:—

Amendment of section 46.

“Such duty shall be levied by a tax on each tree tapped or from which *tari* is drawn, and its rate shall be fixed having due regard to the principles specified in sub-section (2) of section 28 and shall not exceed sixty rupees for a year or part thereof per tree.”

4. Notwithstanding, anything contained in any judgment, decree or order of any Court or other authority to the contrary, any imposition, levy or collection of any duty made or purporting to have been made, and any action or thing taken or done in relation thereto, under the provisions of the principal Acts before the commencement of this Act including, in particular, any direction or notification issued or purporting to have been issued under section 28 or section 46 of the principal Act, shall be deemed to be, and to have always been valid and effective as if such imposition, levy or collection had been made or action or thing had been taken or done under the principal Act as amended by this Act, and accordingly ;

Validation.

(a) all acts, proceedings or things done or taken by the State Government or by any officer of that Government or by any other authority in connection with the imposition, levy or collection of such duty shall, for all purposes, be deemed to be and to have always been, done or taken in accordance with the law,

(b) no suit or other proceedings shall be entertained or continued in any Court or before any authority for the refund of any such duty, and

(c) no Court shall enforce any decree or order directing the refund of any such duty.

5. The Uttar Pradesh Excise (Amendment and Validation) Ordinance, 1969, is hereby repealed.

Repeal of U.P. Ordinance no. VIII of 1969.