

**THE PUNJAB EXCISE (DELHI AMENDMENT)
ACT, 1979**
(No. 12 of 1979)

An Act further to amend the Punjab Excise Act, 1914 as in force in the Union Territory of Delhi.

Whereas by reason of certain excisable articles not being manufactured or produced in Delhi, countervailing duty is not leviable on such articles which are imported into Delhi;

And whereas the consumption, except for medical purpose of such articles would be injurious to health and the levy of a special duty on the importation of such articles into Delhi would be an endeavour towards bringing about prohibition of the consumption as aforesaid of such articles;

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows—

1. Short title and commencement.

- (1) This Act may be called the Punjab Excise (Delhi Amendment) Act, 1979.
- (2) It shall be deemed to have come into force on the 20th day of January, 1979.

2. Amendment of section 3 of Punjab Act 1 of 1914.

In section 3 of the Punjab Excise Act, 1914, as in force in the Union Territory of Delhi (hereinafter referred to as the principal Act).

(a) after clause (5), the following clause shall be inserted and shall be deemed always to have been inserted, namely—

‘(5a) “duty” means the excise duty or *countervailing duty or, as the case may be, special duty;’

(b) in clause (6),—

(i) in sub-clause (b), the word “or” shall be inserted and shall be deemed always to have been inserted at the end; and

(ii) after sub-clause (b), as so amended, the following sub-clause shall be inserted and shall be deemed always to have been inserted, namely—

“(c) any spirit;”

(c) after clause (18), the following clause shall be inserted and shall be deemed always to have been inserted, namely—

(18) “special duty” means a tax on the import of any excisable article being an article on which countervailing duty as is mentioned in entry 51 of List II in the Seventh Schedule to the Constitution is not impossible on the ground merely that such article is not being manufactured or produced in the territory to which this Act extends.

3. Amendment of section 31.

In section 31 of the principle Act, for the words "excise duty, or countervailing duty, as the case may be, at such rate or rates", the words, figure and letter "excise duty, or a countervailing duty, or a special duty, as the case may be, at such rate or rates not exceeding the rates set forth in Schedule IA" shall be substituted and shall be deemed always to have been substituted.

4. Insertion of new Schedule IA.

In the principal Act after Schedule I, the following Schedule, shall be inserted and shall be deemed always to have been inserted, namely—

SCHEDULE IA

(See Section 31)

<i>Sl. No.</i>	<i>Description of excisable article</i>	<i>Rate</i>
(1)	(2)	(3)
1.	Country liquor:	
	(i) Plain liquor	Rs. 15.20 per proof litre.
	(ii) Ordinary spiced liquor	Rs. 27.28 per proof litre.
	(iii) Special spiced liquor	Rs. 15.00 per proof litre.
	(iv) Plain when issued to troops	Rs. 13.25 per proof litre.
	(v) Spiced liquor including special liquor when issued to troops	Rs. 13.75 per proof litre.
2.	Indian made rum issued to troops	Rs. 6.00 per proof litre.
3.	Rectified spirit or absolute alcohol	Rs. 13.20 per proof litre.
4.	All other sorts of liquor including Indian Made Foreign Liquor except denatured spirit and special denatured spirit	Rs. 21.00 per proof litre.
5.	Spirituuous preparations including essence but other than Medicinal and Toilet Preparations as defined in the medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955)	Rs. 3.85 per proof litre.
6.	Denatured spirit	Rs. 2.00 per litre.
7.	Special denatured spirit	Rs. 2.00 per litre.
8.	Indian Beer containing 5 per cent or less alcohol v/v.	Re. 0.50 per bottle of 650 ml.
9.	Indian Beer containing alcohol more than 5 per cent v/v.	Rs. 5.00 per bottle of 650 ml.
10.	Cider	Re. 1.00 per bottle of 650 ml.
11.	Bhang	Rs. 30.00 per 10 kgs. or part thereof
12.	Any other intoxicating drug other than those mentioned above.	Rs. 30.00 per kg.

Explanation.— In this Schedule, “proof litre” means litre of the strength of London Proof.

5. Amendment of Schedule IA.

In the principal Act, in Schedule IA, as directed to be inserted by section 4, for the entry in column (2) against serial number 2, the following entry shall be substituted and shall be deemed to have been so substituted with effect from the 5th day of July, 1972, namely—

“Indian made rum issued to troops and the personnel of the Border Security Force.”

6. Validation.

Notwithstanding any judgment, decree or order of any court or other authority, anything or any action done or taken or purported to have been done or taken under the principal Act before the commencement of this Act shall be, and shall be deemed always to have been, as valid and effective as if such thing or acting had been done or taken under the principal Act, as amended by this Act, and accordingly—

(a) any duty, tax or fee levied, assessed or collected or purporting to have been levied, assessed or collected under the principal Act before the commencement of the Act shall be deemed to have been validly levied, assessed or collected in accordance with law;

(b) no suit or other proceeding shall be maintained or continued in any court or before any authority for the refund, and no enforcement shall be made by any court or other authority of any decree or order directing the refund, of any such duty, tax or fee which has been so collected;

(c) recoveries shall be made in accordance with the provision of the principal Act of all amounts which would have been collected as duties, taxes or fees under the principal Act by reason of the amendments made in the principal Act by this Act but which had not been collected.

Explanation.— For the removal of doubts, it is hereby declared that no act or omission on the part of any person before the commencement of this Act shall be punishable as an offence which would not have been so punishable if this Act had not been enacted.

7. Repeal and saving.

(1) The Punjab Excise (Delhi Amendment) Ordinance, 1979, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.
