



**The Telangana Excise (Amendment) Act, 2017**  
Act 32 of 2017

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No. 33] HYDERABAD, THURSDAY, DECEMBER 14, 2017.

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**TELANGANA ACTS, ORDINANCES AND  
REGULATIONS ETC.**

The following Act of the Telangana Legislature received the assent of the Governor on the 13th December, 2017 and the said assent is hereby first published on the 14th December, 2017 in the Telangana Gazette for general information:-

**ACT No. 32 OF 2017.**

**AN ACT FURTHER TO AMEND THE TELANGANA  
EXCISE ACT, 1968.**

Be it enacted by the Legislature of the State of Telangana in the Sixty-eighth Year of the Republic of India, as follows:-

1. (1) This Act may be called the Telangana Excise (Amendment) Act, 2017.

Short title,  
extent and  
commence-  
ment.

(2) It shall extend to the whole of the State of Telangana.

[1]

(3) (i) Section 2 shall be deemed to have come into force from 11.10.2016;

(ii) Sections 3 and 4 shall be deemed to have come into force from 02.06.2014.

Amend-  
ment of  
section 2.

2. In the Telangana Excise Act, 1968 (hereinafter referred to as the principal Act),-

Act No. 17  
of 1968.

(1) for the words "Prohibition and Excise Superintendent" wherever they occur throughout the Act, the words "District Prohibition and Excise Officer" shall be substituted;

(2) in section 2, after clause (11), the following clause shall be inserted, namely,-

"(11-A). "District Prohibition and Excise Officer" means the Prohibition and Excise Superintendent or Assistant Prohibition and Excise Superintendent or any officer lawfully appointed or invested with powers under the relevant provisions of the Act."

Amend-  
ment of  
section 21.

3. In the principal Act, in section 21, after sub-section (3), the following sub-section shall be added, namely,-

"(4) Notwithstanding anything contained in this Act, it shall be open to the Government, by notification to levy such other taxes, or duties or cess or any other fee or registration fee or penalties or discounts, at any stage, in respect of excisable articles or on any person connected with the trade of excisable articles as may be specified in the notification."

Amend-  
ment of  
section 28.

4. In the principal Act, in section 28, after sub-section (2), the following sub-sections shall be added, namely,-

“(3) In addition to the fee prescribed under sub-sections (1) and (2) above, the Commissioner or an Authorized Officer may levy and collect any of the following from the manufacturers or retailers or bar owners or in house or other persons selling on excisable article as permitted under sub-section (1) of section 17:-

- (a) Distillery Excise Tax
- (b) Brewery Excise Tax
- (c) Winery Excise Tax
- (d) Micro Brewery Excise Tax
- (e) Retail Shop Excise Tax
- (f) Elite Shop Excise Tax
- (g) Bar Excise Tax
- (h) Bonafide use of Excisable articles Excise Tax.

(4) In addition to the fee prescribed in sub-sections (1), (2) and (3) above, the Commissioner or an Authorised Officer may levy and collect any of the following from the vendors or suppliers of excisable articles:-

- (a) Early payment discount
- (b) Trading fee
- (c) Bulk stock delivery discount
- (d) Registration fee
- (e) Brand Registration fee
- (f) Penalty for wrong dispatch
- (g) Penalty for slow/non-moving stock
- (h) Exemplary penalties in case of abnormal breakages.

**Explanation:-** For the removal of doubts, it is clarified that any fees or charges by whatsoever name called, collected in pursuance of this section or clause (d) of section 22 or any other section of this Act or any rules

made under this Act, from time to time, for granting any lease, license or exclusive privilege for different purposes mentioned in sub-section (1) of section 17, shall irrespective of the time, mode and manner of such collection, be deemed to be and always be deemed to have been Excise duty or Countervailing duty on excisable articles levied and collected under section 21.”.

Repeal of  
Ordinance  
5 of 2017.

5. The Telangana Excise (Amendment) Ordinance, 2017 is hereby repealed.

**V. NIRANJAN RAO,**  
Secretary to Government,  
Legal Affairs, Legislative Affairs & Justice,  
Law Department.