

**BILLS INTRODUCED IN THE LEGISLATIVE ASSEMBLY OF THE
STATE OF TAMIL NADU**

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 11th August 2014 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 18 of 2014

A Bill further to amend the Tamil Nadu Prohibition Act, 1937.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-fifth year of the Republic of India as follows: —

Short title and
commencement.

Amendment of
section 18-B.

1. (1) This Act may be called the Tamil Nadu Prohibition (Amendment) Act, 2014.

(2) It shall come into force at once.

2. In section 18-B of the Tamil Nadu Prohibition Act, 1937, for sub-section (1), the following sub-section shall be substituted, namely:-

Tamil Nadu Act
X of 1937.

“(1) Notwithstanding anything contained in section 18-A, an excise duty or countervailing duty at such rate not exceeding —

- (a) rupees two hundred and fifty per proof litre, for ordinary brands;
- (b) rupees three hundred per proof litre, for medium brands;
- (c) rupees five hundred per proof litre, for premium brands,

as the State Government may, from time to time, by notification specify, shall be levied only under this section on all excisable articles —

- (a) permitted to be imported under this Act;
- (b) permitted to be exported under this Act;
- (c) permitted to be transported under this Act;
- (d) manufactured under any licence granted under this Act;
- (e) manufactured at any distillery, blending unit or brewery licensed or established under this Act;
- (f) issued from a distillery, blending unit, brewery or warehouse licensed or established under this Act; or
- (g) sold in any part of this State.

Explanation.— For the purpose of this sub-section, —

- (a) ordinary, medium and premium brands mean the Indian-made foreign spirits brands classified as such by notification by the State Government;
- (b) each case of Indian-made foreign spirits containing nine bulk litres or less than nine bulk litres shall be considered as containing 6.75 proof litres and excise duty shall be levied accordingly”.

STATEMENT OF OBJECTS AND REASONS

With a view to augment the revenue of the State, it has been decided to enhance the maximum rate of excise duty leviable on Indian-made foreign spirits from one hundred and twenty-five rupees, to two hundred and fifty rupees per proof litre in the case of ordinary brands, three hundred rupees per proof litre in the case of medium brands, and five hundred rupees per proof litre in the case of premium brands.

2. To give effect to the above decision, the Government have decided to amend sub-section (1) of section 18-B of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) suitably.

3. The Bill seeks to give effect to the above decision.

NATHAM R. VISWANATHAN,

*Minister for Electricity,
Prohibition and Excise.*

MEMORANDUM REGARDING DELEGATED LEGISLATION

Sub-section (1) of section 18-B of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) proposed to be substituted by clause 2 of the Bill authorises the State Government to issue notifications, for the purposes specified therein.

2. The powers delegated are normal and not of an exceptional character.

NATHAM R. VISWANATHAN,
*Minister for Electricity,
Prohibition and Excise.*

A.M.P. JAMALUDEEN,
Secretary.