

TRIPURA GAZETTE



Published by Authority

EXTRAORDINARY ISSUE

Agartala, Friday, November 30, 2018 A. D. Agrahayana 9, 1940 S. E.

PART -- IV-- Bills introduced in the Tripura Legislative Assembly: Report of Selection Committees presented or to be presented to the Assembly ; and Bills published before introduction in that Assembly.....Nil

TRIPURA LEGISLATIVE ASSEMBLY SECRETARIAT

**NEW CAPITAL COMPLEX
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No.F.7(12-24)-LA/2018.

Dated, Agartala the 24th November, 2018.

N O T I F I C A T I O N

“ As required under Rule 117 of the Rules of Procedure and Conduct of Business in the Tripura Legislative Assembly, “ **The Tripura Excise (Third Amendment) Bill, 2018 (The Tripura Bill No. 14 of 2018)** ” as introduced in the Assembly on the **23rd November, 2018** is published in the Tripura Gazette.”

(S. Sikdar)

Secretary

Tripura Legislative Assembly

THE TRIPURA BILL NO.14 OF 2018.

THE TRIPURA EXCISE (THIRD AMENDMENT) BILL, 2018.

A

BILL

to amend the Tripura Excise Act, 1987 (The Tripura Act No.12 of 1987)

Whereas, it is expedient to amend the Tripura Excise Act, 1987, with a view to make the law more stringent and to modify the present system of collection of excise duty;

BE it enacted by the Tripura Legislative Assembly the Sixty-ninth Year of Republic of India as follows:-

1. Short title and commencement:-

- (1) This may be called the "Tripura Excise(Third Amendment) Act, 2018;
- (2) It shall come into force on the date of its publication in the Tripura Gazette.

2. Amendment of Section 25:-

The Explanation under Sub-section (1) of Section 25 of the Tripura Excise Act, 1987(herein after referred as the Principle Act), shall be substituted with the followings:-

"Explanation:- Duty under this Sub-Section may be imposed time to time, by the Excise Commissioner, by Notification, with prior approval of the Government, on any article, prescribing different rates according to the varying strength, quantity of such article and/or Ad-valorem levy, either on Ex-bond Price or on Maximum Retail Price (MRP), fixing feasible abatement factor and multiplication factor".

STATEMENT OF OBJECT AND REASONS

At present excise duty is levied on fixed rate basis, based on strength and quantity of liquor. Currently the excise duty levied is Rs.225/- per London Proof Liter (LPL) for India Made Foreign Liquor (IMFL) and Rs.40/- per Bulk Liter (BKL) for Beer. In the current system, liquor irrespective of various price ranges beginning from the lowest to the highest range is taxed at the same rate as given above. Ideally tax should be on the lower side for low cost item and on the higher side for highly priced item. As such, the new ad-valorem based excise duty structure will ensure more rational system of taxation similar to the norm being followed in other parts of the Country.

The Bill seeks to achieve the above object.

TECHNICAL REPORT

The subject matter of the Tripura Excise (Third Amendment) Bill, 2018 (the Tripura Bill No.14 of 2018) is related to Entry 51 of List-II (State List) of the Seventh Schedule to the Constitution of India and hence the State Legislature is competent to make a law on the subject. The provisions of the Bill are not repugnant to any existing Central Law or any provision of the Constitution. The Bill does not attract clause (b) of Article 304 of the Constitution. It is a Money Bill within the meaning of Article 199 of the Constitution and as such prior recommendation of the Governor, as per Article 207(1) of the Constitution, is required, for consideration of the Bill by the State Legislature.

FINANCIAL MEMORANDUM

The Tripura Excise (Third Amendment) Bill, 2018 (The Tripura Bill No.14 of 2018), if enacted and brought into force, there will be no additional financial implication upon the State exchequer; rather it will generate additional revenue for the State.