

# TRIPURA GAZETTE



*Published by Authority*

## EXTRAORDINARY ISSUE

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*Agartala, Wednesday, March 24, 2021 A. D., Chaitra 3, 1943 S. E.*

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

### TRIPURA LEGISLATIVE ASSEMBLY

#### SECRETARIAT

NEW CAPITAL COMPLEX

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No.F.7(12-17)-LA/2021/538

Dated, Agartala, the 20th March, 2021.

### NOTIFICATION

“ As required under Rule 117 of the Rules of Procedure and Conduct of Business in the Tripura Legislative Assembly, “The Tripura Excise (Fourth Amendment) Bill, 2021 (The Tripura Bill No. 3 of 2021)” as introduced in the Assembly on the 19<sup>th</sup> March, 2021 to be published in the Tripura Gazette.”

  
( B.P. Karmakar )

Secretary

Tripura Legislative Assembly

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THE TRIPURA EXCISE (FOURTH AMENDMENT) BILL, 2021.

A

BILL

further to amend the Tripura Excise Act, 1987.

WHEREAS, it is expedient to amend the Tripura Excise Act, 1987.

BE, it enacted by the Legislative Assembly of Tripura in the Seventy Second Year of Republic of India as follows;

**1. Short title and commencement:-**

(1) This may be called the “Tripura Excise (Fourth Amendment) Act, 2021;

(2) They shall come into force on the date of its publication in the Tripura Gazette.

**2. Amendment of Section 45 :-**

In sub-section (h) of the section 45 of the Tripura Excise Act, 1987 (hereinafter called the Principal Act), the expression “to fine which may extend to fifty thousand rupees” shall be substituted with the expression “to fine of not less than ten thousand rupees which may extend to fifty thousand rupees”.

**3. Amendment of Section 48 :-**

In section 48 of the Principal Act, the expression “to fine which may extend to five thousand rupees” shall be substituted with the expression “to fine of not less than ten thousand rupees which may extend to fifty thousand rupees”.

**4. Amendment of Section 51 :-**

In section 51 of the Principal Act, the expression “to fine which extend to three thousand rupees” shall be substituted with the expression “to fine of not less than ten thousand rupees which may extend to fifty thousand rupees”.

**5. Amendment of Section 52 :-**

In sub-section (b) of the section 52 of the Principal Act, the expression “to fine which may extend to two thousand rupees” shall be substituted with the expression “to fine of not less than ten thousand rupees which may extend to fifty thousand rupees”.

**6. Amendment of Section 53 :-**

In sub-section (1)(f) of the section 53 of the Principal Act, the expression “to fine which may extend to two thousand rupees” shall be substituted with the expression “to fine of not less than ten thousand rupees which may extend to fifty thousand rupees”.

**7. Amendment of Section 54 :-**

In section 54 of the Principal Act, the expression “to fine which may extend to fifty thousand rupees” shall be substituted with the expression “to fine of not less than ten thousand rupees which may extend to fifty thousand rupees”.

**8. Amendment of Section 55 :-**

In sub-section (1) of the section 55 of the Principal Act, the expression “to fine which may extend to three thousand rupees” shall be substituted with the expression “to fine of not less than ten thousand rupees which may extend to thirty thousand rupees”.

In sub-section (2) of the section 55 of the Principal Act, the expression “to fine which may extend to one thousand rupees” shall be substituted with the expression “to fine of not less than ten thousand rupees which may extend to twenty thousand rupees”.

**9. Amendment of Section 56 :-**

In sub-section (c) of the section 56 of Principal Act, the expression “in case (a), to fine which may extend to one thousand rupees, and in case (b) or case (a) to fine which may extend to two thousand rupees” shall be substituted with the expression “in case (a), to fine of not less than ten thousand rupees which may extend to twenty

thousand rupees, and in case (b) or case (c) to fine of not less than ten thousand rupees which may extend to fifty thousand rupees”.

**10. Amendment of Section 60 :-**

In sub-section (e) of the section 60 of the Principal Act, the expression “to fine which may extend to one thousand rupees” shall be substituted with the expression “to fine of not less than ten thousand rupees which may extend to twenty thousand rupees”.

**11. Amendment of Section 61 :-**

In section 61 of the Principal Act, the expression “to fine which may extend to two hundred rupees” shall be substituted with the expression “to fine of not less than ten thousand rupees which may extend to fifty thousand rupees”.

**12. Amendment of Section 67 :-**

In sub-section (1)(a) of the section 67 of the Principal Act, the expression “not exceeding rupees five thousand” shall be substituted with the expression “not less than ten thousand rupees which may extend to fifty thousand rupees”.

In sub-section (1)(b) of the section 67 of the Principal Act, the expression “Rupees five thousand” shall be substituted with the expression “not less than ten thousand rupees which may extend to fifty thousand rupees”.

**STATEMENT OF OBJECT AND REASONS**

There are 11(eleven) sections under the Tripura Excise Act dealing with various penalties and fine amounts, namely the section 45, section 48, section 51, section 52, section 53, section 54, section 55, section 56, section 60, section 61 and section 67.

The fine amounts imposed for violation under the aforesaid sections of the Act had been set in the year 1987 except the fine amounts under section 45 and section 54 of the Act which had been increased from Rs. 5,000/- to Rs. 50,000/-through the Tripura Excise (Second Amendment) Act, 2017.

The fine amounts prescribed in the other sections except section 45 and section 54 have remained unchanged and since 1987 the value of money has also increased manifolds. Such fine amount creates less fear of law among violators as they can easily get away with the little fine amount upon violation.

Considering the time-money relation and to cater to the needs of the time and make the law more stringent for violators, there is a need to rationally increase the fine amount specified under all 11(eleven) sections of the Tripura Excise Act, 1987. To make the fine amount rational and reasonable, there is a need to raise the cap and as these are economic offences, there is always a need to index them with inflation.

In this regard, the fine amounts are proposed keeping rationality with existing fine amount i.e. by keeping a minimum and maximum penal amount for each section. It is stated here that the fine amount of section 45 and section 54 of the Tripura Excise (Second Amendment) Act, 2017 have also been proposed for amendment alongwith other 9(nine) sections by incorporating a minimum fine amount to bring parity with all the fine amounts proposed under the Act, since only maximum fine amount was specified in these sections under the earlier amended act.

**[Jishnu Dev Varma]**  
Deputy Chief Minister, Finance

**TECHNICAL REPORT**

The subject matter of the Tripura Excise (Fourth Amendment) Bill, 2021 is related to Entry 51 of List of II(State List) of the Seventh Schedule of the Constitution of India. 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 not a Money Bill within the meaning of Article 199 of the Constitution since it attracts clause (2) of Article 199 and as such prior recommendation of the Governor, as per Article 207(1) of the Constitution, is not required to introduce and move the Bill before the Legislative Assembly.

**[Biswajit Palit]**  
Secretary, Law  
Government of Tripura

Tripura Gazette, Extraordinary Issue, March 24, 2021 A. D.

**FINANCIAL MEMORANDUM**

The Tripura Excise (Fourth) Amendment Bill, 2021, if enacted and enforced, there will be no additional financial burden upon the State exchequer; rather it may generate additional revenue for the State.

**[A. Roy]**  
Secretary, Finance  
Government of Tripura