

CHAPTER 19 (1938 SAKA)

PART I

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB
NOTIFICATION

The 9th April, 2013

No. 20-Leg/2013.—The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 9th Day of April, 2013 and is published for general information:

THE PUNJAB EXCISE (AMENDMENT) ACT, 2013
(Punjab Act No. 20 of 2013)

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1. *Enacted in the Punjab Legislative Assembly*

2. *Enacted by the Legislature of the State of Punjab in the 13th Session of the Republic of India as follows:*

3. This Act may be called the Punjab Excise (Amendment) Act, 2013.

Shri Anand
Secretary

4. It shall come into force on the day on which it is notified in the Official Gazette of Punjab.

5. In the Punjab Excise Act, 1997 (hereinafter referred to as the "Act"), in section 10, in clause (a) for the words "to do", the words "to do or to cause to do" shall be substituted.

Amendment of
Section 10 of
Punjab Excise
Act, 1997

6. In section 10 of the Act, in clause (a) for the words "to do" in sub-clause (i) the words "to do or to cause to do" shall be substituted.

Amendment of
Section 10 of
Punjab Excise
Act, 1997

7. In section 10 of the Act, in clause (a) for the words "to do or to cause to do" in sub-clause (ii) the words "to do or to cause to do or to permit to do" shall be substituted.

Amendment of
Section 10 of
Punjab Excise
Act, 1997

8. In section 10 of the Act, in clause (a) for the words "to do or to cause to do or to permit to do" in sub-clause (iii) the words "to do or to cause to do or to permit to do or to cause to do or to permit to do" shall be substituted.

Amendment of
Section 10 of
Punjab Excise
Act, 1997

9. In section 10 of the Act, in clause (a) for the words "to do or to cause to do or to permit to do or to cause to do or to permit to do" in sub-clause (iv) the words "to do or to cause to do or to permit to do or to cause to do or to permit to do or to cause to do or to permit to do" shall be substituted.

Amendment of
Section 10 of
Punjab Excise
Act, 1997

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- (b) constructs or works any distillery or brewery; or
- (c) uses, keeps or has in his possession any material, still, utensil, implement or apparatus whatsoever, for the purpose of manufacturing any intoxicant.
- shall be punished for every such offence with imprisonment for a term which may extend to three years and with fine which may extend to one lac rupees.
- In case of an offence resulting to the possession of
- (i) a still for the manufacture of any intoxicant, such imprisonment shall not be less than two years and such fine shall not be less than two lac rupees. In case the fine is not paid, he shall have to undergo further imprisonment.
- (ii) such imprisonment shall not be less than one year and such fine shall not be less than one lac rupees. In case the fine is not paid, he shall have to undergo further imprisonment.
- (d) Country liquor manufactured otherwise than in a licensed distillery in Punjab in a quantity not exceeding twelve bottles each containing 750 millilitres, such imprisonment shall not be less than six months and such fine shall not be less than one lac rupees in a quantity exceeding twelve bottles of the above-said capacity, such imprisonment shall not be less than two years and such fine shall not be less than two lac rupees. In case the fine is not paid, he shall have to undergo further imprisonment.
- (e) to any other provision
- (i) manufactured in a licensed distillery or brewery or other place in India; or
- (ii) imported into India on which custom duty is leviable under the Indian Tariff Act, 1934 or the Customs Act, 1962.
- such imprisonment shall not be less than two years and such fine shall not be less than two lac rupees. In case the fine is not paid, he shall have to undergo further imprisonment.

- (1) Goods which are manufactured in a distillery, or brewers, or bottling plant in India or imported into India on which no duty is payable under the Indian Tariff Act, 1930 or the Customs Act, 1962, in a quantity exceeding six cases or thirty packages, on which the excise duty or any other tax payable under the Act, has not been paid, and imprisonment for not less than two years and such fine shall not be less than one year, or in case the fine is not paid, he shall have to undergo the term imprisonment.
- (2) Goods which are manufactured in a licensed distillery or brewer, becoming the prescribed limit for private possession, such imprisonment shall not be less than six months and such fine shall not be less than one year, or in case the fine is not paid, he shall have to undergo further imprisonment.
- (3) Goods which are imported in a licensed distillery or brewer, or bottling plant in India, or imported into India on which no duty is payable under the Indian Tariff Act, 1930 or the Customs Act, 1962, on which excise duty and all other taxes payable under the Act, have not been paid, and the person so convicted, or any person in such an offence shall not be liable for imprisonment for not less than one year, or in case the fine is not paid, he shall have to undergo imprisonment for not less than one year.
- (4) Goods which are imported in a licensed distillery or brewer, or bottling plant in India, or imported into India on which no duty is payable under the Indian Tariff Act, 1930 or the Customs Act, 1962, in a quantity not exceeding six cases or thirty packages, on which the excise duty or any other tax payable under the Act, has not been paid, and such imprisonment shall not be less than two years and such fine shall not be less than one year, or in case the fine is not paid, he shall have to undergo imprisonment for not less than one year.

(5) Goods which are imported in a licensed distillery or brewer, or bottling plant in India, or imported into India on which no duty is payable under the Indian Tariff Act, 1930 or the Customs Act, 1962, in a quantity not exceeding six cases or thirty packages, on which the excise duty or any other tax payable under the Act, has not been paid, and such imprisonment shall not be less than two years and such fine shall not be less than one year, or in case the fine is not paid, he shall have to undergo imprisonment for not less than one year.

(6) Goods which are imported in a licensed distillery or brewer, or bottling plant in India, or imported into India on which no duty is payable under the Indian Tariff Act, 1930 or the Customs Act, 1962, in a quantity not exceeding six cases or thirty packages, on which the excise duty or any other tax payable under the Act, has not been paid, and such imprisonment shall not be less than two years and such fine shall not be less than one year, or in case the fine is not paid, he shall have to undergo imprisonment for not less than one year.

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section 29 and 30 of this Act or of any rule, notification issued or given there under or order made or of any license, permit or pass granted under this Act:

- (a) issues any certificate;
 - (b) activates the pump plant;
 - (c) removes any obstruction from any distillery, brewery or warehouse established or licensed under this Act; or
 - (d) makes any report for the purposes of sale; or
5. Any person who contravenes any of the foregoing provisions shall be punishable with imprisonment not less than six months or fine which may extend to five thousand rupees and such fine shall not be less than two hundred rupees for each day in which the contravention continues, together with any amount payable under any other provision of this Act; section 60-A shall be omitted.

6. In the principal Act, in section 68-A:-

- (a) in the first proviso, for the words "two thousand", the words "ten lakh" shall be substituted; and
- (b) in the third proviso, for the sign "₹" appearing at the end of the sign "₹" shall be substituted with the following proviso:—
"Provided further that for the case covered under sub-section (1) of section 8, the penalty for the second offence shall be twice the amount of penalty imposed for the first offence, however, third or any subsequent offence shall not be compoundable."

7. In the principal Act, in section 72, in the proviso, for the word "twelve" shall be substituted:-

8. In the principal Act, in section 8, in clause (a):-

- (a) in the existing proviso for the sign "₹" appearing at the end of the sign "₹" shall be substituted and the after the following proviso shall be added, namely:-
"Provided further that in cases where the quantity of

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liquor found at the time of or in the course of detection of such offence exceeds Ninety bulk liters, or in lieu of ordering confiscation of conveyance the Magistrate may give the owner of the conveyance liable for the confiscated liquor the right to pay in a sum equal to the value thereof as estimated by him.

(2) Where, in case of (2), the following sub-sections shall be applied mutatis mutandis:

(1) Such officer of authority, as specified by the State Government for composition of offences under sub-section (1) of section 81, may confiscate liquor in respect of which offence has been committed.

(2) Where the Officer of authority, as specified by the State Government for composition of offences under sub-section (1) of section 81, upon production before him of liquor concerned etc. in receipt of a report about such offence in a case, may be, is satisfied that an offence has been committed and where the quantity of liquor found at the time of or in the course of detection of such offence exceeds ninety bulk litres he may, on the grounds to be recorded in writing, order the confiscation of the conveyance etc. as aforesaid. He may, during the pendency of the proceedings for such composition also pass an order of interim nature for the custody, disposal etc. of the confiscated liquor, conveyance etc. as may appear to him to be necessary in the circumstances of the case.

It is provided that such officer of authority shall not pass an order for confiscation of conveyance etc. without affording an opportunity of being heard to the person from whom conveyance was seized and to any other person who may appear before such officer of authority with a view of a mitigation of the same.

It is also provided that such officer of authority may refund the conveyance so confiscated, on payment of the value thereof as estimated by the same authority.

It is further provided that in case the owner of confiscated

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vehicle does not get the vehicle released within a period of thirty days from the decision of the case, such authority may proceed to auction the confiscated conveyance. The amount received from auction after deducting the expenditure incurred on it, shall be deposited in the Government treasury."

Amendment of
Section 80-A of
Motor Vehicle Act,
1947

9. In the principal Act, in section 80-A, the figure, sign and letter (a) shall be omitted.

Amendment of
Section 81 of
Motor Vehicle Act,
1947

10. In the principal Act, after section 80, the following section 80-A shall be added, to read:-

(1) Any offence relating to type and quantity of motor vehicles as specified in clauses (a), (b) and (c) of section 80, shall be deemed to be an offence under section 80, if the institution of the prosecution, by any officer or authority, be commenced by such officers or authorities and for such amount as the State Government may, by notification in the Official Gazette, specify in this behalf.

(2) Where an offence has been committed under sub-section (1) of this section, the offender, if in custody, shall be discharged and no further proceedings shall be taken against him in respect of such offence.

H. P. S. MAHAL,

Secretary to Government of Punjab
Department of Legal and Legislative Affairs