

PUNJAB VIDHAN SABHA

Bill No. 11-PLA-2019

THE PUNJAB EXCISE (AMENDMENT) BILL, 2019

A

BILL

further to amend the Punjab Excise Act, 1914.

BE it enacted by the Legislature of the State of Punjab in the Seventieth Year of the Republic of India as follows :—

1. (1) This Act may be called the Punjab Excise (Amendment) Act, 2019. Short title and commencement.

(2) It shall be deemed to have come into force on and with effect from the 1st day of April, 2019.

2. In the Punjab Excise Act, 1914, in section 31, for clause (c), the following clause shall be substituted, namely :— Amendment in section 31 of Punjab Act 1 of 1914.

“(c) manufactured in any distillery established, or any distillery or brewery or warehouse licensed under sections 21 and 22:”.

3. (1) The Punjab Excise (Amendment) Ordinance, 2019 (Punjab Ordinance No. 2 of 2019), is hereby repealed. Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance, referred to in sub-section (1), shall be deemed to have been done or taken under the provisions of this Act.

STATEMENT OF OBJECTS AND REASONS

At present in Punjab Excise Act, 1914, as per Section 31 (c), the Excise duty can be levied on Distilleries and Breweries only. In the Excise Policy 2019-20, the Excise Duty is proposed to be levied on Warehouses also. This Amendment is being carried out for the purpose of regulating the production of PML and IMFL in the manufacturing units i.e. Distilleries, Breweries and Warehouses. This is a regulatory/monitoring measure only. Therefore, Section 31, clause (c) needs to be amended.

AMARINDER SINGH,
Chief Minister, Punjab.

FINANCIAL MEMORANDUM

This amendment is being carried out to regulate the production of PML, IMFL in the manufacturing. This is a regulatory/monitoring measure only.

The Governor has, in pursuance of clause (1) and (3) of Article 207 of the Constitution of India, recommended to the Punjab Legislative Assembly, the introduction and consideration of the Bill.

CHANDIGARH :
The 4th August, 2019.

SHASHI LAKHANPAL MISHRA,
Secretary.

N.B.— The above Bill was published in the *Punjab Government Gazette (Extraordinary)*, dated the 4th August, 2019 under the proviso to rule 121 of the Rules of Procedure and Conduct of Business in the Punjab Vidhan Sabha (Punjab Legislative Assembly).