ANDhra pradesh acts, ordinances and regulations etc.,

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 28th April, 2017 and the said assent is hereby first published on the 1st May, 2017 in the Andhra Pradesh Gazette for general information :-

ACT No. 9 of 2017

AN ACT FURTHER TO AMEND THE ANDHRA PRADEsh excise ACT, 1968.

Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty-eighth year of the Republic of India as follows :-

1. (1) This Act may be called the Andhra Pradesh Excise (Second Amendment) Act, 2017.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In the Andhra Pradesh Excise Act, 1968, (hereinafter referred to as the Principal Act), in section 2, in clause (10), after the words “to the constitution”, the words ‘and includes additional excise duty or additional countervailing duty, as the case may be”, shall be added.

3. In the principal Act, for the Heading in Chapter-V, the following words shall be substituted, namely :-

“Excise duty, countervailing duty, additional excise duty and additional countervailing duty”.

Short title and Commencement.

Amendment of section 2.

Act No. 17 of 1968.

Amendment of Heading of Chapter-V.
4. In the principal Act, in section 21,

(i) in the marginal heading, after the words "countervailing duty", the words "or additional excise duty or additional countervailing duty" shall be inserted.

(ii) in sub-section (1), after the words, "levy an excise duty", the words "including additional excise duty" shall be inserted.

(iii) in sub section (2), after the words, "a countervailing duty", the words "including additional countervailing duty" shall be inserted and after the words, "rates of excise duty", the words "or additional excise duty, as the case may be" shall be inserted.

5. In the principal Act, in section 22,-

(i) after the words, "The excise duty", the words, "additional excise duty" shall be inserted, and the word "and" shall be omitted and after the words, "countervailing duty", the words, "and additional countervailing duty" shall be inserted.

(ii) in clause (a), after the words "imported into the State." the following words shall be added, namely,-

"at such stage or stages and in such manner as may be prescribed."

6. In the Principal Act, in sub-section (1) of section 23, after the words 'to any excise duty', the words 'additional excise duty' shall be inserted.

7. In the Principal Act, for the Schedule, the following Schedule shall be substituted, namely ,-
## The Schedule

[See Section 21(1)]

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of Excisable articles</th>
<th>Mode of levying Excise duty</th>
<th>Maximum rate of Excise duty</th>
<th>Mode of levying Additional Excise duty</th>
<th>Maximum rate of Additional Excise duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Beer</td>
<td>On the quantity issued from the distillery or warehouse</td>
<td>Rupees fifteen per bulk litre or 120% advalorem</td>
<td>On the landed cost which is the total of basic price i.e., cost price + cost of excise adhesive labels/Hologram charges of freight, handling &amp; insurance, etc., plus Excise Duty/Countervailing duty of Beer.</td>
<td>80% of landed cost</td>
</tr>
<tr>
<td>2.</td>
<td>Indian Made Foreign Liquor</td>
<td>On the quantity issued from the distillery or warehouse</td>
<td>Rupees one hundred and twenty per litre of the strength of proof spirit or 120% advalorem</td>
<td>On the landed cost which is the total of basic price i.e., cost price + cost of excise adhesive labels/Hologram charges of freight, handling &amp; insurance, etc., plus Excise Duty/Countervailing duty of Indian Made Foreign Liquor.</td>
<td>80% of landed cost</td>
</tr>
<tr>
<td>3.</td>
<td>Rectified Spirit</td>
<td>On the quantity issued from the distillery or warehouse</td>
<td>Rupees eighty per litre of the strength of proof spirit</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>4.</td>
<td>Toddy</td>
<td>On each variety of the following trees; Date of Sendhi... Palmyra....... Coconut....... Sago....... Date palm......</td>
<td>Rupees Twenty per tree Rupees thirty per tree Rupees fifty per tree Rupees sixty per tree Rupees fifty per tree</td>
<td>---</td>
<td>---</td>
</tr>
</tbody>
</table>

T. NARAYANA REDDY, Secretary to Government (FAC), Law Department.