

The Board's Excise (Fixation of Fees on Mahua Flower) Rules, 1976

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Rule

THE-BOARD-S-EXCISE-FIXATION-OF-FEES-ON-MAHUA-FLOWER-RULES of 1976

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The Board's Excise (Fixation of Fees on Mahua Flower) Rules, 1976Published vide Notification No. 1222-Ex., dated 30.3.1976., Orissa Gazette, Part 3-A/23.4.1976Notification No. 1222-Ex., dated 30.3.1976. - In exercise of the powers conferred under Clause (7) in Section 90 of the Bihar and Orissa Excise Act (Bihar and Orissa Act 2 of 1975), the Board of Revenue hereby make the following Rules, namely :

1. Short title.

(1)These rules may be called the Board's Excise (Fixation of Fees on Mahua Flower) Rules, 1976.(2)These rules shall come into force with effect from the 1st April, 1976.

2. Definitions.

- In these rules unless the context otherwise requires-(a)"Act" means the Bihar and Orissa Excise Act, 1915;(b)"Mahua flower" means as defined under Rule 2 in the Orissa Excise (Mahua Flower) Rules, 1976;(c)Words and expressions used but not defined in these rules shall have the same meaning as respectively assigned to them in the Act and the rules mentioned in Clause (b).

3. Fees for storage/possession.

- The rate of fees for storage and possession of Mahua flower beyond the limit of possession and retail sale shall be as follows :

	[Storage fee per annum]
(i) When the quantity of mahua flower stored or possessed is upto 200 quintals	... Rs. 1,000.00
(ii) When the quantity of mahua flower stored or possessed is from 201 quintals upto 500 quintals	... Rs. 2,000.00
(iii) When the quantity of mahua flower stored or possessed is from 501 quintals but upto 1,000 quintals	... Rs. 5,000.00
(iv) When the quantity of mahua flower stored or possessed is from 1001 quintals but upto 2,000 quintals	... Rs. 7,500.00
(v) When the quantity of mahua flower stored or possessed is from 2,001 quintals but upto 5,000 quintals	... Rs. 10,000.00
(vi) When the quantity of mahua flower stored or possessed is above 5,000 quintals	... Rs. 15,000.00]

[Substituted vide B.O.R. Notification No. 2704 dated 30.3.2002 O.G.No. 51 dated 20.12.2002 (w.e.f. 1.4.2002).]

4. Fees for import or inter-district transport.

- The rate of fees in respect of a permit for import of Mahua flower in quantity beyond the limit of retail sale from outside the State [* * *] [Deleted vide Orissa Gazette Part III-A/ 27.8.1976.] on any single occasion, shall be Rs. 100 (one hundred) only per permit or pass, as the case may be, payable prior to grant of the permit.

4A. [[Added vide Orissa Gazette Notification No. 35/3.1.1990.]

The rate of fee in respect of a pass for transport of Mahua flower in a quintal beyond the limit of retail sale shall be Rs. 5 (Rupees five) per quintal of Mahua flower and the said fee shall be payable before the grant of the pass :Provided that no such fee shall be payable when a pass is issued to the Tribal Development Co-operative Corporation of Orissa or to a Large-Scale Multipurpose Co-operative Society.]

5. [[Substituted vide O.G.E. No. 744 dated 2.5.2007.]

The fees for export and transportation of mahua flower shall be as follows :

Export fee	... Rs. 100 per quintal
Transportation fee	... Rs. 15 per quintal
Transportation to outside the State	... Rs. 2 per quintal]

[Provided that no such fee shall be payable by any Government establishment.] [Substituted vide Orissa Gazette Extraordinary No. 363/22.3.1984.]

6. [[Substituted vide O.G.E. No. 588 dated 3.5.2006 (w.e.f. 1.4.2006).]

(a) A pass fee @ Rs. 225/- (Rupees two hundred twenty-five) only per quintal of Mahua Flower, used for manufacture of outstill liquor shall be collected. (b) The fees on Mahua flower to be so used shall be collected prior to issue of such pass.]

7.

[* * *] [Deleted vide Orissa Gazette Part III-A/ 10.11.1978.]

8. [No fee Payable by Government establishment. [Substituted vide Orissa Gazette Part III-A/ 25.6.1976.]

- Notwithstanding anything contained in these rules no fee shall be payable by any Government establishment for any permit, issued for possession, storage, import and for any licence for sale of Mahua flower.]

9. Interpretation of these Rules.

- In case of any doubt as to the meaning or interpretation of these rules the same may be referred to the Board for decision.

10. [[Substituted vide O.G. No. 24 dated 14.7.2000.]

The rate of fees in respect of a paise for transportation of mahua flower within the State shall be Rs. 10 (Rupees ten) per quintal payable prior to grant of the pass.]