

The Orissa Excise (Luxury Tax) Rules, 1974

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Rule THE-ORISSA-EXCISE-LUXURY-TAX-RULES-1974 of 1974

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The Orissa Excise (Luxury Tax) Rules, 1974 Published vide Notification No. S.R.O. 646/74, dated 28th August, 1974, Orissa Gazette Extraordinary No. 1331/31.8.1974 Notification No. S.R.O. 646/74, dated the 28th August, 1974. - Whereas the State Government consider that the following rules should be brought into force at once; Now, therefore, in exercise of the powers conferred by Sub-section (1) of Section 89 of the Bihar and Orissa Excise Act, 1915 (Bihar and Orissa Act 2 of 1915), read with the proviso to Sub-section (3) of the said section the State Government do hereby make the following rules namely :

1. Short title, extent and commencement.

(1) These rules, may be called the Orissa Excise (Luxury Tax) Rules, 1974. (2) They shall extend to all the areas in the State where the Bihar and Orissa Excise Act, 1915, is in force. (3) They shall come into force at once.

2.

In these rules unless there is anything repugnant in the subject or context words and expressions used but not defined in these rules shall have the same meaning as are respectively assigned to them in the Bihar and Orissa Act 2 of 1915.

3.

A luxury tax under Section 27-A of the Act shall be levied on the retail sale of foreign liquor mentioned in Column (1) at the rates specified against each in Column (2) of the schedule below and it shall be paid by the holder of licence granted for retail sale thereof on or before the 7th of each succeeding month on actual sales of each preceding month : [Schedule] [Substituted vide SRO No. 1006 76/28.9.1976.]

Foreign Liquor(1)	Rate per litre(2)
(A) Champagne and medicated wines issued by the Excise Commissioner as sparkling wines of all other kinds of liquor	18.00
(B) Beer, Cider and fermented liquor (Imported)	1.60
(C) Beer, Cider and fermented liquor (India made)	1.50
(D) India made foreign liquor except "Rum" issued to troops and military bodies in Orissa including ex-Military personnels	10.00
(E) India made foreign liquor "Rum" issued to troops and Military bodies in Orissa, including ex-Military personnels	2.00
(F) Beer, Cider and fermented liquor (imported) issued to troops and military bodies in Orissa, including ex-Military personnels	1.60
(G) Beer, Cider and fermented liquor (India made) issued to troops and military bodies in Orissa, including ex-Military personnels	1.50

4.

The provisions of the Orissa Excise Rules, 1965 and Board's Excise Rules, 1965 shall so far as they are not inconsistent with these rules, apply to grant of licence for retail sale of foreign liquor.