

ANDHRA PRADESH EXCISE (COMPOUNDING OF OFFENCES) RULES, 1973

CONTENTS

1. Short title, extent and commencement
2. Definitions
3. Officers empowered to compound offences
4. Minimum Compounding fee
5. Procedure for compounding of offences
6. .

SCHEDULE 1 :- SCHEDULE

ANDHRA PRADESH EXCISE (COMPOUNDING OF OFFENCES) RULES, 1973

In exercise of the powers conferred by Section 72 read with Section 47 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act 17 of 1968), and in supersession of all existing rules on the subject the Governor of Andhra Pradesh hereby makes the following Rules, the draft of the same having been previously published, as required by sub-section (1) of Section 72 of the said Act.

1. Short title, extent and commencement :-

- (1) These rules may be called the Andhra Pradesh Excise (Compounding of Offences) Rules, 1973.
- (2) They shall extend to all areas in the State in which the Andhra Pradesh Excise Act, 1968 (Act 17 of 1968) is in force.
- (3) They shall come into force at once.

2. Definitions :-

In these rules unless the context otherwise requires,-

- (a) "Act" means the Andhra Pradesh Excise Act 1968, (Andhra Pradesh Act 17 of 1968);
- (b) "Licence" means a licence granted under the provisions of the Act or any of the rules made thereunder;
- (c) "permit" means a permit issued under any of the rules made

under the Act and includes a pass or authorisation;

(d) "Compoundable Offence" means an offence mentioned in Section 47 of the Act.

3. Officers empowered to compound offences :-

In addition to the Commissioner and the Collector.

(i) The Deputy Commissioners of Excise are empowered to compound offences falling under clause (b) of Section 34, Section 35 and clauses (b), (c) and (d) of Section 37 of the Act and to accept a sum of money not exceeding Rs. 5,000 and subject to the minimum prescribed under Rule 4.

*[(ii) The Assistant Commissioners are empowered to compound the offences, other than those specified in clause (i) above and to accept a sum of money not exceeding Rs. 4,000/- and subject to minimum prescribed under Rule 4].

(iii) The Excise Superintendents are empowered to compound offences other than those specified in clause (i) above and to accept a sum of money not exceeding Rs. 3,000 and subject to the minimum prescribed in Rule 4 :

Provided that wherever an Excise Superintendent considers that an offence requires a higher compounding fee than Rs. 3,000 he shall submit the case for the orders of the Collector.

4. Minimum Compounding fee :-

No offence specified in column (2) of the Schedule below shall be compounded for an amount less than the amount specified in column (4) thereof.

5. Procedure for compounding of offences :-

(1) Any person accused of a compoundable offence who intends to get the case compounded may apply in writing within fifteen days of such accusation to the officer empowered under the rules for compounding the offence :

Provided that where the applicant satisfies the Officer that he had sufficient reasons for not making the application within the time specified he shall after recording his reasons condone the delay and entertain the application.

(2) On receipt of such application the officer empowered to compound the offence under these rules shall exercise his discretion

and fix the compounding fee having regard to the duty sought to be evaded or the punishment that would otherwise have been imposed on conviction.

(3) The compounding fee fixed under sub-rule (2) shall be intimated to the applicant within seven days from the date of the receipt of the application. [The compounding fee fixed together with other amounts due shall be remitted into a Government Treasury or through a Demand Draft within ten days of the communication of the said fixation].

(4) If the compounding fee is not paid within that time, the offender shall be liable for prosecution :

Provided that where the applicant satisfies the officer empowered to compound the offence that he had sufficient cause for not paying the compounding fee under sub-rule (3) within the time specified, he shall after recording the reason in writing grant extension of time not exceeding 15 days for the payment of the said fees.

(5) Every officer compounding an offence under these rules shall immediately submit a copy of his proceedings to his immediate superior officer.

6. . :-

x x x x x]

SCHEDULE 1

SCHEDULE

[See Rule 4]			
SCHEDULE			
[See Rule 4]			
Sl. No.	Provision in the Act under which the offence falls.	Nature of Offence	Minimum compounding fee
(1)	(2)	(3)	(4)
1.	31 (1) (a)	Non-payment of duty/fee for which the licence or permit is liable for cancellation or suspension.	15% of the duty fee payable in addition to the amount of the duty fee payable.
2.	31 (1) (b)	Breach of any of the terms and	Rs. 5 in each case

		conditions of a licence or permit for which the licence or permit is liable for cancelation or suspension, not falling in any of the offences enumerated in this column.	
3.	34 (b)	Cultivating the Hemp plant or failure to take the measures prescribed for checking the spontaneous growth or the expiration of the hemp plant or collection of any portions of such plant from which an intoxicating drug can be manufactured.	Rs. 2 per plant.
4.	34 (c)	<i>(A) Illicit tapping of any excise tree in allotted topes.</i> (1) (a) Stalks cut or rough faces made before crediting tree tax and tree owner's rent in respect of Sendhi or date palm trees.	[Re. 1 per tree]
		(b) Golas prepared, before payment of tree tax and tree owner's rent in respect of Sago Palm, Palmyrah or coconut trees.	[Re. 1 per tree]
		(2) Smooth faces made, before payment of tree tax and tree owner's rent in respect of sendhi or date or date palm trees.	Re. 1 per tree
		(3) Attachment of pots before payment of tree tax, owner's rent in respect of sendhi or date, coconut, palmyrah, date palm and sago-trees.	Rs. 2 per tree
		(4) Sendhi or date, coconut, palmyrah, date palm and sago trees tapped, and abandoned without crediting tree tax and tree owner's rent.	Rs. 5 per tree
		(5) Sendhi or date, coconut, palmyrah, date palm and Sago trees smooth faces made or tapped, before marking, but after crediting tree tax and tree owner's rent.	Rs. 1 per tree
		<i>(B) Illicit tapping of trees in the block in excess of allotment but within the ration sanctioned, which could be sanctioned subsequently :</i> (1) (a) Stalks cut or rough faces made before crediting tree tax and tree owner's rent in respect of	Rs. 2 per tree

		sendhi or date and Date Palm trees.	
		(b) Golas prepared before crediting tree tax and tree owner's rent in respect of coconut, palmyrah and sago trees.	Rs. 2 per tree
		(2) Smooth faces made, before payment of tree tax and tree owner's rent in respect of sendhi or date and date palm trees.	Rs. 3 per tree
		(3) Pots attached before payment of tree tax and tree owner's rent in respect of sendhi or date, coconut, palmyrah, date palm and sago trees.	Rs. 4 per tree
		(4) Sendhi or date, coconut, palmyrah, date palm and sago trees tapped and abandoned, without crediting the tree tax and tree owner's rent.	Rs. 10 per tree
		<i>All other cases of illicit tapping not falling under (A) or (B) above Cases of over-tapping of marked trees :</i>	Rs. 2 per tree
		(i) If the excess duration is one month or less	
		(ii) If the excess duration is more than a month but less than two months	Rs. 4 per tree
		(iii) If the excess duration is two months or above or if a 2nd incision is made at any time subsequent to the 1st incision (regardless of the period of tapping through the 2nd incision)	Rs. 8 per tree
5.	34 (d)	Illegal drawing of toddy from any excise tree	[Rs.1 per tree] and toddy to be sold to a licensee.
6.	34 (g)	Illegal bottling of any liquor for purposes of sale.	Duty leviable on the Liquor seized together with a sum calculated at Re.1 per bottle.
7.	34 (h)	<i>Illegal Selling or buying of any intoxicants :</i>	
		(1) In case of arrack	Rs. 2 per (100) ML.
		(2) In case of toddy	Re. 1 per litre
		(3) In case of Mohwa flowers (over and above the maximum possession limit)	Re. 1 per kg.
		(4) In case of other intoxicating drugs	Rs. 25 per 10 gms.
8.	35	Rendering of denatured spirit fit for human consumption	Rs. 100 per bulk litre
9.	36 (d)	Permitting drunkenness disorderly	Rs. 5

9.	36(a)	Permitting drunkenness, disorderly conduct, riot or gaming at the licenced premises	Rs. 5
10.	36(e)	Permitting persons suffering from leprosy or persons believed to have been convicted of any non-bailable offence, or reputed prostitutes or habitual offenders resort to, or assemble or remain in or on the premises where any excisable article is sold or manufactured	Rs. 10
11.	36 (f)	Selling any intoxicant to a person who is drunk	Rs. 5
12.	36 (g)	Selling or giving any intoxicants to any child apparently under eighteen years of age or permitting such child to remain in or on the premises when any excisable article is sold or manufactured	
13.	36 (h)	Employing or permitting to be employed on any part of the licenced premises referred to in Section 36 (b) any child or person suffering from leprosy or other contagious disease in contravention of the provision of Section 19 of the Act.	Rs. 100
14.	37 (b)	Selling or keeping or exposing for sale as foreign liquor which he knows or has reason to believe to be of liquor Indian Liquor.	Duty leviable on such liquor and Rs.25 on every 750 ML
15.	37 (c)	Making any bottle or the cork of any bottle, case, package or other receptacle containing Indian Liquor, with mark thereon or on the Cork thereof with the intention of causing it to believe that such bottle, case package or other receptacle contains foreign liquor	Rs. 200
16.	37 (d)	Selling or keeping or exposing for sale of any Indian liquor or a bottle, case, package or other receptacle with any mark thereon or on the mark thereof with the intention of causing to be believed that such bottle, cases, package or other receptacle contains foreign liquor	Rs. 200
17.	41	Contravention of any of the provisions of the Act, or any rule, notification or order made, issued or passed thereunder and not otherwise provided	Rs. 50

		for in the Act.	
--	--	-----------------	--