

Chhattisgarh Excise (Amendment) Act, 2004

12 of 2004

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An act further to amend the Chhattisgarh Excise Act, 1915 (No. II of 1915). Be it enacted by the Chhattisgarh Legislature in the Fifty Fifth Year of the Republic of India as follows:-

1. Short title, extent and commencement :-

(1) This Act may be called the Chhattisgarh Excise (Amendment) Act, 2004 (No. 12 of 2004). (2) It extends to the whole of Chhattisgarh. (3) It shall come into force from the date of its publication in the official gazette.

2. Instruction of new section 28-A :-

After Section 28 of the Chhattisgarh Excise Act, 1915 (No. II of 1915) (hereinafter referred to as the Principal Act), the following new section shall be inserted, namely :-- "28-A. Payment of Supervision Charges -- The State Government may by general or special order in writing direct that the manufacture, import, export, transport, storage, sale, purchase use, collection or cultivation of any intoxicant, denatured spirituous preparations or hemp shall be under the supervision of such Excise staff as the Excise Commissioner may deem proper to appoint in this behalf and that the person manufacturing, importing, exporting, transporting, storing, selling, purchasing, using, collection or cultivating the intoxicant or denatured spirituous preparations shall pay to the State Government towards supervision charges as Levy as may be imposed by the State Government in this behalf. Provided that the State Government may exempt any class of person or any institution from paying the whole or any part of such Levy."