

DELHI FISCAL DUTY ORDER, 1979

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DELHI FISCAL DUTY ORDER, 1979

In exercise of the powers conferred by Section 31 of the Punjab Excise Act, 1914, as extended to the Union Territory of Delhi and all other powers enabling him in this behalf, the Lt. Governor is pleased to make the following Order, namely:

1. Short title and commencement :-

- (1) This order may be called the Delhi Fiscal Duty Order, 1979.
- (2) It shall come into force with immediate effect.

2. Rate of Special Duty :-

The following shall be the rate of special duty, leviable in respect of excisable articles removed from any of the Bonded Warehouse licensed in Delhi or when imported into the Union Territory of Delhi, from any other State or Union Territory of India per litre in the strength of London Proof (hereinafter described as proof litre) to be increased or reduced in proportion as the strength of spirit exceeds or is less than London proof.

Explanation. In this Schedule, "Proof litre" means litre of the strength of London Proof.

Provided that when such excisable articles as exported to other States or Union Territories, Duty shall be charged at the rate, in force in the State of import or of the Union Territory.

Provided further that rectified spirit/absolute alcohol issued under the authority of the Excise Commissioner, Delhi, from any of the distilleries Bonded Warehouses of other States or from Bonded Warehouse established in Delhi, shall be charged duty at a concessional rate of Rs. 2 per proof litre or be exempt from

payment of duty as the Excise Commissioner may direct in each case.

3. Nothing contained in this Order shall apply to :-

(a) the stocks of rum provisional and moved for consumption by Armed Forces of the Union of India;

(b) the Indian Made Foreign Liquor including Indian Beer offered as donation for the use of Armed Forces on production by the donor of a permit or pass from the competent excise authority, authorized in this behalf in respect of the quantity to be donated to Armed Forces through the Supply Depots in Delhi. Defence Laboratory, Q.M.G. Branch may import, transport and possess rum on the basis of an import permit for purposes of analysis without paying any fee (assessed fee).

4. ORDER :-

The Delhi Excise Duty Orders published vide Delhi Administration notification No. F. 19/56/76 Fin. (G) dated the 16th July, 1976, and subsequently amended from time to time are hereby cancelled.