

KARNATAKA PROHIBITION (EXCISE DUTIES) RULES, 1966

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KARNATAKA PROHIBITION (EXCISE DUTIES) RULES, 1966

Whereas, the Government of Karnataka considers that, the Karnataka Prohibition (Excise Duties) Rules, 1966 should be brought into force at once. Now, therefore, in exercise of the powers conferred by sub-sections (1) and (2) read with the proviso to sub-section (3) of Section 124 of the Karnataka Prohibition Act, 1961 (Karnataka Act 17 of 1962), the Government of Karnataka hereby makes the following rules, namely.

1. Title and commencement :-

- (i) These rules may be called the Karnataka Prohibition (Excise Duties) Rules, 1966.
- (ii) They shall come into force at once.

2. Manner of levying excise duties :-

An excise duty or countervailing duty, as the case may be, shall be imposed on the excisable articles specified in column (1) of the Schedules A and B hereto annexed at the rates specified against them in column (2) thereof when such excisable articles are.-

- (a) imported into the State in accordance with the provisions contained in chapter V of the Karnataka Prohibition Act, 1961 ; or
- (b) issued from any Distillery, Warehouse or other place of storage established or licensed in the State under any of the provisions of the Karnataka Prohibition Act, 1961 :

Provided that no such duty shall be imposed on the excisable articles.-

(i) which have been imported into the territory of India and so liable on such importation to duty under the Indian Tariff Act, 1934 (Central Act XXXII of 1934) or the Customs Act, 1962 (Central Act 52 of 1962).

(ii) which have been previously imported, transported or manufactured on payment of excise or countervailing duty at rates not less than those specified in the Schedules A and B:

Provided further that if an excise duty or countervailing duty as the case may be, has already been paid on such excisable articles for their import, issue or transport for consumption into, to or with in any place in the State the amount of duty to be imposed shall be the difference between the amount of duty leviable at the rates specified in the said Schedules A and B and that already paid on such articles.

3. . :-

All rules corresponding to the foregoing rules framed under any enactment repealed by sub-section (1) of Section 129 of the Karnataka Prohibition Act, 1961 are hereby repealed:

Provided that any excise duty or countervailing duty imposed under any of the repealed rules shall so far as it is not inconsistent with the provisions of these rules be deemed to have been imposed under the corresponding provisions of these rules and shall continue to be in force accordingly, unless and until it is superseded by anything done or any action taken under the Act or these rules as the case may be.

SCHEDULE 1

SCHEDULE A

SCHEDULE "B"		
Countervailing duty on imported Foreign Liquors		
Excisable articles		Rate of duty
(i)	Spirits, liquors, sparkling wines and wines containing 42 per cent and over of proof spirit.	Rs. 4.40 paise per bulk litre.
(ii)	Wines containing less than 42 per cent of proof spirit.	Rs. 1.10 paise per bulk litre.
(iii)	Foreign Beer, Cider and other fermented liquors.	Rs. 0.75 paise per bulk litre.

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SCHEDULE 1
SCHEDULE B