

**Tamil Nadu Prohibition (Amendment) Act, 2014**

**8 OF 2014**

**[19 August 2014]**

CONTENTS

1. Short title and commencement
2. Amendment of section 18-B

**Tamil Nadu Prohibition (Amendment) Act, 2014**

**8 OF 2014**

**[19 August 2014]**

**1. Short title and commencement :-**

- (1) This Act may be called the Tamil Nadu Prohibition (Amendment) Act, 2014.
- (2) It shall come into force at once.

**2. Amendment of section 18-B :-**

In section 18-B of the Tamil Nadu Prohibition Act, 1937, for sub-section (1), the following sub-section shall be substituted, namely:-

"(1) Notwithstanding anything contained in section 18-A, an excise duty or countervailing duty at such rate not exceeding -

(a) rupees two hundred and fifty per proof litre, for ordinary brands;

(b) rupees three hundred per proof litre, for medium brands;

(c) rupees five hundred per proof litre, for premium brands, as the State Government may, from time to time, by notification specify, shall be levied only under this section on all excisable articles -

(a) permitted to be imported under this Act;

(b) permitted to be exported under this Act;

(c) permitted to be transported under this Act;

(d) manufactured under any licence granted under this Act;

(e) manufactured at any distillery, blending unit or brewery licensed or established under this Act;

(f) issued from a distillery, blending unit, brewery or warehouse

licensed or established under this Act; or

(g) sold in any part of this State.

Explanation.- For the purpose of this sub-section,-

(a) ordinary, medium and premium brands mean the Indian-made foreign spirits brands classified as such by notification by the State Government;

(b) each case of Indian-made foreign spirits containing nine bulk litres or less than nine bulk litres shall be considered as containing 6.75 proof litres and excise duty shall be levied accordingly."