

## THE BIHAR AND ORISSA EXCISE (ORISSA AMENDMENT AND VALIDATION) ACT, 1974

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ORISSA ACT 15 OF 1974

**\* THE BIHAR AND ORISSA EXCISE (ORISSA AMENDMENT AND VALIDATION) ACT, 1974**

[ Received the assent of the Governor on the 30th July 1974, first published in an extraordinary issue of the Orissa Gazette, dated the 5th August 1974 ]

AN ACT TO AMEND THE BIHAR AND ORISSA EXCISE ACT, 1915 IN ITS APPLICATION TO THE STATE OF ORISSA AND TO VALIDATE CERTAIN LEVIES

**BE** it enacted by the Legislature of the State of Orissa in the Twenty-fifth Year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Bihar and Orissa Excise (Orissa Amendment and Validation) Act, 1974.

(2) It shall come into force on such date as the State Government may, by notification, appoint in that behalf.

Insertion of new section 27-A, Bihar and Orissa Act 2 of 1915.

Imposition of luxury tax.

2. After section 27 of the Bihar and Orissa Excise Act, 1915 (hereinafter referred to as the principal Act), the following new section shall be and shall be deemed always to have been inserted, namely :—

Bihar and Orissa Act 2 of 1915.

“ 27-A. (1) A luxury tax on the sale of foreign liquor may be imposed either generally or in respect of any local area specified in that behalf by the State Government.

(2) The luxury tax shall be levied at such rates, not exceeding the rates specified below, and in such manner as the State Government may, by rules, prescribe.

Description of the liquor	Maximum rate per litre
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- |   |           |
|---|-----------|
| 1. Champagne and medicated wines issued by the Excise Commissioner as sparkling wines, wines of all other kinds and liquor. | Rs. 20.00 |
| 2. Beer, cider and fermented liquor   | Rs. 3.00” |

Validation of collections made on account of gallonage fee or literage fee.

3. Any gallonage fee or literage fee imposed or purported to have been imposed under the principal Act or the rules made thereunder prior to the date of commencement of this Act shall, for all intents and purposes, be deemed to be luxury tax imposed under the principal Act as amended by this Act and all collections made on account of any such fee and all arrears due on such account prior to the aforesaid date shall be deemed to be collections made and arrears due on account of such luxury tax ; and the rates at which such collections have been made and such arrears have become due shall be deemed to be the rates prescribed under the principal Act as amended by this Act.