

GOVERNMENT OF MEGHALAYA
EXCISE : REGISTRATION : TAXATION & STAMPS DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Shillong, the 15th October, 2020.

No. ERTS (E) 49/2020/37 - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to make the following rules further to amend the Meghalaya Excise Rules (Assam Excise Rules 1945 as adapted and amended by Meghalaya), hereinafter referred to as the Principal Rules, namely:-

1. **Short title and Commencement** : (1) These rules may be called the Meghalaya Excise (Third Amendment) Rules, 2020.

(2) They shall come into force with effect from commencement of Central Bonded Warehouses.
2. **Amendment of Rule 3.-** In the principal rules, in rule 3, in sub-rule (2) for the word "Bonded Warehouse" the word "Central Bonded Warehouse" shall be substituted.
3. **Amendment of Rule 4.-** In the principal rules, in rule 4, in clause (iv) for the word "Bonded Warehouse" the word "Central Bonded Warehouse" shall be substituted.
4. **Amendment of Rule 4A.-** In the principal rules, for the existing rule 4A the following shall be substituted, namely,-
"4A. Central Bonded Warehouse (CBW) shall apply Import Permit on liquor allowed for Canteen Licenses, based on the quarterly allotment on payment of Import Pass Fee/Transport Pass Fee, Literage Fee and Advalorem duty at the rate applicable to Canteen License as notified by the State Government from time to time. At the end of every quarter, i.e. last day of March, June, Sept and Dec of every year, the Central Bonded Warehouse shall pay to the State Government the Advalorem on the remaining stock, if any, at the rate applicable for retail license on that day within fifteen days. Similar procedure shall be followed by bonded warehouses for liquor meant for Canteen licenses".
5. **Amendment of Rule 141** .- In the principal rules, for the existing rule 141 the following shall be substituted, namely,-
"141 Transit Wastage Allowance – An allowance upto the maximum journey shown below shall be made for loss that may occur in transit due to breakage, leakage or evaporation of spirit including IMFL, Beer, Wine, BIO when transported, exported or imported under Bond or on pre-payment of Advalorem/Excise duty, Import Pass Fee/ Transport Pass Fee and Literage Fee.

Duration of Transportation	Transit Wastage Allowance (in %)		
	If in wooden vessels	If in metal vessels	If in glass vessels/pearl pot vessels
For a journey within the State	2 percent	½ percent	1 percent
For a journey from North Eastern States to Meghalaya	2½ percent	1 percent	1½ percent
For a journey from beyond North Eastern States to Meghalaya	3 percent	1½ percent	2 percent

The Commissioner of Excise shall permit the same upto the permissible limit and order it to be adjusted with the Advalorem/Excise duty, Import or Transport pass fee and Litterage fee involved against the Import or Transport Permit of Central Bonded Warehouse; The Central Bonded Warehouse shall pass on fifty percent of the permissible Transit Wastage Allowance to the Bonded Warehouses.

Sd/-
S.A. Synrem
Commissioner & Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department

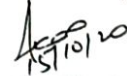
Memo No. ERTS(E)49/2020/37 -A,

Dated Shillong, the 15th October, 2020.

Copy to the :-

1. P.S. to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
2. P.S. to the Deputy Chief Minister, for information of Deputy Chief Minister.
3. P.S. to the Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
4. P.S. to the Minister i/c Excise for information of the Minister.
5. P.S. to the Leader of Opposition, Meghalaya Legislative Assembly for information.
6. P.S. to the Chief Secretary for information of the Chief Secretary.
7. P.S. to the Additional Chief Secretary, Finance Department for information.
8. Commissioner & Secretary, ERTS Department.
9. Commissioner of Excise, Meghalaya, Shillong.
10. Principal Accountant General (Audit), Meghalaya, (Attention: CASS Section), Shillong-793001.
11. Accountant General (A&E), Meghalaya, Shillong.
12. Deputy Commissioners (All).
13. Deputy Commissioner of Excise, Headquarter, Meghalaya, Shillong.
14. Assistant Commissioner of Excise, East Khasi Hills District, Shillong/Garo Hills, Tura/Headquarter.
15. Superintendent of Excise (All).
16. Director of Printing & Stationery, Meghalaya, Shillong, for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
17. Law (B) Department.
18. Finance (EA) Department.
19. Cabinet Affairs Department with reference to their Agenda item No. 102/2020.
20. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



Under Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.
