

EXCISE (MALT LIQUORS) ACT, 1890

13 of 1890

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STATEMENT OF OBJECTS AND REASONS "Hitherto, except in the Madras Presidency, no excise duty per gallon has been levied on beer manufactured in British India. The manufacture of beer in India in large quantities and according to what may be called European methods is of recent origin, and consequently the existing excise law in many provinces makes no provision for the levy of such duty. The quantity manufactured for sale to the public has not hitherto been large enough to render it expedient to resort to legislation to impose an excise duty. But the industry is a growing one, and it is considered that the time has now come when an excise duty should be generally imposed. The Bombay and Madras Excise Acts give power for the levy of such a duty. The present Bill gives similar powers for the areas to which the Bengal Act, No. VII (B.C.) of 1878, and the Northern India Excise Act, No. XXII of 1881 extend. The rate of duty imposed by the Bill is that leviable under the Tariff Act, power being reserved to reduce the rate to any lower amount."-Gazette of India, 1890, Part V, page

72.

1. Title :-

(1) This Act may be called Excise (Malt Liquors) Act, 1890 ; ¹[* * * * *]

2 [(2) *****]

1. The word "and" was omitted by the Repealing and Amending Act, 1914 (10 of 1914). section 3 and Sch, 11.
2. Sub-section (2) was omitted, the Repealing and Amending Act, 1914 (10 of 1914) .

2. . :-

3. . :-

4. . :-

5. Amendment of the Excise Act, 1881 (XXII of 1881) :-

Repealed by the Excise Act, 1896 (12 of 1896), Section 2 and Sch.]

6. 6 :-

7. Amendment of the Bengal Excise Act, 1878 (Ben. VII of 1878) :-

Repealed in Bengal by the Bengal Excise Act, 1909 (Beng. Act 5 of 1909), and in Assam by E.B. and A. Excise Act, 1910 (E.B. and A. Act 1 of 1910), Section 2 .]

8. Saving of legislative authority of Bengal Council :-

Repealed in Bengal by the Bengal Excise Act, 1909 (Ben. Act 5 of 1909), and in Assam by E.B. and A. Excise Act, 1910 (E.B. and A. Act 1 of 1970), Section 2 .] Drawback of Excise duty on Export of Malt Liquor

9. Application of provisions of section 150, Act 8 of 1978, to malt liquor :-

The provisions of S.150 of the Sea Customs Act, 1878 with respect to the allowance of a drawback of excise duty paid on spirit manufactured in ¹ [the territories which, immediately before the 1st November, 1956, were comprised in Part A .States and Part C States] and exported to a foreign port, and with respect to the regulation of the drawback by the quantity of such spirit, shall apply also, so far as they can be made applicable, to fermented liquor made in [the said territories] from malt and so exported and to the drawback of the excise duty paid on such liquor.

1. Substituted for "Part A States and Part C Statesl " by A.L. (No.
2) 0., 1956.