



ఆంధ్రప్రదేశ్ రాజపత్రము
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No. 9]

AMARAVATI, MONDAY, 1st MAY, 2017.

**ANDHRA PRADESH ACTS, ORDINANCES AND
REGULATIONS Etc.,**

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 28th April, 2017 and the said assent is hereby first published on the 1st May, 2017 in the Andhra Pradesh Gazette for general information :-

ACT No. 9 of 2017

**AN ACT FURTHER TO AMEND THE ANDHRA PRADESH EXCISE
ACT, 1968.**

Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty-eighth year of the Republic of India as follows :-

1. (1) This Act may be called the Andhra Pradesh Excise (Second Amendment) Act, 2017. Short title and Commencement.
(2) It shall come into force on such date as the State Government may, by notification, appoint.
2. In the Andhra Pradesh Excise Act, 1968, (hereinafter referred to as the Principal Act), in section 2, in clause (10), after the words "to the constitution", the words 'and includes additional excise duty or additional countervailing duty, as the case may be', shall be added. Amendment of section 2.
Act No. 17 of 1968.
3. In the principal Act, for the Heading in Chapter-V, the following words shall be substituted, namely, - Amendment of Heading of Chapter-V.
"Excise duty, countervailing duty, additional excise duty and additional countervailing duty".

Amendment of
section 21.

4. In the principal Act, in section 21,
- (i) in the marginal heading, after the words "countervailing duty", the words "or additional excise duty or additional countervailing duty" shall be inserted.
 - (ii) in sub-section (1), after the words, "levy an excise duty", the words "including additional excise duty" shall be inserted.
 - (iii) in sub section (2), after the words, "a countervailing duty", the words "including additional countervailing duty" shall be inserted and after the words, "rates of excise duty", the words "or additional excise duty, as the case may be" shall be inserted.

Amendment of
Section 22.

5. In the principal Act, in section 22,-
- (i) after the words, "The excise duty", the words, "additional excise duty" shall be inserted, and the word "and" shall be omitted and after the words, "countervailing duty", the words, "and additional countervailing duty" shall be inserted.
 - (ii) in clause (a), after the words "imported into the State." the following words shall be added, namely,-

"at such stage or stages and in such manner as may be prescribed."

Amendment of
section 23.

6. In the Principal Act, in sub-section (1) of section 23, after the words 'to any excise duty', the words 'additional excise duty' shall be inserted.

Amendment of
Schedule.

7. In the Principal Act, for the Schedule, the following Schedule shall be substituted, namely ,-

The Schedule

[See Section 21(1)]

Sl. No.	Description of Excisable articles	Mode of levying Excise duty	Maximum rate of Excise duty	Mode of levying Additional Excise duty	Maximum rate of Additional Excise duty
(1)	(2)	(3)	(4)	(5)	(6)
1.	Beer	On the quantity issued from the distillery or warehouse	Rupees fifteen per bulk litre or 120% advalorem	On the landed cost which is the total of basic price i.e., cost price + cost of excise adhesive labels/Hologram charges of freight, handling & insurance, etc., plus Excise Duty/ Countervailing duty of Beer.	80% of landed cost
2.	Indian Made Foreign Liquor	On the quantity issued from the distillery or warehouse	Rupees one hundred and twenty per litre of the strength of proof spirit or 120% advalorem	On the landed cost which is the total of basic price i.e., cost price + cost of excise adhesive labels/Hologram charges of freight, handling & insurance, etc., plus Excise Duty/ Countervailing duty of Indian Made Foreign Liquor.	80% of landed cost
3.	Rectified Spirit	On the quantity issued from the distillery or warehouse	Rupees eighty per litre of the strength of proof spirit	---	---
4.	Toddy	On each variety of the following trees ; Date of Sendhi... Palmyra..... Coconut..... Sago..... Date palm.....	Rupees Twenty per tree Rupees thirty per tree Rupees fifty per tree Rupees sixty per tree Rupees fifty per tree	---	---

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