

ACT NO. X OF 1893.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 1st
September, 1893.)

An Act to amend the Excise Act, 1881.

XXII of
881.

WHEREAS it is expedient to amend the Excise Act, 1881; It is hereby enacted as follows:—

1. The following shall be added to section 7 of the said Act, namely:—

Addition of
Explanation
to section 7,
Act XXII,
1881.

“*Explanation.*—Duty may be fixed or made payable under this section at different rates according to the places to which any spirit is to be removed for consumption.”

2. After section 23 of the said Act the following shall be inserted, namely:—

Insertion of
new section
after section
23, Act
XXII, 1881.
Spirits, fer-
mented liq-
uor and in-
toxicating
drugs from
territory be-
yond India
subject to
duty.

“23A. The Governor General in Council may from time to time, by notification in the Gazette of India, impose such duty as he thinks fit on any spirit or fermented liquor or intoxicating drug brought by land from beyond the limits of India into any territory to which this Act extends or into any specified part thereof, and may alter or abolish any duty so imposed.”

3. The heading to Chapter V of the said Act shall be—

New heading
to Chapter V,
Act XXII,
1881.

“IMPORT OF SPIRIT, FERMENTED LIQUOR AND INTOXICATING DRUGS.”

4. (1) To clause (c) of section 36 of the said Act the word “or” shall be added.

Amendment
of section 36.
Act XXII,
1881.

(2) After

(2) After the said clause the following clause shall be added, namely :—

“(d) without payment of such duty (if any) as may for the time being be payable in pursuance of a notification under section 23A, brings any spirit or fermented liquor or intoxicating drug into any territory to which this Act extends,”.

(3) In the last paragraph of the said section 36, the words “or intoxicating drug” shall be inserted between the words “fermented liquor” and the words “together with”.