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PART - I

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| | Puducherry | Sunday | 24th | May | 2020 | |

GOVERNMENT OF PUDUCHERRY

DEPARTMENT OF REVENUE AND DISASTER MANAGEMENT

No. 2462-B/DCE/S1/2020-21.

Puducherry, dated 24th May 2020.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 70-A of the Puducherry Excise Act, 1970 (Act No. 12 of 1970), the Lieutenant-Governor, Puducherry, hereby makes the following amendment to the Schedule-I of the said Act, namely:-

"In the said Schedule, after Serial No. 6, the following entries namely, Serial Nos. 7 and 8 with the respective entries made thereunder shall be inserted and after the entries so made, column No. 6 and the entries thereon under the new heading 'Special Excise Duty' shall be inserted.

| Sl. No. | Description of excisable articles | Mode of levying Duty | Maximum rate of Duty | Maximum rate of additional Duty | Special Excise Duty |
|------------|---|-------------------------------------|----------------------------|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 7 | Liquors whether Indian made or foreign manufactured or imported in the Union Territory | On Maximum Retail Price (MRP) | - | - | (i) The difference in the existing MRP and the revised MRP of the selected brands released for the purpose in Puducherry region/Karaikal District. |
| | | | | | (ii) A flat rate of 25 per cent on the remaining brands in Puducherry region/Karaikal District. |
| 8 | Arrack | On Sale Price | _ | - | 20% On ex-distillery price (for Puducherry region and Karaikal District only) |

This notification shall be valid for a period of three months from the date of its issue."

(By order of the Lieutenant-Governor)

SHASHVAT SAURABH, I.A.S., Deputy Commissioner (Excise).