

[Extract from the Chd. Admn. Gaz. (Extra.), dated the 6th March, 2019]

CHANDIGARH ADMINISTRATION
EXCISE AND TAXATION DEPARTMENT

Notification

The 5th March, 2019

No. E&T/ETO(X)-2019/1206.—In exercise of the powers conferred by clause (d) of Section 21 and Section 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914) as applicable to Union Territory, Chandigarh read with Chandigarh Administration, Department of Excise and Taxation, notification no. E&T/EST-2019/614, dated 4th February, 2019, and all other powers enabling me in this behalf, I, Mandip Singh Brar, IAS, Excise and Taxation Commissioner, Union Territory, Chandigarh, while exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Distillery Rules, 1932, as in force in the Union Territory, Chandigarh, namely :—

1. These rules may be called the Punjab Distillery (Chandigarh Amendment) Rules, 2019.
2. These rules shall come into force with effect from the date of their publication in the Official Gazette.
3. In the Punjab Distillery Rules, 1932, as in force in Union Territory of Chandigarh, under the heading 'PRELIMINARY', after clause (q), the following clause shall be added, namely :—

"(r) "Extra Neutral Alcohol" means the spirit of the strength of 66 degree or more over proof and without the presence of aldehyde, esters and fusel oil."

4. In the said rules, in Rule 93 :— 1

- (i) in clause (a), for the brackets, words and sign "(Excise commissioner)", the words and sign "Excise Commissioner" shall be substituted, and thereafter the following proviso shall be added, namely:—

"Provided that the country spirit shall be prepared only from the Extra Neutral Alcohol."

(Sd.) . . .

Excise and Taxation Commissioner-cum-
Financial Commissioner
Chandigarh Administration.