PART III

GOVERNMENT OF PUNJAB

EXCISE AND TAXATION COMMISSIONER'S OFFICE, PUNJAB, PATIALA

NOTIFICATION

The 31st March, 2015

No. G.S.R. 13/P.A.1/1914/Ss.21 and 59/Amd. (20)/2015.-In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with Government of Punjab, Department of Excise and Taxation, Notification No. S.O.12/PA.1/1914/S.9/2013, dated the 31st January, 2013, and all other powers enabling me in this behalf, I, Anurag Verma, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Excise Bonded Warehouse Rules, 1957, namely:—

RULES

- (1) These rules may be called the Punjab Excise Bonded Warehouse (Amendment) Rules, 2015.
 - (2) They shall come into force on and with effect from the first day of April, 2015.
- 2. In the Punjab Excise Bonded Warehouse Rules, 1957, in rule 4,-
 - (i) in sub-rule (1), in clauses (i) and (ii), for the words "seven lac and fifty thousand" and "twelve lac and fifty thousand", the words "nine lac rupees" and "fifteen lac rupees", shall respectively be substituted; and
 - (ii) In sub-rule (3), in the second proviso, for the sign ".", the sign ":" shall be substituted and thereafter the following provisos shall be added, namely:-

"Provided further that if fee for the renewal of the license is not deposited before 31st March, the licensee shall pay an interest @ 12 percent per annum on delayed payment of renewal fee:

Provided further that if the BWH-2 licensee violates any

provision of the Punjab Excise Act, 1914 and rules made thereunder, the Bottling plant-cum-Bonded Warehouse shall be closed immediately for the period of 15 days for first violation and for one month for second violation after following due procedure. In case of third violation, the license shall be cancelled after following the required and mandatory procedure."

ANURAG VERMA,

Excise Commissioner, Punjab.

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