



# Bombay Government Gazette.

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## PART VI.

### BILLS OF THE GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 28th February 1890:—

#### Bill No. 5 of 1890.

*A Bill to amend the Excise Act, 1881, and the Bengal Excise Act, 1878.*

WHEREAS it is expedient to amend the Excise Act, 1881, and the Bengal Excise Act, 1878; It is hereby enacted as follows:—

Title and commencement.

1. (1) This Act may be called the Excise (Malt Liquors) Act, 1890; and  
(2) It shall come into force at once.

*Excise Act, 1881.*

2. After section 7 of the Excise Act, 1881, the following shall be inserted, namely:—

“7A. No fermented liquor shall be removed from a brewery licensed under section 5 until—

(a) duty has been paid thereon at the rate for the time being leviable under the Indian Tariff Act, 1882, on like liquor imported by sea into any part of British India except Aden and Perim, or at such lower rate as the Local Government having regard to the circumstances of the brewery or of the local area in which

the brewery is situate, may from time to time prescribe, or

(b) a bond for such duty has been executed.

Substitution of new section for section 8, Act XXII, 1881.

3. For section 8 of the said Act the following shall be substituted,

namely:—

Power to make rules as to distilleries and breweries licensed under section 5.

“8. The Chief Revenue-authority may, from time to time, make rules

as to—

- (a) the granting of licenses for distilleries, stills and breweries under section 5;
- (b) the notices to be given by the proprietor of a licensed distillery or licensed brewery when he commences and discontinues work;
- (c) the size and description of the stills in such distillery;
- (d) the storing and passing out of the spirit made in such distillery, or of the fermented liquor made in such brewery, and the contents of the passes;
- (e) the inspection and examination of such distillery or brewery and the warehouses connected therewith, and of the spirit or fermented liquor made and stored therein;
- (f) the furnishing of statements of the spirit and the stills, coppers, casks and other utensils in such distillery, or of the fermented liquor and the mashtuns,

XXI of 1881  
Ben. VII of  
1878.

XXII of 1881.

XI of 1882.

underbacks, wort-receivers, coppers, heating tanks, coolers, and collecting, fermenting and other vessels in such brewery."

4. To sub-section (2) of section 23 of the said Act, as amended by Act II of 1887, the following shall be added, namely:—

"or such lower duty as the Local Government, having regard to the rate or rates of duty for the time being leviable under clause (a) of section 7A, may from time to time prescribe."

5. In clause (b) of section 36 of the said Act the words, figure and letter "or section 7A" shall be inserted after the word and figure "section 7", and the words "or any fermented liquor from a brewery" after the word "distillery."

*Bengal Excise Act, 1878.*

6. In section 18 of the Bengal Excise Act, 1878, as amended by 1878, as amended by 1878. Amendment of section 18, Bengal Act VII, 1878. the Act of the Governor General in Council No. IX of 1885, the words "or fermented" shall be inserted after the word "spirituous," wherever that word occurs, and the words "or brewery" after the word "distillery."

7. In section 19 of the said Act as amended by the Act of the Lieutenant-Governor of Bengal in Council No. IV of 1881, the words "or fermented" shall be inserted after the word "spirituous" in both the places where that word occurs.

8. Nothing in either of the two last foregoing sections shall affect any sections shall affect any [Act VIII, 1885, s. 196, & Act IX, 1885, s. 3.] Lieut. & Act IX, 1885, s. 3.] tenant-Governor of Bengal in Council after the commencement of this Act.

STATEMENT OF OBJECTS AND REASONS.

HITHERTO, except in the Madras Presidency, no excise-duty per gallon has been levied on beer manufactured in British India. The manufacture of beer in India in large quantities and according to what may be called European methods is of recent origin, and consequently the existing excise law in many provinces makes no provision for the levy of such duty. The quantity manufactured for sale to the public has not hitherto been large enough to render it expedient to resort to legislation to impose an excise-duty. But the industry is a growing one, and it is considered that the time has now come when an excise-duty should be generally imposed.

The Bombay and Madras Excise Acts give power for the levy of such a duty. The present Bill gives similar powers for the areas to which the Bengal Act, No. VII (B. C.) of 1878, and the Northern India Excise Act, No. XXII of 1881, extend. The rate of duty imposed by the Bill is that leviable under the Tariff Act, power being reserved to reduce the rate to any lower amount.

The 26th February 1890.

(Signed) D. BARBOUR.

S. HARVEY JAMES,  
Secretary to the Government of India.