



# **GOVERNMENT OF MEGHALAYA**

## **LAW (A) DEPARTMENT**

### **MEGHALAYA EXCISE (AMENDMENT)**

#### **RULES**

**1973,1979,1987,1995,2008,  
2009,2010,2012,2015**

## **MEGHALAYA EXCISE (AMENDMENT) RULES, 1973**

Notification No. ERT. (E) 23/73/3, dated the 19<sup>th</sup> January, 1974.- In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act, 1910 (Assam Act 1 of 1910 as adapted by Meghalaya), the Governor of Meghalaya is pleased to make the following amendments to the Meghalaya Excise Rules (Assam Excise Rules published under Assam Government Notification No. MEX 60/45/2, dated the 11<sup>th</sup> April, 1945 as adapted by Meghalaya) in the manner hereinafter appearing:

**1. Short title and commencement.-** (1) These rules may be called the Meghalaya Excise (Amendment) Rules, 1973.

(2) They shall come into force at once.

**2. Amendment of Rule 210.-**For Rule 210, the following shall be substituted, namely:

“210. No country spirit shops under the contract supply system and no outstill shop under outstill system of supply shall ordinarily be settled below the minimum monthly vend/licence fee of Rs. 300 (three hundred).An outstill other than an outstill shop shall not be settled or renewed below the following annual fee namely:

- |   |                        |
|---|------------------------|
| (a) Within a radius of 5 K.M. of                                    | Rs.500 Shillong/Jowai. |
| (b) Interior and outside a radius of 7<br>K.M. from Shillong/Jowai. | Rs.400                 |
| (c) Umjajew and Umshyangiar<br>Distillery or any other distillery.  | Rs.300”                |

**3. Insertion of a new heading rule.-** After Rule 292 the following heading and rule shall be inserted, namely:

### **“(C) COUNTRY SPIRIT**

*292-A.Licence for sale of country spirit by a licensed dealer.* -Licence for the retail sale of country spirit for consumption on the premises other than country spirit shop may be granted by the Collector with the previous sanction of the State Government on a licence fee of Rs. 300 (Rupees three hundred) per annum.

## NOTIFICATIONS

**No. MEG/CE-152/72, dated the 11<sup>th</sup> April, 1976.**- In exercise of the powers conferred by Section 36(2)(j) of the Assam Excise Act, 1910 (Eastern Bengal and Assam Excise Act 1 of 1910), the Governor of Meghalaya is pleased to make further amendment, to the following rules, namely:

In Table I under Rule 244 for “rate of annual licence fee” substitute the following:

Licence (1)	Rate of annual fee (2)
(1) Licence for the wholesale of foreign liquor to the trade	Rs.800
(2) Licence for retail sale of foreign liquor to the public for consumption “Off” the premises.	Rs.400
(3) Licence for the sale of foreign liquor to the public for consumption ‘On’ the premises except hotels, restaurants, theatres, cinemas or other places.	Rs.400
(4) Licence for the sale of foreign liquor in a hotel.	Rs.400
(5) Licence for the sale of foreign liquor in a club including proprietary club, the profits of which are divisible among the shareholders or members.	Rs.400
(6) Canteen tenant licence under Military canteen system.	Rs.200.

## COMMENTS

*The above amendments came into force with effect from 1<sup>st</sup> April, 1973.*

**<sup>1</sup>Notification No. ERETS (E)-14/89/73, dated 27.4.1995.**- For the purpose of realisation of Excise duty, the brands of India-made foreign liquor are classified as follows with effect from 1<sup>st</sup> May, 1995.

India-made foreign liquor: Whisky, Brandy, Rum, Gin, etc.

- |                         |  |
|-------------------------|--|
| (a) Cheap Brand         | The cost price of which is up to Rs.450 per case.            |
| (b) General Brand       | The cost price of which is Rs.451 up to Rs.550 per case.     |
| (c) Deluxe Brand        | The cost price of which Rs.551 up to Rs.1099 per case.       |
| (d) Premium Brand       | The cost price of which is Rs.1,100 up to Rs.3,000 per case. |
| (e) Super Premium Brand | The cost price of which is Rs.3,001 and above per case.      |

This is in partial modification of this Department’s Notification No. ERTS (E)-14/89/59, dated 14<sup>th</sup> December, 1994.

**<sup>2</sup>Notification No. ERTS (E)-14/89/72, dated 27,4,1995.**- In exercise of the powers conferred by Section 21 of the Meghalaya Excise Act (Assam Excise Act 1 of 1910) and in modification of this Department’s Notification No. ERTS (E)-14/89/51,

- 
1. Published in the Meghalaya Gazette, Part V-A, date 11.5.1995, page 111.
  2. Published in the Meghalaya Gazette, Part V-A, date 11.5.1995, page 108.

## NORTH-EASTERN REGION LOCAL ACTS AND RULES

Dated 8<sup>th</sup> November, 1993 Government of Meghalaya hereby direct that the rate of Excise duty on India-made foreign liquor of all kinds named below imported or manufactured in any distillery or brewery in the territories of Meghalaya in which the Act applies shall be levied at the rate as mentioned below against each kind with effect from 1<sup>st</sup> May, 1995:

Kinds of India-made foreign liquor	Quantity	Rate of Excise Duty
1. Beer-		
(a) Proof strength of below 8.75	Per litre	Rs.8.95. Per litre
(b) Above 8.75 proof strength	Per litre	Rs.70 per case of 12 bottles of 650 ml.
2. India-made foreign liquor per L.P.L. Whisky, Brandy, Rum, Gin, etc.-		
(a) Cheap Brand	Per L.P.L.	Rs.51.85p. or Rs.350 per case of 12 bottles of 750 ml.
(b) General Brand	Per L.P.L.	Rs. 61.48p. or Rs.415 per case of 12 bottles of 750 ml.
(c) Deluxe Brand	Per L.P.L.	Rs. 76.29p. or Rs. 515 per cases of 12 bottles of 750 ml.
(d) Premium Brand	Per L.P.L.	Rs. 118.51p. or Rs.800 per case of 12 bottles of 750ml.
(e) Super Premium Brand	Per L.P.L.	Rs.177.90 p. or Rs. 1200 per case of 12 bottles of 750 ml.
3. India-made foreign liquor, rectified spirit intended for the manufacture of Brandy, Whisky, Gin, Rum, Liquors, Cordial and other similar potable alcoholic preparations.	Per L.P.L.	Rs.61.48p. or Rs. 415 per case of 12 bottles of 750 ml.
4. (a) Wines containing not more than 42 percent of proof spirit.	Per L.P.L.	Rs.61.48p. or Rs.415 per case of 12 bottles of 750 ml.
(b) Wines containing more than 42 percent of proof spirit.	Per L.P.L.	Rs.14.22 per L.P.L. or Rs 96 per case of 12 bottles of 750 ml.
(c) Champagne and other sparkling wined containing not more than 42 per cent of proof spirit.	Per L.P.L.	Rs.14.22 per L.P.L. or Rs. 96 per case of 12 bottles of 750ml.

The Excise Duty on rum obtained by Canteens of Defense Personnel and other Para Military Forces stationed in Meghalaya like Assam Rifles, B.S.F., C.R.P.F., M.L.P. and home Guards shall be levied at the rate of Rs. 22.22 per L.P.L. or Rs. f150 per case of 12 bottles of 750 ml.

This cancels this Department Notification No. ERTS (E)-14/89/71, dated 28<sup>th</sup> April, 1995.

## NOTIFICATIONS

**<sup>1</sup>Notification No ERTS (E)-58/80/126, dated 27.4.1995.**- In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Excise Act 1 of 1910 as adapted by Meghalaya) and in modification of the this Department Notification No. ERTS (E)-58/80/105, dated the 1<sup>st</sup> April, 1993 the Governor of Meghalaya is pleased to make farther amendment to the Meghalaya Excise Rules (Assam Excise Rules, 1945 as adapted by Meghalaya); as follows:

For the Existing Table 1 under rule 244 of the aforesaid rule the following shall be substituted, namely:

**“TABLE - I**

<b>Licence</b>	<b>Rate of Annual fee Rs.</b>
1. Licence for wholesale of foreign liquor under Bond licenses.	70,000
2. Licence for retail sale of foreign liquor ‘Off’ the premises.	25,000
3. Licence for retail sale of foreign liquor ‘On’ the premises.	17,000
4. Licence for sale-of foreign liquor in hotels and restaurants.	17,000
5. Bar licence to holders of hotels or restaurants, clubs, theatres or cinemas.	17,000
6. Canteen tenant licenses under Military Canteen system.	6,500
7. Licence for distillery	60,000

This cancels this Department’s Notification No. ERTS (E) – 51/80/125, dated 28<sup>th</sup> April, 1995.

This Order shall come into force with immediate effect from 1<sup>st</sup> May, 1995.

**PART VA.] THE GAZETTE OF MEGHALAYA, JULY 19, 1979****The 10<sup>th</sup> July, 1979**

**No.ERT (E)32/7/4.**- In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act I of 1910 as adapted by Meghalaya), the Governor of Meghalaya is pleased to make the following rules further to amend the Meghalaya Excise Rules (Assam Excise Rules as adapted by Meghalaya) in the manner hereinafter appearing:

**1. Short title and commencement.**- (i) These rules may be called the Meghalaya Excise (Amendment) Rules, 1979.

(ii) They shall come into force at once.

**2. Addition of a new heading and rule.**- After Rule 361, the following heading and rule shall be added, namely:-

“(9) CHECK POST

*362 – Check post.*- Government may set up check posts at such places as it may by notification specify and consequently barriers in the form of a contrivance may be erected at those places to enable traffic being intercepted, detained and searched”.

**T.BUDKMA**

Officer on Special Duty to the Govt. of Meghalaya,  
Excise Registration and Taxation Department.

**The 13<sup>th</sup> April, 1987**

No. ERT (E) 44/87/9.- In exercise of the power conferred by Section 36 of the Meghalaya Excise (Assam Excise Act I of 1910 as adapted by Meghalaya), the Governor of Meghalaya is pleased to make the following amendments to the Meghalaya Excise Rules (Assam Excise Rules published under Assam Government Notification No.MEX.60/45/2, dated 11<sup>th</sup> April, 1945 as adapted by Meghalaya) (hereinafter referred to as the said Rules); namely:-

**1. Short title and commencement.-** (1) These Rules may be called the Meghalaya Excise (Amendment) Rules, 1987.

(2) They shall come into force at once.

**2. Revision of fees under Rule 3.-** For the existing rate of fees specified under sub-rule (2) of rule 3 of the said Rules the following new rates shall be substituted, namely:-

Rates of the pass fee on import of Indian made Foreign Liquor by private individuals under note to rule 3, namely:-

	<b>Kind of foreign liquor</b>	<b>Rate when imported in bottle</b>
	(1)	(2)
1. (1)	Whisky, Brandy, Gin, Rum, Wines, Liquors, Champagne and other wines.	Rs.4.25 p. per bottle of 750 ml. Rs.1.40 p. per bottle of 750 ml. on Rum imported for Defence Canteens.
(2)	Do.	Rs. 3.40 p. per bottle containing 600 ml.
(3)	Do.	Rs. 2.83 p. per bottle containing 500 ml.
(4)	Do.	Rs. 2,13 p. per bottle containing 375 ml.
(5)	Do.	Rs. 1.70 p. per bottle containing 300 ml.
(6)	Do.	Rs. 1.42 p. per bottle containing 250 ml.

**THE GAZETTE OF MEGHALAYA, APRIL 30, 1987 [PART VA.]**

	<b>Kind of foreign liquor</b>	<b>Rate when imported in bottle</b>
	(1)	(2)
2.	(1) Bear, Cider, Perry, Ale and other fermented liquors.	Re.0.40 p. per bottle containing 750 ml.
	(2) Do.	Re.0.35 p. per bottle containing 650 ml.
	(3) Do.	Re.0.32 p. per bottle containing 600 ml.
	(4) Do.	Rs.0.20 p. per bottle containing 375 ml.
	(5) Do.	Re.0.17 p. per bottle containing 325 ml.
	(6) Do.	Re.0.16 p. per bottle containing 300 ml.
	(7) Do.	Re.0.13 p. per bottle containing 250 ml.

3. **Revision of fees under Rule 245.-** In Rule 245 of the said Rules, for the existing rates of fees prescribed under Table II A the following new rates shall be substituted, namely:-

**TABLE II A****INDIAN MADE FOREIGN LIQUOR**

Rate of vend fee (Gallonage fee) chargeable on retail sale under Table II A or Rule 245, namely:-

	<b>Kind of liquor</b>	<b>Rate when imported in bottle</b>
	(1)	(2)
1.	(1) Whisky, Brandy, Gin, Rum, Wines, Liquors, Champagne and other wines	Rs.4.25 p. per bottle of 750 ml. Rs.1.40 p. per bottle of 750 ml. Rum imported for the Defence Canteens.
	(2) Do.	Rs.3.40 p. per bottle containing 600 ml.
	(3) Do.	Rs.2.84 p. per bottle containing 500 ml
	(4) Do.	Rs.2.13 p. per bottle containing 375 ml
	(5) Do.	Rs.1.70 p. per bottle containing 300 ml
	(6) Do.	Rs.1.42 p. per bottle containing 250 ml



**PART VA.]THE GAZETTE OF MEGHALAYA, APRIL 30, 1987 109**

	<b>Kind of foreign liquor</b>	<b>Rate when imported in bottle</b>
	(1)	(2)
2.	(1) Bear, Cider, Perry, Ale and other fermented liquors.	Re.0.40 p. per bottle containing 750 ml.
	(2) Do.	Re.0.35 p. per bottle containing 650 ml.
	(3) Do.	Re.0.32 p. per bottle containing 600 ml.
	(4) Do.	Rs.0.20 p. per bottle containing 375 ml.
	(5) Do.	Re.0.17 p. per bottle containing 325 ml.
	(6) Do.	Re.0.16 p. per bottle containing 300 ml.
	(7) Do.	Re.0.13 p. per bottle containing 250 ml.

P.K. GOGOI  
 Joint Secy. to the Government of Meghalaya  
 Excise, Registration, Taxation & Stamps,  
 Department.

## **MEGHALAYA EXCISE (AMENDMENT) RULES, 1995**

**Notification No. ERTS (E) -58/80/127, dated 27.4.1995.-** In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act f1 of 1910 as adapted by Meghalaya) and in partial modification of this Department Notification No. ERTS (E)-58/80/104, date 1<sup>st</sup> April, 1995 the Governor of Meghalaya is pleased to make further amendments to the Meghalaya Excise Rules (Assam Excise Rules as adapted and amended by Meghalaya) (hereinafter referred to as the principal rules) namely:

**1. Short title and commencement.-** (1) These Rules may be called the Meghalaya Excise (Amendment) Rules, 1995.

(2) They shall come into force with effect from 1<sup>st</sup> May, 1995.

**2. Amendment of Rule 370.-** (1) in Rule 370 of the Principal Rules, for the existing rule the following shall be substituted, namely:

“In Rule 370 IMFL (India-made foreign liquor) includes Brandy, Whisky, Rum, Vodka, Gin, Wine, Liquor and Beer.

*“370. Imposition of pass fee for importing India-made foreign liquor in Meghalaya. -* (1) Notwithstanding anything contained in these Rules, no import permit for import of I.M.F.L. into Meghalaya shall be issued to any person unless a pass fee for the privilege of such import of Rs.3 (Rupees three) only per bulk litre in respect of the IMFL other than Beer and of Rs.2 (Rupees two) only per bulk litre in respect of Beer has been paid.

(2) The fees payable under sub-rule (1) shall be made through the respective District or Sub-divisional Excise Offices before issue of import permit.

This cancels this Department Notification No. ERTS (E)-58/80/126, date 28<sup>th</sup> April, 1995.

## **MEGHALAYA EXCISE (AMENDMENT) RULES, 1995**

**Notification No. ERTS (E) - 8/80/124, dated 28. 4. 1995.** - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act 1 of 1910 as adapted by Meghalaya) and in partial modification of this Department Notification No. ERTS (E)-58/80/64, date 12<sup>th</sup> September, 1990, the Governor of Meghalaya is pleased to make further amendments to the Meghalaya Excise Rules (Assam Excise Rules as adapted and amended by Meghalaya) (hereinafter referred to as the Principal Rules), namely:

**1. Short title and commencement.** - (1) These Rules may be called the Meghalaya Excise (Amendment) Rules, 1995.

(2) They shall come into force with immediate effect.

**2. Amendment of Rule 210.-** In Rule 210 of the Principal Rules, for the existing Clause (a), (b) and (c) the following shall be substituted, namely:

<i>a)</i> Centralised area	Rs.800
<i>b)</i> Other areas	Rs.1500

*Explanation.-* “Centralised areas” means those places in which the outstills are brought together to distilled liquor for supply to Government shops under the supervision of Excise staff posted in the area.

\_\_\_\_\_

## **MEGHALAYA EXCISE (AMENDMENT) RULES, 1995**

**Notification No. ERTS (E) - 32/76/144, dated 4.11.1995.** - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Excise Act 1 of 1910 as adapted by Meghalaya) and in supersession of this Department Notification No. ERTS (E)-32/76/98, dated 19<sup>th</sup> May, 1983, the Governor of Meghalaya is pleased to make following amendments to the Meghalaya Excise Rules (Assam Excise Rules, 1945 as adapted) (hereinafter referred to as the Principal Rules), namely:

**1. Short title and commencement.** - (1) These Rules may be called the Meghalaya Excise (Amendment) Rules, 1995.

(2) They shall come into force with immediate effect.

**2. Amendment of Rule 318 of the Principal Rules.** - For the Rule 318 of the Principal Rules, the following shall be substituted, namely:

“318. *Hotels, restaurants and bars.* - Premises licensed as such hotels, restaurants and clubs and bars attached to such hotels, restaurants and clubs and also other premises licensed for ‘On’ sale of foreign liquor, may be kept open for the sale of liquor from 1.00 p.m. to 9.00 p.m.

Provided that tourist, on production of a special permission (No, and date to be entered in the Daily Sales Book), granted by the Collector may be served or supplied at any time specified in the aforesaid permission.”

\_\_\_\_\_

## MEGHALAYA EXCISE (AMENDMENT) RULES, 1995

**Notification No. ERTS (E) - 32/76/144, dated 4.11.1995.** - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Excise Act 1 of 1910 as adapted by Meghalaya) and in supersession of this Department Notification No. ERTS (E)-54/85/9, dated 3<sup>rd</sup> September, 1986, the Governor of Meghalaya is pleased to make the following amendments to the Meghalaya Excise Rules (Assam Excise Rules, 1945 as adapted) (hereinafter referred to as the Principal Rules), namely:

**1. Short title and commencement.** - (1) These Rules may be called the Meghalaya Excise (Amendment) Rules, 1995.

(2) They shall come into force with immediate effect.

**2. Amendment of Rule 320 of the Principal Rules.** - For the Rule 320 of the Principal Rules, the following shall be substituted, namely:

“320. *Other premises.* - Premises other than those specified in Rules 319 and licensed for the wholesale or for retail sale of foreign liquor or for the retail sale of country spirit and out -stills shall be opened and closed at the following hours:

Name of premises		Opening Hours	Closing Hours
A- Foreign liquor -			
(i) Wholesale	From 16 <sup>th</sup> March to 15 <sup>th</sup> October	10 a.m.	7 p.m.
(ii) Retail 'OFF'	From 16 <sup>th</sup> October to 15 <sup>th</sup> March.	10 a.m.	6 p.m.

Provided that on special occasions the premises licensed for the retail 'Off' sale of foreign liquor may, with the previous sanction of the Collector be kept open till 10 p.m.

## NOTIFICATIONS

**The 19<sup>th</sup> November, 2008**

**No. ERTS (E)24/2008/7.-** In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act Assam Act.1 of 1910 as adapted by Meghalaya) and in partial modification of Government Notification No. ERTS (E)1/98/47 dated 25<sup>th</sup> April, 2003 the Governor of Meghalaya is hereby pleased to make the following Rules further to amend the Meghalaya Excise Rules. (Assam Rules of 1945 as adapted and amended by Meghalaya). Hereinafter referred to as the Principal Rules, namely:-

- |                                  |  |
|----------------------------------|--|
| 1. Short title and Commencement. | 1) These rules may be called the Meghalaya Excise (amendment) Rules, 2008.   |
|                                  | 2) They shall come into force with immediate effect.   |
| 2. Amendment of Rule 210.        | <b>In Rule 210</b> of the Principal Rules, for the existing Table -I, the following shall be substituted namely:-            |
|                                  | (a) Centralised area Rs. 1.500/- per annum.  |
|                                  | (b) Non-Centralised Rs.3, 000/- per annum.   |
| 3. Amendment of Rule 243.        | <b>In Rule 243</b> of the Principal Rules, the following shall be substituted, namely:-                                      |
|                                  | The license fee and fee for Rs. 1.50, 000/- per annum renewal of license for Wholesale of Foreign Liquor & Beyond Warehouse. |
| 4. Amendment of Rule 244.        | <b>In Rule 244</b> of the Principal Rules of the existing Table-I, the following shall be substituted namely:-               |

**License Fee and Renewal Fee for :-**

- (i) Retail sale of Foreign liquor + Rs.50,000/- per annum "OFF" the premises.
- (ii) Retail Sale of Foreign Liquor "ON" the premises.
  - (a) Bar License for starred = Rs 40,000/- per annum Hotels.
  - (b) Bar License for non-starred = Rs.35,000/- per annum Hotels. Restaurants, Clubs, Theatres, Cinemas, etc.

- (iii) Canteen license under Canteen = Rs,20,000/ per annum tenant;
- (iv) Distillery = Rs. 1, 10,000 /- per annum.
5. Amendment of Rule 245      The Gallonage fees for IMFL is Rs.50/- per case and Re. 12/- for Beer per case. The Availability fees for IMFL is Rs.25/- per case and for Beer Rs. 20 per case.
6. Amendment of Rule 252.      In the Principal Rule, **in Rule 252:-**
- (i) In sub-rule (I) for the words and figures “Rs. 75,000/-”
- “
- The word and figures “Rs.1,30,000/-” shall be substituted (ii) in sub-Rule (2) for the worlds and figure Rs.1,00,000/- the word and figure “Rs.1,30,000/-” shall be substituted.
7. Amendment of Rule 253 & 254      In **Rule 253 & 254** of the Principal Rules the following shall be substituted, namely.
- Wholesale of Denature Spirit Rs.7, 500/- per annum.
- Retail Sale of Denature Spirit Rs. 2, 000/- per annum.
8. Amendment of 256.      For Rule 256 of the Principal Rules the following shall be substituted namely.
- “**Fees for licensed sale of Rectified Spirit:** The fee for licensed issued to Chemist and Druggist and other firms or persons for Wholesale of pure rectified spirit for medicinal, industrial or scientific purposes shall be 1,200/- and for Retail Sale shall be Rs. 700/-
9. Amendment of Rule 258.      For **Rule 258** of the Principal Rules, the following shall be substituted namely:
- “ **The Fees for a licensed sale of Medicated Wines by licensed dealer**” The holder of a license for the sale of medicated wine and similar preparations mentioned order mentioned in Order 35 (5) shall pay as an annual fee as Government may from time to time by notification fix subject to minimum of Rs. 1,000/-.
10. Amendment of Rule 261.      For **Rule 261** of the Principal Rules, the following shall be substituted, namely:
- “**Fees for Bhang licensed medicinal purposes:** The holder of a Licence for the possession of duty paid Bhang and other intoxicating drugs except liquor, for the manufacture of bonafide medicinal preparations of Bhang and other intoxicating drugs except liquor to his own patient for bona fide medicinal purposes by a Medical Practitioner, Chemist, Druggist, Kaviraj or Hakim shall pay an annual fees as Government may from time to time by notification fix subject to a maximum of Rs. 1,000/-

## 11. Amendment of Rule 365

In **Rule 365** of the Principal Rules the following shall be substituted, namely, the fees for registration of a brand and label of an IMFL, beer and renewal thereof shall-

- (i) In clause (a) for the words "**thirty thousand**" and "fifteen thousand" the words "**forty five thousand**" shall be substituted.
- (ii) In clause (b) for the words "**fifteen thousand**" and "**seven thousand five hundred**" the words "**twenty two thousand**" shall respectively be substituted.

**J.LYNGDOH**

Secretary to the Government of Meghalaya  
Excise Registration Taxation & Stamps Department.



**The 3<sup>rd</sup> July, 2009**

**No. ERTS (E) 11/98/124.** – In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act 1 of 1910 as adapted by Meghalaya) the Governor of Meghalaya is hereby pleased to make the following Rules further to amend the Meghalaya Excise Rules. (Assam Rules of 1945 as adapted and amended by Meghalaya), hereinafter referred to as the Principal Rules, namely:

- |   |   |   |   |   |                                       |  |  |  |  |  |  |
|---|---|---|---|---|---------------------------------------|--|--|--|--|--|--|
| (1) Short title and Commencement                                    | (1) These rules may be called the Meghalaya Excise (Amendment Rules) 2009.<br><br>(2) They shall come into force with effect from the date of Notification.   |   |   |   |                                       |  |  |  |  |  |  |
| (i) Amendment of Rule 242   | For the existing Rule 242 of the Principal Rule, the following shall be substituted, namely – “Security Deposit” – an Advance deposit pledged as Security in favour of the Commissioner of Excise for due observance of the conditions and terms of the license and ensuring prompt payment of license fees shall be deposit by Vendors of Country Spirit Shops and holder of Outstill license. The amount of Security deposit will be as follows.<br><br><table border="0" style="margin-left: 40px;"> <tr> <td style="padding-right: 10px;">i. Jowai Country Spirit Shop</td> <td rowspan="2" style="font-size: 3em; padding: 0 10px;">}</td> <td rowspan="2" style="vertical-align: middle;">@ 6 months<br/>vend fee to be<br/>paid in advance</td> </tr> <tr> <td>ii. Country Spirit Shop outside Jowai</td> </tr> <tr> <td colspan="3" style="padding-top: 10px;">iii. Outstills outside Centralised Area = Rs.6,000/-</td> </tr> <tr> <td colspan="3" style="padding-top: 10px;">iv. Outstills within Centralised Area = Rs.3,000/-</td> </tr> </table> | i. Jowai Country Spirit Shop                    | } | @ 6 months<br>vend fee to be<br>paid in advance | ii. Country Spirit Shop outside Jowai | iii. Outstills outside Centralised Area = Rs.6,000/- |  |  | iv. Outstills within Centralised Area = Rs.3,000/- |  |  |
| i. Jowai Country Spirit Shop  | }   | @ 6 months<br>vend fee to be<br>paid in advance |   |   |                                       |  |  |  |  |  |  |
| ii. Country Spirit Shop outside Jowai                               |   |   |   |   |                                       |  |  |  |  |  |  |
| iii. Outstills outside Centralised Area = Rs.6,000/-                |   |   |   |   |                                       |  |  |  |  |  |  |
| iv. Outstills within Centralised Area = Rs.3,000/-                  |   |   |   |   |                                       |  |  |  |  |  |  |
| (ii) Amendments of rule 246   | For existing Rule 246 of the Principal Rule, the following shall be substituted , namely – “Security Deposit” – an advance deposit pledged as Security in favour of the Commissioner of Excise for due observance of the conditions and terms of the license and ensuring prompt payment of license fees shall be deposited by all licensees. The amount of Security deposit will be as follows:-   |   |   |   |                                       |  |  |  |  |  |  |
| (A) i. Bonded Warehouses  | = Rs. 5,00,000/-  |   |   |   |                                       |  |  |  |  |  |  |
| ii. Distillery/ Bottling Units                                      | = Rs. 5,00, 000/-   |   |   |   |                                       |  |  |  |  |  |  |
| iii. IMFL retail license  | = Rs. 1,00,000/-  |   |   |   |                                       |  |  |  |  |  |  |
| iv. Bar License   | = Rs. 75,000/-  |   |   |   |                                       |  |  |  |  |  |  |
| v. Methylated/ Rectified Spirit/ Medicinal and Toilet preparations. | = Rs. 10,000/-  |   |   |   |                                       |  |  |  |  |  |  |

(B) Label Registration of IMFL Beer  
Wines BIO Companies/ Distilleries.

	<b><u>IMFL</u></b>	<b><u>Beer</u></b>
(a) IMFL & Beer		
(i) Companies Selling more than 1 lakh cases per year.	Rs. 7, 50, 000/-	Rs.4,00,000/-
(ii) Companies selling above 50, 000 cases but below one lakh cases per year.	Rs. 5,00,000/-	Rs.3,00,000/-
(iii) Companies selling below 50,000 cases per year.	Rs.2,50,000/-	Rs.2,00,000/-
(b) Wines & BIO		
	<b><u>Wines</u></b>	<b><u>BIO</u></b>
(iv) Companies selling above 5,000 cases per year.	Rs.2,00,000/-	Rs.1,00,000/-
(v) Companies selling below 5,000 cases per year.	Rs.1,00,000	Rs. 50,000/-

The Security Deposit shall be in form of a "CALL DEPOSIT" pledged in favour of Commissioner of Excise with a validity period of 5 years and renewable on expiry thereof and shall be deposited by all licensees prior to issue/ renewal of license.

The Security Deposit so pledged is liable to be forfeited in part or in full if –

- (i) License fee is not paid in time.
- (ii) Mismanagement of the Shop duly established through and after proper enquiry and
- (iii) Breach of any of the conditions of the license or infringement of any of the Excise Rules, in addition to any other penalty prescribed under the rules.

The Security Deposit in the amended Rules 242 & 246 will apply to existing as well as new security licenses by the Government.

**J.LYNGDOH**

Secretary to the Government of Meghalaya  
Excise Registration Taxation & Stamps Department.

**The 11<sup>th</sup> October 2010**

**No. ERTS (E) 11/98/262.-** In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act I of 1910 as adapted by Meghalaya), the Governor of Meghalaya is hereby pleased to further amend the Meghalaya Excise Rules (Assam Rules of 1945 as adapted) and amended by Meghalaya hereinafter referred to as the Principal Rules, namely:-

**(I) Short title and Commencement -**

(1) These Rules may be called the Meghalaya Excise (Amendment Rules), 2010.

(2) They shall come into force with effect from the date of notification.

**(II) Amendment of Rule 246 -** The rates of security deposit shown in rule 246 (A) of the Principal Rules at clause (A) (i) (ii) (iii) and (iv). The following shall be substituted namely.

(A) (i) Bonded Warehouse	-	Rs.3,00,000/-
(ii) Distillery/Bottling Units	-	Rs. 3,00,000/-
(iii) IMFL retail license	-	Rs. 50,000/-
(iv) Bar license	-	Rs. 40,000/-

The security deposit shall be made in the form of a fixed deposit which shall remain valid for a period of 5 (five) years pledged in favour of the Commissioner of Excise and shall be renewable on expiry thereof and be deposited by all licensees prior to issue/ renewal of license.

The Notification No. ERTS (E) 11/98/124: dated 3<sup>rd</sup> July, 2009 stands modified to the extent indicated above.

Commissioner & Secretary to the Government of Meghalaya.  
Excise, Registration, Taxation & Stamps Department.

## NOTIFICATIONS

The 15<sup>th</sup> June, 2012.

**No. ERTS (E) 24/2008/34-36** - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Excise Act I of 1910 as adapted by Meghalaya) and in partial modification of Government Notification No. ERTS (E)24.2008/7, dated. 19.11.2008, the Governor of Meghalaya is hereby pleased to make the following Rules further to amend the Meghalaya Excise Rules, (Assam Excise Rules 1945, as adapted and amended by Meghalaya), hereinafter referred to as the Principal Rules, namely:-

- |                                 |  |
|---------------------------------|--|
| 1. Short title and Commencement | <p>(1) These rules may be called the Meghalaya Excise (Amendment Rules) 2012.</p> <p>(2) They shall come into force with immediate effect.</p>   |
| 2. Amendment of Rule 210        | <p>In Rule <b>210</b> of the Rules, for the existing clauses (a) and (b) , the following shall be substituted namely:-</p> <p style="margin-left: 40px;">(a) Centralised area                    :- ₹. 2,000/- per annum.</p> <p style="margin-left: 40px;">(b) Non-Centralised                    :- ₹. 4,000/- per annum.</p>  |
| 3. Amendment of Rule 243        | <p>In Rule 243 of the Principal Rules, the following shall be substituted, namely:-</p> <p style="margin-left: 40px;">The license fee and fee for renewal of license for Wholesale of Foreign Liquor &amp; Bonded Warehouse ₹.2, 00,000/- per annum.</p>   |
| 4. Amendment of Rule 244        | <p>In rule 244 of the Principal Rules for the existing Table-I, the following shall be substituted, namely:-</p> <p style="margin-left: 40px;">License Fee and Renewal Fee for :-</p> <p style="margin-left: 40px;">(i) Retail sale of Foreign liquor - ₹. 60,000/- per annum "OFF" the premises.</p> <p style="margin-left: 40px;">(ii) Retail sale of Foreign Liquor "ON" the premises:-</p> <p style="margin-left: 80px;">(a) Bar License for starred Hotels       = ₹. 60,000/- per annum.</p> <p style="margin-left: 80px;">(b) Bar License for non-starred Hotels, Restaurants, Clubs Theatres, Cinemas, etc.       = ₹.45,000/- per annum</p> <p style="margin-left: 40px;">(iii) Canteen, license under Canteen       = ₹.30,000/- per annum.</p> <p style="margin-left: 40px;">(iv) Distillery                                       = ₹.1,35,000/- per annum</p> |

5. Amendment of Rule 252 In the Principal Rule, in Rule 252:-
- (1) In sub rule (i) for the words and figures “ ₹.1,30,000/-” The word and figure “= ₹.1,70,000/-” shall be substituted (ii) in sub-rule.
- (2) for the words and figure = ₹.1,30,000/-, the word and figure “= ₹.1,70,000/-” shall be substituted.
6. Amendment of Rule 253 & 254 In Rule 253 & 254 of the Principal Rules the following shall be substituted, namely:-
- Wholesale of Denature Spirit: =₹.10, 000/- per annum.
- Retail Sale of Denature Spirit: = ₹.4, 000/- per annum.
7. Amendment of Rule 256. For Rule 256 of the Principal Rules, the following shall be substituted, namely:-
- “Fees for a licensed sale of Rectified Spirit”: The fee for license issue to Chemist and Druggist and other firms or persons for Wholesale of pure rectified spirit for medicinal, industrial or scientific purposes shall be = “₹.2,500/-” and for Retail Sale shall be “ ₹.1,500/-”
8. Amendment of Rule 258 For **Rule 258** of the Principal Rules, the following shall be substituted namely:-
- “The Fees for a licensed sale of Medicated Wines by licensed dealer”**; The holder of a license for the sale of medicated wine and similar preparations mentioned in Order 35 (5) shall pay an annual fee as Government may from time to time by notification fix subject to minimum of **₹.2,000/-**.
9. Amendment of Rule 261 For **Rule 261** of the Principal Rules, the following shall be substituted, namely:-
- “Fees for a Bhang licensed medicinal purposes”**: The holder of license for the possession of duty paid Bhang and other intoxicating drugs except liquor, for the manufacture of bona fide medicinal preparations there from, and for the possession and sale of bona fide medicinal preparations of Bhang and other intoxicating drugs except liquor to his own patient for bona fide medicinal purposes by a medical Practitioner, Chemist, Druggist, Kaviraj or Hakkim shall pay an annual fee as Government may from time to time by notification fix subject to a maximum of **₹.2,000/-**

10. Amendment of Rule 365

In **Rule 365** of the Principal Rules, the following shall be substituted, namely:- the fees for registration of a brand and label of an IMFL, beer and renewal thereof shall –

- (i) In clause (a) for the words “**forty five thousand**” the words “**sixty thousand**” shall be substituted.
- (ii) In clause (b) for the words “twenty two thousand” the words “**thirty five thousand**” shall be substituted.

**J.LYNGDOH**

Commissioner & Secretary to the Government of Meghalaya  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

PUBLISHED BY AUTHORITY

No. 32

Shillong, Thursday, September 6, 2012

15th Bhadra-1934 (S. E.)

## PART-IIA

### GOVERNMENT OF MEGHALAYA ORDERS BY THE GOVERNOR

#### NOTIFICATIONS

The 27th August, 2012.

**No.ERTS(E)46/2004/50.**—In exercise of the powers conferred by section 36 of the Meghalaya Excise Act (Assam Act I of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to make the following rules further amend the Meghalaya Excise Rules (Assam Service Rules, 1945 as adapted by Meghalaya) (hereinafter referred to as the Principal Rules), namely, :-

1. **Short title and commencement** - (1) These rules may be called the Meghalaya Excise (Amendment) Rules 2012.  
(2) They shall come into force with immediate effect.
2. **Addition of new Rule** - After rule 374 of the Principal Rules, the following new rule 375 shall be added, namely, -

“**375**-Imposition of Special Duty on imported BIO (Bottled in Origin) - A Special Duty of ₹ 900/- per case is chargeable on all BIO products at the time of import by retailers”.

**J. LYNGDOH,**  
Commissioner & Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.

**The 30<sup>th</sup> November, 2012**

**No. ERTS(E)27/2010/Pt/124.-** In exercise of the powers conferred by section 36 of the Meghalaya Excise Act (Assam Act I of 1910 as adapted by Meghalaya) the Government of Meghalaya is pleased to make the following rules further amend the Meghalaya Excise Rules (Assam Service Rules, 1945 as adapted by Meghalaya) (hereinafter referred to as the Principal Rules), namely: -

1. **Short title and commencement-**
  - (1) These rules may be called the Meghalaya Excise (Amendment) Rules 2012.
  - (2) They shall come into force with immediate effect.
  
2. **Partial Amendment of Rule 370.**
  - (a) In sub-rule (1) for the words “**rupees six**” and “**rupees four**” the words “**rupees twelve**” and “**rupees eleven & eight paise**” shall be respectively substituted.
  - (b) After sub-rule (2), a new sub-rule (3) shall be inserted, namely: -
    - (3) All consignments of IMFL and BEER from local brewery and IMFL bottling units within the state shall be subject to payment of transport pass fee at the rate of ₹ 6/- and ₹ 4/- per bulk litre respectively.

This order shall come into immediate effect.

**J.L. LYNGDOH,**  
Commissioner & Secretary to the Govt. of Meghalaya  
Excise, Registration, Taxation & Stamps Department.

**The 30<sup>th</sup> November, 2012**

**No. ERTS(E)27/2010/Pt/125.-** In exercise of the powers conferred by section 36 of the Meghalaya Excise Act (Assam Excise Act I of 1910 as adapted by Meghalaya) and in partial modification of the Govt. Notification No. ERTS (E) 11/98/50, dated 25<sup>th</sup> April, 2003, the Government of Meghalaya is pleased to prescribe a revised fee on export of Beer outside the State as follows:-

1. Beer - ₹ 2/ per case

This order shall come into immediate effect.

**J.L. LYNGDOH,**  
Commissioner & Secretary to the Govt. of Meghalaya  
Excise, Registration, Taxation & Stamps Department.



**ORDERS BY THE GOVERNOR**  
**NOTIFICATION**

**Dated Shillong the 22<sup>nd</sup> Jan, 2015**

**No. ERTS (E) 40/2014/45** – In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Excise Act 1 of 1910) as adapted by Meghalaya, the Governor of Meghalaya hereby makes the following rules, namely: -

1. Short title and commencement – (1) This rule may be called the Meghalaya Excise (Amendment) Rules, 2015 (2). They shall come into force with immediate effect.
2. Addition of new Rules – After Rule 373 of the Meghalaya Excise Rules, the following new Rules shall be added, namely:-
  - Rule 374 (a) – Imposition of import Pass Fee for importing of Extra Neutral Alcohol/Rectified/Spirit/Malt Spirit/High bouquet Spirit and any excisable substances by the Bottling Spirit and any excisable substances by the Bottling Plants/Distillery for the purpose of manufacturing IMFL – (1) Notwithstanding anything contained in this Rule, no import permit for import of Rectified Spirit/Extra Neutral Alcohol/Malt Spirit/High Bouquet Spirit and any excisable substances into Meghalaya shall be issued to any person unless an import pass fee of ₹ .10/- per bulk litre has been paid.
  - (b) Export Fee – (1) An amount of ₹ .05/- per bulk litre shall be charged on any export of Rectified Spirit, Extra Neutral Alcohol/Malt Spirit/High Bouquet Spirit or any excisable substances with and outside the State.
2. The fees payable under Sub-rule (1) shall be made through the respective District or Sub-Divisional Excise Offices.
3. One copy of the Treasury Challan in support of payment of pass fee shall be submitted along with the application for issue of import and export permit.

**J.L. LYNGDOH,**

Commissioner & Secretary to the Govt. of Meghalaya  
Excise, Registration, Taxation & Stamps Department.

M. No. ERTS (E) 40/2014/45-A  
Copy forwarded to:-

Dated Shillong , the 22<sup>nd</sup> Jan, 2023

1. P.S to Chief Minister for information of Chief Minister.
2. P.S to Minister of Excise for information of the Minister.
3. P.S to the Chief Secretary for information of Chief Secretary.
4. P.S to Addl. Chief Secretary for information of Additional Chief Secretary.
5. The Accountant General (A&E), Meghalaya, Shillong.
6. P.S to Commissioner & Secretary Excise, Registration, Taxation & Stamps Department for information.
7. The Commissioner of Excise, Meghalaya, Shillong for information and necessary action.
8. The Deputy Commissioner of Excise, (Headquarter), Shillong.
9. All Deputy Commissioners.
10. The Sub-Divisional Officer (Civil) in-charge Sohra/Amlarem/Mairang/Dadenggre.



# The Gazette of Meghalaya

PUBLISHED BY AUTHORITY

No. 6

Shillong, Thursday, February 12, 2015

23rd Magha, 1936 (S. E.)

*Separate paging is given on this part in order that it may be filed as a separate compilation.*

## PART-IIA

GOVERNMENT OF MEGHALAYA  
ORDERS BY THE GOVERNOR

### NOTIFICATIONS

The 3rd February, 2015.

**No. ERTS (E) 40/2014/48** - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Excise Act 1 of 1910 as adapted by Meghalaya) and in partial modification of this Department Notification No. ERTS (E) 11/98/47 dt. 25.4.2003, the Governor of Meghalaya is pleased to make the following rule further to amend the Meghalaya Excise Rules (Assam Excise Rules as adapted and amended by Meghalaya) (hereinafter referred to as the Principal Rules) namely:-

#### Short title and Commencement-

1. (1) These Rules may be called the Meghalaya Excise (Amendment) Rules 2015.
- (2) They shall come into force with immediate effect.

In rule 363 of the principal Rules, after the sentence ending with words "granted by him", the following may be deleted, namely;

"However, registration of brand name and label of IMFL manufactured or bottled in the States of Assam, Arunachal Pradesh, Nagaland, Manipur, Mizoram and Tripura will not be entertained."

**J. LYNGDOH,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.

The 23rd September, 2015.

**No. ERTS (E) 1 /2012/139** - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Excise Act 1 of 1910) as adapted by Meghalaya, the Governor of Meghalaya is hereby pleased to make the following Rules to further amend the Meghalaya Excise Rules, hereinafter referred to as the Principal Rules, namely:-

1. **Short title and Commencement** – (1) These rule may be called the Meghalaya Excise Amendment Rules, 2015.  
(2) They shall come into force with immediate effect.

2. **Amendment of Rule 183** - In the principal Rules, in rule 183, in sub-rule (2), for the existing provisions, the following shall be substituted, namely :-

“2 (a) No IMFL and Beer retail ‘OFF’ and ‘ON’ license shall be established in any area within a distance of 200 (two hundred) meters from any place of public worship or educational institution or hospital”.

“(b) No license for retail sale of liquor or any other intoxicants shall be granted at any site situated within 100 (hundred) meters from the mid-point of any National Highway or State Highway”.

**Explanation:-**

- (i) “**Educational institution**” for the purpose of these rules means any Primary School, Upper Primary School, Secondary School and Higher Secondary School recognized by the State Government or Central Government or any College affiliated to any University established by law, but does not include any private coaching or tutorial institution.
- (ii) “**Place of public worship**” for the purpose of these rules means a Church, Temple, Mosque, Gurudwara, Monastery or any place of public worship recognized as such by the locality.
- (iii) “**Hospital**” for the purpose of these rules means, any Government Hospitals, Community Health Centres, Primary Health Centres or Primary Health Unit and includes Private Nursing Home, which has facility of a

minimum of 10 (ten) beds for treatment of in-patients.

- (iv) "For the purpose of this rule and irrespective of the provision of sub rule (b), no IMFL shops (OFF licenses) shall be located within a distance of 50 (fifty) metres from the mid-point of the National Highway or State Highway situated within the limits of any City, Town or Municipality or Town Committee. This restriction shall not, however, apply to "ON Licenses" situated within the limits of any City, Town or Municipality or Town Committee areas".

Existing licensees are required to comply with the provisions of these amended rules within a period of 6 (six) months from the date of notification of these rules.

**J. LYNGDOH,**  
Commissioner & Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.