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GOVERNMENT OF ARUNACHAL PRADESH
OFFICE OF THE COMMISSIONER, TAX & EXCISE
ITANAGAR

NOTIFICATION

The 7th September, 2005

No. EX -112/2005. —In exercise of the powers conferred by Section 77 read with section 78 of the Arunachal Pradesh Excise Act, 1993, (Act 6 of 1993) the Governor of Arunachal Pradesh is pleased to make the following rules further to amend the Arunachal Pradesh Excise Rules, 1994 namely :-

1. **Short title and commencement :** (i) These rules may be called the Arunachal Pradesh Excise (Amendment) Rules, 2005.
(ii) They shall come into force from the date of their publication in the Arunachal Pradesh Gazette.
2. **Insertion of rule 30 A (1) (2) (3) and (4) :** In the Arunachal Pradesh Excise Rules, 1994 after the existing Rule 30, the following rules shall be inserted namely :-
"30A (1). License for sale of IMFL shall be obtained within a period of six months from the date of issue of letter of consent towards for granting of licence issued by the Excise Commissioner failing which the said consent letter shall be deemed invalid except where the applicant has completed the formalities within stipulated period of six months and is pending with the government for grant of license.
(2). The cash security amount to be deposited by a license holder shall be equivalent to twice the prescribed rate of renewal fee.
(3). Any license which is not renewed or not operated within the period of six months from the date of expiry of validity, or obtaining the license, as the case may be, shall be deemed to be cancelled and the security amount shall stand forfeited to the Government.
(4). No conversion of license from Country Liquor to IMFL and vice-versa shall be permissible under these rules."

Anshu Prakash, IAS
Secretary (Tax & Excise),
Government of Arunachal Pradesh,
Itanagar.