



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

## NOTIFICATION

The 31st December, 2019

**No. LGL.181/2015/27.**— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 24th December, 2019 is hereby published for general information.

**ASSAM ACT NO. XIX OF 2019**  
(Received the assent of the Governor on 24th December, 2019)  
**THE ASSAM EXCISE (AMENDMENT) ACT, 2019**

## AN ACT

further to amend the Assam Excise act, 2000.

Preamble

Whereas it is expedient further to amend the Assam Excise Act, 2000, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

Assam Act  
No. XIV  
of 2000

It is hereby enacted in the Seventieth Year of the Republic of India as follows :-

Short title,  
extent and  
commencement

1. (1) This Act may be called the Assam Excise (Amendment) Act, 2019.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of  
section 2

2. In the principal Act, in section 2,-
  - (i) for the existing clause (h), the following shall be substituted, namely :-
 

“(h) “excisable articles” means and includes,-

    - (i) spirit, fermented liquor or any alcoholic liquor for human consumption or denatured spirit or denatured spirituous preparation, or
    - (ii) any intoxicating drug, or
    - (iii) stills or other appliances for distillation, or
    - (iv) fermented wash or other material for distillation, or
    - (v) any other article which the State Government may, from time to time declare to be an excisable article for the purposes of this Act.”

(ii) after clause (r), the following new clause (rr) shall be inserted, namely :-

“(rr) “molasses” means heavy, dark-coloured residual syrup drained away in the final stage of the manufacture of sugar by vaccum pans or in open pans in sugar factories either from sugarcane or by refining gur;”

Amendment of section 84 3. In the principal Act, in section 84, in sub-section (2), for the existing clause (d), the following shall be substituted namely :-

“(d) regulating the import, export, transport or possession of any intoxicant, excisable article and molasses.”

**S. M. BUZAR BARUAH,**  
Commissioner & Secretary to the Government of Assam,  
Legislative Department, Dispur, Guwahati-6.