THE ANDHRA PRADESH GAZETTE
PART IV-B EXTRAORDINARY
PUBLISHED BY AUTHORITY


ANDHRA PRADESH ACTS, ORDINANCES AND
REGULATIONS Etc.,

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 13th April, 2023 and the said assent is hereby first published on the 19th April, 2023 in the Andhra Pradesh Gazette for general information:

ACT No. 4 of 2023

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH EXCISE ACT, 1968.

Be it enacted by the Legislature of the State of Andhra Pradesh in the Seventy-fourth Year of the Republic of India as follows:

1. (1) This Act may be called the Andhra Pradesh Excise (Amendment) Act, 2023.

(2) It shall be deemed come into force on and 16-05-2020.

2. In the Andhra Pradesh Excise Act, 1968, (hereinafter referred to as the Principal Act), in section 34, for sub-clauses (1) and (2), the following shall be substituted, namely,-

"(1) in the case of an offence falling under clause (a),-

(i) where the intoxicant involved in the offence committed for first time is non-duty/non-tax paid and is less than such quantity as may be notified in this behalf from time to time, with imprisonment for a term which shall not be less than six months but which may extend up to three years and with fine which shall not be less than five times the value of such intoxicant:
Provided that where the intoxicant involved in the offence committed for first time is duty/tax paid and is less than such quantity as may be notified in this behalf from time to time, with imprisonment for a term which shall not be less than six months but which may extend upto three years and with fine which shall not be less than three times the value of such intoxicant:

Provided further that in case of subsequent offences falling under Clause (i), with imprisonment for a term which shall not be less than one year but which may extend upto eight years and with fine which shall not be less than rupees two lakhs.

(ii) where the intoxicant involved in the offence is more than the quantity notified as aforesaid, with imprisonment for a term which shall not be less than one year but which may extend upto eight years and with fine which shall not be less than rupees two lakhs for the first offence and which shall not be less than rupees five lakhs for any subsequent offence thereafter.

(2) in the case of an offence falling under clause (d), (e), (f), (h) and (i) with imprisonment for a term which shall not be less than six months but which may extend upto “eight years’ and with fine which shall not be less than rupees two lakhs for the first offence and which shall not be less than rupees five lakhs for any subsequent offence thereafter; and

(3) In the case of an offence other than an offences falling under clauses (a), (d), (e), (f), (h) and (l) with imprisonment for a term which shall not be less than six months and which may extend upto one year and with fine which may extend upto rupees ten thousand.

In the principal Act, in section 47, after second proviso, the following proviso shall be added, namely,-

“Provided also that any Prohibition and Excise officer or officer of Special Enforcement Bureau specially empowered in that behalf may accept from any person, other than the holder of a licence or permit granted or issued under the provisions of this Act or the Rules made there under, who is reasonably suspected of having committed an offence for the first time during the period as mentioned in the Schedule in the Rules falling under Section 34(a) involving less than the quantity as notified under clause (i) of sub-section (1) of Section 34, a sum of money equal to the maximum fine leviable under the
said clause (i), by way of compensation for the offence which may have been committed and may release any property seized, which is liable to confiscation under this Act, in all such cases on payment of the value thereof as estimated by such officer."

4. In the principal Act, for the words “Prohibition and Excise Superintendent” the words “District Prohibition and Excise Officer” and for the words “Assistant Commissioner of Special Enforcement Bureau” the words “District Special Enforcement Officer, Special Enforcement Bureau” wherever they occur, shall be substituted.

ARAVIND RAMANI,
Secretary to Government (I/C),
Legal and Legislative Affairs & Justice,
Law Department.