



**GOVERNMENT OF TRIPURA**  
**FINANCE DEPARTMENT**  
**(EXCISE & TAXATION)**

# **THE TRIPURA EXCISE**

**(SIXTH AMENDMENT)**

**RULES, 2007.**



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**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(EXCISE & TAXATION)**

No.F. 1-3(5)-EX/2007.

Dated, Agartala, the 11th December, 2007.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 88 of the Tripura Excise Act, 1987 (Tripura Act No. 12 of 1987), the Governor hereby makes the following rules, further to amend the Tripura Excise Rules, 1990, namely :-

**Short title and commencement**

- (i) These Rules may be called the Tripura Excise (Sixth Amendment) Rules, 2007.
- (ii) They shall come into force on the date of their publication in the Tripura Gazette.

**2. Amendment of Rule 3 :-**

In the Tripura Excise Rules, 1990, hereinafter referred to as the Principal Rules, in Rule 3, after clause (y) the following new clause shall be inserted, namely :-

(z) "Foreign Liquor" means India Made Foreign Liquor (in short IMFL) or Foreign Made Foreign Liquor (in short FMFL).

**3. Amendment of Rule 29A :-**

In the Principal Rules, for the existing Rule 29A, the following shall be substituted, namely :-

"Licence for the retail sale of Foreign Liquor and Country Liquor, may, with the previous sanction of the Excise Commissioner, be granted by the Collector either by selection or by auction or by tender".

**4. Amendment of Rule 154 :-**

In the Principal Rules, for the existing Rule 154 the following shall be substituted, namely :-

"(1) The fees for licences for the retail vend of the following intoxicants shall be fixed by auction or tender subject to a reserved fee sanctioned in each case by the Excise Commissioner, and no such sale shall be final unless confirmed by the State Government.

- (a) Country Liquor.
- (b) Foreign Liquor.

(2) For settlement of shops on auction or tender, the minimum reserve fee shall be notified by the Excise Commissioner for each such shop keeping in consideration the existing minimum reserved fee & the quantity of the intoxicant estimated to be sold during the current year or the actuals of the preceding 3 (three) years in the shop. In case of settlement of a shop on selection, tender or auction basis, the annual licence fees shall be fixed by the Excise Commissioner with the approval of the Government which should not be less than the minimum reserved fees for a particular shop as determined above.



(3) The Collector shall not be bound to accept the highest or any bid, he may exclude persons of notoriously bad character or who are reasonably suspected of having resorted to illicit practices and may refuse any bid deemed to be reckless or purely speculative.

Provided that -

The Collector may, in exceptional cases to be recorded by him in writing, with the previous sanction of the Excise Commissioner, settle shops generally, or a particular shop by selection without auction or tender".

By order of the Governor,  
P. Srivastava,  
Principal Secretary to the  
Government of Tripura.



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