

GOVERNMENT OF MEGHALAYA
EXCISE : REGISTRATION : TAXATION & STAMPS DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Shillong, the 15th October, 2020.

No. ERTS (E) 49/2020/36 - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to make the following rules to amend the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouses Rules, 1965 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 Bonded Warehouse (Amendment) Rules, 2020.

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

2. Insertion of new clause (iia) in rule. 2.- In the principal rules, in rule 2, after the existing clause (ii) the following new clause shall be inserted, namely,-

“(iia) “Central Bonded Warehouse” means a licensed Central Warehouse where IMFL, Beer, Wine, BIO etc., imported on pre-payment of Excise or Advalorem duty, Import Pass Fee or Transport Pass Fee and Literage Fee are kept for eventual removal to Bonded Warehouses as provided for in the Meghalaya Bonded Warehouse Rules (The Assam Bonded Warehouses Rules, 1965, as adapted by Meghalaya), and all its extant rules.”

3. Insertion of new rule 44.- In the principal rules, after the existing rule 43 the following new rule shall be inserted, namely,-

“44. License for Central Bonded Warehouse shall be granted on the following conditions: (1) A license to establish and work a Central Bonded Warehouse in the designated area on prior approval of Government shall be issued by the Commissioner of Excise.

(2) Selection for license to establish and work a Central Bonded Warehouse in the State shall be based on competitive bidding process, open to Individuals, Partnerships firms, Companies, etc.

(3) The base fee for a license to operate a Central Bonded Warehouse shall be Rs.1,50,00,000/- (Rupees One Crore Fifty lakh) only annually, or as fixed by Government from time to time.

(4) The tenure of the license shall be for ten years. The Commissioner of Excise however, reserves the right to extend the period of the tenure, with prior approval of the State Government, for any additional period after expiry of the term of the license at the same or revised terms and conditions as awarded.

(5) The Central Bonded Warehouse shall deposit a Security Deposit of an amount equivalent to the awarded annual License fee for a period of ten years pledged to Commissioner of Excise, which shall be forfeited in case of failure to abide by the conditions as laid down in the license or any breach of Meghalaya Excise Act and Rules.

- (6) The Central Bonded Warehouse shall operate on a plot of land measuring not less than One Lakh Fifty Thousand square feet which is fully developed for immediate use, duly surveyed and certified by the Deputy Commissioner.
- (7) The Central Bonded Warehouse must construct a warehouse or godown having a capacity to hold at least Six Lakh cases of IMFL, Beer, Wine, BIO etc. within a period of four months from the date of issue of license, alongwith a building safety certification from PWD (Building).
- (8) The Central Bonded Warehouse shall be eligible to supply only to the bonded warehouses located within the state.
- (9) The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFL, Beer, Wine, BIO etc. to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State.
- (10) The Central Bonded Warehouse shall have a minimum stock of all types of brands for three months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State.
- (11) The Central Bonded Warehouse must be made operational within four months from the date of issue of license.
- (12) The minimum profit margin eligible for bonded warehouses on their sale to retail IMFL "OFF" and "ON" licenses shall be 8% (eight percent) for IMFL brands only (except Bottle in Origin).
- (13) The Central Bonded Warehouse or ex-bond rates of all the imported goods shall be subject to approval by the Commissioner of Excise during the course of annual registration of brands.
- (14) On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from the Companies, Bottling Plants etc.

Sd/-
S.A. Synrem
Commissioner & Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department

Copy to the :-

1. P.S. to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
2. P.S. to the Deputy Chief Minister, for information of Deputy Chief Minister.
3. P.S. to the Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
4. P.S. to the Minister i/c Excise for information of the Minister.
5. P.S. to the Leader of Opposition, Meghalaya Legislative Assembly for information.
6. P.S. to the Chief Secretary for information of the Chief Secretary.
7. P.S. to the Additional Chief Secretary, Finance Department for information.
8. Commissioner & Secretary, ERTS Department.
9. Commissioner of Excise, Meghalaya, Shillong.
10. Principal Accountant General (Audit), Meghalaya, (Attention: CASS Section), Shillong-793001.
11. Accountant General (A&E), Meghalaya, Shillong.
12. Deputy Commissioners (All).
13. Deputy Commissioner of Excise, Headquarter, Meghalaya, Shillong.
14. Assistant Commissioner of Excise, East Khasi Hills District, Shillong/Garo Hills, Tura/Headquarter.
15. Superintendent of Excise (All).
16. Director of Printing & Stationery, Meghalaya, Shillong, for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
17. Law (B) Department.
18. Finance (EA) Department.
19. Cabinet Affairs Department with reference to their Agenda item No. 102/2020.
20. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



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