

KARNATAKA ACT NO 26 OF 2013

(First Published in the Karnataka Gazette Extra-ordinary on the seventh day of March, 2013)

THE KARNATAKA EXCISE (AMENDMENT) ACT, 2013

(Received the assent of the Governor on the fifth day of March, 2013)

An Act further to amend the Karnataka Excise Act, 1965.

Whereas it is expedient further to amend the Karnataka Excise Act, 1965 (Karnataka Act 21 of 1966) for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty fourth year of the Republic of India, as follows.-

1. Short title and commencement.- (1) This Act may be called the Karnataka Excise(Amendment) Act, 2013.

(2) It shall come into force at once.

2. Amendment of section 24.- In the Karnataka Excise Act, 1965 (Karnataka Act 21 of 1966) (hereinafter referred to as the Principal Act) for section 24, the following shall be deemed to have been substituted with effect from the thirtieth day of June 2003, namely:-

"24. Payment of fees for grant or renewal of lease or license.- (1) Instead of or in addition to any excise duty or countervailing duty leviable under sections 22 and 23, the State Government may, Levy and Collect such amount as license fee or privilege fee as may be, determined by notification by the State Government, subject to, such rules as may be prescribed in consideration of grant or renewal of a license or lease or both, by or under this Act.

(2) In consideration of grant or renewal of Distributor license by or under this Act, the State Government shall levy privilege fee at such rate or amount as may be determined by notification subject to such rules as may be prescribed and the privilege fee may be collected in the notified manner at any time of the year:

3. Power to remove difficulty.- If any difficulty arises in giving effect to the Provisions of the Principal Act, the State Government may, by notification in the Official Gazette, make such provisions as may appear it to be necessary or expedient for removing the said difficulty.

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of the Karnataka Excise (Amendment) Act, 2013.

4. Validation.- Notwithstanding anything contained in any judgment, decree or order of any Court, Tribunal or other authority to the contrary, anything done or any action taken or purporting to have been done or taken or proceedings held including any notification or orders issued for the levy, assessment and collection of any license fee, privilege fee, additional fee or amount in relation to such license or lease such levy, assessment and collection from any person for the purpose of Grant of license or renewal of any license or lease in pursuance of section 24 in any notification or order issued by the Government, with effect from the thirtieth day of June, 2003 shall be deemed to be valid and effective as if such levy, or collection or action or thing had been made, taken or done under the principal Act, as amended by this Act and accordingly,-

- (a) all acts, proceedings or things taken or done by any authority in connection with levy, or collection of such license fee, or privilege fee shall, for all purposes be deemed to be, and to have always been taken or done in accordance with law;
- (b) no suit or other proceedings shall be maintained or continued in any court or Tribunal or before any authority for the refund of any such license fee or privilege fee and
- (c) no court shall enforce any decree or order directing the refund of any license fee or privilege fee.

By Order and in the name of the Governor of Karnataka


(G.K. BOREGOWDA)

Secretary to Government,
Department of Parliamentary Affairs and Legislation