

**THE PUNJAB DUTY ON EXCESSIVE WASTAGE OF SPIRITS IN
DISTILLERIES (VALIDATION) ORDINANCE, 1969
(XVIII of 1969)**

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¹THE ²[PUNJAB] DUTY ON EXCESSIVE WASTAGE OF SPIRITS IN DISTILLERIES (VALIDATION) ORDINANCE, 1969 (XVIII of 1969)

[27th August, 1969]

An Ordinance

To validate the levy and recovery of duty on excessive wastage of spirits in distilleries

Preamble. — **WHEREAS** it is expedient to validate the levy and recovery of duty on excessive wastage of spirits in distilleries;

NOW, THEREFORE, in pursuance of the Martial Law Proclamation of 25th March, 1969, read with the Provisional Constitution Order, the Administrator of Martial Law, Zone 'A', in exercise of the powers of the Governor of West Pakistan, conferred on him by the President and Chief Martial Law Administrator, is pleased to make and promulgate the following Ordinance:-

- 1. Short title, extent and commencement.** — (1) This Ordinance may be called the ³[Punjab] Duty on Excessive Wastage of Spirits in Distilleries (Validation) Ordinance, 1969.
 - (2) It shall extend to the districts of Campbellpur, Dera Ghazi Khan, Gujranwala, Gujrat, Jhelum, Jhang, Lahore, Lyallpur, Mianwali, Multan, Muzaffargarh, Rawalpindi, Sahiwal, Sargodha, Sheikhpura and Sialkot.
 - (3) It shall come into force at once.
- 2. Definitions.**— In this Ordinance, unless the context otherwise requires, the expressions "excise revenue" and "spirits" shall have the meanings respectively assigned to them in the Punjab Excise Act, 1914.
- 3. Validation of duty on excessive wastage of spirits.**— Notwithstanding anything contained in the Punjab Excise Act, 1914, or the rules and orders issued thereunder, or in any judgment, decree or order of any Court—
 - (a) duty shall be payable on any wastage of spirits which has occurred in any distillery on or after 1st July, 1940, in excess of the scale prescribed for the time being for the said distillery by the Financial Commissioner, Excise Commissioner, or the Member Board of Revenue, as the case may be, under the provisions of the Punjab Excise Act, 1914, at the rates chargeable on spirits manufactured in or removed from such distillery; and
 - (b) any duty on wastage of spirits in any distillery, levied, charged, collected or realized before the coming into force of this Ordinance, and which is in accordance with the provisions of clause (a), shall be deemed to have been validly levied, charged, collected or realized, as the case may be.
- 4. Mode of recovery of duty.** — Any duty payable under section 3, shall be recoverable as an excise revenue payable under the Punjab Excise Act, 1914.

¹ This Ordinance was promulgated by the Administrator Martial Law, Zone 'A', on 19th August, 1969; published in the West Pakistan Gazette (Extraordinary), dated 27th August, 1969, pages 1359-60; saved by Article 281 of the Interim Constitution of Pakistan (1972), and, validated by the Validation of Laws Act, 1975 (LXIII of 1975).

² Substituted by the Punjab Laws (Adaptation) Order, 1974 (Pb A.O. 1 of 1974), for "West Pakistan".

³ *Ibid.*