

## Chapter VIII

### SPECIAL PROVISIONS RELATING TO THE MANUFACTURE, SUPPLY AND SALE OF TARI

42. Manufacture of Tari

43. Sale of Tari

44. Power of State Government to exempt from Provision of Section 42, area in which exclusive privilege for manufacture etc. of Tari has been granted

45. Grant of licence by grantee of exclusive privilege of manufacturing Tari

46. Duty on Tari

47. Power to make rules

**42. Manufacture of Tari** – In local areas where the [State Government]<sup>1</sup> so notifies-

- (a) no tari-producing tree shall be tapped.
- (b) no tari shall be drawn from any tree;

except under the authority and subject to the terms and conditions of a licence granted in the behalf by the Collector or under the provisions of section 45;

Provided that in any such local area the [State Government]<sup>1</sup> may be notification declare<sup>2</sup> that these provisions shall not apply to trees tapped or tari drawn under such special conditions as the Excise Commissioner may prescribe.

**43. Sale of Tari-** In any such area as aforesaid a person having the right to the tari drawn from a tree may sell the same without a licence to a person licensed to manufacture or sell tari under this Act.

**44. Power of State Government to exempt from provisions of section 42, area in which exclusive privilege for manufacture, etc. of Tari has been granted-** Where a licence for the exclusive privilege of manufacture, supply or sale of tari in any local area has been granted under the provisions of section 24 the [State Government]<sup>1</sup> may be notification direct that the provisions of section 42 shall not apply to such area.

**45. Grant of licence by grantee of exclusive privilege of manufacturing Tari** – Where a licence for the exclusive privilege of manufacturing tari has been granted under section 24, the [State Government]<sup>1</sup> may declare that the written permission of the grantee to draw tari shall have the same force and effect as a licence from the Collector for that purpose under section 42.

**46. Duty on Tari** – A duty at such rate or rates as the [State Government]<sup>1</sup> shall direct, may be imposed either generally or for any specified local area, on any tari manufactured under any licence granted under section 42. [Such duty shall be levied by a tax on each tree tapped or from which tari is drawn, and its rate shall be fixed having due regard to the principles specified in sub-section (2) of section 28 and shall not exceed sixty rupees for a year or part thereof per tree.]

**47. Power to make rules** – In particular and without prejudice to the generality of the foregoing provisions the [State Government]<sup>1</sup> may make rules regulating the tapping of tari producing trees and drawing of tari from such trees, the marking of such trees and the maintenance of such marks in any area to which the provisions of section 42 have been applied.