CHALLENGES FACED BY THE CHHATTISGARH STATE EXCISE

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ABSTRACT

The Chhattisgarh State Excise Department functions with the aim of eliminating distillation, transportation, possession and trade of illicit liquor, concealed transport of rectified spirit, supervision for suitable use of alcohol and eradicating smuggling of spurious and duties evaded liquor in order to prevent loss of health and life and to protect the revenue collection from excisable goods. The statutory objective of department is to effectively control the market of intoxicant and intoxicating liquor i.e. the production, manufacture, ownership, transport, procurement and sale of intoxicating liquor and thereby optimizing the collection of duties of excise on excisable goods. The current study is an attempt to analyze the policies and practices followed by the Chhattisgarh State Excise Department and identify the challenges faced by the same. This research paper also brings in light the answer to the question that is there a need to change the overall excise system in order to increase the Excise Revenue of the state.


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