

ARUNACHAL PRADESH EXCISE RULES, 1994

The Arunachal Pradesh Gazette EXTRAORDINARY PUBLISHED BY AUTHORITY No. 109, Vol. VI, Naharlagun, Wednesday, March 16, 1994, Phalguna 25, 1915 (Saka) GOVERNMENT OF ARUNACHAL PRADESH FINANCE DEPARTMENT NOTIFICATION The February 1994 No. EX03/93.—In exercise of the powers conferred by Section 77 read with Section 7S of the Arunachal Pradesh Excise Act, 1993 the Governor of Arunachal Pradesh is pleased to make rules for carrying out the objects of the said Act, as follows RULES 1a These rules may be called Arunachal Pradesh Excise Rules, 1994

2. They shall come into force at once

3. In these rules, unless there is anything repugnant in the subject or context Commences mento

Definitions.(a) (b) (c) (d) (f) (h) (i) "Governor" means the GOV(raor of Arunachal Pradesh "Government'S means ihe State Government of Arunachal Pradesh, *'Excise Commissioner" means the Excise Commissioner appointed under the Act, "C.oliector" means the Deputy Commissioner of the District and includes any officer appointed by the State Government to exercise and perform ail or any of the powers and func- tions as Collector under the Act and Rules, "Act" means the Arunachal Pradesh Excise Act, 1993, "Blending" means the mixture of spirits or wines of different strengths or of different qualities, ' 'Bottle" means bottie as defined in clause (c) of Section 2 of the Aqt, "'Brewer of Sale" means a person who brews beer for the use Of any other person at any place other than the premi- ses of the persons for whose use the beer has been brewed and includes any licensed dealer in retailer of beer, Who brews beer, "compounding" means the artificial preparation of foreign liquor by the addition, to imported or locally made liquor, of flavouring or colouring matter or both "contractor" means a person to whom the exclusive privilege— (a) of supplying by wholesale, or (b) of manufacturing and supplying by wholesale, country spirit to licensed retail vendors of the same has been granted by the Government under Section 17, (k) a 'Edegree of gravity" shall be taken as equal to the one- thousand part of the gravity of distilled water at sixty deg- rees of Fahrenhcits thermometre, (l) "distilier" means a person who holds a license to work a distillery in Arunachal Pradesh, (m) "'to gauge ' means to determine the quantity of spirit contained in or taken from, any cask or other receptacle, or to deter- mine the capacity of a cask or other receptacle, 2 Excise The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) 'London Proof or ' 'Proof" means the strenght or proof as ascertained by means of Sykes' hydrometers and denotes that spirit which at the temperature of 51 Fahren- heit weights exactly 12113th part of an equal -measure of distilled water ; -"obscuration" means the difference, caused by matter in solution, between the true strength of spirit and that indu- cated by the hydrometer , "ordinary denatured spirit" means spirit denatured with the general denaturant prescribed for use in Arunachal Pradesh ; "Plain spirit" means spirit to which no flavour has been communicated and to which no flavouring or colouring matter other material or ingredient has been added • "Prescribed" or a {'Approved" means prescribed or approved by the Government or the Excise Commissioner to "Prove"- means to test the strength of spirit by a hydro- meter or other instrument prescribed by the Excise Commi- ssioner "Rectified spirit" means plain spirit of a strength of not less than forty degrees above proof ; "Reducing" means the reduction of liquor from a higher to a lower alcoholic strength by addition of water ; ' 'Still" includes any part of a still and any apparatus what- ever for distilling or manufacturing spirit ; "Sugar" means any saccharine substances, extract or syrup and includes any material capable of being used in brewing except malt or grain of any kind • "Awash" means material for distillation which is under or has undergone, fermentation by natural or artificial means ; "Company" 22eanS a company as defined in the Indian Companies Act, 1956 ; and "Country liquor" means "Apong", ' 'Bangchangt' "Ara" "Chang'S, "Juoo", "kham", "Laow", "Singchang" "Chaa", and "Yuu" means any fermented rice, millet, or other grain and in whatever name it may be called locally and includes Arrack and nay liquid obtained there from but does not include beer.

CHAPTER—I Rules made under Section 77 Appointments, Transfers and Punishment 4. Commissioners power to pro- mote, transfer and punish certain Excise officers. Appeal to collector. Appeal to Excise Commissioner. Limitation. Proceduree The Excise Commissioner is empowered —e (a) to promote and transfer offiicers of the Excire Department of the rank of Inspectors, and (b) to promote and transfer and to suspend, reduce, dismiss or otherwise punish omeers of that department below the rank of Inspector.

APPEALS An appeal shall lie to the Collector from any order of an officer exercising any power or performing any duty under the Act in subordination to the Collector

6. An appeal shall lie to the Excise Commissioner from an original or appellate order made by the Collector

7. Every memorandum of appeal must be presented within one month from the date of the order appealed against.

8. Every memorandum of appeal shall be accompanied by the order appealed against, in original, or by an authenticated copy of such order unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority. The Arunachal Pradesh Extraordinary Gazette, March 16, 1994

IMPORT, EXPORT AND TRANSPORT

9. The import, export and transport, respectively of the intoxicants hereinafter specified shall be subject to the following rules, in addition to the restrictions imposed by sections 7, 8 and any prohibition made under section 7 and any rules made under clause (xi) of section 77 of the Act.

FOREIGN LIQUOR Import of foreign liquor under Bond for payment of excise duty

10. The import of foreign liquor under a bond for the payment of the duty imposed under section 22 of the Act may be made only by a person of one of the following classes to whom a license has been granted by the Excise Commissioner under section 11 of the Act, namely (a) a vendor holding a license for the sale of foreign liquor, (b) a manufacturing chemist requiring rectified spirit for use in the manufacture of drugs, medicines or chemicals, who has obtained general permission from the Excise Commissioner to import such spirit under a bond, and after such person or his agent has— (i) executed a bond (which may be either a general or a special bond) in favour of Collector for the payment of the said duty, and (ii) obeyed all rules in force in the district or place from which the export was made

11. Foreign liquor shall not be imported under a bond as aforesaid unless—(a) the consignment is accompanied by a pass granted by the Collector of the exporting district or place, or by the officer in-charge of the distillery or warehouse from which it was taken, and containing the following particulars regarding each vessel in the consignment namely, the distinctive number, the capacity and the contents of the vessel in bulk litres to the nearest tenth of a litre, the temperature, hydrometer indication, true strength and obscuration of the spirits contained in the vessel when despatched, together with the date of despatched, and in the case of a metal vessel, the gross weight when despatched and the weight of the empty vessel; and (b) the Collector of the importing district has received a copy of the said pass from the Chief Revenue Authority of the exporting district or place or from the officer in-charge of the said distillery or warehouse.

12. (1) Whenever any foreign liquor is imported under a bond as aforesaid, it must, on arrival in Arunachal Pradesh, be taken direct to the distillery or excise warehouse specified in this behalf in the pass referred to in Rules 11. and fixed by the Collector for the storage of such liquor. (2) On the arrival at a distillery or excise warehouse in Arunachal Pradesh of any such liquor, it shall be gauged and proved by the officer-in-charge of the distillery or warehouse, and shall be taken into store and entered in his accounts. (3) As soon as may be after such arrival, the officer in-charge of the distillery or warehouse shall certify on the importer's copy of the pass full details regarding the liquor received, in such form as may be prescribed in the pass or required by the authorities of the exporting district or place.

3 Rules applicable to import and transport, Condition under which import can be made. Passes. Procedure to be followed on receipt at place of destination.

4 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994

EXPORT OF FOREIGN LIQUOR TO STATES IN INDIA UNDER BOND FOR PAYMENT OF EXCISE DUTY

13. (1) When any person desires to remove foreign liquor from and Execution of bond. Liquor to be gauge and proved before issue. Passes. Vessel to be marked and sealed. Accounts of exports. distillery or excise warehouse for export to any other State in India, a bond for the payment of excise duty, he must execute a bond, in the prescribed form, before the Collectors (2) Such bond may be either a general or a special bond. (3) The Excise Commissioner shall sign the bond on behalf the Governor as a party to the instrument. (4) The Excise Commissioner shall then intimate the fact of the execution of the bond to the officer-in-charge of the distillery or the particulars thereof have been excise warehouse, who shall, after entered in the prescribed bond register, issue the liquor as if duty had been paid. it has been gauged and

14. No liquor shall be so issued until proved by the officer in-charge of the distillery or warehouse.

15. (1) A pass in triplicate shall be prepared by the officer in-charge of the distillery or excise warehouse when any liquor is issued under sub-rule (4) of Rule 13. (2) One copy of the pass shall be delivered to the exporter, to accompany the consignment. the second shall be forwarded to the Deputy Commissioner of the district to which the liquor is to be taken and the third shall be retained for record.

16.

(1) Each cask or other vessel containing liquor issued from a distillery or excise under (4) of rule 13 shall bear marks showing clearly the name of such distillery or warehouse, and the number of the cask or other vessel and the nature, quantity and strength of its contents. (2) Each such cask or other vessel shall be by the officer in-charge, and a distinct impression of the seal shall be affixed on the pass forwarded to the Collector of the importing under clause (2) of Rule 15

17. Accounts of all exports shall be kept, in the prescribed form, by the officer in-charge of -the distillery or warehouse.

TRANSPORT OF FOREIGN LIQUOR UNDER BOND FOR PAYMENT OF EXCISE DUTY 18. Rules 13 to 17 shall apply, mutatis mutandis, to the transport between distilleries and excise warehouses of foreign liquor on which full duty has not been paid under the Act.

COUNTRY SPIRIT IMPORT OF COUNTRY SPIRIT 19. (1) Country spirit may be imported only with the permission of the Collector and under a bond for the payment of excise duty and by— (a) a person to whom an exclusive privilege for the supply or sale of such spirit has been granted under Section 17 of the Act, or (b)

Rules 10 to 12 shall apply to such imports. **EXPORT OF COUNTRY SPIRIT** 20. (1) Country spirit may be exported only under a bond for the payment of excise duty and with the permission of the Deputy Commissioner which will not be given unless the authorities of the place of import allow the importation of such spirit therein. (2) Rules 13 to 17 shall apply, mutatis mutandis, to such exports. The Arunachal Pradesh

Extraordinary Gazette, January 12, 1994 **TRANSPORT OF COUNTRY SPIRIT** 21. Rules 13 to 17 shall apply, mutatis mutandis, to the transport of country spirit between distilleries and excise warehouses.

DURATION AND NUMBER OF LICENSES 22. Licenses for the wholesale or retail vend of intoxicants may be granted for one year, from the 1st April to the 31st March or for any shorter period within that year, subject to the following provisions (1) Licenses for the retail vend of country spirit in Arunachal Pradesh may be granted for three years beginning on the 1st April (2) licenses for the retail vend of Country Liquor may be granted for any number of years upto three beginning on the 1st April, in cases where the Excise Commissioner considers this advisable ; wholesale licenses for the supply and sale of intoxicants may be granted for any number of years not exceeding five, as the Government may decide in each case ; (4) License for the sale of foreign liquor may be granted for one year from the 1st April to the 31st March or for any shorter period within that year • (5) Licenses for the sale of absolute alcohol shall be granted by the Deputy Commissioner to approved persons only. As a general rule, such licenses shall not be granted to vendors of potable spirit

23. The of license which may be granted for any local area shall be regulated by the need; of the of that area, and no license for *tele sale or any intoxicant in any local area shall be granted unless it is required either to meet an ascertained demand for such intoxicant or to counteract supply through illicit sources ;

24. The general principles stated below shall be borne in mind and shall be applied by Excise Commissioner so far as possible in fixing the number of licenses to be granted for the retail sale of liquor. Liquor shops should not be so sparsely distributed as to give to each a practical monopoly over a considerable area, or at least such a monopoly should only be allowed when prices can be effectively fixed. At the same time, two or more shops should not be equally convenient in other words, liquor shops to considerable number need not be so in number as to make it practically impossible for a resident in a particular area to get his liquor except from one particular shop ; but it should only be possible for him to obtain his requirements from two different shops at the cost of considerable inconvenience, and he ought to have as little freedom of choice in the matter as possible.

LOCATION OF SHOPS AND PROCEDURE FOR GRANT OF LICENCE 25. (1) No new shop shall be licensed if— (a) the consumption of liquor on the spot is excessive, (b) at the entrance to a market, place, or Period for which license may be granted for whole sale and retail vend of intoxicants.

Number of licenses to be fixed, according to local needs. Principles to be applied in fixing the number of retail licenses for liquor. Prohibited for liquor shops. (c) in close proximity to a bath, ghat, school, hospital, place of workshop, factory or other places of public resort, or (d) in the congested portion of a village. (2) So far as practicable, an established liquor shop licensed for the consumption of liquor on the premises should not be allowed to remain on a site which would not, under clause (1) of this rule, be permissible for the location of a new shop. 6 The Arunachal Pradesh Extraordinary Gazettes March 16, 1994 Principles to be observed in granting licenses for Liquor shops, Retail liquor shops within two miles of border of another district. Places where foreign liquor licenses may be granted. Prohibition of sale of country spirit and foreign liquor on the same premises. Licenses not to be granted to persons co-

nvicted of none banable offen- ces of whose conduct _is un- satisfactory, or who are intere- Sted ine manuf- acture or sale of intoxicants in foreign terre itory or States adjoining Aru- nachal Pradesh or in certain circumstances to holders of licenses for ou— tstillis or dist— illery shops, 26. In granting licenses for new shops, and, as far as practical, -in granting licenses for established liquor shops, -the Excise Commissioner shall have regard to the foliowing principles •.-e- (a) a liquor shop should not be inaccessible to consumers, but it should not be in such a situation as to obtued itself on the attention of the public or In, render •persons passing by subject to annoyance from persons drinking ; (b) in towns, the position of a liquor shop should be soe far public that persons entering it should not escape observation, and it should not be so prominent as to compel' attention e.g. by occupying a whole side of a public square ; (c) a liquor shop should never occupy a position to which the neat neighbours object on grounds which, upon inquiry, appear to be sumcient and free from malice or ulterior motives

27. Licenses for the retail sale of liquor at any pyace within three km Of the border shall not be granted unless the Excise Commissioner so directs

28. Licenses for the sale of föreign li'iquor for consumption on the vendor's premises shall only be granted in places where there is a proved demand on the patt of a class of drinkers accustomed to foreign liquor e.g. in large indusfrial centres or in towns where there is a population especially accustomed to drinking such liquor



**29. Application for the sale of foreign liquor shall be submitted to the Deputy Commissioner whCh
after verification in prescribed**



form may be recommended to the Excise Commissioner, for grant of such licence. PROHIBITION OF GRANT OF RETAIL LICENSES TO CERTAIN PERSONS 30. Licence for the sale of foreign liquor, may be granted with the previous sanction of the Excise Commissioner, be granted by the Collector, either by auction or by tender

31. Licenses shall not be granted for the sale of foreign liquor and country spirit on the same premises.

32. Licenses for the retail sale of any intoxicant shall not be granted (a) to any persons who have been convicted by a Criminal Court of a non-bailable offence or (b) to former licensees who are in arrears to the Government whose conduct has been found to be unsatisfactory or who have been found guilty of any serious breach or conditions of their licenses

33. No license shall be granted whether directly or indirectly in the cantonment area or in any territory or State to any person manufacturing or bordering upon who is interested in the sale of any intoxicant. Arunachal Pradesh Extraordinary Gazette, March 16, 1994 **34. No license shall be granted to an outstill licensee for the retail sale of foreign liquor or distillery spirit or country liquor in a shop within thirty-two km of his outstill**

35. No license shall be granted to a distillery shop licensee for the retail sale of foreign liquor or country liquor in a shop within thirty-two km of his distillery shop

36. No license for the retail sale of country spirit shall be granted to any person who has been granted the exclusive privilege of manufacturing or supplying to retail vendors or of manufacturing and supplying country spirit to retail vendors thereof within a specified area, or to any person who has a joint interest either directly or indirectly with the grantee of an exclusive privilege as aforesaid, in such grant. PROHIBITION OF SALE TO CERTAIN PERSONS 37. (1) No intoxicant shall be sold — (a) to any railway servant at the time on duty, to any excise or police officer below the rank of Sub-inspector being in uniform any vagrant under police escort, or any insane person, by any licensed vendor or by the agent or servant of any licensed vendor, or (b) to any soldier, whether in uniform or not any member of a soldier's family, or any camp-follower, by any licensed vendor or the agent or servant of any licensed vendor unless such licensed vendor has been approved by the General Officer Commanding the Division or the Officer Commanding a Cantonment or camp : Provided that at railway and steamer refreshment rooms and dak bungalows (i) troops and camp-followers marching under the command of an officer may be supplied with the consent of such an officer ; and (ii) soldier and their families travelling in small parties not under the command of an officer may be supplied with reasonable quantity if the men are in uniform and sober. (2) In this rule — (i) 'soldier' does not include a commissioned officer, a volunteer, or a soldier in civil employ, and No retail country spirit licence to be granted to grantee of exclusive privilege. (ii) 'camp follower' means a person (other than a soldier or a private servant) whom the person selling an intoxicant knows or has reason to believe to have a right to be in cantonments ; and 'member of soldier's family' and 'camp-follower' (iii) the expression 'soldier', 'follower' do not include a soldier, or a member of a soldier's family, or a camp-follower* when such soldier or camp-follower is absent from his regiment. RESTRICTION ON THE EXERCISE OF POWERS CONFERRED BY SECTIONS 57 AND 58

38. No Excise Officer shall exercise any of the powers conferred by Section 57 of the Act, (entry, inspection, testing, seizure, etc.,) in respect of any licensed place of manufacture or storage which is under the charge of an Excise Officer, unless (a) he is of or above the rank of Inspector and superior in rank to such officer-in-charges or (b) he has been specially authorised in writing by the Collector to do so.

39. (1) Officers below the rank of Sub-Inspector of Excise or 'Sub-Inspector in the Police department or of Preventive Officer in the Customs department, or Kanungo in the Land Revenue department or persons of the Narcotics department as may be empowered by notification under Section 58 of the Act from time to time, may exercise open places only the power conferred by Section 58 of the Act (arrest without warrant, seizure and search). Officers empowered to inspect, etc. licensed place of manufacture or storage in charge of Excise officer. Officers empowered to arrest, seize or search in open places only. 8 The Arunachal Pradesh Extraordinary Gazette, January 12, 1994 Procedure in case of arrest, outside local jurisdiction. To whom information of breaches of provisions of Act to be given. Excise Officers empowered to ask for aid. Nature of requisition. (2) The expression 'open place' in this rule means 'open' in the ordinary sense, as opposed to 'closed', but does not include a dwelling house

40. Any omcer who, outside his local jurisdiction, arrests any persons or seizes any article under Section 38 of the Act shall without delay make over such persons or article to an Excise Officer having local jurisdiction, or to the officer in-charge or the nearest police station. INFORMATION AND AID TO EXCISE OFFICERS 41. The information which officers referred to in Section 63 of the Act are required to of breaches of provisions of the Act shall be given to the Deputy Commissioner or the Addl. Deputy Commissioner or to any Excise Officers having jurisdiction to investigate the offence

42. NO Excise below the rank of Sub-inspector shall request any officer referred to in Section 63, sub-section (1). to aid him in carrying out the provisions of the Act or Of any rule, notification or order made issued or given under the Act, 43. (1) When any Excise Officer not below the rank of Sub-inspector requires the aid of any officer referred to in Section 63, sub-section (1) in making any arrest or search under the Act, he send a requisition (which shall be in writing, if the exigencies of the occasion permit) stating the nature of the aid required and the reasons for which it is required— (a) if the aid of the police is required, to the officer in-charge of the Police Station Within the limits of which the arrest or search is to be made, or ; (b) if the aid of any other officer referred to in the said sub-section is required, to the nearest superior officer of the department or body which he serves : Provided that _in the case of emergency with Excise Officer may require aid from the nearest available officer. (2) If any officer to whom a requisition is sent under sub-rule of this rule feels unable to render the aid required* he shall forthwith inform the officer who sent the requisition, on his reasons for withholding it and shall, if necessary, refer to his immediate superior for instructions. 44. A village chowkidar shall not be required to aid Officer in carrying out any provision of the Act or of any rule, notification or order made, issued or given under the Act. except in the matter of making an arrest, search or seizure or a distraint of movable property within the village or union or circle for which he is appointed. GRANT OF EXPENSES 45. Expenses of witness appearing under summons or produces before any court in excise may be granted by the court with the following rules by the Deputy Commissioner, in accordance namely : the service of (a) in the case of persons regarding travelling Government according to relevant rules allowance for the time being in force. (b) in the case of other persons the rules made by the Governor for the grant of expenses to witness in criminal cases. GRANT OF COMPENSATION 46. Compensation for loss of time may be granted to person referred to in Section 77 clause (xiv) of the Act, by the Deputy Commissioner or by the Magistrate before whom they are charged

41. Such grants shall be made under the same conditions as grants of expenses under the rules referred to in clause (b) Rule 43 and shall be subject to the maximum limit prescribed by those rules for the grant of expenses. The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 AND DISPOSAL OF PASSES REQUIRED UNDER THE ORDER ISSUED UNDER SUB-SECTION (1) OF SECTION 8 OF THE ACT FOR THE TRANSPORT OF FOREIGN LIQUOR FROM A CUSTOM HOUSE, CUSTOM BONDED WAREHOUSE OR LAND CUSTOM STATION

48. The pass required under the order issued under sub-section (1) of Section 8 of the Act for the transport of foreign liquor by any person shall be in the case of transport from a Custom House or Custom bonded warehouse be granted by the Collector and in the case of transport from a Land Custom Station by the Collector in which such station is situated as the case may be on the application of the transporter and on production of a copy of the invoice showing the kind, quantity and strength of the liquor to be transported . Provided that no pass shall be issued for the transport of sacramental wine otherwise known as altar wine, required for exclusive use in Christian Church rituals, unless, the application for such pass is countersigned by head of the local Christian Mission under their seal

49. The pass mentioned in rule 48 shall be in quadruplicate. The original and the duplicate copy shall be made over to the transporter to cover the transport : the triplicate copy shall be forwarded to the Collector of Customs (or to the Collector or Land Customs, as the case may be) and the quadruplicate copy shall be retained on the record of the consignment complete the pass and return the duplicate copy of the pass with a copy of the challan showing the amount of Customs duty paid for the liquor transported under the pass to the Collector who issued the pass, within such period as may be specified in the pass.

PROCEDURE REGARDING IMPORT, EXPORT AND TRANSPORT OF METHYL ALCOHOL. 50.

(1) Methyl Alcohol shall not be imported into the State of Arunachal Pradesh except by a licensed dealer or a person holding a permit to possess methyl alcohol in quantities, exceeding the limit retail sale and except under an import pass granted by the Collector. (2) An import pass shall be in the prescribed form in triplicate. The original copy of the pass shall be made over to the importer. The duplicate copy shall be forwarded to such authority if any, at the place of export, as may be specified by the Government of the exporting state. The triplicate copy shall be kept record in the Office of the authority granting the pass, (1) Methyl alcohol shall not be exported from the State of Arunachal Pradesh except by a licensed dealer and except under a pass granted by the Collector. (2) The export pass shall be in the prescribed



form in triplicate. The original copy of the pass shall be made over to the exporter. The duplicate copy shall be forwarded to such authority, if any, at the place of in-port, as may be specified by the Government of the importing State. The triplicate copy shall be kept on record of the office of the authority granting the pass 52. (1) Methyl alcohol shall not be transported in quantities exceeding the limit of retail sale except under a pass granted by the Collector from which such alcohol is transported. (2) The transport pass shall be made over to the transporter. The duplicate copy shall be forwarded to the Collector to which such alcohol is transported. The triplicate copy shall be kept on the record of the office of the authority granting the pass, CHAPTER--11 LICENSING AND REGULATION OF DISTILLERIES

53. Any person desiring to obtain a license to work a distillery in any place in the State of Arunachal Pradesh shall apply in writing to the Excise Commissioner giving the following particulars through the Collector.

9 Application for license. 10 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994
 Consideration of application. Purpose for which a distillery may be opened. Construction of distillery Plans. License to be granted by collector. Application to carry out necessary additions or alterations, Additions or alterations to buildings stills etc., require previous sanction of Excise Commissioner. (1) the name or names, and the address, of the person or persons applying ; (2) The purpose for which the distillery is proposed to be opened specifying in detail the nature of the business which the applicant desire to carry on therein (3) the name of the place in which, the site, on which and building in which the distillery is to be constructed or (4) the number and full description of the stills, vats and other permanent apparatus which the applicant wishes to work or set up and the size and capacity Of such stills, etc (5) the date from which, in the event of a license being granted to him, the applicant proposes to commence working the distillery (6) the amount of security which the applicant is ready to furnish for the due performance of the conditions on which a license may be granted to him and (7) a correct plan of the building which he intends to use or to construct for his distillery, and a plan showing the position of stills, vats and other permanent apparatus therein. and a list of store-rooms, warehouse, etc. connected therewith. 54. (1) On receipt of the application, and after consulting the Collector regarding the suitability of the site, and buildings if there be any already and on any other points and on receipt of the Collector's opinion and after such further inquiry as he deems necessary, the Excise Commissioner shall, decide whether the license for the opening of the distillery should be granted or not. The number of distilleries which can be allowed to be, opened in Arunachal Pradesh mainly for the supply of country spirit, is limited and in deciding whether a license for the working of a distillery is to be granted or not, the Excise Commissioners will take into full consideration the purpose for which it is proposed to open the distillery and the demand or necessity for such a distillery. (2) Distilleries may be opened for— (a) supply of country spirit; (b) supply of foreign liquor ; supply of spirit for the manufacture of chemicals. medicated articles etc. or for other Industrial purposes ; (c) for all or any of the above purpose combined (3) If the Excise Commissioner sanctions the opening of a distillery, he shall so inform the applicant and the Collector. (4) The applicant shall then be called upon to make arrangements For the constructions of the distillery. Upon completion Of the building and after the stills and other appliances and apparatus have been set up, he must deposit two fresh copies of the plans with the Collector, who shall cause them to be verified in any manner he thinks proper, and then submit one copy to the Excise Commissioner for examination and for comparison with the plans first submitted, and for any further verification he may think necessary. After final approval the Collector will be instructed by the Excise Commissioner, to grant a license to the applicant in the prescribed form. The applicant shall be bound to conform to the wishes Of the Excise Commissioner within a reasonable time to be fixed by the officer regarding any addition or alteration to the buildings stills, vats or Other permanent apparatus or plant which he considers necessary, whether before Or after the final plans are submitted for the proper security of the revenue or to render illicit practices impracticable. (5) No addition or alteration to the buildings, stills or other permanent apparatus as shown in the plans finally submitted by the applicant shall be made without the previous sanction or the Excise Commissioner obtained through the officer in-charge and the Collector. If the Excise Commissioner so directs, such additions or alterations may be permitted by the Collector subject to the Excise Commissioner's approval. When any such additions or alterations are made fresh plans must be submitted to the Excise Commissioner through the Collector with a certificate from the officer in-charge that they are correct. The Arunachal Pradesh Extraordinary March 16, 1994 11 (6) It will be open to the Excise Commissioner to verify at any time Of the descriptions and plans above mentioned, time and on proof of

error to require fresh ones to be submitted for sanction. Such verification may be made by any officer deputed for the purpose, and such officer shall be allowed full access to the premises. Sanction to the plans may be withheld until any point in respect of which they differ from plans already sanctioned has been rectified to the satisfaction of the Excise Commissioner. The distiller shall be bound to carry out such rectification within reasonable time to be fixed by the Excise Commissioner. 55, (1) Before the license to work the distillery is granted by the distiller shall give a security of Rs. Collector in cash for the due observance of the conditions of the license which shall be subject to such revision by the Government from time to time. (2) The distiller shall also execute a bond in the prescribed form pledging the distillery premises, stills, all apparatus and utensils employed in the manufacture of spirit and the stock-in-trade for the due discharge of payments which may become due to the Government : Provided that in lieu of so pledging the distillery premises the distiller may deposit Government Promissory Notes of such value as the Excise Commissioner may direct, and execute an indemnity bond of a value fixed by the Excise Commissioner. 56. The license for a distillery must be renewed annually. SBCII reocwai will be granted by the Collector subject to the approval of the Excise Commissioner, 57. The Collector shall employ such officers and establishment as the Excise Commissioner may direct to the charge of distillery. The cost of such officers and establishment shall be borne by the Government Provided that in cases in which such cost if, in the opinion of Excise Commissioners likely to exceed per cent of duty on Issues of spirit from the distillery during a financial year, the distiller pay to the Government- (a) in advance a fee in cash equivalent to the estimated cost for three months as the Excise Commissioner may fix, and (b) monthly a fee in cash equivalent to the monthly cost which the Excise Commissioner may fix, within seven days after the expiry of the month to which the fee relates. In computing the costs the kiverage of the pay (including special pay, if any), of officers and establishment, the contribution towards leave salary and pension and the compensatory allowances shall be included.

58. The distiller shall also provide suitable quarters, to the satisfaction of the Excise Commissioner for the officer in-charge and other establishment, in close proximity to the distillery and shall keep the same and the appurtenances thereto in proper repair. He shall also supply such office as may be required for the use of the officers within the distillery

59. Every proprietor or manager of licensed distillery must give at writing to the Collector of the date On least fifteen day's notice in which he proposes to commence working the distillery and at least one month's notice before he ceases to it

60. In case a distiller shall cease distilling or issuing spirit for a period exceeding one month, the Excise Commissioner may withdraw the establishment stationed at the distillery and may prohibit all further distillation and issue of spirits until the distiller has given fifteen days' notice in writing of the date on which he proposes to recommence distilling or issuing spirits as the case may be.

(1) "The distiller shall so arrange his stills that spirit shall discharge into closed and locked receivers of such that spirit can be removed from them unless they are unlocked. The Excise Commissioner may require the distiller to affix to any receiver an apparatus which will prevent the supply and discharge cocks being open at the Excise Commissioner may at any time vary description and plans. Security deposit and execution of bond. Annual renewal of distillery license. Establishments and their cost. Quarters for establishment. Office furniture. Distiller to give notice of commencement of working. Power to withdraw establishment. Arrangement of stills etc, 12 The Arunachal Pradesh Extraordinary Gazette, March 1994 same time, every Pipe used for conveying spirit of fumes must be so fixed and placed as to be visible throughout its entire length and shall, if the Excise Commissioner so direct, be coated with oil-paint of a particular colour, and all joints thereof shall be sealed in such manner as the Excise Commissioner may prescribe. If the condensing worm is made of copper or if the spirit passes through pipes wholly or partly made of copper, such measures as Excise Commissioner may direct shall be taken by the distiller in Order to protect the liquor from serious contamination by copper, (2) There shall be no opening into any container or re-generator except Fastenings for looks. Glass gauging. Closed pipes for conveyance of spirit from receivers to store room, Receivers and vats to be provided with dipping rods and to be gauged. Cocks. Rooms and vessels to be marked and numbered. Vessels storage. for (a) for connection with the wash backs or spirit receivers, (b) property-secured air cocks or air valves of number and description approved by the Excise Commissioner. (3) The distiller shall provide and maintain suitable and secure fastenings, wherever the Excise Commissioner may deem necessary, to all stills, spirit receivers, vats

and other receptacles? fermentation- rooms, Store rooms, pipes, etc., to the satisfaction of the Excise Commissioner, for the attachment of locks to be provided by the Government. The keys of all such locks shall be retained by the officer in-charge. The distiller shall attach his own locks to all rooms used for the storage of spirit and may, if he so desires, also attach his own lock to any other fastening but shall be bound immediately to remove such locks when required by the officer-in-charge to allow free inspection.

(4) The distiller shall, if the Excise Commissioner so direct* provide between the stills and the spirit receivers a glass safe by which the quantity and strength of the spirits which are running will at any moment be visible to the operator, or a sampling apparatus so constructed that for every sample drawn off exactly equal quantity shall be discharged into a closed and locked receptacle. It required both a safe and sampling apparatus shall be provided. The distiller shall also, if so required provide branch pipes fitted with locks by means of which spirits of different strength and quantities may be diverted into separate receivers. (5) The stills, receivers and vats shall be so arranged that the spirit may be conveyed from the receivers to the store room through closed pipes. All pipes and all joints thereof shall be secured and sealed to the satisfaction of the Excise Commissioner. (6) All receivers and vats in the distillery must be so placed as to admit of the contents being accurately gauged or measured and must be fitted to the satisfaction of the Excise Commissioner with proper dipping rods, so adjusted to fixed dipping places that the contents thereof at each 2.54 ml of depth may at any time be ascertainable. The receivers and vats shall also be gauged in such manner as the Excise Commissioner may, from time to time, direct and no vessel shall be used as a receiver or store vat until it has been gauged and the gauging has been checked by such Officer as the Excise Commissioner may appoint. Records of the dimensions of such vessel shall be maintained in accordance with rules prescribed by the Excise Commissioner. (7) Every cock kept or used in a distillery shall be of such pattern and constructed in such manner as the Excise Commissioner may from time to time direct. (8) The distiller shall cause to be pointed with oil colour and shall keep so pointed upon the outside of every room or place and upon a conspicuous part of every vessel and utensil the name of each room, place, vessel or utensil according to the purpose, for which it is used, and when more than one place, vessel or utensil is used for the same he shall also paint a progressive number on each, beginning with the number one, 61 Spirit shall be stored in sound vessels. Each vessel shall bear a serial number painted or put thereon, its external parts must also be clearly visible. 13 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 63. The distiller shall not cause or allow the dipping clearly place or label of any vessel to be altered, or any device to be used to deceive the officer in-charge in taking the gauge of any vessel, or to prevent him from taking a true account of all wash or spirit in any vessel

64. The materials, or bases to be used in distilling country spirit, shall only be of such descriptions as are generally approved by the Excise Commissioner. All materials used must be of good quality, and no ingredients noxious to health shall be used in distillation or added to the spirit intended for human consumption.

65. (1) The distiller shall only distil wash which has been prepared within the distillery, and no wash (except spent wash from which all alcohol has been extracted) shall be on any account removed from or allowed to pass out of the distillery, except sealed samples forwarded by the officer in-charge to the Public Analyst, to the Government of Arunachal Pradesh under the general or special orders of the Excise Commissioner. (2) Except with the written permission of the Excise Commissioner no wash or spirits not prepared or manufactured in the distillery shall be brought into the distillery. (3) All wash made in the distillery shall be fermented in the wash backs and shall be conveyed directly therefrom into the still. (4) Except with the written permission of the Excise Commissioner, the distiller shall not redistil any spirits other than those which remain in the feints or weak spirit receiver attached to the still and which have not been removed therefrom

66. The spirits manufactured in the distillery shall be subject to such periodical analysis as the Excise Commissioner may direct, and the contractor shall be bound to take steps to remedy any defects in this product which the Excise Commissioner may consider material.

67. (1) The distiller shall give such notice in writing as the Excise Commissioner may prescribe of the transfer of spirit from the spirit receivers to the spirit store room and of wash from the fermenting vessels or wash backs to the still. He shall also state the percentage of proof spirit contained in the wash immediately before the distillation thereof. This percentage shall be determined by means of instruments approved by the Excise Commissioner. (2) The distiller shall comply with such orders as may be prescribed by the Excise Commissioner for the periodical stoppage of distillation for the purpose of ascertaining the quantity of spirit

distilled from the quantity of wash passed into the still. 68, All spirit, collected in the receivers shall be transferred of conveyed into the spirit store-room without unnecessary delay provided that no spirit shall be so transferred between 6 p.m. and 6 a.m. 69. (1) Except as provided in sub-rule (2) all operations in a distillery requiring the presence of an officer of the Excise department, shall be stopped on Sundays and public holidays declared as such under the In the distillery, the distiller shall Negotiable Instruments Act, 1881. so arrange his operations that no officer of the Excise department need ordinary be on duty for more than eight hours on any working day. (2) If the distiller requires any officer of the Excise department to be on duty at the distillery on any Sunday or public holiday mentioned in sub-rule (1) or for more than eight hours on any working day, he shall give in writing at least twenty-four hours' notice to his effect to the officer of the Excise department in-charge of the distillery stating clearly the work to be done and the approximate time that the work is likely to take. Dipping place or label or vessel not to be altered, Materials. Wash not be removed from distillery. No wash or spirits to be brought into distillery. Wash to be conveyed directly from wash backs to still. Redistillation. Strength of spirit manufactured to be regulated by Excise Commissioner. Notices, Declaration of proof spirit in was. Periodical stock page of distillation, Transfer of from spirit to receiver store-room. Hours of work. Hours of work. 14 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 Provided that no officer of the Excise department shall be required to be on duty in a distillery on the following days except under special circumstances and with the approval of the Collector (i) (ii) (iii) (iv) (v) (vi) (vii) (viii) (ix) Sundays. The Id-ul-fitar day. The Independence Day. The Dusshera Day. The Dewali Day. The Christmas Day. The Statehood Day. Mahatma Gandhiji's Birth Day. Republic Day, Overtime fees. Daily accounts to be kept by distiller. Government warehouse. Private warehouse. Establishment for supervision of private warehouse and hours of works. (3) An officer of the Excise department required under sub-rule (2) to be on duty in a distillery on a Sunday or any Other public holiday mentioned in sub-rule (1) or for more than eight hours on any working day shall be entitled to overtime fee at such rates as may be fixed from time to time by the Government. The amount payable as time fee shall be recovered from the distiller. (4) When distillation is carried on at night and at all times when an officer of the Excise department is not present the distillery gate shall remain locked provided that on Sundays or public holidays mentioned in sub-rule (1) the registered servants of the distiller may be allowed ingress and egress between sunrise and sunset, 70. The distiller shall keep accurate and regular daily accounts showing (1) the quantity and description of materials used, (2) the quantity of wash and spirit manufactured, (3) the quantity of wash used, (4) quantity of spirit passed out, and (5) the quantity of wash and spirit in store. Under the last head the quantity of spirit remaining in stock in each cask, vat or other receptacle shall be shown, Such accounts shall be open at all times to inspection by the Excise Officer in-charge or other Excise Officers authorised by the Collector, and by all superior Excise Officers • WAREHOUSE FOR SPIRIT 71. Warehouse for the supply of country spirit to retail vendors -may be established by the Excise Commissioner at convenient places at the expense of the Government. Each such warehouse shall be supplied with country spirit by the manufacturer or wholesale dealer within whose area of supply such warehouse lies and shall be in charge of an Excise Officer. The Excise Commissioner is authorised to allow spirit to be received into warehouse from other sources than those above named, if necessary

72. Persons desirous of obtaining licences to establish private warehouse, for the deposit and storage of spirit without payment of duty, shall apply to the Collector concerned who shall not grant the license without the previous order of the Excise Commissioner. Rules 53 to 55 shall apply, mutatis mutandis to such applications except that the amount of the security shall be Rs. 25,000. 73, In addition to the cash security prescribed in rule 7.2, the Excise Commissioner may require the person desirous of obtaining a license or a person to whom licence has been issued to produce bank guarantee or mortgage property equivalent in value to one consumption of country liquor at the retail price prevailing in the state from time to time

74. The Collector shall employ such officers and establishment as the Excise Commissioner may direct to the charge of a private warehouse. The licensee of the warehousing shall pay to the Government. (a) -in advance fee in cash equivalent to the estimate cost of such officers and establishment for three months as the Excise Commissioner may fix, and (b) monthly a fee in cash equivalent to the monthly cost which the Excise Commissioner may fix, within seven days after the expiry of the month to which the fee relates. The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 15 computing the

cost of officers and establishment the average of the pay (including special pay, if any) of officers and establishment,, the contribution towards leave salary and pension and the compensa- tory allowance shall be included

75. Rules 569 58, 59 and 60 shall apply. mutatis mutandis, to pri- vate warehouses and Rules 61 (6), 61 (7), 62 and 63 to all warehouses

76. Every warehouse shall be under the joint lock and key of the omcer in-charge thereof and of the contractor, distiller of licensee of the warehouse of the authorised representative of the aforesaid persons, The lock used by the omcer in-charge shall be government lock and the key Shail remain in his personal custody

77. No spirit shall be received into any warehouse unless accompa- nied by a pass from the omeer in-charge of the distillery or of the warehouse _from which they have been transferred. or by a special per- mit authorising their receipt into the warehouse, or if the spirits be imported by a permit from an omcer duly authorised to grant pemit for the transport of imported spirits

78. Spirit intended for a warehouse shall be conveyed in sound and water-tight casks or approved metal vessels on which shall be painted in white oil paint, its capacity to the nearest tenth of five litres and the name of the distillery or warehouse from which it has been issued. Marks other than those specified above shall be obliterated

79. Immediately on arrival of a consignment at the warehouse, the -oficer in-charge shall open the vessels and guage and prove the spirit in each vessel. If any deficiency in excess of the quantity allowed by rules 80 below is found to have occurred in any vessel after measure ment by such method as may from time to time be prescribed by the Excise Commissioner, the whole contents of the vessel, shall, if the contractor, distiller or license of the warehouse or the authorised representative of the aforesaid persons so desires, forthwith be measured by litre measures and the quantity thus ascertained shall be accepted as correct. He shall then note the results in the prescribed registers, and also on the pass covering the consiøoment. One copy of the pass with the entires of receipt shall be immediately returned to the omcer who issued the consign- ment, and the other copy with the entries thereon shall be kept in the warehouse.

80. (1) An allowance shall be made for the actual loss in transit by leakage and evaporation of spirits transport or export under bond or duty free by land in wooden or metal vessels at rates not exceeding the maximum quantities specified in the following scale for wooden or metal vessels ; as the case may be, namely (a) For a journey of not greater duration Maximum quantities of than two days allowance. Wooden vessels Per cent (b) For a journey of duration exceeding two but not exceeding nine days. (c) For a journey of duration exceeding nine but not exceeding eighteen days. (d) For a journey of duration exceeding eighteen days : 2 3 4 5 Metai vessels Per cent 1 2 Provided that, if in any case, the temperaiure of the spirits on arrival at their destination if found to be lower than that when they were despatched a further allowance shall be made, if necessary» at 5 per cent for every degree farhenheit of difference between 'the two tempera- ture, in addition to any allowance that may be made under this sub-rule. (2) The allowances made under this rule shall be determined by deducting from the quantity of spirits despatched the quantity received at the place of destination both quantities be stated in terms of litres and shall be calculated on the quantity of spirits contained in each vessel comprised in a consignment. Rules applica- ble to ware- house. Warehouse joint under lock of omcer and contrac- tor, etc, What spirits may be recei- ved into ware- house. Vessels for conveyance of spirit to ware- house. Procedure to be observed on arrival of spirits at a warehouse. Allowance for loss in transit. Method of calculation. 16 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 Excess wastage to be reported to Excise mmissioner. Duty on ex- cess deficiency. Bond for con- Of veyance spirit to a warehouse. Storage of spirit in ware- house. Casks or vatSE Hoursof work in Govern- ment waræ house. Accounts to be maintained by contrac- tors, etc. Minimum stock for distillery and warehouse. Separate li- cence necessary for manufac- ture of foreign liquor for sale and for com- pounding or bottling. (3) If the report of an officer, by whom a consignment of spirit transported by land under bond of duty free has been gauged and proved on arrival at its destination, should show that vastage to a gteater extent 'than that indicated in sub-rule (I) has occurred, the contractor, distiller or licensee of the warehouse transporting or exporting the same shall be liable to pay duty at the rate im- posed under section 24 the Act on so much of the deficiency as is in excess of the allowance referred to in sub-rule (I) • Pcovided that each case of excess deficiency shall be reported to the _Exeise

Commissioner for orders and the Excise Commissioner may, in his discretion on good cause being shown, remit the duty leviable on such deficiency. (4) Duty on a deficiency of spirits; in excess of the allowances referred to in sub-rule (i) shall, if levied, be realised by the Collector. 8K Spirits intended for a warehouse is conveyed thereto under bond and at the sole risk and responsibility of the contractor, distiller or licensee of the warehouse, The bond is discharged when the spirit has been deposited in the warehouse and has been duly gauged and proved by the officer in-charge and after the duty on the excess deficiency, if any, has been realised, 82. Spirit supplied to a warehouse shall be stored in casks or vats of wood or other material approved by the Excise Commissioner. The contractor, distiller or licensee of the warehouse shall supply these articles and all other appliances which may be required for the blending reducing or issue of spirit and shall bear the cost of storing, blending or reducing the spirit

83. Casks or vats must be of such number and capacity and set up according to such design and marked in such manner as the Excise Commissioner may be general or special order, direct.

84. (1) Government warehouses shall ordinarily be kept closed on Sundays and public holidays declared as such under the Negotiable Instruments Act, 1881, and all holidays declared by executive orders of the Government. On other days, such warehouses shall not be kept open except during the hours fixed by the Collector. In case of urgent necessity the Excise Commissioner or the Collector, at the Sub-divisional may direct that such a warehouse shall not be closed on any particular holiday. (2) A private warehouse referred to in Rule 74 shall not be opened except during such hours as may be fixed by the Collector. The provisions of sub-rules (1) (2) and (3) of Rule 65 shall apply, mutatis mutandis, to such warehouse

85. The contractor, distiller or licensee of a warehouse shall keep regular accounts in the warehouse showing the quantity and strength of spirits received in, issued from, and remaining in the warehouse.

Such account shall be open at all times to the inspection of the officer in-charge and of all superior Excise Officer. GENERAL PROVISIONS RELATING TO DISTILLERIES AND WAREHOUSE 86. The Excise Commissioner may prescribe the minimum stock of spirit to be maintained in distilleries and warehouses established for the supply of country spirit to licensed retail vendors in specified areas

87. Contractors, distillers or licensees of warehouse who desire to manufacture foreign liquor for sale shall take out separate vend licenses.

Noting fore, Manufacturers of foreign liquor shall take out separate compound- and bottling licenses in accordance with the rules framed there- if such operations are carried on. All processes connected With The Arunachal Pradesh Extraordinary Gazette, March 16, the bottling, flavouring, blending, reducing or colouring Of foreign liquor shall be conducted under the supervision of the officer-in-charge in a separate building within the distillery or warehouse enclosure

89. When it is known or suspected that succharine or other matter, of such a nature as to prevent the true strength being ascertained by means of the hydrometer, is present in spirit, the number of degrees 1994 17 to be added to the apparent strength on account of obscuration shall be certified by the public analyst to the Government of Arunachal Pradesh on analysis of a sample of the spirit submitted to him and duty shall be calculated on the quantity and strength of such spirit after the addition of the number of degrees of proof certified as necessary to be added to the apparent strength, as ascertained by the hydrometer.

90. (1) An account shall be taken by the Collector of the stock of the spirit in the distillery or warehouse at such intervals, not being greater than three months, and in such manners as the Excise Commissioner may direct, and the contractor, distiller or licensee, as the case may be shall pay to the Government duty at the rate imposed under Section 24 of the Act on spirit manufactured, imported or transported, as the case may be, on all spirit which may not be forthcoming and for which he shall be unable to account to the satisfaction of the Excise Commissioner in excess of a wastage allowance of 1 1/2 per cent (with an additional allowance of 2 per cent on the proof quantity Of spirit removed for bottling in a bonded warehouse). (2) Wastage for the purpose of collection of duty on the excess as aforesaid shall be calculated annually, that is, at the end of the year for which the license is in force, but the contractor, distiller or licensee shall be called upon to explain any excess wastage and to adduce any evidence which may desire to adduce in support of his explanation immediately after each occasion on which stock has been taken, and if it shall be proved to the satisfaction of the Excise Commissioner or of such officer as he may specify, that such deficiency in excess of 1 1/2 per cent has

been caused by accident or other unavoidable cause, the payment of duty at the above rate such deficiency shall not be required

91. For taking periodical stock, the gauging of spirit in vats or casks may be done by diprod measurement, weight or by such other method as may be prescribed by the Excise Commissioner. When- ever, by bungrod measurement, the deficiency in any cask is found to be excessive, the whole contents of the cask shall be promptly measured by litre measure and the actual deficiency accurately as ascertained

92. The Government shall not be held responsible for the destruc—tion, loss or dam Ige o, by fire, theft or any other cause whatsoever occurring to any spirit stored in th3 dütillery or warehouse or in gauging, weight or proof. [n case of fire or other accident, the omcer in-charge of a distillery or wareh)use shall attend to open it at any hour by day or night

93. Smoking or the use by any person whatsoever within a dis- tillery or warehouse of naked lights of any description is prohibited. Closed lanterns only shall be used

94. Distilleries and •warehouses shall be open only for the entrance and exist of persons who have bu;iness within them, Except with the permission of the Collector or the 0th *ver in-charge no One except the contractors, distillers and licensees of warehouses, their servants, and licensed vendors who have come to purchase spirits, shall be allowed to enter the premises of any pretext. A register shall kept of the names of all persons employed by contractors, distillers or licenses of warehouses and all recognised employees will be supplied with passes for ingress and egress

95. The officer in-charges of a distillery or warehouse may eject and exclude from the premises any person whom he shall find to have Calculation of duty in case of obscura« tion. Periodical stock and taking levy of duty on excess de- figiency. Wastage for the purpose of duty to be calculated an- nually but explanation to b' called for immediately after 'tock taking. Procedure for stock taking. Government not liable for loss, etc. of spirit in dis- tilleries and warehouse. Smoking and naked lights prohibited. Admitace of persons into distilleries and warehouse. Ejection of undesirable committed, or to be about to commit any breach of these rules or persons. of the provisions of the Act, or who shall be intoxicated, ritous or disorderly, All action taken by any omcer under this rule shall forth- with be recorded by him in writing in this official diary for the information of his official superior. 18 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 Contractors etc. bound by provisions of Act and rules and special orders. Responsibility for breaches of rules by servants. Disposal of liquor on ex- piry of license. Purposes for which spirits may be issued under bond. On payment of duty. Duty free. Purposes for which spirits may be issued under bond. 96, Contractors, distillers and licensees of warehouses shall be bound by the provisions of the Act, and by all rules for the management of distilleries and warehouses, or for issue of spirit therefrom, which may be prescribed under the Act from time to time, and by all special orders wh;ch may be issued by the Excise Commissioner regarding any particular distillery of warehouses, and shall cause all persons employed by them to obey all such rules

97. If it comes to the knowledge of the contractor, distiller or licensee of a warehouse that any person employed by him in the manufacture. storage, receipt, blending, reducing or issue of spirits has committed any breach of the Act, or of the engagements entered into by himn it shall be his duty to report the matter to the offcer in-charge and to comply with the directions of that officer respecting the continued employment of such person. The officer in-charge shall report the matter together with the action taken by him to the Collector. 98. (1) On the expiry of the license, either on account of expiry of the term,, or on account of cancellation or suspension, the Excise Commissioner may take Over or permit the successor of the contractor, distillery or licensee of the warehouse, as the case may be, to take over the balance of liquor in the distillery at cost price, or may require the contractor, distiller or licensee of the warehouse as the case may be, forthwith to remove all liquor remaining within the distillery or warehouse on payment of full duty. (2) If he shall fail so to remove all spirits, within ten days Of the receipt of written notice from the Collector the cost of any establishment which it may 'be necessary to employ at the distillery or warehouse, may be recovered from the defaulter. One month of the spirit shall be liable to forfeiture at the discretion of the Excise Commissioner. **ISSUE OF SPIRITS FROM DISTILLERIES AND WAREHOUSES** 99. (I) Spirits may be removed from distilleries or warehouses (i) Under bond : (a) for transport to another distillery or warehouse ; and (b) for export to other States when specially by the

Excise Commissioner. (ii) OD payment of duty :— (a) for Local consumption or use ; and (b) in the case of foreign liquor, for export by land to other States. (2) Spirits other than India made foreign liquor may removed from distilleries and warehouse without payment of duty and without bond — (a) if issued government servants empowered to purchase or remove them on the public service in Arunachal Pradesh • (b) if issued to hospitals, dispensaries and other medical institutions under government management or supervision, the indents being signed or countersigned by the Civil Surgeon : Provided that in case of such hospitals or dispensaries where there is no Civil Surgeon, the indents for duty-free supplies of such spirit shall be signed by Medical Officer in-charge of the hospital or dispensary ; (c) if issued to hospital, dispensaries and other medical institutions, not under government management or supervision but specially authorised by the Excise Commissioner (upon the certificate of an officer of or above the rank of an Assistant Director Of Health Services as to their satisfactory management) to obtain supplies of such spirits free of duty, the indents being signed or countersigned by the Medical Officer in-charge of such hospital, dispensary or institution (d) if issued to veterinary institutions, the indents being signed or countersigned by an officer of or above the rank Of a Veterinary Assistant Surgeon ' 19 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 (e) if issued to any local body for bonafied public health work the indent being signed or countersigned by the District or Municipal Health Officer; or (f) if issued to -any educational institution for laboratory use or to any institution or person for research in the public interest or for of science or industry, the indent being signed or countersigned by the head of the institution or by the person making research as the case may be and supply being limited to an annual quota fixed by the Collector or the person carries on research, with the previous approval of the Excise Commissioner (upon a certificate from the Director of Education or the Director of Industries or the Director of Health Services, Arunachal Pradesh, as the case may be). Supply of such spirit free of duty under all the subclauses of this sub-rule shall be made in accordance with the terms and conditions of a permit granted by the Collector

100. No spirit shall be removed from any distillery or warehouse unless it has been gauged and proved by the officer in-charge. If removed under bond, the gauging may be by bung-tod ; if otherwise than under bond, the gauging must be by actual measurement or by weighment. 101. (1) A person, who has imported or transported spirit (other than country spirit) under a bond for payment of duty shall pay to the government in lieu of the duty payable under Rule 90, duty on any quantity of spirit so imported or transported, which having been certified as received in any vessel, is not forthcoming at the time when the spirit is gauged and proved for removal, unless he is able to account for the absence to the satisfaction of the Excise Commissioner and subject to the allowances hereunder mentioned (calculated, at proof strength). On spirit stored in any wooden vessel. On spirits stored in any metal vessel. For any period not exceeding Per cent one month For any period exceeding one month For any period. 1 (2) The duty levied under clause (I) shall be payable at the rate imposed by Section 22 of the Act on spirit imported or transported and shall be paid before the removal from the distillery or excise warehouse, to which it has been taken of the spirits which has been gauged and proved: Provided that this rule shall not apply to spirit received and racked into vast at distilleries and bonded laboratories deficiencies in respect of such spirit shall be governed by Rule 90

102. A person who has stored spirit in a wooden cask under a bond for payment of duty for the purpose of maturing the said spirit shall in lieu of duty payable under Rule 101 pay to the Government the duty imposed by Section 24 of the Act on any quantity of spirit so stored which is not forthcoming at the time of removal in excess of the allowances mentioned hereunder unless he is able to account for the deficiency to satisfaction of the Excise Commissioner. Where the time of storing in warehouse does not exceed. 2 months 6 months 1 year 2 years 3 years 4 years 5 years Per cent of allowance of deficiency. 2 3 4 6 8 10 12 Gauging and proving before removal. Levy of duty on excess deficiency in store of spirit other than country spirit. ePass for removal of spirit

103. No spirit shall be removed except under a pass granted by the officer in-charge : Provided that a pass shall not be required before issued of foreign liquor upon which the prescribed duty has been paid. 20 To whom spirits may be issued for local consumption or use. To whom denatured spirit may be issued. Supply of country spirit to retail vendorse Only water may be added to country spirit. Reduction to be made by contractors. Separate warehouse for reduction and issue at distillery. Minimum quantity to be issued from a distillery or warehouse. The Arunachal Pradesh Extraordinary Gazette, March 16, 1994

Such pass shall only be issued on proof execution of bond by persons permitted to remove spirit under bond, or on proof of full payment of duty, or on production by a servant of the Government of a permit signed by the Collector, authorising him to remove spirit without payment of duty and without bond, or On production of a requisition signed by the authorised manufacturer, or the removal of denatured spirit

104. Spirit (other than denatured spirit) may be issued for local consumption or use only (1) in the case of foreign liquor (excluding rectified spirit)—(a) to licensed vendors of foreign liquor, (b) to any person for his own consumption and not for sale (2) In the case of country spirits, to persons licensed to sell such spirits and permitted by the Excise Commissioner to obtain 'supply from the distillery or warehouse. (3) in the case of rectified spirit.— (i) to a chemist or druggist licensed to sell such spirit for the manufacture of drugs, medicines of chemicals, and holding a permit from the Collector to obtain such spirit from the distillery or warehouse ; or (ii) to a chemist or druggist licensed to sell such spirit by retail for medicinal, industrial or scientific purposes and holding a permit from the Collector to obtain such spirit from the distillery or warehouse ; or (iii) to a person holding a license for compounding and blending foreign liquor

105. Denatured spirit may be issued only to persons licensed to sell such spirit or to possess such spirit in excess of the quantity fixed as the limit for private possession

106. Retail vendors of country spirit shall take their supplies from the warehouse which is established for the area in which retail shops are situated, and at such strength or strengths as may from time to time be prescribed by the Government for retail sale

107. The Excise Commissioner may, if necessary, fix a particular warehouse for any retail vendor(s) of country spirit for taking their supplies from time to time.

108, No substance except water used for reducing purposes shall be added to country spirit for supply to licensed retail vendors thereof, 109. The reduction of country spirit of high strength to the strength or strengths prescribed for issue is the duty of the contractor. It shall be made according to rules framed by the Excise Commissioner. 10. Where reduced spirit is issued to retail vendors, from a distillery, reduction and issue shall be made in and from separate warehouse within or attached to the distillery. 11. The quantity of country spirit to be removed from a distillery to any excise warehouse shall not ordinarily be less than two thousand and twenty-eight litres. But issues of reduced spirit may be made to licensed vendors of country spirit from a distillery or warehouse in any quantity not less than 25 litres in the case of spirit less than 60 under proof in strength, and five litres in the case of spirit not less than 60 under proof. The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 21 COMPOUNDING AND BLENDING OF POTABLE FOREIGN LIQUOR AND BOTTLING THE SAME FOR THE PURPOSE OF SALE 112. The holder of a bottling license may, by the addition of water, after the strength of spirits to be bottled, but he shall not compound or blend spirit unless he also holds a compounding DENATURED SPIRIT licence. 13. Spirit imported from other States in India under bond in accordance with the rules for import of foreign liquor may be denatured in distillery or excise Warehouse where such spirit is warehoused, and spirit manufactured in any distillery in Arunachal Pradesh may be denatured in that distillery

14. Denaturants shall, be used in such manner as determined by the Government from time to time.

RULES RELATING TO ORDINARY DENATURED SPIRIT 5. The following rules shall be observed in the case of denaturing with the general denaturants (i) Denaturing shall be conducted and the stock of denatured spirit shall be kept in a separate building or room within the distillery or warehouse enclosure which shall be approved by the Excise Commissioner. Except with the special sanction of the Excise Commissioner, no other liquid shall be kept in this room. (ii) A fixed vat or vats of a capacity of not less than 2050 litres each shall be erected in the denaturing room and shall before use be gauged and tabulated according to rules prescribed by the Excise Commissioner. (iii) A secure room or compartment shall be provided for the sole purpose of storing denaturants. The compartment shall be separate from the denaturing room. (iv) The denaturants shall be procured at his own expense by the person desiring to denature spirit. They shall be lodged at the distillery Warehouse and handed over to the custody of the officer in-charge who shall keep them under excise lock in the compartment or provided for the storage of denaturants, A guarantee certified by the Public Analyst to the effect that the denaturants to be suitable shall be submitted with each consignment of pyridine bases to show that they have been manufactured solely from a mineral source (such as coal-tar or shale), (v) Immediately on receipt of a

consignment denaturants the officer in-charge shall send a sample of 500 ml. from each receptacle to the Public Analyst to the Government of Arunachal Pradesh together with an advice form and in the cage or pyridine with a copy of the guarantee referred to in the last preceding clause. (vi) No denaturants shall be used for denaturing spirits until the Public Analyst to the Government of Arunachal Pradesh has certified that the samples thereof conform with the prescribed specifications and are suitable for denaturing alcohol. When that officer has so certified shall be regarded as 'approved denaturants'. (vii) Denaturants which have been pronounced by the Public Analyst to the Government of Arunachal Pradesh to be unsuitable for denaturing purposes shall be returned by the officer in-charge to the owner who shall forthwith remove them from the distillery or warehouse. (viii) The content of each receptacle which contains denaturants shall be kept separate as long as they are in the compartment or room provided for the storage of denaturants, and the contents of two or more receptacles shall on no account be mixed whilst the denaturants are in that room. (ix) Bottling license does not cover compounding blending. Places where spirit be denatured. Denaturants prescribed for Arunachal Pradesh. Operation to be carried on in separate building or room within distillery or warehouse enclosure. Secure room for storing denaturants; Denaturants to be issued to oil industry. Sample to be sent to Public Analyst. Certificate of Public Analyst necessary before use of denaturants. Removal of unsuitable denaturants. Denaturants not to be mixed in storage room. 22 The Arunachal Pradesh Extraordinary Gazette, March, 16, 1994 Minimum strength of spirit to be denatured. Minimum quantity. Procedure before issue of spirit for denaturation. Issue of denaturants. Gauge, and examination of spirit before denaturation. Admixture of spirit and denaturants. Sample of denatured spirit from each vat to be sent to Public Analyst. Procedure on receipt of Public Analyst's report. Denatured spirit only to be issued on requisition of manufacturer. Marking of vessels. Daily account of denatured spirit. Addition of spirit to denatured spirit prohibited. (ix) The strength of the spirit to be denatured shall not be less than (60 over proof (x) The minimum quantity of spirit which shall be denatured at any one time shall be 1820 litres. (xi) No spirit shall be issued for denaturation or placed in the vat in the denaturing room unless a proper quantity of approved denaturants has been provided and the proper Excise Officers have arranged to be present. (xii) The proper quantity of the prescribed denaturants shall be 2 1/2 litres of light caoutchoucine and 2 1/2 litres of pyridines bases to every 450 litres of plain spirits to be denatured. This quantity shall be removed from the compartment or room provided for the storage of denaturants to the denaturing-room in the presence of an Excise Officer, who shall keep it in his sight until it has been mixed with the spirit. (xiii) The contents of each ask or drum containing spirits issued for denaturation shall be gauged and proved by the officer in-charge. He shall be careful to ascertain whether any denaturant appears to be already present therein. (xiv) The admixture of the spirit and the denaturants shall be effected in the vat or vats provided in the denaturing-room. The vat or vats shall be empty before operation is begun. After admixture the contents of the vat or vats shall be thoroughly mixed with a proper stirring implement. The processes of admixture and stirring shall be witnessed by two Excise Officers and the owner of the spirit or his agent. (xv) On the expiration of 24 hours the contents of the vat or vats shall again be thoroughly stirred, and the officer-in-charge shall immediately draw a sample from each vat and despatch it to the Public Analyst to the Government of Arunachal Pradesh together with an advice form, a reference to the certificates relating to the denaturants used and a statement showing the manner in which the denaturation has been effected, which shall be signed by both the Excise Officers who witnessed it. (xvi) When the Public Analyst to the Government of Arunachal Pradesh reports that the denaturation has been satisfactorily performed the denatured spirit may be issued in accordance with provisions of RDIs 105 and 117. Should that officer, however, report that the denaturation has not been satisfactorily performed, the claim in respect of the whole of the spirit represented by the sample shall be rejected and the spirit shall either be dealt with in all respects as spirit chargeable with the ordinary rate of duty, if the owner of the spirit so desire, or be further treated in accordance with these rules

116. No denatured spirit may be removed from the denaturing room except on the production of a requisition signed by the authorised manufacturer showing that the purchaser is authorised to receive such spirit

117. All vessels in which denatured spirit is manufactured stored or supplied shall be legibly painted branded or labelled with the words 'Denatured Spirit'

118. Every person authorised to denature spirit shall keep an accurate account and shall enter daily, at any time when required by an Excise Officer, the quantity of such spirit manufactured and the separate quantities issued both in bulk and at proof

119. Except with the previous sanction of the Excise Commissioner no spirit shall be added to any denatured spirit already contained in any vessel in a distillery or warehouse. 23 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 120. As each vessel is emptied, the net deficiency or excess as compared with the quantity of denatured spirit placed in it shall be calculated, and the authorised manufacturer shall pay to Government duty, at the rate imposed under Section 24 of the Act on rectified spirit manufactured in a distillery, on any deficiency or excess so found in excess of one per cent proof of the quantity of spirit placed in the vessel. Provided that, if it shall be proved to the satisfaction of the Excise Commissioner or of such officer as he may specify, that a deficiency in excess of one per cent was due to accident or other unavoidable cause, the payment of duty on such deficiency shall not be required

121. Licenses for sale of denatured spirit shall be granted by the approved persons only. As a general rule, Collector to such licenses shall not be granted to vendors of potable spirit, 122. Licenses for possession of denatured spirit for business purpose, in excess of the quantity fixed as the limit for private possession, shall be issued only to varnish makers, carpenters, chemists and others who may require such spirit in large quantities for their business and shall be for possession of such quantity as may be specified in each case by the Collector

123. The room where denatured spirit may be stored by vendors thereof, or by persons licensed to possess in quantities in excess of the quantity fixed as the limit of private possession shall be built of un- inflammable material and shall be well ventilated so as to prevent the accumulation of spirit fumes. No naked lights or fire shall be used or kept in such room. All receptacles containing such spirit shall be kept closed so as to prevent the accumulation of spirit fumes in the room

124. The quantity in excess of which denatured spirit shall not be possessed is fixed as follows : (a) When possessed by a licensed wholesale vendor of denatured spirit. (b) When possessed by a common carrier or Warehouse as such (c) When possessed by persons specially licensed to possess denatured spirit for business purposes. (d) When possessed by Licensed retail vendor of denatured spirit. (e) When possessed by any other person. No limit. The quantity specified in the pass under which such denatured spirit is imported, exported or transported. Such quantity as may be specified in the license. 275 litres 5 litres. SPECIAL DENATURED SPIRIT 125. It shall be open to the Government to permit the denaturants mentioned in Rule 114 to be used in other forms than those specified in Rule 108 subject to such special conditions with regard to manufacture, Storage, supply, possession, use and excise control, as may be prescribed in each case. 126. (1) Every brewer for sale and every brewer of beer for private consumption shall, before he begins to brew deliver to the Excise Commissioner through the Collector description, in writing, signed by himself, of all premises, rooms, places and vessels intended to be used in his business, specifying the purpose for which each is to be used and the distinguishing mark of each. On the outside of the door of every room and place in which the business is carried on and some conspicuous part of each of the aforesaid vessels, there shall be legibly painted in oil colour the name of the vessel, utensils, room or place according to the purpose for which it is intended to be used. If more than one vessel used for the same purpose, each shall be distinguished by a progressive number. Levy of duty on deficiency or excess of denatured spirit, License for sale to be granted to approved persons only. License for possession in excess of private possession. Storage of denatured spirit. Limit of possession of denatured spirit. Application for brewing license. The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 Inspection of and grant license. License to be renewed annually.. use of sugar. Manner of fixing Vessel', Marking. Position, etc not to be altered without notice, Particulars to be entered in brewing book. Notice before brewing. Further entries in brewing book to be kept on premises. Saccharometer. be Highest amount of worts to be charged with duty. Before, the licence to brew is granted, an Excise Commissioner shall inspect the premises and compare the same with the particulars stated in the aforesaid written description and certify accordingly The licence shall be granted by the Collector with the sanction of the Excise Commissioner if the description be found satisfactory and the applicant be considered a fit person to receive a license. (3) The license for a brewery must be renewed annually. Such

renewal will be granted by the Collector subject to the approval of the Excise Commissioner. SUGAR 127. All sugar shall be stored in a room specially set apart for it and duly described as a 'Sugar Store'. No sugar shall be removed from the sugar store in to any other part of the brewery except in pursuance of an entry under Rule 130 for use in a brewing. SUGAR 128. Mash tuns, underbacks, Wort receivers, coppers and collecting and fermenting vessels shall be so placed fixed that the contents can be accurately gauged or measured. 129. (1) The name and numbers of each vessel shall be legibly painted in oil colour on some conspicuous part thereof, according to the purpose for which it is intended to be used. (2) The brewer shall not begin to construct, nor alter the shape, position or capacity of, any mash tun, underback, wort receiver, copper collecting fermenting vessel, or other brewing vessel, without giving two days previous notice in writing to the Excise Commissioner. When the alterations have been completed, or the additional vessel or vessels have been constructed the brewer shall deliver a description of the same in accordance with sub-paragraph (1) or Rule 126. BREWING BOOK 130. The Excise Officer authorised by the Excise Commissioner shall deliver to every brewer a book in which the brewer shall enter in the proper columns at least twentyfour hours before beginning to mash any malt, etc., or to dissolve any sugar, the day and hour of brewing, with the date of making the entry, and at least two hours before the time entered for mashing or dissolving he shall enter separately the quantity of malt and unmalted corn, rice grits, flaked rice, maize grits flaked maize and other similar preparations and of sugar to be used and the hour when all the worts will be drawn off the grains in the mash tun

131. The Excise Commissioner may require any brewer to send to the proper officer, 48 hours before brewing a written notice of his intention to brew. 132. The brewer shall also enter in the same book prescribed under Rule 130 the quantity and gravity before fermentation of the worts collected, the number and description of the vessel or vessels in which the worts were collected, and the date and hour when the entry is made, Such entry shall be made within One hour after the collection has been completed. 132 The brewer shall enter the true original gravity of the worts and he shall keep the book on the premises entered in the description referred to in Rule 130, at all times accessible to the officer and ready for his inspection

133. An approved saccharometer and tables shall be used to ascertain the quantity of wort by relation to gravity

134. The highest account of worts shall be accepted and charged with duty, whether it be that entered by the brewer or found by the officer after the entry of the worts collected has been made, The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 25 135. When fermentation has commenced in any worts, so that the original gravity cannot be ascertained by the Saccharometer, such gravity shall be determined if necessary, by the Public Analyst to Government of Arunachal Pradesh in such manner as shall be approved by the Excise Commissioner, 136. If at any time the original gravity of any worts contained in the collecting or fermenting vessels shall be found to exceed by five degrees that entered by the brewer, or ascertained by the officer, the Excise Commissioner may deem such worts to be the produce of a fresh brewing and charge duty accordingly

137. The brewing book is the property of the Government

138. The brewer shall not cancel, obliterate or alter any entry or make any entry which is untrue in any particular

139. The duty on the worts shall become due immediately on being charged. A date in each month not later than the 10th of the month succeeding that in which the duty was charged may be fixed by the Excise Commissioner for payment of the duty

140. The concealment of worts or bearing the fraudulent increase of quantity or gravity, after an account has been taken and the duty has been charged entail penalties imposed under Section 43 and 54 of the Act. MODE OF WORKING 141. All worts shall be removed successively and in the customary order of brewing to the under-back coppers, coolers and collecting or fermenting vessels, and shall not be removed from the last named vessels until an account has been taken by the officer, or until after the expiration of twelve hours from the time at which the worts are collected

142. All the produce of a brewing shall be collected in the collecting or fermenting vessels within twelve hours from the time when the Wort was commenced running into the collecting or fermenting vessels

143. The total produce of a brewing shall be kept separate from the produce of any other brewing for sixteen hours, unless an account of such total produce has been taken by the officer

144. No produce of any brewing shall be mixed with that of any other brewing except in the store vats or casks, unless of brewer has given previous notice in writing in the brewing book Of his intantion to mix worts in the fermenting vessels and specifies in writing the quantity and gravity of the worts when mixed

145. No returned beer of fermented liquor shall be put into any of the brewing Or fermenting vessels described under Rule 126.

SCALES AND WEIGHTS 146. Every brewer shall provide and maintain just scales and wei- ghts and shall render assistance to any Inspecting Officer in taking account.

WASTAGE 147. An allowance of 10 per cent shall be made from the monthly total of the charges on account of wastage

148. Duty may be remitted or repaid in respect of worts or beer on which .duty has been charged, and which may have been destroyed by accidental fire or other unavoidable cause while on the licensed premises of a brewer for sale, provided that satisfactory evidence of such loss has been produced to the Excise Commissioner. **ALLOWANCE FOR SOUR OR SPOILT BEER** 149. Written application must be made to the Excise Commissioner for an allowance for sour or spoilt beer. Determina- tion of ori- ginal gravity. Increase in original gravity, Brewing book Government property. Alter or false entry in bre- wing • book, Date for pay- ment of duty. Concealment of worts etc. Coll ection and removal of worts. Times for collection Of worts. Brewing to be kept separate. Mixing of worts. Vessels noc be used for returned beer etc. Assistance to officer. Allowance for wastage. Remission of duty in case of accidental loss. Allowance for spoilt beer. 26 Destruction The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 of sour spoilt. Brewer's cleration. Samples. or de- Destruction of spoilt. Credit of duty allowa- blew Use of dele- terious matter may be pro- hibited. Analysis of samples. Additions of finings etc, to beer. Sale by one vendor to another yen- dor. License which are to be settl- ed by auction

150. There must be satisfactory evidence to• enable the Excise Co- mmissioner to decide whether the beer can be identified with its pro- per brewing subject to the following rules. If he is satisfied on this point, he will sanction the destruction of the beer in the presence of an Excise Officer

151. The brewer must sign a declaration that the beer was bre- wed by him and never left his premises, and that no part of it con- sist of 'bottoms' or 'returns*' from vendors or other customers

152. Representative samples must be taken and sent to such La• boratory as the Excise Commissioner may decide upon

153. The officer must state the means by which he check the bulk quantity, and after samples have been taken as aforesaid, he must witness the destruction of the beer and record a note of the fact in the brewing book

154. On receipt of a satisfactory report from the laboratory, the brewer may be credited with the proper amount of duty. **MATERIALS** 155. The Excise Commissioner may prohibit •the use of any material in the manufacture of beer which is, in his opinions of a deleterious nature

156. The Excise OfTicer or any Inspecting Officer may take, without payment for the purpose of analysis samples of any beer or materials used in ' the manufacture thereof

157. A brewer for sales or a dealer in or a retailer of beer shall not dilute, adulterate or add anything to beer except finings ot other matter sanctioned by the Excise Commissioner. **DISPOSAL OF**

INTOXICANTS ON EXPIRY OF A LICENSE '158. (1) A person who has been a licensed vendor may, on the expiration of his license, with the sanction of the collector, sell, who- lcsale to another licensed vendor any intoxicant which he is authorised under the condition of his license to sell and of which he has been lawfully in possession . Provided that the intoxicant is fit 'for use and, in .the case of coun- try spirit, that it is within the limits of strength fixed for retail sale. (2) If he is unable to dispose of them in this manner he shall, on the requisition of the Collector, the surrender same to such officer as the Collector may appoint in this behalf, and to wh.om a new license has been granted instead the person of the said licensed vendor org if no such r;cw license has been granted, then any licensed vetidor of the intoxicant within the district iri the requisition of the Collector, be bound under shall, penalty, if the Collector sees fit of forfeiting his license, to buy the said intoxicant at such price as the Collector may adjudge, and in at))' quantity not exceeding that which the Collector may determin to be ordinarily saleable by him in fourteen

days: .Provided that if the Collector considers that the intoxicant or any part thereof is unfit for use or has otherwise deteriorated so as to be unsaleable he shall cause the same to be destroyed without any compensation being claimable by the former licensed. FEES IN RESPECT OF LICENSE PERMITS OR PASSES GRANTED UNDER THE ACT 158. The fees for license for the retail vend of the following intoxicants shall be fixed by auction, subject to a reserved fee sanctioned in each case by the Excise Commissioner, and no sale shall be final unless confirmed by the later officer, (1) Country spirit, (2) India made foreign Liquor. Provided that (a) The Collector shall not be bound to accept the highest or any bid, he may exclude persons of notoriously bad character The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 27 or who are reasonably suspected of having resorted to illicit practices and may refuse any bid deemed to be reckless or purely speculative. (b) In exceptional cases the Excise Commissioner may, with the previous sanction of the Government Excise Commissioner, settle shops generally, or a particular shop by selection without auction (c) For settlement of shops on auction, the minimum reserved fee will be notified by the Excise Commissioner for each such shop keeping in consideration the quantity of the intoxicant estimated to be sold during the current year and/or the actuals of the preceding three years, as in the case may be. (d) In case of settlement of a shop on selection basis, the annual licence fee shall be fixed by the Excise Commissioner with the approval of the Government which should not be less than the minimum reserved fees for a particular shop as determined under clause (c) above

159. The fees for licenses mentioned in Rule 158, shall be paid as follows : Two months fees in advance and one month's fee on the date on which the currency of the license begins and one month's fee on the first of every succeeding month until the total fee due for the license has been realised

160. The fees for retail licensee shall be paid according to rule 159 except that only one month's fee shall be paid as advance. The fees for country liquor Licenses shall also be similarly paid except in areas where special instalments for payment of such fees are prescribed by the Excise Commissioner

161. The fees for a license for the sale of foreign liquor under the canteen tenant system shall be Rs. 2,001 per annum when the license is for the supply of such liquor to regiments, and Rs. 1,000 per annum in the case of smaller units. Such fees shall be payable annually in advance

162. Licenses to establish or work breweries, and for the sale of beer by wholesale, from such breweries, are subject to such fee as may be fixed by the Excise Commissioner in each case, 163. The fee for license for the retail sale spirit for medicinal, industrial or scientific purposes, shall be Rs. 50 per annum and shall be paid in advance

164. The fee for license for the retail sale of absolute alcohol to authorised medicine and scientific dealers shall be Rs.50 per annum and shall be paid in advance

165. The holder of a license for the wholesale sale of denatured spirit shall pay in advance an annual fee on the basis of sale during the previous twelve months at the rates mentioned in the following Manner of fee leasing license fees. Special procedure in case of country liquor. Canteen tenant licenses. Brewery, Rectified spirit. Absolute alcohol, Denatured spirit. table. (i) (ii) (iii) (iv) For sales exceeding For sales exceeding For sales exceeding not exceeding exceeding but 22730 litres. exceeding but 45460 litres. exceeding but 90930 litres TABLE not not not 10000 litres 10000 litres 23730 litres 45460 litres Rs. Rs. 100.00 200.00 300.00 400.00 28 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 (2)" The holder of a license for the retail sale of denatured spirit shall pay in advance an annual fee on the basis of sales during the previous twelve months at the rates mentioned in the following table : (i) (ii) (iii) 166. TABLE For sales not exceeding For sales exceeding but not exceeding 4550 litres. For sales exceeding and for every 2275 litres or part thereof. OTHER LICENSES 2275 litres 2275 litres 4550 litres Rs. 20.00 Rs. 40.09 Rs. 40.00 Country liquor license. Fair license. Manner of payment of license fees. Arrangement of premises. Licenses for the vend of fresh country liquor shall be granted at such fees as may be fixed by the Government

167. The fee for temporary license for the vend of intoxicants at fairs shall be fixed by auction, and shall be paid in advance. 68. All payments or license fees shall be made by the licensees into the local treasuries either by direct payment or by postal money order, without the intervention of Excise Officers except in the case of fees for country liquor home-brewing licenses and for unfermented country liquor licenses, the payment of which regulated according to rules specially framed 169. Section (i) (ii) (iii) by the Excise Commissioner. The fee for the pass required under the order issued under 8 as may be fixed by

the Government from time to time. the import of denatured spirit into Arunachal Pradesh, the export of denatured spirit from a distillery or warehouse in Arunachal Pradesh, where spirit is denatured, or for the transport of denatured spirit from a distillery or warehouse in Arunachal Pradesh, where spirit is denatured, MIXING OF ANY NOXIOUS OR OBJECTIONABLE SUBSTANCE WITH LIQUOR 170. Licensed vendors of foreign liquor, country spirit, are prohibited from mixing therewith any article intended or likely to increase the intoxicating power of the liquor or to increase thirst, such as a bhang, tobacco, pepper or kerosene oil, or any noxious substance such as kuchila, aconite, arsenic or dhatura. REDUCTION OF STRENGTH OF COUNTRY SPIRIT AND FOREIGN LIQUOR BY LICENSED VENDORS (1) Unless specially permitted by the Excise Commissioner in 171. the case of any particular strength, or in any particular area, the strength of country spirit issued from a distillery or an excise warehouse at a strength prescribed by the Government shall not be reduced by a licensed vendor from such strength to a lower strength, or by any other means whatsoever. (2) No licensed wholesale or retail vendor of potable foreign liquor shall reduce the strength of such liquor whether by the addition of water, or by mixing with liquor of a lower strength, or by any other means whatsoever, unless he holds special license authorising him to do so provided that this prohibition shall not extend to the admixture of beer or spirits, as the case may be, of different strength by a licensed brewer or distiller in so far as such admixture is permitted by the rules made for the regulation of breweries or distilleries. (3) No licensed wholesale or retail vendor of denatured spirits shall reduce the strength of such spirits, whether by the addition of water, or by mixing with spirits of a lower strength, or by any means whatsoever. ARRANGEMENT OF PREMISES AND SIGNBOARDS FOR VENDOR OF INTOXICANTS 172. Premises (except hotels, restaurants, dakhungalows and railway refreshment rooms) licensed in towns for the vend of foreign liquor or The Arunachal Pradesh Extraordinary Gazette, March 16, 1994. 29 country spirit for consumption on the premises, shall have all doors for admission of the public opening only on to a public road. Such premises must be so constructed that the interior thereof, where sales are effected, may be visible from the doorway. Private rooms for the sale of such liquor or spirits where such are specially permitted by the Collector, must also be visible from the doorway

173. Except in the case of hotels, restaurants, dakhungalows, railway refreshment rooms, dining-cars and the premises of chemists or druggists holding excise licenses or permits there shall be fixed in a prominent position at the entrance of all premises licensed for the retail vend of any intoxicant, signboard showing in large characters the intoxicant sold therein, the number of license, the period of currency of the licenses and in the case of country spirit shops the strengths, if any, prescribed for retail vend and the minimum and maximum retail prices, if any, fixed for each strength. The names of foreign liquor licenses must be shown in the signboards. EMPLOYMENT OF PERSONS BY EXCISE LICENSES FOR CONDUCTING SALE OR FOR OTHER PURPOSE

174. No unlicensed manufacturer or licensed vendor of an intoxicant shall employ or permit to be employed on his licensed premises any person who has been convicted of a nonbailable offence or of an offence under the Excise or Opium laws, except with the permission of the Collector, which shall not be granted unless the Collector is satisfied that the offence was not such as to indicate any serious defect of character. 75. No licensee for the retail vend of any intoxicant other than (1) the licensee of a hotel, restaurant, bar dakhungalow, railway refreshment-car, or (2) a chemist or druggist holding a license or permit under the shall allow any person to conduct sales in his licensed premises unless the name of such person shall have been previously submitted to the Collector for approval and endorsed by him to the license. 176, No licensee for the wholesale or retail vend of an intoxicant shall employ any person suffering from any infectious or contagious disease for any purpose in his licensed premises. PROHIBITION OF SALES EXCEPT FOR CASH 177. No holder of a licence for the retail sale of country liquor and no holder of a license for the retail sale of foreign liquor for consumption on the premises shall, under such a license, sell such excisable article on credit, or receive any pledge for payment of the price thereof, or anything but money in exchange therefor. Provided that, the holder of a hotel license may sell foreign liquor on credit under such a license (but not under a bar or restaurant license or any other license held by him) to bona fide lodgers in his hotel

178. Premises licensed for the vend of country liquor and foreign liquor (except hotels, dakhungalows and restaurants) which are on the line march of troops shall be closed on the requisition of the officer-in-command during the passage of troops. This rule may be extended by the

Collector to hotels, dak-bungalows and restaurants so far as regard the sale of liquor when such action may be found necessary. 79. All licensees shall close their premises on the occurrence of a riot or disturbance in the area and all liquor licensees shall close their premises on the following occasions, namely : Signboards. Prohibition of employment of persons convicted of certain offences, Name of the salesmen to be endorsed on license before employment. Person suffering from infectious or contagious disease may not be employed. Closure of Licensed premises on approach of troops or on occurrence of riot. (a) (h) (c) (d) The Republic Day. The Buddha Purnima Day. Independence Day, Gandhiji's Birth Day, 30 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 (e) (f) (g) (h) (i) (j) (k) (1) All days of the Durgapuja, Biswakarma puja day, Diwali day (Kali puja), Thursday of each week, Doljatra day, (Holi) Mahabir Jayanti day, and Statehood day. The day of poll and two days preceding such date pertaining to the general or bye-election to the Lok Sabha, Arunachal Pradesh Legislative Assembly and Panchayat and Municipality : Permission required for transfer or sub-lease. Partner in business to be named. Partner in business to be named. Transfer of license On death of licensee. Return of time expired licenses etc. Provided that in the case of bye-election to the Lok Sabha, Arunachal Pradesh Legislative Assembly restriction shall apply to the areas of the constituency in which any bye-election is held Provided further that in the case of bye-election to Municipality, the restriction shall apply to such areas in which such bye-election is held. ACCOUNTS TO BE MAINTAINED BY LICENSEES 180. (1) Unless otherwise ordered by the Excise Commissioner in any particular case, regular and accurate accounts shall be maintained by all persons holding licenses for the manufacture or vend of any intoxicant and by manufacturing chemists licensed to use in the manufacture of drugs, medicines or chemicals, rectified spirit manufactured in India, in such form as may be prescribed by the Excise Commissioner from time to time except by persons holding licenses for the homebrewing of country liquor. (2) Such accounts shall be written up as soon as the transactions for each day have been closed. shall be preserved for One year after the period (3) The accounts covered by the license and shall be produced when called for an officer not below the rank of a Sub-Inspector

181. Every person who is required by the last preceding rule to keep accounts shall when required by an Excise Officer of or above the rank of Sub-inspector, assist him by an Excise Officer of or above the rank of Sub-inspector, assist him by a sufficient number of servants in taking accounts of his stock. TRANSFER OF LICENSES 182, No transfer or sub-lease (whether entire or partial) of a license shall be made except with the previous permission of the Collector and the approval of the Excise Commissioner. or sub-lease The Collector shall not allow such transfer, unless good and sufficient reason be shown to his satisfaction, and unless the transferee or sub-lease is, in his opinion fit and qualified to hold such license

183. The name of partners (if any) shall be disclosed at the time of settlement, and it shall be open to the Collector to refuse to settle a shop with a number of partners. The admission of any person to partnership after settlement shall be deemed to be a partial transfer and shall not be made except under the provisions of Rule 184

184. On the death of licensee, the Collector may renew the license on the same terms in favour or a representative of the deceased. If he be satisfied that such representative is fit to hold it, and on the condition that any arrears due from deceased licensee are recovered before the license is so renewed. In such case no fresh deposit need be called for. FURTHER RESTRICTIONS UNDER WHICH AND CONDITIONS ON WHICH LICENSEES, PERMITS AND PASSES ARE GRANTED 185, The holder of a license, permit or pass shall be bound by the conditions thereof, and on the expiry of a license, permit or pass the holder thereof shall return the same to the officer who granted it or, if the conditions thereof provide for its disposal in some other manner, shall dispose it of in accordance with such conditions. The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 31 186. (1) Save as provided in sub-rule (2) and (3) the holder of a license for the sale of an intoxicant shall not sell the intoxicant at any place other than on the premises specified in that behalf in his license. (2) The Collector may by a general or special order permit at his discretion the holder of a restaurant license to supply liquor with food outside his licensed premises in private functions to a gathering of not less than a dozen persons. Such licenses shall prior to each such function obtain a written order from the person organising the function showing his name and address and the place of function, and shall retain such order in his licensed Premises and produce the same on demand by an officer of the Excise department authorised under Section 57 of the Act. (3) The

holder of license for the sale of foreign liquor to the public for consumption 'Sofi" the premises Or to the trade may sup- ply such liquor to a customer at any place other than his licensed premises if— (a) a written order for supply of such liquor has been received by such license, or (b) in the case of verbal or telephonic order has been reduced into writing by such license in a order register to be maintain by him, and€ (c) the order shows the name and address to the person for whom the order is placed the description and quantity of liquor ordered and the date and -time of receipt of such order. On receipt of an order referred to in this sub-rule the licenses therein mentioned may deliver such liquor to a customer out Of his licensed premises, provided that— (i) the supply of such liquor is made either by himself or by his agent previously approved by the Collector, and (ii) such liquor is covered by a challan or bill specifying the name and address of the customer the description and quantity of the liquor despatched, the price, if paid, Or fact that the supply is on credit, and the time and date of despatched of such liquor. (4) Foreign liquor shall not be supplied to a customer under sub-rule (3) unless the accompanying challan or bill mentioned in pro- viso (ii) to that sub-rule is signed by such customer or his represen- tative specifying the timer or receipt of the liquor and the price, if any, paid by him as an acknowledgement of receipt of such liquor

187. No licensee shall wilfully adulterate or add anything to cause the deterioration of any intoxicant sold ot kept for sale by him.He shall not sell any intoxicant which he knows to have been adulte- rated or to have deteriorated\$ and shall not store such intoxicant. or permit such intoxicant to be stored on :his 'premises. 188, Every licensee shall keep his licensed premises open during the prescribed hours, throughout the currency of the license, unless their temporary or permanent closure is authorised. He shall, in respect of any article s*hich he is licensed to sell, meet the demand of every Customer entitled to be served who tenders payment Or what is requi- red by him, and he shall maintain such supply of all articles in which he is lice nsed to deal as the Co)lector may consider sufficient to meet local requirementsa Where country spirit is issued at -more than one strength a stock of the weaker strength shall invariably be maintained, 1189. Foreign liquor sold for consumption on any 'licensed premises (including licensed hotels, dak-bungalows, dinning cars, restaurants and bars in hotels, restaurants, theatres, cinemas or other places of public resort or entertainment) shall not be removed therefrom by any person and all such Liquor for comsumption on the licensed premises shall be consumed within the hours during which the licensed premises may be kept Open and no person shall be . allowed or suffered to possess any quantity of liquor so sold before ot after such hours. Sale allowed on licensed premises only. Adulteration and storage or sale of adulterated articles Licensed pre- mises to kept open during prescribed hours. Adequate stock to be maintained. 32 The Arunachal Pradesh Extraordinary Gazette, March 1994 License has ho legal claim for compensation for olleged loss. Gift loan between licensed and Excise officer prohibited. Entertain- ment or dance prohi- bited in pre- mises for retail sale of foreign or country liquor. Possession or Cuchila etc. in premises of licensed retail vendor of foreign or country liquor prohibited. Report on arrival of consignment of foreign liquor. Sale of foreign liquor 197, by "off" licensee to be only in sealed and capsuled bottles of at least full reputed pint, Sale of bottled country spirit. 19(h Subject to the provisions of Rule 201, the hotdcr Of a license shall have no legal claimed against the Government for compensation for any loss alleged to be due 10 a change during the currency of his license in the conditions thereof, in the rate at which duty is charged on any exciseable article, or in any other matter Connected with the Excise Administration. 191, Any transaction ot the nature of gift or loan between 'the holder of a license permit or pass and an omccr of +he Excise department is absolutely prohibited

192. The Offering of a bribe either in money or in kind or -in any other way by the holder o? license to an officer of the Excise department will render, the -license liable to suspension or cancellation, 193, No licensed retail vendor of foreign or country liquor shall hold any professional entertainment or dance On or near his premisegt or permit the playing of musical instruments or sinesing by professio- nafr on such premises wilhout the special sanction of the Collector in writing

194. No licensed retail vendor Of foreign country liqi10r shall possess on his licensed pretnues any quantity of Kuchila, Aconits, Arsenic or dhutljra

195. The holder of a license for Che vend of foreign liquor shall report to the Collector the arrival of a consignment.such liquor within seven days of •its reeeint and at lear;t 4g ho before it is opened, stating the description Q;ld quatlt;ty of such liquor received

196. Unless 'the Collector with the previous approval of the Excise Commissioner otherwise directs; no holder Of a license for the sale of foreign liquor shall receive, store or have in his possession any quantity of foreign liquor except under the valid Excise pass issued by a competent authority, and the quantity entered in such a pass shall, in any particular case be taken as the quantity received for the purpose or maintenance of accounts as mentioned in Rule 180 and assessment of license fee. 197, The holder of a license for the retail sale of foreign liquor for consumption on the premises shall not sell such liquor except in sealed and capped bottles, having their seals and capsules intact, and having a capacity of at least one full reputed pint, and shall not alter wither the nature Of the liquor or the label under which he purchased it Provided that bottles opened by a competent Excise Officer for purposes of test may, if re-sealed by such Excise Officer, be sold by the holder of the license

198. In areas in which bottles of spirit can be obtained from the wholesale supplier of country spirit, if a licensed retail vendor of country spirit is suspected of watering adulterating or drugging the spirit sold by him the Collector may order him to maintain a sufficient stock of spirit of any specified strength in bottles to be sold with their seals and capsules intact, and such vendors shall comply with any such order issued to him and shall permit, his customers the option of purchasing in such bottles instead of by the standard measures if the latter have been prescribed. In the event the maximum retail price (if prescribed) by the amount of extra cost of obtaining bottled spirit. The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 33 199. No licensed retail vendor of country spirit shall keep in his shop any measure other than the measures prescribed by the Excise Commissioner under section 19 of the Act. Retail vendors shall measure the liquor by these measures on the demand of the purchasers provided that if the vendor is required by and order under Rule 198 to keep a Stock of spirit in Sealed and capped bottles, or if the spirit be obtained from the wholesale supplier in such bottles, customers shall be permitted the option of purchasing in such bottles instead of by the standard measures

200. Except when exempted by the Excise Commissioner every licensee shall be present in his shop during such hours of the day as may be prescribed in that behalf by the Collector, Leave of absence for a period not exceeding one month may, however be granted by the Collector. PAYMENT OF COMPENSATION FOR CLOSURE OF SHOPS 201. When any shop for the vend of any intoxicant is closed, under section 21 of the Act, for the preservation of the public peace, or under Rule 178 on account of the march of troops, compensation for such closure may be paid in cash to the licensee, as stated below— (1) The compensation will be paid by the Collector with the previous sanction of the Excise Commissioner. (2) No compensation shall be paid when a shop remains closed for less than 24 hours. Closure for six hours or more shall be held to be closure for the whole day. (3) When a shop is closed for the vend of an intoxicant upon which duty is imposed under section 22 of the Act is closed the compensation shall be calculated on the monthly fee payable for the licenses and shall be a sum equivalent to the amount payable for the days during which the shop remains closed plus 10 per cent of that for loss of profits (4) When a shop licensed for the vend of an intoxicant upon which duty is imposed under section 22 of the Act or under the Indian Traffic Act, 1894, is closed, the Collector shall calculate the average daily sale in the shop, based on the sales during the previous months of the year, and the profit of the vendor on such daily sales after deducting from the average total sale-proceeds the amount of the average daily license fees the duty, the cost, price and contingent expenses at 6:12 per cent, Of the sale-proceeds compensation shall then be granted at the rate of such daily profit for the number of days during which the shop remain closed, TIME PLACE AND MANNER OF PAYMENT OF DUTY 202. The duty imposed on foreign liquor and country spirit (b) imported under bond, or (c) manufactured in a distillery and stored in a distillery or excise warehouse, shall be paid before removal from the distillery or excise warehouse, shall be paid before removal from the distillery or excise warehouse unless a bond has been executed for such payment. 203, When the duty on an excisable article is to be paid before removal from distillery or excise warehouses the payment must be made to the local treasury, or Sub-Treasury approved by the Collector. Advance deposits on account of duty may also be made with the Collector. DESTRUCTION OF INTOXICANTS DEEMED TO BE UNFIT FOR USE If spirit manufactured in a distillery or stored in a warehouse 204. If spirit is found to be inferior quality or otherwise unsuitable for the purpose for which it was made or stored, it may be rejected and destroyed or otherwise dealt with under the orders of the Excise Commissioner, and officers are empowered to stop, pending orders of the Excise Commissioner, the issue of spirits which they consider to be of inferior quality or and are required to such analysis without delay. send

Use of prescribed measures. Duty to be paid before removal unless bond executed. Place and manner of payment of duty. Disposal of unsuitable spirit in distillery or warehouse.. 34 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994. Destruction of intoxicant unfit for use on vendors premises. Magistrate to make confiscated article over to Collector or Sub-divisional Officer: things confiscated to be deferred till period of appeal 'has expired except in certain cases. Disposal of things confiscated other than excisable articles, 205. Any intoxicant kept on the premises of vendor licensed to sell such intoxicant and found after necessary examination to be unfit for human consumption may be destroyed under orders of the Collector, DISPOSAL OF THINGS CONFISCATED UNDER THE ACT 206. When in any case a Magistrate orders the confiscation of any thing under section 55 of the Act such thing shall be made over to the Collector or Sub-divisional Officer for disposal

207. The disposal of things confiscated by order of a Magistrate shall be regulated as stated in the following rules. (1) The sale or other disposal of things confiscated under the Act shall be deferred till the period of appeal against the order of confiscation has expired, or if an appeal be made against such order till the appeal is disposed of : Provided as follows the sale of any animal or other thing ordered to be confiscated (1) shall not be so deferred unless the owner or his agent deposits with Sub-divisional Officer, as the case may be, the amount or such sum that officer may consider to be required and to be sufficient for the safe custody of such animal or other thing pending the result of such appeal, and (2) if the thing be of a perishable nature it may be sold immediately. If any order of confiscation of anything be reserved on appeal, such thing, or the sale proceeds thereof, and amount, if any, deposited for the safe custody of such thing shall be at once returned to the owner thereof, or his agent, under the order of the Collector or Sub-divisional Officer, as the case may be. (2) If no one appears to receive the thing confiscated, the sale proceeds or the amount, if any, deposited within two months from the order on appeal, such thing, sale proceeds or amount shall be forfeited to the Government, 210. Confiscated foreign liquor, country spirit, shall be sold by auction subject to fixation of a minimum reserved price to be fixed by the Deputy Commissioner of Excise or the Sub-Divisional Officers on consideration of the value of the confiscated stock, which should not be less than the amount of duty leviable on the stock in the place in which the sale takes place. Confiscated intoxicant other than those referred to above shall be destroyed. Only a licensed vendor of such article shall be entitled to bid in the auction to be held for disposal of confiscated article. In case the disposal of confiscated stock is not possible for the absence of a bidder or the highest bid being less than the minimum reserved price fixed, the Collector of Excise or the Sub-Divisional Officer, as the case may be, in his discretion grant a permit to such person or persons to possess, but not to sell the article or a portion of the article and thereafter at a reasonable rate to one or more of such persons falling which, after all such reasonable endeavour, may order the article to be destroyed. (3) When the article confiscated is not an intoxicant, it shall be disposed of as follows i) When such articles in the opinion of the Collector does not exceed Rs. 100 in value, it may be sold by the Collector to the highest bidder or in his discretion released on payment of such sum as he may think fit. Or, with sanction of the Excise Commissioner, retained for the use of the Excise department. (ii) When such article, in the opinion of the Collector, exceeds Rs. 19000 in value, it shall be disposed of at the discretion of the Excise Commissioner who may in special cases refer the matter to the Government for orders. POSSESSION OF COUNTRY LIQUOR BY PRIVATE PERSONS ON SPECIAL OCCASIONS IN EXCESS OF LIMIT ALLOWED BY SECTION 14 (1) OF THE ACT

213. If larger quantity of country spirit, than that prescribed as the limit of retail sale be required by any person for use of any special occasion, such as a marriage, festival, caste-gathering, the special entertainment of guests or the like, such persons may apply to an officer empowered to grant a permit under sub-section (1) of section 14 of the Act and such officer may if satisfied that the occasion is a legitimate one and the quantity applied for is not excessive, grant to the applicant a permit, free of charge, to purchase from licensed shop within his jurisdiction as the applicant may specify, such quantity as he may consider reasonable : Provided that no officer below the rank of Inspector shall grant a permit for the possession of more than three times the quantity which the applicant is ordinarily entitled to possess, STRENGTH AND PRICES FIXED FOR SALE OF FOREIGN LIQUOR AND COUNTRY SPIRIT 214 Whisky, brandy and rum shall not be sold by a licensed vendor at a strength lower than 25 degrees under London proof, and gin shall not be sold at a strength lower than 35 degrees under London

proof Provided that liquor brandy which has been matured for not less than ten years and the retail price of which reputed quart bottle is not less than Rs. 35 -may be sold at a strength not lower than 36 degrees undet proof

215. Denatured spirit shall not be sold by a licensed vendor at a strength lower than 50 degrees over London proof.(a) Brandye whisky, rum or gin when required to be sold in .Arunachal Pradesh, in sealed and capsuled containers shall not be sold except in quarts or pints. Exception •.—When these are sold to a purchaser in another State, the rules 'in force in •that State relating to sale shall be followed : Provided that these may be sold in lthe case of overseas liquor, in magnum quarts, litres and half litres. Explana\$ion Ia this Tille, (ih 'Magnum quart' means a bottle containing not less than 938 ml. and not more than i Fl 36 litres. {'iii 'Litre' means a bottle containing not less than 796 ml. and not more than 909 ml. iii) 'Quart' means a bottle containing not less than 625 ml. and not more than 758 ml., (iv; "Half litre' means a bottle containing not less than 398 and nol more than 454 ml. (v) 'Pint' means boltle containing not less than 313 ml. and not more •than 379 ml. (b) A bottle of such spirit supporting to be a magnum, quart litre, a half litre ora pint shall, if it contains less than the maximum quantity allowable .fot such bottle under this rule by more than 28 ml. bear label showing jn. large letters and figures the minimum guaranteed quantity of its contents. 'c) The -minimum prices for sale the public of foreign liquor ind beer shul! 'be as may be fixed i.e. brandy, whisky, rum. gin bv the Cim•rnment from time to time, 35 Minimum strength for sale of whisky brandy, rum and gin, Minimum strength for sale of dena- tu red spirit. The •Pradesh Gillette. Ylatch 16, 1994 SUSPENSION OF LICENSES GRANTED UNDER THE ACT 2{7. All licer.s.es granted under the Act shali be subiect to the followiü2 nomely Every license is lia}ic to suspension at will but the power to suspend will be only in the circumstances (ft) any procceding Chas been drawn up against any licensee for any breach by {he licensee. ctr by any ot' his servau{s or by any one acting on his behatÜ 'his express implied permission of any of terms or .theeeoü : or (b) when are pending it? any Criminal Court again\$t -the licensee ror any of the cffences mentioned in clauses (d) and (e) of sub- section (I) of section 40 cl' lthe Act. AUTHORISATION TO ESSWE PASS FOR TRANSPORT OR EXPORT OF DENATURED OF SUCH PASS 2{8. The dealers of denatured spirit may issue passes for the quan- tities Ots eerzateé spirit fran.e;pterted or exported by them subject to the i'ollowinp, conditions. ...t,ndy• (i) (ii) ;Ttrrt passes shait he issued for ZI} export or transport. of denatured spirit from or within Arunachal Pradesh ; that export of denatured spicil 10 other States shall be allowed on tof an import pexmit. obtained from the respctive State that in cage ctf c.':port jof demt:ured spirit to other States the firm shall observed •the rules Ücrce in that States that rasse> he made out in triplicate, the original being sent to the i)eputy Commissioner the duplicate Copy to accompanly the consignment : and the triplicate copy kept with the deaie;• as record. RULES COMPOUNDING, BLENDING, REDUC- TION AND BOTTLING OF F'OREÆGN LIQUOR OTHER 'THAN WINE'S AND FERMENTEC.' LIQUORS 219. (!) Fütat!e .'O:eign liquors other than wines and IGrment..'d liquors shall not (a) compounded, l.)lei7ded or reduced. or (b) bottled, in Arthacha{ .Pradesh except' under license granted in this be!hdü by the (2) under cl'auses (a) ond of sub-rule. (i) 'Jha!!' not bc gran- ted except to persons; holding wholesale license for the saie liquor

220. Potable, foreign liquor other than wines and fermented jiquor shell nct be corapounded k.'lencdev reduced or lnoit)ed excent in the presence or an Excise Oiliccr a•.td in a bounded foreign iiqv. or warehouse or, in the case of duty paid liquor in a godown approved in lthe mazner provided Cor in these rules

221. The Excise Commissioner shall dctide what exciset staff is necessary for ithe prepur supervision of lthe operations earried on in each warehouse or godoxvn under Rule 210.The licensee shall pay to the Cio•eernmetlt at the end of each calender month such fees as may he detc,omified from time to time bv the Excise Commissioner. These iees shall bc in addition to any other fees payab!e under the Act and shall not exceed in amount the whoie of the cost efthe excise stuff emp!oved the purposes this rule. 37 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 222. (1) A person holding a licence for the sale orforeign liquor to the trade when applying fora license under clause (a) or clause (b) of sub-rule (1) of Rule .219 shall furnish the following particulars, namely (a) the place at which and the premises in Which the operation or opera- tions referred to in the said sub-rule will be carried on (b) the nature of the operations to be carried on (c) the approximate number of days in a week or month for which the operation or operations will be carried on. Such person shall also submit a detailed plan of the warehouse or godown showing therein the different rooms or compartments and ali the permanent fixtures, The plan shall be

submitted in triplicate in the case of a warehouse and in duplicate in the case of a non-bonded godown. (2) The Collector, if he is satisfied on enquiry that the applicant is a fit person to hold the required license and the premises in which such person proposes to carry on the operation or operations are suitable, shall grant the license to such person with the previous approval of the Excise Commissioner. (3) No addition or alterations within such warehouse or godown shall be made without the previous approval of the Collector obtained in writing. 223. (1) The approved godown shall consist of at least one room for the storage of foreign liquor and the carrying on of the operations referred to in sub-rule (1) of Rule 219. The bonded foreign liquor warehouse shall consist of at least two rooms or compartments, one for the storage of spirit in bond and the carrying on of the said operations, and another for the storage of finished products. All the rooms or compartments in the warehouse or godown shall be well-ventilated and have their grilles embedded in cement, The windows shall be securely barred with the bars embedded in cement and they shall be wire-netted, the net having a mesh of not more than 2.5 centimetre. Every room or compartment shall bear on the outside a board of which shall be legibly painted in oil colour the name of the room or compartment. The warehouse or godown as well as each of the rooms and compartments therein shall remain under separate locks and keys of the licensee and the Excise officer-in-charge, (2) The licensee shall provide suitable office accommodation with sanitary arrangements for the Excise officer-in-charge within the warehouse or godown and also supply such furniture and other articles for his use as may be considered indispensable by the Collector. (3) Smoking and the use of naked lights or fires within the warehouse or godown are prohibited

224. The Government shall not be held responsible for any loss or damage by theft, fire or any other cause whatsoever occurring to any spirit in the warehouse or godown

225. For each day's operations a 72 hours previous notice (exclusive of Sunday and holidays) shall be given by the licensee to the Collector if there be not a whole time Excise Officer attached to the warehouse or godown.

226. (1) All colouring and flavouring substances to be used by the licensee shall be kept in the warehouse or godown and no such substance (kept in the godown by the licensee manufacturing foreign liquor outside a bonded foreign liquor warehouse) shall be used unless Public Analyst to the Government of Arunachal Pradesh has examined a sample thereof and approved the same as suitable for the compounding of foreign liquor : Provided that if any such substance manufactured by a reputed firm is brought into the warehouse or godown and kept there with the original labels and capsules intact, it shall be required to be examined under this sub-rule only once a year. (2) A fee of Rs. 20 shall be payable by the licensee for examination of each sample under sub-rule (1)

227. Only pure filtered water shall be used for the purpose of reduction of foreign liquor from a higher to a lower strength.

38 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 228. In the process of compounding and blending of brandy, whisky, gin and rum in Arunachal Pradesh no spirit except (i) British Spirit, (ii) India made spirits (iii) Scotch whisky and (iv) French brandy shall be used. (a) British spirit means spirit manufactured in a licensed distillery in Great Britain. (b) India made spirit means plain spirit manufactured in a distillery in India under the supervision of Government of a strength not less than 40 and includes India-made foreign liquor Provided that in the process of compounding and blending of rum a bonded foreign liquor warehouse attached to a distillery India-made spirit includes plain spirit of a strength not less than 20 O.P. manufactured in a distillery in India under the supervision of Government. (c) Scotch whisky means spirit obtained by distillation in Scotland from a mash of cereal grains saccharified by the diastase or malt and matured in bonded warehouse in casks for a period of at least three years. (d) French brandy means brandy made from grapes in France and imported into Arunachal Pradesh in its original conditions. 229. (1) Foreign liquor to be bottled or used for blending shall be transported in bulk under cover of a pass or challan from a Custom House, a distillery or bonded warehouse direct to the licensed warehouse or godown and every receptacle containing such liquor shall bear a label showing clearly the name and the strength of the liquor, the place of manufacture, and the date of removal from the Custom House, distillery or bonded warehouse as the case may be Provided that the licensee may, for the purpose of blending, bring into his licensed Warehouse direct from his licensed wholesale business premises under a pass (issued by himself) bottled foreign liquor with capsules or seals intact. (2.) Foreign liquor on which Customs duty has been paid may be used for blending with India-made spirit in bonded warehouse. In such case the liquor shall be stored separately and shall not be used until the proportion in which it is to be added has been proved by the Collector. No Excise duty shall be

levied on the quantity of imported duty paid foreign liquor contained in a blend of such liquor with India-made spirit

230. Foreign liquor shall not be compounded, blended reduced or bottled before an account of its strength and quantity has been taken by the Excise Officer-in-charge of the warehouse or godown. The whole of the contents of a where casks are used: shall be bottled in one operation. As soon as the bottling is over the Officer-in-charge shall ascertain the quantity bottled and adjust his accounts by writing Off ullage and wastage, 231. The bottled to be used for the purpose of bottling the foreign liquor shall be properly cleaned and washed first with a solution of potassium permanganate and then with pure water. They shall finally be rinsed with quantity of the liquor to be bottled

232. In a bonded warehouse the licensee shall supply one quart bottle of each batch, free of cost to the Excise Officer-in-charge for analysis and declaration of true strength and obscuration by the Public Analyst to the Government of Arunachal Pradesh. No issues shall be given from the bond until the receipt of the Chemical Examiner's report. When the bottling operation is carried on in an approved godown no whisky, brandy, and rum shall be bottled at a strength less than 25 U. P. and gin at a strength less than 35 U.P. as indicated by the hydrometers. Samples for analysis shall be supplied free of cost to the Excise Officer-in-charge of the approved godown whenever necessary

233. Immediately after the bottle have been filled up they shall be corked, capsuled and labelled and removed to the store room for bottled liquor. A distinctive serial number to be known as the batch number shall be assigned to each bottling operation and the number shall be noted on the label. The capsule, if it is metallic, shall be firmly fixed in position by capsuling machine or any other suitable appliance; on paper, it shall be gummed over the cork and the neck of the bottle, The capsule shall have inscriptions showing only the name of the manufacturer of the brand or both. The Arunachal Pradesh Extraordinary Gazette, March 16) 1994 39 234v Bottles shall be packed as soon as bottling operation is finished. Each package shall contain a dozen or a multiple of a dozen of (quart, pints or nips) and the bottles in each package shall be of uniform size. The Excise Officer-in-charge shall satisfy himself that the proper number of bottles are placed in each case and shall see that the packed cases are closed at once and fastened, Explanation (a) 'quart' means a bottle containing not less than 597ml. but not more than 758 ml. of liquor, (b) 'pint' means a bottle containing not less than 299 ml but not more than 379 ml. of liquor, and (c) 'nip' means a bottle containing not less than 170 ml but not more than 189 ml of liquor

235. After each bottling operation the premises shall be cleaned to the satisfaction of the Excise Officer-in-charge

236. The licensee shall remove all bottled liquor from an approved godown within three months after it is bottled. No liquor shall be removed from a warehouse or godown except under a pass granted by the Excise Officer-in-charge

237. Correct accounts of all liquors and colouring and flavouring substances in the warehouse or godown shall be maintained by the licensee in such form as may be prescribed by the Excise Commissioner. The accounts shall remain in the custody of the Excise Officer-in-charge who shall check them at the end of each day's work

238. Rules 62, 63 and 84 relating to distilleries and warehouse, shall apply mutatis and mutandis to all bonded warehouses and approved godowns for the compounding, blending and bottling of foreign liquor, FEES IN RESPECT OF (a) LICENSE FOR THE SALE OF METHYL ALCOHOL AND (b) PASSES FOR IMPORT OF METHYL ALCOHOL 239. (1) The fee for a license for the wholesale sale of methyl alcohol shall be payable on the basis of sales during the preceding twelve months at the rates mentioned in the following table (i) (ii) (iii) (iv) (v) (vi) (vii) (viii) TABLE For sales not exceeding 9092 litres - 100.00. For sales exceeding 9092 litres but not exceeding 22730 litres - For sales exceeding 22730 litres but not exceeding 45460 litres - For sales exceeding 45460 litres but not exceeding 90920 litres - month at Rs-200.00 Rs,300.00 Rs,400.00 For sales exceeding 90920 litres but not exceeding 227300 litres Rs, 500.00, For sales exceeding 227300 litres but not exceeding 454600 litres Rs, 600.00. For sales exceeding 454600 litres but not exceeding 909200 litres - Rs. For sales exceeding 909200 litres - Rs. 800.00. such fee shall be for period of twelve months from the 1st April to 31st March next following or any part thereof and payable in advance (2) The fee for a license for the retail sale of methyl alcohol shall be payable on the basis of sales during the preceding twelve months at the rates mentioned in the following tables (i)

For sales not exceeding 2273 litres Rs. 20.00 (ii) For sales exceeding 2273 litres but not exceeding 4546 litres Rs. 40.00 (iii) The fee shall be increased by Rs. 40.00 for sale of every 4546 litres or a fraction thereof in excess of 4546 litres. Such fee shall be for a period of twelve months from the 1st of April to the 31st March next following or any part thereof and payable in advance. 40 The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 240. The Excise Commissioner, with the approval of the Government, shall prescribe the annual license fee from time to time payable for grant of licences in respect of (a) Distillery, (b) Bonded warehouse for country liquors (c) Bonded warehouse for Foreign Liquor, and (d) Compounding of Foreign liquor Blending, Bottling of Foreign liquor and reduction of Foreign liquor taken up together or separately keeping into consideration the estimated annual production and or sale, 241. The fee for a pass for the import of methyl alcohol into Arunachal Pradesh or for the transport of such alcohol from a Customs House, or Customs or Excise Bonded Warehouse in Arunachal Pradesh shall be rupees ten per imperial litre of the alcohol imported or transported. Such fee shall be payable in advance 242. Infringement of any condition of a license, pass, permit, etc.; issued by the Excise department by the holder of such license, permit, pass etc., entail revocation of the license, pass, permit, etc. in addition to the punishment provided under the Act. By order and in the name of Governor, S. Reghunathan, Secretary (Finance), Ex-officio Commissioners Excise, Government of Arunachal Pradesh. The Arunachal Pradesh Extraordinary Gazette, March 16, 1994 FORM A (see Rule 28) FORM OF APPLICATION FOR THE GRANT OF LICENCE FOR THE WHOLESALE WHOLE OR RETAIL SALE OF FOREIGN LIQUOR. 41 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15, Name/s of applicant/s with the name/s of father/s, husband/s. Present address Permanent address Name of location of the premises Cor which licence is applied for Present age of applicant/s with proof in support -of age Sex of applicant/s Caste and Community to which the applicant/s belong/s Present and past occupation of the applicant/s, Whether the applicant is capable of functioning his business himself. Give details source of finance, cash in hand, assets etc. Details of applicant/s having hold jointly or severally any Excise shop of any description as Excise leasee or licensee or having worked as -sateen or agent 01' any such Excise shop. Whether the applicant or any of his dependents living jointly with him hold any Excise shop; lease previously, if for how long. Details of applicants relationship, if any to any government servant or to any previous and or sitting Excise leasee/s or licensee/s. Whether the applicant/s is/are in arrear of land revenue or defaulter on payment of any government loan if so, furnish If not furnish certificate from a details. Gazetted Officer to the effect. Whether the applicant is/are ever convicted by a Criminal Court of a non-bailable offence. (ii) If so, full particulars thereof Whether applicant/s is/are hold any Excise licence/s at any previous time was/were warned, punished or convicted for violation of any Excise Laws or rules or orders framed thereunder

16. Special claim, if any i/ We hereby declare that the particulars furnished above are correct and true to my/our belief and knowledge. I/We further agree that if any particular furnished in the application is subsequently found to be false, inaccurate or incomplete, the licence, if any, granted to me/us on the basis of the application will be liable to stand withdrawal without pre-judice to other action that may be taken against me/us under the law. Signature of the applicant/s with date. 42 The Arunachal Pradesh Extraordinary Gazette, March 16, ARUNACHAL PRADESH EXCISE DEPARTMENT FORM NO. B (See Section 26 of the Act) No 1994 Permits/Pass for import/Transport of I.M.F.L./Beer/Country Liquor/Denatured Spirit/ Rectified Spirit (Medicinal)/Dangerous Drug (Pethidine/Morphine). (To be sent to the Officer-in-charge, Warehouse/Dealer Serial No. of permit/pass District of issue Place from which liquor Name or the dealer/firm to be brought and place Route by which liquor is to be imported/transported of place of export/transport). Treasury Date of issue Current to Duty paid Challan No. Description or excisable articles 1 Country liquor - date Quantity to be In bulk litres 2 of imported/transported In bottle 3 . licensee/agent of In L.P. Litter 4 40 U. P. strength Beer Rectified Spirit (Medicinal) Dangerous drugs (Pethidine/Morphine) Shop within Sub-Division is permitted to import/transport the article above described on pre-payment of duty at Treasury/Sub-Treasury in the District Of Arunachal Pradesh and on compliance with all rules and orders in force in Arunachal Pradesh for a period ending on Date Signature and designation officer granted it. of the The Arunachal Pradesh Extraordinary Gazette, January 16, 1994 43 ARUNACHAL PRADESH EXCISE DEPARTMENT FORM NO. B (See Section 26 of the Act) SL. No Permits/Pass for import/transport of I.M.F.L./Beer/Country Liquor/Denatured Spirit/Rectified spirit (Medicinal)/Dangerous Drug (Pethidine/Morphine). (To be sent to the officer-in-charge,

Warehouse/Dealer of place of import/transport). Serial No. of permit/pass District of issue Place from which liquor to be brought Name of the dealer/firm and place Route by which liquor is to be imported/transported Date of issue Current to Duty paid date Challan No .. treasury Form No



1. REGISTER OF .FERMENTATION, DISTILLATION AND RECEIVER CHARGE FOR THE MONTH or (See Rule 85) 19 Date of Fermen- Serial jgame of Quantity setting ting vessel No. of the prepa- of molla- up wash No. Quantity Original Date of Bulk of Final Details of other fermenting Bulk of Total tormen- ration. of water gravity disti- wash gravity vessels contents of which rermstd tation. 3 sscs used. 5 Dipe after -coluration a.nd decla- ration of strength. 17 used. 6 of wash, llation. after fer- wash. mentation. have to be distilled together wash. with wash in column 9. No. 1 Date and hour of taking charge, 2 4 7 Apparent strength found by hydrometre, 18 8 Receiver Dipe before 15 coluration and decla- ration of strength, 16 9 Strength declared by license. 19 10 Bulk as per column 1 7 v 20 in column 3. 11 L.P. litres as per columns 19 and 20. 21 Date & hour of issued for bottling. 22 12 Remarks, 23 quantity of fermented wash distilled. 13 Initial of officer-in- charge. 24



Form No. ITI REGISTER OF STOCK LEDGER OF BOTTLED FINISHED PREPARATIONS. Name of preparation Dale of Batch storing No. Details of containers brought No. of No. of Contents (see Rule 85) Into store. Contents of nips in cubic centimetre. Quantity stored and to be accounted for Strength, L.P. 1 No. of quarts 15 2 No. of quarts, 3 O pints. 4 No. of nips. 17 nips. 5 of each quart in cubic centimetre. 6 No. of pints. 16 Issue or wastage Case No. 18 Bulk, 19 Contents of each pint in cubic centimetre. 7 litre.

Duty free L.P. litre. 32 8 No. of quarts. 21 Total 33 No. of pints. 22 Case 9 No. of nips. 23 Bulk. 10 Balance Case No. 24 11 after Issue Bulk. 25 litres. .12 litre. 26 Date Requisi- of tion No. issue. and date. 13 Remark. 27 Total daily issues balance in stock Initial of the Excise officer 28 Date 29 Duty paid L.P. litre. 30 Under bond L.P. 31 34 35 Remarks 36 Initial of Excise Officer. 37 REQUISITION FOR ISSUES Private To the Officer-in-charge, Dear Sir, The under mentioned issues for exno:l/tvanspovt are required at

Name of preparation. Batch Warehouse Cubic centimetre per quart. Date please arrange accordingly. Cubic centimetre Cubic centimetre Actual strength Kind ot quarts. pint. No. of nip. pint. Bulk litres. L. P. litres. To whom issued with address Amount of duty paid. Issues under Pass No Challan No. and date. per nip . Granting Authority. Remarks. date. Yours faithfully MANAGER Date Oficer-in-charge Form No.

STOCK REGISTER OF DEFFERENT BRAND OF 1. M. F. L. AND BEER TO BE MAINTAINED BY THE FOREIGN LIQUOR BONDED WAREHOUSE LICENSEE (See Rule '180 read with Rule 17)

Name of Brand of F. L./Beer. Date 750 ml. 2 375 mi. 750 mi. Opening Stock 375 ml. 3 Receipt 375 7 180 mi. Total 180 mL 4 650 mi. 5 750 mi. 750 6 Godowns loss 375 mi. i 80 ml. 8 650m l. 9 750 10 375 11 180 ml. 12 Sale 180 mi. 650 ml. Closing stock 650 750 180 mi. 650 mi. 375 mi. 16 15 18 14 17 19 20 21 22 23

24 25 650 mi. 13 Remark n 26 Form No. STOCK REGISTER OF I.M.F.L. AND BEER TO BE MAINTAINED BY THE LICENSEES OF FOREIGN LIQUOR BONDED WAREHOUSE (See Rule-180

read with Rule 17 c: Date Opening stock Receipt CIS. 750m). 375ml. ISOml. 650ml. BKL LPL. CIS. 750m]. 375ml. [80ml. 650ml. BKL. LPL. CIS. Total 375m). 180ml. 650ml. BKL. L.P.L. 1 2 3 Sale 6 11 9 12 .13 15 16 17 18 Godown loss Closing stock 20 21 22 Remarks. CIS. 750ml. 375ml. 180m]. 650m].

BKL. LPL. CIS. 750m}. 375ml. 180ml, 650m}. BKL LPL. C/S. 750ml. 375ml. 180ml, 650m]. BKL. I- PL. 23 24 25 26 27 28 29 30 31 32 33 34 37 36 38 39 40 44 35 41 42 43 Form No. V 11. RECEIPT REGISTER OF I.M.F.L./BEER -TO BE MAfNTAINED BY THE LICENSEE OF FOREIGN LIQUOR BONDED WAREHOUSE. (See Rule 180 read with Rule 17) 8 Date of receipt with particulars of IMFL/

Beer imported. Receipt as pass 750 mi. 375ml. .180ml. 650ml, B.R.L. transit loss 750 mi. 375 mi. 180 mi. 650 BKL. CIS. CIS. 2 3 4 5 6 L.P.L. 8 7 Remarks. 9 10 11 14 -13 12 Actual Receipt CIS. 16 L.P.L. 750 ml. 375 mi. 180 mi, 650 B.R.L. 18 19 20 21 23 22 Form No. Vill. STOCK REGISTER OF COUNTRY

SPIRIT TO BE MAINTAINED (see Rule 180 BY THE COUNTRY LIQUOR WAREHOUSE LICENSEE read with Rule 85) Date 1 Opening stock in litres. 2 Import in L.P. litre. Total in L. P. litre. 4

Permit No. & date, 5 Name of the shop whom issued. Sale in L.P. litres Total sale in West North South L.P. Transit Loss. 1 Closing stock in L.P. litres,, 2 L.P.L. 15 Remarks 8 litres. 10 VORM No. IX Permit No. and date RECEIPT REGISTER OF SPIRIT IMPORTED BY THE COUNTRY (See Rule 180 read with Rule-85) SPIRIT LECENSES FROM DISTILLERY Pass No. & whom Date of date of dcspatch 2 imported. 3 a rrival. 4 Date or examination. No. of container. 6 Actual quan- tity in BK litres at the fune of

despatch 7 Actual quan- titv in BK litres at the time of receipt. 8 Temperature at the time o? despatch Temperature at the time of receipt. 9 Hydro metre indicat ion at the time of despatch Hydrometre St rength at the time of despatch. Strength at the t.'me of indication at (he receipt. (ime of receipt. Actual quantity in L.P. litre at the time of despatch. Actual quantity in L.P. litre at the of receipt. 12 Transit loss Progressives total of import during the year Remarks. 13 15 52 Pass No The Arunachal Pradesh Extraordinary Gazette,

March 1 6, 1994 Rule 180 date, . premises Rille 15) . . for the of liquor. From the licensed To The Licensed premises on the authority permit No. issued by Duty paid Rs.... under Challan No Bonded Warehouse . date dated For.. . . L.P.L./B. of Liquor. SL. No. 1 Description of packages. 2 Class of liquor. 3 4 L.P.L. 5 Strength of liquor. 6 The original places will have to be returned the undersigned after

varification from Excise Authority. Form No. xr. STOCK REGISTER OF COUNTRY LIQUOR/DENATURED SPIRIT TO BE MAINTAINED BY RETAIL LICENSEE (See Rule 180) Date Opening stock in import in B. K, litre Total in B. K. litre. 1 B. K. litre. 2 permit No. and date. 3 4 Sale of the day in B.K. litre. 5 Closing stock in B.K. litre. —6 Remarks. 7 Form No. xn. STOCK REGISTER OF 1. M. F. L. AND BEER TO BE MAINTAINED BY THE RETAIL FOREIGN LIQUOR LICENSEES. Name or the Brand Date Opening stock in bottle. 2 Form No. Xlil. Import in bottle. 3 Total in bottle 4 (See

Rule 180) of 1. M. F. L./Bcer. Sale in bottle 5 Closing stock in bottle. 6 Remarks 7 RECEIPT REGISTER
OF f. M. F. L. AND BEER TO BE MAINTAINED BY THE RETAIL FOREIGN LIQUOR LICENSEES.
(See Rule 180) Date Permit No. and Date Pass No. and Date Particulars of Excisable articles received. 3
No. of cases 4 No. of bottles. 5 By order of the Remarks. 6 Governor. Arunachal Goyt. .AS'Stt. com.
(Excise & Tax)-ICO-3-94.

