

RULES FRAMED BY BOARD OF REVENUE U/S. 90

2[No. 23-137-2 the 29th April, 1919. – In exercise of the powers conferred by section 90 of the Bihar and Orissa Excise Act, 1915 (Act II of 1915), the Board make the following rules :-

DEFINITION.

1. (a) “Blending” means the mixture of spirits of wines of different strength or of different qualities.

(b) “Bottling” means bottling as defined in section 2, sub-section (3) of the Bihar and Orissa Excise Act, 1915

(c) “Commissioner” means the Commissioner of Excise and Salt, Bihar and Orissa.

(d) “Compounding” means the artificial preparation of foreign liquor by the addition to imported or locally-made spirit, of flavouring or recolouring matter, or both.

(e) “To gauge” means to determine the quantity of spirit contained in, or taken from any cask or other receptacle, or to determine the capacity of a cask or other receptacle.

(f) “London Proof” (L.P.) means the strength of proof as ascertained by means of Sykes, hydrometer and denotes that spirit which at the temperature 51°F weigh exactly 12/13th parts of an equal measure of the distilled water.

(g) “Obscuration” means the difference caused by matter solution between the true strength of spirit and that indicated by the hydrometer.

(h) “Plain spirit” means spirit to which no flavour has been communicated and to which no flavouring or coloring matter or other material or ingredient has been added.

(i) “To prove” means to test the strength of spirit by a hydrometer or other instrument prescribed by the commissioner.

(j) “Rectified spirit” means plain spirit of strength of not less than fifty degree above proof.

(k) “Reducing” means the reduction of liquor from a higher to a lower alcoholic strength by the addition of water.

2.

Subs. by No. 23-2197/1132 dated 30.5.1977.

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(l) “Still” includes any part of a still and any apparatus whatever for distilling or manufacturing spirit.

(m) “Wash” means material for distillation which is under or has undergone, fermentation by natural or artificial means.

(n) “To tap” means to prepare any part of a tari producing tree, or to use any means for the purpose of causing juice to exclude from the tree.

¹[2. (a) Indian Medicinal liquor means Medicinal Preparation defined in section 2(g) of Medicinal and Toilet Preparations (Excise Duties) Act. 1955.]

Licensing and Regulation of Distilleries.

3. Any person desiring to obtain a license to work a distillery in any place in Bihar and Orissa shall apply in writing to the Commissioner stating the following particulars:- (1) The name or names of the person or persons applying; if a firm, the name of every partner of the firm; and if a company, the registered name thereof.

(2) The purpose for which the distillery is proposed to be opened, specifying in detail the nature of the business which the applicant desires to carry on therein.

(3) The name of the place in which, the site on which and the buildings in which, the distillery is to be constructed or worked.

(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.

(7) Correct plan of the buildings 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, warehouses, etc., connected therewith.

3A. (a) On receipt of the application, and after consulting the Collector of the district in which the distillery is proposed to be opened regarding the suitability of the site, and buildings if there by 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 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 the Province, 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 Commissioner will take into full consideration the purpose for which it is proposed to open distillery and the demand or necessity for such a distillery.

(b) Distilleries may be opened for –

(1) Supply of country spirit,

(2) Supply of foreign liquor,

(3) Supply of spirit for the manufacture of chemicals, medicated articles, etc., or for other industrial purposes.

(4) Any or all of above purposes combined.

1. Subs. by Notifn. No. 2/03-3/88 – 1 dated 7.8.1988.

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(c) If the Commissioner sanctions the opening of distillery he shall so inform the applicant and the Collector of the district in which the distillery is to be opened.

(d) The applicant shall then be called upon to make arrangements for the construction of the distillery. Upon completion of the building and after the stills and

other appliances and apparatus have been set up, he will file two fresh copies of the plans before the Collector who shall cause them to be verified in any manner he thinks proper, and then submit one copy to the Commissioner for examination and for comparison with the plans first submitted, and for any further verification he may think necessary. After final approval by the Commissioner, the Collector will be instructed to grant a license to the applicant in the prescribed form. The applicant shall be bound to conform to the wishes of the Commissioner regarding any addition or alteration to the buildings or plans 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.

1[(e) A fee for a licence for establishment of distillery shall be as follows :- (i) For a distillery having installed production Capacity up to 30 lakhs bulk litres or less- Rs. 1.5 (One Lakhs Fifty Thousand) only per annum.

(ii) For a distillery having installed production Capacity exceeding 30 lakhs bulk litres but not exceeding 60 lakhs bulk litres- Rs. 2, 25,000 (Rupees Two Lakhs twenty five thousand) only per annum.

(iii) For a distillery having installed production Capacity exceeding 60 lakhs bulk litres-Rs. 3,25,000 (Rupees Three Lakhs twenty five thousand) only per annum.

For annual renewal of a distillery license or a denaturation license full license fee shall be deposited in advance in the Government treasury by the 30th March of the current year.

(f) 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 of the Commissioner obtained through the officer in charge and the Collector. If the Commissioner so directs, such additions or alterations may be permitted by the collector subject to the Commissioner's approval. When any such additions or alterations are made, fresh plans must be submitted to the Commissioner through the Collector with a certificate from the officer in charge that they are correct.]

4. Every proprietor or manager of a licensed distillery must give at least 15 days notice in writing to the Collector of the date on which he proposes to commence working the distillery and at least on month's notice before he ceases to work it.

5. (a) Distillers shall so arrange their stills that spirit shall be discharged into closed and locked receivers of such pattern that no spirit can be removed from them unless they are unlocked. Every pipe used for conveying spirit or feints must be so fixed and placed that the officer in charge can examine it throughout its whole course. They shall also provide and maintain suitable and secured fastenings and Chubb's locks, or any other equally suitable locks of Indian make approved by the Commissioner, where necessary, to all stills, spirit-receivers, fermentation rooms, store-rooms, pipes, etc., to the satisfaction of the Commissioner. The keys of all such locks shall be retained by the officer in charge. Distillers, if they so desire, may put their own locks also on all stills, receivers, etc., but shall be bound to remove those locks when required by the officer in charge to allow free inspection.

1. Sub. Clause (E) ins. by notifi. no. 3/23-2/1992-2 dt. 24.3.1992

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1[Duplicate keys of all locks other than Chubb's and fastenings on stills, receivers, vats, pipe connections, etc., should be kept in the custody of the Excise

Superintendent. The duplicate keys of the Chubb's lock should be deposited with the Treasury Officer.

(b) The stills, receivers and vats shall be so arranged that the spirit may be conveyed from the receiver to the store-room by gravitation through pipes having sealed flanges or may be pumped through closed pipes. With special permission spirit collected in the receivers may be conveyed to the store-room in tanks.

²[(c) All pipes and covered drains shall be colored in the following manner indicating the matter for which they are used as conveyer:

Matter	Color of the pipes/drain
(i) Molasses	Blue
(ii) Pre-fermentor vat or Dilutor tank	Violet
(iii) Wash	Green
(iv) Spirit	Red
(v) Water or Steam	White
(vi) Spent wash	Yellow
(vii) Gas used for Illumination of power	Black

6. Spirit shall be stored in sound casks or vats. No. cask or vat shall be used for storage of spirit, or for conveyance of spirit from the receivers to the store-room, until it has been examined and registered by the officer in charge or by such other officer as the Collector may depute for the purpose. Each cask or vat shall bear a serial number painted or cut thereon, and shall be so placed as to admit of the contents being accurately gauged; its external part must also be clearly visible. It must also be fitted with a proper dipping rod for gauging.

7. The distiller shall not cause or allow the dipping place or level 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.

8. All spirit collected in the receiver shall be transferred or 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.

9. The Commissioner shall appoint such officers and establishment as he thinks fit to the charge of a distillery.

³[In the case of a distillery licenced solely for the purpose of the manufacture of denatured spirit or any other commercial spirit the distiller shall bear the whole cost including leave and pension contributions and cost of uniform etc. of such Excise staff and establishment as may be considered necessary by the Excise Commissioner for proper supervision.]

10. The distiller shall provide suitable quarters for the officer in charge and other establishment in close proximity to the distillery. he shall also supply such office furniture as may be required for the use of the officer within the distillery.

11. Government shall not be held responsible for the destruction, loss or damage by fire, theft or any other cause whatsoever, occurring to any spirit stored in the

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Subs. Vide Notifn. no. 23.8.7 dated 13.5.1931

2. "Rule 5(c)" ins. by No. 3 la LFkkå foå 8/99-41(3) dated 11.1.200 (w.e.f. 11.1.2000)

3. Subs. Vide Notifn. no. 23.2.9 dated 23.8.1939

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distillery or in gauging, weightment or proof. In case of fire or other accident the officer in charge of a distillery shall immediately attend to open it at any hour by day or night.

12. The distiller shall only distill/wash that has been made at the distillery and no wash, except spent wash from which all alcohol has been extracted, shall be allowed to pass out of the distillery

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

14. Before the license to work the distillery is granted by the Collector, the distiller shall execute a bond in the prescribed form pledging the premises, stills, all apparatus and utensils, employed in the manufacture of spirit for the due discharge of all payments which may become due to government. In lieu of executing such a bond, the distiller may deposit Government promissory notes of such value as the Commissioner may direct.

15. The distiller shall keep accurate and regular daily accounts showing (1) the quantity and description of materials used, (2) quantity of wash and spirit manufactured, (3) quantity of wash used, (4) quantity of spirit passed out, and (5) quantities 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 account shall be open at all time to inspection by the excise officer in charge or other excise officer authorized by the Collector.

15A. Samples of materials used in distilleries for the manufacture of spirit and of spirit manufactured there from should be sent to the Chemical Examiner for examination twice a year, unless ordered otherwise. The cost of despatch of the samples and also the prescribed fee for examination shall be paid by the distiller.

15-B(i) The distiller shall be responsible for maintaining such minimum fermentation and distillation efficiencies and such minimum recovery of alcohol from molasses consumed for production of alcohol, as are prescribed hereunder:-

(i) Minimum fermentation efficiency ... 84 percent of fermentable sugar present in molasses.

(ii) Minimum distillation efficiency (iii) Minimum recovery of alcohol ... 97 percent of alcohol present in the wash.

... 92.0 London proof liters or 52.5 alcoholic liters of alcohol per quintal of fermentable sugar present in the molasses consumed for production of alcohol.

(2) Allowable quantity of overall wastage in respect of molasses shall not exceed 2.0 percent of the total quantity transported, stored and consumed for the 1st of December of the year to the 30th November of the following year. In case the overall wastage exceeds two percent the distiller shall be liable to penalties imposed under the Bihar Molasses (Control) Act, 1947.

Provided that if it is proved to the satisfaction of the Controller of Molasses that such wastage or deficiency has been caused by accident or any other unavoidable cause, the distillers may not be liable to any penalty.

1. Ins. vide Notifn. no. 23-2-3 dated 17.03.1932.

2. "15B" ins. by No. 3/S WT. fa 8/99-41(3) dated 11.01.2000(w.e.f. 11.01.2000).

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(3) Failure to maintain the prescribed minimum efficiency any recovery of alcohol shall render the distillers liable to cancellation of license and forfeiture of security deposit in addition to any action which may be taken under the Bihar Excise Act, 1915.

The officer-in-charge of the distillery shall draw composite sample of molasses consumed in three successive out-turns and after mixing together divide it into three equal parts which shall be sealed by the officer-in-charge with his seal. Two parts of the sample duly sealed shall be handed over to the distiller or his duly authorized/appointed agent who shall send one of the parts to the Chemical Examiner, Excise to the Government of Bihar for determination of the percentage of fermentable sugar and retain the other with him. The third part of the sample duly sealed shall be sent to the superintendent of Excise of the concerned district in which distillery is situated. who shall retain it with him. On the basis of the report furnished by the Chemical Examiner the officer-in-charge of the distillery shall calculate the minimum quantity of a alcohol which should have been produced by the distiller on the basis of minimum recovery prescribed by the Board of Revenue under sub-rule (1) of rule 15(b). In case the recovery of alcohol is below the prescribed minimum, the officer-in-charge shall call for explanation of the distiller and forward the same along with his comments to the Excise Commissioner. The Excise Commissioner shall, if necessary, make enquiries in the matter and pass necessary order imposing penalty.

NB.- The procedure and definitions of certain technical terms used in the above Para are as below :-

(a) Fermentation efficiency (b) Distillation efficiency (c) Overall efficiency

Fermentation Recovery of alcohol x 100

Theoretical yield of alcohol

Quantity of alcohol distilled x 100

Quantity of alcohol present in fermented wash.

Quantity of alcohol distilled x 100

Theoretical yield of alcohol

(d) The critical yield of alcohol is equal to 64.4 alcoholic liter per quintal fermentable sugar.

(e) Out-turn. -

It includes dilution and fermentation of molasses plus distillation of wash prepared from molasses so used. The time taken in one out-turn should generally be of 72 hours duration.

(f) Composite sample. -

Composite is a sample representing compounded and mixed from a lot of molasses. Fixed quantity of molasses should be taken at equal interval of one hour when despatch of molasses to dilutor tank starts. Half a Kg. of molasses should be taken at the beginning and after that half kg. molasses should be taken at every one hour till the end pumping procedure of molasses.

All the samples should be collected in a bucket and mixed thoroughly. This shall be called the composite of one out-turn. In this way three samples of molasses from these out-turns should be collected.

Now equal amount (say about 2Kg.) from each bucket should be taken out and mixed together again in a separate container. Molasses kept in this container shall be called composite molasses. Three samples of equal amount, say half Kg. from this composite molasses should be taken out and sealed by officer-in-charge of the distillery. The samples shall be handed over to the distiller who, after giving receipts of

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sample so taken to the officer-in-charge shall send one of the samples to the Chemical Examiner (Excise) the Government of Bihar for his analysis and report.

(g) Overall wastage. – It means and includes wastage of molasses during transit, storage and dilution.

5. This shall come into force from the date of notification.

16. It shall be the duty of the distiller to bring any breach of the excise law, or of any of the rules framed there under, committed by any person in his employ to the notice of the excise officer in charge who shall report the matter to the Collector. The distiller shall be bound to comply with the orders of the Collector thereon.

17. The officer in charge may eject and exclude from the premises any person whom he finds to have committed, or to be about to commit, any breach of the excise law or rules, or who is intoxicated or disorderly. Any such action taken by such officer shall be immediately reported to his official superior.

18. The use of fire or of naked lights of any description in any room in the distillery in which spirit is manufactured, received, stored or otherwise handled, is prohibited. naked lights may, if necessary, be used in the laboratories attached to distilleries provided such laboratories are in rooms quite separate and at least 10 feet apart from rooms in which spirit is handled.

19. Without prejudice to the procedure prescribed for recovery of dues by section 93 of the Act, all sums due to Government may be recovered from the amount of deposit made by the distiller or by sale of the premises, stills, and other things pledged under the bond. On the expiry of the license, either on account of expiry of the term or on account of cancellation or suspension, the Commissioner can take over, or permit the distiller's successor to take the balance liquor in the distillery at cost price or may allow the distiller to remove all liquor remaining within the distillery on payment of full duty within a period of one month from the date of expiry. If in the latter case the distiller fails to so remove the liquor, it shall be liable to forfeiture at the discretion of the Commissioner.

20. The distiller shall be bound by the provisions of the Excise Act, and by all rules for management of distilleries, or for issue of spirit there from, which may be prescribed under the Excise Act from time to time, and by all special orders which may be issued by the Commissioner regarding any particular distillery.

21. An account shall be taken of the distiller's stock of spirit at such intervals not being greater than three months, and in such manner as the Commissioner may direct; and the distiller shall pay to Government duty, at the rate prescribed for the manufacture of spirit, on all spirit which may not be forthcoming and for which he shall be unable to account to the satisfaction of the Commissioner in excess of a wastage allowance of 2[0.5

percent] calculated on the number of proof gallons passed into the store-room. 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;

Provided that if it shall be proved to the satisfaction of the Commissioner, or of such officer as he may specify that such deficiency in excess of 1 ½ percent has been caused by accident or other unavoidable cause, the payment of duty at the above rate on such deficiency shall not be required.

1. Ins. vide Notifn. no. 23-8-7 dated 13.5.1931.

2. Subs. by Notifn. no. 23-5-76-1 dated 12.2.1976

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22. If any saccharine or other matter of such a nature as to obscure the indications of the hydrometer shall be introduced into spirit, duty shall be calculated on the quantity and strength of such spirit as ascertained before the introduction of such matter. No allowance shall be made for wastage in such spirit after the addition of such matter and before removal from the distillery. such spirit shall be kept in a separate receptacle.

23. All operations in a distillery, which require the presence of an excise officer shall be stopped on Sundays and on such other holidays as may be prescribed by the Commissioner. The distiller shall also so arrange his operations in a distillery that no excise officer need be on duty for more than eight hours per diem. If it becomes necessary for any excise officer to remain on duty at distillery from more than eight hours per diem, or to do any work on behalf of the distiller on a Sunday or any other holidays prescribed by the Commissioner as aforesaid, overtime fees for such duty or work may be realized from the distiller and paid to such excise officer under such conditions as may be laid down by the Commissioner.

24. For taking periodical stock, the gauging of spirit in vats or casks may be done by dip-rod measurement, weighment or by such other method as may be prescribed by the Commissioner. Whenever be bung-rod measurement the deficiency in any cask is found to be excessive, the whole contents of the cask shall be promptly measured by gallon measures and the actual deficiency accurately ascertained.

25. Distillers who desire to manufacture foreign liquor for sale must take out separate vend licenses.

26. Manufacturers of foreign liquor must take out separate compounding and bottling licenses in accordance with the rules framed there for, it such operations are carried on.

27. All processes connected with bottling, flavoring, blending or coloring foreign liquor must be conducted in a separate building within the distillery enclosure.

Issue of Spirit from Distilleries and Warehouse.

28. No spirit shall be removed from any distillery unless it has been gauged and proved by the officer in charge, if removed on payment of duty, the gauging must be by actual measurement or by weighment; if removed under bond, the gauging may be by bung-rod.

[29. AHkkjh inkf/kdkjh }kjk Lohd`r ikl ds v/khu ls vfrfjDr fdllh vklouh]
czhojh

vFkok caf/kr Hk.Mkxkj ls dksbZ lq"ko ugha gVk;k tk;xk ijUrq ;g fd &

$\frac{1}{4}1\frac{1}{2}$ jkT;kUrxZr ifjogu gsrq fons'kh 'kjk $\frac{1}{4}$ la'kksf/kr lq"ko rFkk fod'r lq"ko ls

fHkUu $\frac{1}{2}$ ds fuxZeu ds iwoZ 'kjk mBkus ds fy, Ákf/kd'r O;fDr }kjk djds iw.kZ Hkqxrku fd;s tkus dk Áek.k mlds }kjk ÁkIr dj fy;k tk;sxA

$\frac{1}{4}2\frac{1}{2}$ vU; jkT;ksa dks fu;kZr gsrq fons'kh 'kjk $\frac{1}{4}$ la'kksf/kr lq"ko lfgr $\frac{1}{2}$ ds rFkk

fdlh vU; vuqKflr iflj rd ifjogu gsrq la'kksf/kr lq"ko rFkk fod'r lq"ko ds fuxZeu ds iwoZ ca/k&i= ds fu'iknu dk Áek.k rFkk fcgkj jkT; esa vf/kekurk% mlh LFkku ij tgak

ls 'kjk mBkus ds fy, Ákf/kd'r O;fDr }kjk xkjaVh nsuk gks] vofLFkr vuqlwfr cSad ls

lEiw.kZ mRikn jktLo dks vkPNkfnr djus okyh cSad xkjaVh nsus dk Áek.k ftlesa ,d le;

esa ca/k dh ek=k rd mBk;s tkusokyh ek=k lfEefyr gSa mlds }kjk ÁkIr dj fy;k tk;sxA

$\frac{1}{4}3\frac{1}{2}$ fons'kh 'kjk $\frac{1}{4}$ la'kksf/kr lq'ko rFkk fod'r lq'ko lfgr $\frac{1}{2}$ ds ifjogu rFkk fu;kZr

ds laca/k esa vf/klwpuk la[;k 471] ,Q fnukad 15 tuojh 1919 ds v/khu ljdkj }kjk fufeZr fu;eksa ds Áko/kku vko';d la'kks/kuksa ds lkFk ykxw gksaxs] rFkk

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Subs. by Notifn. no. 23-5/94-3-3818 dated 30.5.1994.

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$\frac{1}{4}4\frac{1}{2}$ lekgÜkkZ] fons'kh 'kjk $\frac{1}{4}$ la'kksf/kr lq'ko rFkk ,clksY;wV vYdksy lfgr $\frac{1}{2}$ ds

vU; vuqKIr ifljksa rd ifjogu gsrq] mBkus ds fy, vuqKIr vklodksa] chDlZ] caf/kr Hk.Mkxkj vuqKflr/kfj;ksa rFkk vU; vuqKflr/kfj;ksa dks dj ds Hkqxrku gsrq vfxze tek

djus ds fy,] tks 'kjk mBkus ds le; gh lek;ksT; gksxk vuqKk ns ldsxA

30. Issues may be made as follows:-

(1) Foreign liquor (excluding denatured spirit and rectified spirit)-

$\frac{1}{4}1\frac{1}{2}$ Hkkjr fufeZr fons'kh 'kjk dh fcdzh ds fy, forjd dh vuqKflr /kkj.k djus okys O;fDr dksA

$\frac{1}{4}$ [k $\frac{1}{2}$ fo'ks'k ifjLFkfr esa] vk;qDr] mRikn ds vuqeksnu ls Hkkjr fufeZr fons'kh

'kjk ds fdlh vU; vuqKflr/kkjh fcdzsrk rFkk lsuk vkSj lSfud fudk;ksa dksA

(2) Country spirit – to persons licensed to sell such spirit and permitted by the commissioner to obtain supply from the distillery.

(3) Denatured spirit – to persons holding licenses for sale of such spirit or for the use of such spirit in business.

(4) Rectified spirit – (i.e., spirit of a higher strength than 50° O.P. to which no flavoring or coloring matter has been added)-

- (i) to a chemist or druggist requiring such spirit for the manufacture of drugs, medicines or chemicals, and holding a permit from the Collector to obtain such spirit 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 pass 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; or
- (iv) to a person requiring such spirit for industrial purposes in the process of manufacture of any article except those which, if imported from outside India, would on such importation be liable to spirit duty under items 34,35 or 36 of Schedule II of the Indian Tariff Act of 1916 and holding a permit from the Collector to obtain such spirit free of duty from the distillery or warehouse.

31.(1) Issue of country spirit under rule 30(2) may be made only from a separate warehouse within or attached to the distillery, and only at such strengths as may be prescribed by the Board for retail sale

(2) The Rules relating to warehouses for country spirit shall apply to all operations in a warehouse within or attached to the distillery, so far as they are applicable.

32. The quantity of country spirit to be removed from the distillery to any excise warehouse shall not generally be less than 50 liquid gallons. But issues of country spirit may be made from a separate warehouse attached to the distillery in any quantity not less than one gallon.

33. (1) An allowance at a rate not exceeding in any case, the appropriate maximum specified in the following scales, shall be made for the loss in transit by leakage or evaporation of spirit which is transported or exported under bond by land :-

²[Maximum quantities of allowance.

For conveyance in metal Vessels only.

(a) for a journey of not greater duration than five days.

0.5 percent

1.

Subs. by Notifn. no. 23-5/94-3-3818 dated 30.05.1994.

2. Subs. by Notifn. no. 23-2/76-1 dated 22.1.1976.

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(b) For a journey of duration

0.1% per day of the

exceeding five days but not
exceeding ten days.

journey

(c) for a journey of duration

exceeding ten days.

1.0 percent

¹[The duration of transit to include the day of arrival at the receiving warehouse but not the date of despatch. If, however, the day of despatch and the day of arrival be the same, the duration shall be taken to be one day : Provided that, if in any case, the

temperature of the spirit on arrival at its destination is found to be lower than that when despatched, a further allowance shall be made, if necessary, of 0.5 percent for every degree Fahrenheit of difference between the two temperatures.

2[(1A) In case of transport or export under bond by land in a Motor tanker, the maximum limits of allowance for loss in transit by leakage, evaporation or contraction in volume shall be :

- | | |
|---|---------------|
| (1) For a journey of duration not exceeding 24 hours. | 0.25 percent |
| (2) For a journey of duration exceeding one day but not exceeding two days. | 0.26 percent |
| (3) For a journey of duration exceeding two days but not exceeding five days. | 0.28 percent |
| (4) For a journey of duration exceeding five days. | 0.30 percent. |

3(2) If the report of the officer by whom a consignment of spirits, transported or exported by land, under bond, or duty free, has been gauged and proved on arrival at its destination, should show that wastage to a greater extent than the appropriate allowance specified above has occurred, the distiller or the warehouse keeper shall pay duty at the highest rate for the time being in force on country spirit in any place through which the consignment passes, on so much of the deficiency as is in excess of the above allowances : provided that, if it shall be proved to the satisfaction of the Commissioner that such deficiency has been caused by accident or other unavoidable cause, and an application has been submitted within thirty days from the storage of the spirit at its destination, the duty levied on such deficiency shall be refunded. The Commissioner's decision shall be final.

(3) The wastages dealt with under this rule shall be determined by deducting from the quantity of spirit despatched, the quantity received at the destination, both quantities being stated in terms of L.P. gallons, and the percentages shall be calculated on the quantity of spirit contained on despatch in each case or other receptacle comprised in a consignment.

(4) When duty is levied on any deficiency occurring in transit, it shall be realized by the Collector of the district on which the distillery or the warehouse from which the spirit was sent is situated.

Comments & Case-Law

1.

Subs. Vide Notifn. no. 23.9-3 dated 22.11.1933.

2. Ins. by Notifn. no. 23.2/76-1 dated 22.1.1976.

3. Amended by Notifn. no. 23-1-4 dated 28.4.1948.

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1/Compounding and Blending of Potable Foreign Liquor and Bottling the same for the purpose of sale.

34. No compounding or blending of foreign liquor is permitted except in premises duly licensed in this behalf by the Collector and except in the presence of an Excise officer deputed for the purpose.

35. Such license shall be granted only to persons holding a 2[distributor] license for the sale of foreign liquor. The fee for a license for compounding or blending, or for both, taken out for the same premises shall be 3[Rs. 30,000] per annum.

36. When any 4[person holding distributor license for sale of India made foreign liquor] desires to carry on operations of compounding or blending, he will submit an application to the Collector stating the nature of the operations he desires to perform, and the premises where such operations are to be performed. On receipt of such application, the Collector will decide whether a license should be granted, and may then grant a license with the sanction of the Commissioner.

36A. The Excise Commissioner shall decide as to whether a whole time or a part time excise staff is necessary for the proper supervision of such operations in any such premises. The licensee shall pay to the Provincial Government such fees as may be determined from time to time by the excise Commissioner as the actual cost of the excise staff, employed for the purpose of this rule. The fees shall be payable by the licensee at the end of each calendar month in case of a part-time excise staff and by the 7th of each calendar month in advance in case of a whole-time excise staff. These fees, shall be in addition to any other fees payable under the Bihar and Orissa Excise Act.

36B. The premises shall consist of at least two rooms or compartment one for the storage of spirit in bulk and the carrying on of the said operations, and another for the storage of finished products. All the rooms or compartments shall be well ventilated and have their grille embedded in cement. The windows shall be fitted with malleable iron bars not less than three quarters of an inch [2.5 centimeters] in thickness, set not more than three inches [8 centimeters] apart and fixed in the brick work to a depth of at least two inches [5 centimeters] at each end. On the inside of each window there shall be securely fastened to the bars stout iron-netting having a mesh of not more than one inch [2.5 centimeters.] Each of the rooms or compartments shall remain under separate locks and keys of the licensee and the excise officer in charge.

The licensee shall provide suitable office accommodation with sanitary arrangements for the excise officer in charge within the premises and shall supply such furniture as the Excise Commissioner may from time to time prescribe.

36C. (1) the licensee shall provide suitable rent-free quarters for the excise staff in close proximity to the premises, or in lieu thereof pay such house allowance as may be fixed by the excise Commissioner.

(2) The licensee shall so arrange his operations that no Excise officer need be on duty for more than eight hours on any working day. If it become necessary for any Excise officer to remain on duty for more than eight hours per day, or to do any work on behalf of the licensee on a Sunday or on any other gazetted holiday, overtime fee for

1. Amended by Notifn. no. 23-1/10 dated 21.5.1945

2. Subs. for “wholesale” by Notifn. no. 23-5/94-3-3818, dated 30.05.1994.

3. Subs. by Notifn. No. 2/23-5/90-1 dated 25-4-1990.

4. Subs. for wholesale vendor of foreign liquor by *ibid*.

such duty or work shall be realized from the licensee and paid to the Excise officer according to the rule framed for such fee at a distillery.

37. All colouring and flavoring substances to be used by the licensee shall be kept on the licensed premises. A sample from each brand of such substances shall be sent by the licensee within a week of receipt, through the Excise officer in charge to the Excise

Chemist, Bihar; and no such substances shall be used by the licensee unless the Excise Chemist has approved the same as suitable for the compounding of foreign liquor. The Excise Chemist shall also advise if the excessive addition of any of the substances sent to him for examination will make the liquor injurious, and in such case, he shall indicate the maximum proportion in which the substances may be used by the licensee. In the event of any such substance remaining unused for twelve months from the date of receipt, a fresh sample shall be submitted for examination in the same manner.

The Excise Commissioner may order the sample of colouring and flavouring substances to be sent to any Chemist besides the Excise Chemist, Bihar, for examination and report if this is considered advisable.

38. A fee of Rs. 2 shall be payable by the licensee for examination of each sample of coloring of flavoring substance by the Excise Chemist, Bihar. But in case of examination by a Chemical Examiner of any other province, the fee prescribed in that province shall be payable by the licensee.

38A. (1) In the process of compounding and blending of brandy, whisky, gin and rum, duty-paid imported foreign liquor or duty-paid rectified spirit, made in India, shall be used.

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

38B. Foreign liquor on which customs duty has been paid may be used for blending with India-made rectified spirit in such premises. In such case, the liquor shall be stored separately and shall be used only in such proportion as may be approved by the Excise Commissioner from time to time. No additional excise duty shall be levied on the quantity of duty-paid imported foreign liquor so used.

38C. The licensee shall supply one quart bottle of the finished product from each batch, compounded and blended free of cost to the Excise officer in charge for Examination by the Excise Chemist, Bihar. A fee of Rs. 16 shall be payable by the licensee for the examination of each sample. No finished product shall be issued for sale until the receipt of the Excise Chemist's report.

The Excise Commissioner may, however, send the sample for examination and report to a Chemical Examiner of any other province, besides the Excise Chemist, Bihar, if he considers it to be necessary. In that case, the fee prescribed in that province shall be payable by the licensee.

Explanation. – The word ‘batch’ indicates a quantity of finished product manufactured at one time.

39. All bottles or other receptacles containing liquor compounded or blended in India for sale must be labeled as having been so compounded or blended in India.

40. Foreign liquor may not be bottled for sale except under a license to be granted on that behalf by the Collector. Such license shall be granted only to persons holding a ¹[distributor] license for the sale of foreign liquor, on payment of an annual fee of ²[Rs.5000]

1. Subs. for “wholesale” by Notification no. 23-5-94/2-3817 dated 30.05.1994.

2. Subs. by Notifn. no. 2/23-5/90-1 dated 25.04.1990.

¹[(1) The content of a quart bottle must not be less than 750 milliliters or more than 1000 milliliters, and that of a pint bottle must not be less than 300 milliliters, or more than 500 milliliters and that of a nip (half-pint) must not be less than 150 milliliters or more than 180 milliliters.]

(2) The guaranteed fluid content of each bottle shall be clearly indicated in bold letters on the label.

²[**40B.** No whisky, brandy and rum shall be bottled for sale at strength less than 25° U.P. and gin at strength less than 35° U.P. as indicated by the hydrometer.

²[**40C.** The bottles to be used for the purpose of bottling foreign liquor shall be properly cleansed and washed first with a solution of potassium permanganate or hydrochloric acid and then with pure water. They shall finally be rinsed with a quantity of liquor to be bottled.

41. Bottles containing liquor compounded or blended in India for sale must bear labels specifying the nature of the liquor contained therein, i.e., whether it is whisky, brandy, gin, rum, liquor or wine, the name of the district where it is bottled, the name of the bottler and the country of origin.

³[**41A.** Bottles containing beer, manufactured outside India and imported into Bihar for sale must bear labels specifying the quantity and alcoholic content of beer contained therein, the country of origin, the name of the brewer, batch number registration number and the statutory warning that “Drinking liquor is injurious for health” printed in red ink.

42. Bottles filled in India with liquor imported in bulk from foreign countries when intended for sale, must bear labels specifying the nature of the liquor contained therein, the country of origin, the name of the bottler and the fact that the bottling was done in India.

⁴[**42A.** Each label as mentioned in 4[Rules 41A and 42, must before being used, be submitted to the Excise Commissioner for his approval and its registration and after that for annual renewal on payment of prescribed fee and must not be used without such approval and registration or renewal, as the case may be.] The Excise commissioner may approve, reject or withdraw any label from use, whenever he considers that any such label does not conform to the rules or is in any way so colored, drawn or worded as to mislead the public regarding the nature of the liquor contained in the bottle or receptacle.

⁵[**42-B.** A Fee for the first approval and registration of each label and subsequently annual renewal fee of each registered label approved under rule-42A shall be payable in advance by the licensee (manufacturer/supplier) as per the table below-

		For each label every year	
		Registration	Renewal
		Fee Rs.	Fee Rs.
(i)	Foreign Liquor, which is imported in bottles.	15000.00	15000.00
(ii)	Imported foreign liquor/beer, which Is bottled in India	30000.00	15000.00

1.

Subs. by Notifn. no. 3/23-8/92-1 dated 03.12.92.

2. Ins. by Notifn. no. 23-1/10 dated 21.5.1945.

3. Ins. by Notifn. no. 3/S/EST/D/EX-1/2000-2133 dated 21.8.2000 4.

Subs. by Notifn. no. 23-7/1992 dated 22.7.1992.

5. Subs. by Notifn. no. 23-1/96-2931 dated 24.2.1996.

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(iii) India made Foreign Liquor/Beer, which is manufactured in State or outside the State. Estimated quantity of sale in each year (In Cases).

(a)	Up to ten thousand cases...	35000.00	17500.00
(b)	More than ten thousand cases and up to twenty thousand cases.	50000.00	25000.00
(c)	More than twenty thousand cases and up to forty thousand cases.	70000.00	35000.00
(d)	More than forty thousand cases and up to seventy thousand cases.	100000.00	50000.00
(e)	More than seventy thousand cases and up to one lakh cases.	150000.00	75000.00
(f)	More than one lakh case	200000.00	100000.00
(iv)	For all kinds of India Made Foreign Liquor/Beer supplied from military canteen.	15000.00	15000.00
(V)	Label used for spiced country liquor...	20000.00	10000.00

The fee as provided in the rule shall be chargeable on the Foreign Liquor imported from outside the State or outside the country which are intended for sale in the State of Bihar.

43. When any operation of blending, compounding or bottling are to be carried on by a licensee, he must notify to the Collector if there be not a whole-time excise officer deputed for the purpose, the day and hours during which such operations will be carried on, and it will be the duty of the Collector to ensure that they are conducted in accordance with the conditions of the license.

¹[**43A.**(1) Immediately after the bottles have been filled up they shall be corked , capsule and labeled 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 number shall be noted on the label.

²[The capsule on the bottles shall be pilfer-proof metal enclosure or capsule on which the term “Bihar Excise”, shall be embossed on any portion, notwithstanding the fact that it may also have inscriptions showing the name of the manufacturer of the brand or batch.] (In case of “Guala-cap” the aforesaid provision would not be effective) (2) Bottles shall be packed as soon as a bottling operation is finished. Each package shall contain a dozen or a multiple of a dozen of quart or pint size bottles and the bottles in each package shall be of uniform size. The excise officer in charge shall satisfy that the proper number of bottles are placed in each case and shall see that the packed cases are closed at once and fastened.

(3) After each bottling operation the premises shall be cleansed to the satisfaction of the excise officer in charge.

(4) No liquor shall be removed except under a pass, granted by the excise officer in charge.

¹[**43B.** Correct accounts of all liquors and coloring and flavoring substances in the warehouse or go down 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.

1.

Ins. by Notifn. no. 23-1/10 dated 21.5.1945.

2. Subs. by Notifn. no. 3/23-4/97-2038 dated 23.12.1997.

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¹[**43C.**(1) Smoking and the use of naked lights or fires within the licensed premises are prohibited.

(2) The Provincial 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 licensed premises.

²[Except only in case of manufacture of foreign liquor who has not his own distillery, storage wastage up to 1.0 percent will be allowed calculated annually on the total quantity of spirit brought into the manufactory. In addition, blending and bottling wastage up to 0.5 percent will be permissible to holders of license for blending and compounding foreign liquor.]

Warehouses for Country Spirit

44. Warehouses for the supply of country spirit to retail vendors may be established by the Commissioner at convenient places at the expense of Government. In special circumstances, such warehouses may be constructed by a wholesale supply contractor or licensed vendor. 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 Commissioner is authorized to allow spirit to be received into the warehouse from other sources than those above-named, if necessary

The licensee shall provide suitable quarters for the officer and guards in charge of the warehouse close to the warehouse building or in lieu thereof, pay for each of them monthly in advance such house allowance as may be fixed by the Commissioner of Excise: Provided that in case of transfer the transferred officer shall refund to the licensee the proportionate rent for the unexpired portion of the month. Should an officer, however, be in joint charge of more than one warehouse, he shall be entitled to a house allowance at his headquarters station only, if suitable quarters have not been provided there, and to a suitable allowance for a rest shed at the place where the other warehouse is. If any portion of the rent received by him from the licensee as house allowance or rest shed allowance is not actually spent on house rent or rest shed rent then it shall be refunded to the licensee under a proper receipt.

45. Spirit intended for the warehouse is conveyed there to under bond, and at the sole risk and responsibility of the wholesale dealer. 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 realized. It will be the duty of the person licensed to supply such warehouse to keep such minimum stock of spirit at the warehouse as the Commissioner may from time to time direct.

46. No spirit shall be issued from a warehouse except under a pass. All casks or vats in a warehouse containing spirit must bear tickets showing the quantity of spirit contained therein, and the strength thereof. Issues made from time to time from such casks or vats will be noted thereon.

47. Spirit intended for a warehouse must be conveyed in sound and watertight casks, the exact capacity of which must be branded or carved thereon.

48. Immediately on arrival of a consignment at the warehouse the officer in charge shall open the vessels and measure, and test the spirit in each vessel. If on

1.

Subs. by Notifn. no. 23-1/96-2931 dated 24.2.1996.

2. Ins. by Notifn. no. 2/23-15/87-1 dated 17.9.1987.

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comparison with the copy of the pass covering the consignment, any excessive deficiency is found to occur in any case after measurement of the spirit by bung-rod, the whole contents of the cask shall be measured by gallon measures, and the actual deficiency shall be thus ascertained. He shall then note the results in the prescribed registers, and also on the pass covering the consignment. One copy of the pass with the entries of receipt shall be immediately returned to the officer who issued the consignment, and the other copy with the entries thereon shall be kept in the warehouse.

49. Every warehouse shall be locked with a Chubb's lock or any other suitable lock of Indian make approved by the Commissioner, the key of which shall remain with the officer in charge and duplicate of Chubb's locks deposited with the Treasury Officer and of other locks kept in the custody of the Excise Superintendent. The owner of the spirit will in addition affix his own lock on the warehouse door and keep the key of this with his local agent, who shall be bound to remove the lock when required by the officer in charge for operations in the warehouses.

50. All spirit supplied to a warehouse shall be of good quality and shall correspond with the sample approved by the Commissioner. If any spirit supplied be found by the Officer in charge to be unfit for human consumption, a sample of such spirit shall be submitted to the Commissioner whose orders thereon shall be final. If necessary, the Commissioner can order the destruction of such spirit. Pending the decision of the Commissioner, the officer in charge can stop the issue of such spirit.

51. Spirit supplied to a warehouse must be stored in casks, vats or iron tanks. The licensee shall supply these articles, and all other appliances which may be required for the blending or issue of spirit, and shall bear the cost of storing, blending, or reducing the spirit.

52. Vats or tanks must be of such number and capacity and set up according to such design as the Commissioner may, by general or special order, direct. All vats, tanks or casks used for blending or reducing spirit must be provided with proper dip-rods, so that the contents may be readily ascertainable, and with locks of such pattern as may be approved by the Commissioner.

53. The working days for a warehouse shall be prescribed by the Collector in consideration of the needs of retail vendors. The warehouse must remain open for eight hours on such days and issues of spirit should be given in the order in which vendors present Challans or money order receipts showing payment of duty and cost price after getting their transit casks or drums ready. Ordinarily 2. P.M. should be the latest hour for presentation of Challan money order receipt, but the Collector may fix any other hour in consideration of local conditions, ensure that issue may invariably be finished before sunset.

1[53A. The use of fire or of any naked lights of any description inside any room in which spirit is stored or measured is prohibited. Sealing must be done in the office or verandah of the warehouse.

54. The reduction of spirit of high strength to the strength or strengths prescribed for issue shall be made according to rules framed by the Board. The receptacle in which spirit is reduced by the addition of water must be emptied before the operation is commenced. The wastage on account of reduction must be calculated and noted when the spirit is reduced.

1.Vide Notifn. no. 23-8-7 dated 13.5.1931.

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1[54A. Samples of water used for reduction purposes should be sent to the Chemical Examiner for examination twice a year unless ordered otherwise. The cost of despatch of the samples and also the prescribed fee for examination shall be paid by the spirit contractor.

55. Retail vendors shall take their supplies of spirit from the warehouse which is established for the area in which the retail shops are situated and at such strength or strengths as may be prescribed by the Board for retail sale. For special reason the Collector may permit retail vendors to take their supply from any other warehouse assigned to the same wholesale dealer. The quantity of spirit to be issued to a retail vendor at any one time shall not be less than one gallon.

56. A retail vendor desiring to obtain a supply of spirit from a warehouse shall pay the duty leviable thereon, into the treasury or sub-treasury of the place where such warehouse is situated. In the case of outlying warehouses the vendors may, if convenient to them, send the amount by money order to the Superintendent of Excise and Salt.

57. The quantity of spirit required, its strength, and the amount due for duty, shall be separately noted by the vendor on the Chalan, or on the money-order form. The officer in charge shall, on receipt of a copy of the Challan showing payment of the amount due into the treasury or sub-treasury or of the money-order receipt showing payment into the post office, prepare a transport pass in the prescribed form and shall issue the spirit specified in such pass.

2[58. For exceptional reason. e.g., closure of the treasury or post office, the officer in charge of the warehouse can receive the amount due for duty on account of spirit required by any vendor, and on such receipt can issue the spirit required. Such amount must be duly credited into the treasury or sent by money-order to the Superintendent of Excise and Salt invariably on the next open day.

59. A retail vendor may credit into the treasury or sub-treasury lump sums from time to time on account of duty. A ledger account of each such vendor shall then be kept by the officer in charge of the warehouse. The account shall be balanced after each transaction.

60. The officer in charge of the warehouse shall be responsible that spirit in excess of the credit of each vendor is not issued.

61. (1) Prior to any operation involving the removal of liquor from any cask, vat or other receptacle, the liquor contained therein must always be gauged and proved, and any

wastage which has occurred since it was last gauged and prove must be entered in the prescribed registers.

(2) When several casks, vats or other receptacles are completely emptied at one operation, the wastage in respect of each of such vessels shall not be entered separately in the prescribed register; but only the aggregate wastage in respect of all such vessels shall be entered in the register.

(3) If the wastage in respect of any such cask, vat or other receptacles is found to exceed 3[0.3 percent] calculated on the number of proof gallon of the quantity of liquor stored therein, after including the L.P. gallon extracted there from by grogging, the Superintendent of Excise and Salt or the Sub divisional Officer, as the case may be, shall specially inquire into the cause of such wastage, and shall report the facts to the

1.Vide Notifn. no. 23-2-11 dated 04.11.1939.

2.Subs. by Notifn. 23.2.12. dated 07.09.1926.

3.Subs. by Notifn. 23.5.76.1 dated 12.02.1976.

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Collector, who shall take such action thereupon as he considers necessary.

(4) The Superintendent of Excise and Salt or the Sub divisional Officer, as the case may be, shall note briefly, in the remarks column of the appropriate register, the result of the reference to and also the action taken by, the Collector, and shall duly initial every such note.

62. The wholesale dealer shall be responsible for any such excessive wastage if it is found to occur from any negligence on his part in supplying unsound casks, tanks or vats or on the part of any person conducting the operations on his behalf.

Denatured Spirit

63. The only substances which may be used as “denaturants” of spirit are –

1[(1) An admixture of the following substances:-

(a) Pyridine bases	0.5% by volume	for every
(b) Crotonaldehyde	0.2% by volume	100Liter

denatured

(c) Methylene blue	0.001% by weight	spirit.
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Before their admixture with spirit the pyridine bases must be certified by the Chemical Examiner for Excise to have been manufactured solely from mineral sources (such as coltar or shell) and conform to the specification appended hereunder. Similar certificates regarding the quality, as per specifications appended hereunder should also be obtained in respect of Crotonaldehyde and Methylene blue.

The admixture to the above denaturants with spirit in the proportions specified above must be certified by the Chemical Examiner for Excise to be calculated to render the spirit so denatured unfit for human consumption whether as a beverage or internally as a medicine or in any other way.]

(2) Any other ingredients similarly certified by the Chemical Examiner for Customs and Excise which the Collector with the approval of the Board, authorizes the person desiring to denature spirit to use, by order recorded on the license referred to in rule 64.

2[Ordinarily the following ingredients, duly certified by the Chemical Examiner for Excise will be used to denature spirit for specified industrial purposes:-

Crotonaldehyde	0.2% by volume	for every 100
Acetone	0.2% by volume	Liters of Special
Methyl oranger	0.001% by weight	denatured spirit.

Note:- (a) Specification for Pyridine bases – For the purposes of this rule. Pyridine bases are mixture of the definite compound C₅H₅ (Pyridine proper) boiling at about 116°C with closely affixed compounds:-

(i) **Colour** – The colour must not be darker than given by two cubic centimeters of decinormal iodine solution dissolved in one liter of distilled water.

(ii) **Miscibility with water** – 20 c.c. of the pyridine bases should give a clear mixture with 40 c. c. of water; or else a mixture only so slightly opalescent that, after standing for five minutes, ordinary newspaper type is clearly visible through a layer 15 c.c. deep.

(iii) **Amount of water present** – Form 20 c.c. of the pyridine bases mixed with 20 c.c. of caustic soda solution (density 1.4), at least 18.5. c.c. of the bases should separate after having been repeatedly shaken together and allowed to stand.

1.

Subs. by S.O. 407 dated 31.3.1975.

2. Ins. By *ibid*.

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(iv) **Titration** – Dissolve 1 c.c. of the pyridine bases in 10 c.c. of distilled water. Titrate with normal sulphuric acid until a drop of the mixture gives a definite blue spot on congo-red paper (the blue color should at once disappear.) At least 10 c.c. of the normal sulphuric acid should be required to produce this reaction. To prepare the congo-red paper, dissolve one gram of congo-red in one litre of distilled water. Soak filter paper in this and then dry.

(v) **Cadmium Chloride reaction** – Vigorously shake together 10 c.c. of a solution of 1 c.c. of pyridine bases in 100 c.c. of distilled water with 5 c.c. of a 5 percent solution of dry fused cadmium chloride. A distinct crystalline precipitate immediately result.

(vi) **Boiling point** – Distil 100 c.c. of the pyridine bases in the manner described in Bedfords Manual. Atleast 90 percent should distil over at or under 140 c.c.

(b) Specification for Crotonaldehyde –

- | | |
|--------------------------------|--|
| (i) Specific gravity at 27/27c | 0.872 |
| (ii) Purity | 85% |
| (iii) Acidity | 0.% approximate (iv) |
| water content | 10.5% (v) Boiling point |
| | 132.2 C pure product. |
| (vi) Color | Like water or .00025 N solution of Potassium Chromate, but not deeper. |
| (vii) Aldehyde content | 85% by weight (min) |

(c) **Specification for Methylene blue** – It should be of British Drug House, or E. Merck quality, manufactured by some reputed firm. Before its admixture with spirit it should be tested in the laboratory by mixing with spirit – prescribed proportion, to ensure that the color intensity of the mixture catches with that of Fehling's Solution no.1 (d) **Specification for Methyl orange** – It should conform to British Drug House, or E. Merck quality.

(e) Specification for Ace one –**(i) Specific gravity at 27/27 C. (ii) Distillation range.**

0.784 to 0.786.

Not less than 95 percent between 55.5 C

and 56.5 G”]

¹[The denaturants shall ordinarily be procured by the distiller desiring to denature spirit. Bulk purchasers of special denatured spirit may, however be permitted to supply the approved denaturants to the distiller concerned. The expenses for the examination of the denaturants by the Chemical Ex- (Rs. 2 for each sample) for the purpose of the certificates referred to above, will be borne by Government.]

²[(3) (i) In Case of difficulty expressed in use of the denatured spirit made through above formula by an industry the Excise Commissioner may permit the use of denatured spirit made through formula as prescribed in Appendix A of ISI/117/1966, but in that event the use of Acetone or Methanol shall be prohibited.

(ii) While granting permission to manufacture denatured spirit under clause (i) for the purpose of export, the recommendation of the Excise Commissioner of the importing State and the reasons of the same shall be essentially required. The permission, for the purpose of its use within the state, shall be granted in accordance with the provisions as contained in sub-rule (2) of rule 63]

1.Subs. by S.O. 407 dated 31.3.1975.

2.Ins. By Notifi. No. 23-1/95-1599 dated 15.6.1995

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64. Spirit may be denatured only under a license issued by the Collector and only at a distillery or an excise warehouse. Spirit manufactured at the distillery of where the denaturing is to take place or imported from another province in India under bond in accordance with the rules for the import of foreign liquors, and of strength not less than 50° O.P. (or other strength as may be fixed in any case by the Local Government), may alone by denatured.

65. A license to denature spirit at a distillery may mention the maximum quantity of spirit manufactured in the distillery which may be denatured in any one month.

66. Denaturing shall be conducted, and the stock of denatured spirit shall be kept in a separate building or room approved by the Commissioner within the distillery or warehouse enclosure. ¹[There shall be in that room a fixed vat or vats, properly gauged and tabulated and painted chocolate, which shall be used for the denaturing of spirit. There shall be separate smaller vessels with manholes cut in the top and fitted with discharge cocks, each painted with distinctive colors, for storage of the denaturants (Similar arrangements, with necessary modifications, being made if the use of special denaturants is permitted.)) The name of the liquor for which each such vessel isintended shall be painted on it in prominent letters; and on no account is any such vessel to be used for any other purpose than that for which it is ostensibly set apart. ²[The inlets and outlets of all such vessels shall be secured with suitable locks, the keys of which shall remain in the custody of the officer in charge.

67. No spirit shall be issued for denaturation or placed in the denaturing vats unless a proper quantity of denaturants has been provided and the excise officer in charge of the distillery is present. A denaturing vat must have been emptied of all denatured spirit

before any indented spirit is placed in it. As soon as the surface of the undenatured spirit has after transfer to the denaturing vat, come to rest, it should be gauged and proved by the officer in charge, and denaturants from the vessels referred to in the preceding rule, 1 in the proportions as specified in rule 63] (or if the use of special denaturants is allowed, in such other proportions as may be specified in the license, shall be added in the presence of the officer in charge and the licensee or his agent, and the admixture thoroughly stirred in their presence with a proper stirring implement. On the expiration of 24 hours the contents of the vat or vats shall again be gauged and thoroughly stirred in the presence of the officer in charge.}]

68. The officer in charge shall, immediately after such gauging and stirring, draw a sample or in the case of the first three operations after the denaturants are received, two samples) from each vat and despatch the same at the cost of manufacturer to the Chemical Examiner for Customs and Excise, together, with an advice form, a reference to the certificates relating to the denaturants used and a statement signed by both of them showing the manner in which the admixture with the denaturants has been effected. The spirit can be said to be denatured and, in the case of spirit originally imported under bond, the bond can be treated as discharged, only after the Chemical Examiner has, on examination of the samples declared them to be unfit for human consumption whether as beverage, or internally as a medicine, or in any other way. If the Chemical Examiner's report be otherwise, the spirit may be further mixed with denaturants and treated in the manner described above, if the licensee so desires; or it may be kept for issue on payment of duty at the ordinary rate for potable foreign spirit.

1.

Subs. by S.O. 407 dated 31. 03.1975.

2. Subs. by Notifi.no. 23.13.1 dated 09.7.1941

3. Vide Notifi.no. 23.3.10 dated 19.4.1933.

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¹[The prescribed fee for analysis of samples of denaturants and denatured spirit by the Chemical Examiner shall be paid by the manufacturer.

²[**69.** (1) A distiller, holding a license in Excise form no. 25 shall not hold any wholesale or retail license of denatured spirit. He shall not ordinarily manufacture denatured spirit exceeding ten percent of the total portable quantity unless a higher percentage is specially permitted by the Excise Commissioner. The issue of denatured spirit from the distillery, after it has been satisfactorily denatured, shall be made by the officer-in-charge of the distillery, only on production of Export or Transport passes. The apparent strength of the spirit shall be noted on each Transport pass and to bottles of sample of the denatured spirit, duly sealed by the officer-in-charge of the distillery, must accompany each consignment issued.

(2) On receipt of denatured spirit at its destination within the state, each consignment shall be stored by the Excise Inspector/Excise Sub-Inspector-in-charge, after proper verification of the strength and quantity. The result of verification shall be recorded in the Transport pass. The bottles of sample of denatured spirit received with the consignment shall be preserved by the wholesale licensee so long as the total quantity is not sold out.

(3) (a) The wholesale licensee of denatured spirit shall not hold any retail license and shall be under the control of the Excise Officers responsible for his stock accounts

and all transactions, unless he is specially permitted by the Excise commissioner to have the control of the denatured spirit. He shall keep in accurate account of all receipts and sales of denatured spirit in the prescribed form and pay penalty at the rate of the literage fee prescribed for all quantities not accounted for by sale.

(b) The issue of denatured spirit by the wholesaler shall be made on a Transport pass, under the control of the Excise officer in-charge, unless the wholesaler is specially permitted by the Commissioner of Excise to have control of the denatured spirit.

For each issue of denatured spirit by a wholesale licensee the apparent strength of the spirit and the quantity issued shall be noted on the Transport Pass, as also in the license-booklet to be produced by the retailer at the time of taking issue of denatured spirit. Simultaneously, two sealed bottles of sample of the spirit so issued shall be made over to the retailer.

(c) The wholesale licensee shall not issue denatured spirit to any other wholesaler or to a retail licensee of other district unless specially permitted by the Excise Commissioner.

(d) The retail licensee shall enter each receipt of denatured spirit in his account book and retain the sealed sample bottles received from the wholesaler till the entire stock in question is not sold out.

The retail licensee shall also note all sales to customers, in a separate subsidiary register, along with their names and addresses. The apparent strength of the denatured spirit held in stock by the retailer and the entries made by him in the subsidiary register mentioned above, shall be examined and certified by the local Excise Officer, in course of their periodical inspections of the retail shop.

70. Spirit which has been treated in the manner described in rule 67, and of which samples have sent to the Chemical Examiner in the manner required by rule 68, may be assumed to have been properly denatured and may be issued, without waiting

1. Vide Notifn. no. 23.3.4. dated 17.3.1932.

2. Subs. by Notifn. no. 23.4./75-4 dated 31.3.1975.

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for the Chemical Examiner's report, if the results of not less than three previous operations with the same consignment of denaturants have been satisfactory, and if in addition to the conditions required by rule 69 being satisfied, the holder of the denaturing license executes a bond in favour of the Collector guaranteeing payment of duty at the full rate prescribed for potable foreign spirit, On the total quantity so issued, in the event of the Chemical Examiner's report being that the spirit has not been rendered effectually unfit for human consumption.

71. (1) Licenses for sale of denatured spirit shall be granted by the Collector to approved persons only. As a general rule such licenses shall not be granted to vendors of potable spirit. The holder of a license for retail sale shall not possess & more than sixty gallons of such spirit at a time; there is no limit to the quantity which may be possessed by the holder of a whole sale license.

(2) Licenses for possession of denatured spirit for business purposes, 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.

(3) The room where denatured spirit may be stored by vendors thereof or by persons licensed to possess in excess of limit of retail sale ¹[shall be built of unflammable materials; provided that the Collector may, at his discretion, relax this rule in favour of persons holding licenses for retail sale and for use of storage]₂only, who may store denatured spirit in properly Stoppered bottles only and only in quantities less than 10 gallons at a time. in any case, the room shall be well ventilated so as to prevent the accumulation of spirit fumes, and naked lights or fire shall not be used or kept in such room. All receptacles containing denatured spirit shall be kept closed so as to prevent the accumulation of spirit fumes in the room.

LICENSING AND REGULATION OF BREWERIES.

Premises and License

72. (1) Every Brewer for sale, before begins to brew, must deliver to the Commissioner through the District Officer a 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 on each. On the outside of the door of every room and place in which the business is carried on, and on some conspicuous part of each of the aforesaid vessels, here must be legibly painted in oil color the name of the vessel utensil, room or place according to the purpose for which it is intended to be used. If more than one vessel is used for the same purpose, each must be distinguished by a progressive number.

(2) Before the license to brew is granted an Excise Officer authorized by the Commissioner will inspect the premises etc., compare the same with the particulars stated in the aforesaid written description and certify accordingly. The license will be granted by the Collector with the sanction of the Commissioner, if the description be found satisfactory and the applicant be considered a fit person to receive a license.

73. Mash tons, under backs, wort receives, coppers and collecting and fermenting vessels must be so placed and fixed that the contents can be accurately gauged or measured.

1.

Vide Notifn. no. 23.12.1 dated 09.07.1941.

2. Vide Notifn. no. 23.1.11 dated 12.11.1941.

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Vessels.

74. (1) The name and number of each vessel must be legibly painted in oil color on some conspicuous part thereof, according to the purpose for which it is intended to be used.

(2) The brewer must not alter the shape, position or capacity of any vessel without giving two days' previous notice in writing to the Excise Officer.

Brewing Book.

75. The Excise Officer authorized by the Commissioner will deliver to every brewer book in which the brewer must enter in the proper columns at least twenty-four 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 must 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.

76. The brewers shall also enter in the same book the quantity and specific 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 must be made within one hour after the collection has been completed.

77. The brewer must enter the true original gravity of the worts, and he must keep the book on the premises entered in the description referred to in rule 72; at all times accessible to the officer and ready for his inspection.

78. The brewing book is the property of the Government.

79. The brewer must not cancel, obliterate or alter any entry, or make an entry which is untrue in any particular.

Mode of working

80. All worts shall be removed successively and in the customary order of brewing to the under back coppers, coolers and collecting of fermenting vessels, and shall not removed from the last named vessels until an account shall have been taken by the officer, or until after the expiration of twelve hours from the time at which the worts are collected.

81. All the produce of a brewing must be collected in the collecting or fermenting vessels within twelve hours from the time when the wort shall have commenced running into the collecting or fermenting vessel.

82. 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 produce has been taken by the officer.

83. No produce of any brewing must be mixed with that of any other brewing except in the store vats or casks, unless the brewer has given previous notice in writing in the brewing book and specifies in writing the quantity and gravity of the worts when mixed.

Scale and Weights.

84. Every brewer must provide and maintain just scales and weights and render assistance to any inspecting officer in taking account.

Wastage

85. An allowance of ten percent shall be made from the monthly total of the charges on account of wastage.

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Allowance for Sour or Spoilt Beer.

86. Written application must be made to the Collector for an allowance for sour or spoilt beer.

87. There must be satisfactory evidence to enable the Collector to decide whether the beer can be identified with its proper brewing subject to the following rules. If he is satisfied on this point he will sanction the destruction of the beer in an officer's presence.

88. The brewer must sign a declaration that the beer was brewed by him and had never left his premises, and that no part of it consists of "bottoms" or "returns" from vendors or other customers.

89. Representative samples must be taken and sent to such laboratory as the Commissioner may decide upon.

90. The officer must state the means by which he checked 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.

91. On receipt of a satisfactory report from the laboratory, the brewer may be credited with the proper amount of duty.

Materials.

92. The Commissioner may prohibit the use of any material in the manufacture of beer which is, in his opinion, of a deleterious nature.

93. The Excise officer or any inspecting officer may take, without payment, for the purpose of analysis samples, of any beer or material used in the manufacture thereof.

**WHOLESALE AND RETAIL SALE OF AYURVEDIC PREPARATIONS
MANUFACTURED UNDER THE MEDICINAL AND TOILET
PREPARATIONS (EXCISE DUTIES) ACT, 1955, CAPABLE OF
BEING USED AS ORDINARY ALCOHOLIC BEVERAGES.]¹**

¹[**93A.** (1) Ayurvedic preparations manufactured under the Medicinal and Toilet Preparations (Excise duties) Act, 1955 and capable of being used as ordinary alcoholic beverages shall be sold by wholesale to the licensed retailers only under a license granted by the Collector of the district with the previous approval of the Commissioner of Excise.

(2) The license for the wholesale sale of such preparations shall be granted by the Collector of the district on such fee as may be prescribed from time to time.

(3) The license for the retail sale of such preparation shall be granted by the Collector of the district for such places and in such numbers as may be considered necessary by the Commissioner of Excise, and on such fees as may be prescribed from time to, time.

(4) Such preparations shall be transported from the manufactory to the premises of the wholesale licensee or from the manufactory/premises of the wholesale licensee to the licensed premises of the retailers only under a pass granted in that behalf by the Collector of the district in which the licensed premises of the wholesaler/retailer are situated.

(5) No person shall possess such preparations in quantities in excess of the limit of retail sale of such preparations without a permit granted by the Collector in that behalf.]

1. Subs. by Notifn. no. 2/23-3/88-2 dated 3.8.1988.

Licensing and regulation of bonded laboratories

93B.¹[X X X X]

Cultivation, Manufacture and Storage of Ganja

²[**93C.** (1) The cultivation, manufacture. Storage and issue of ganja shall be carried on under the direct control of the superintendent of Excise, Bhagalpur and the Superintendent of Excise in charge ganja cultivation under the general supervision of the Collector of Bhagalpur. The Superintendent of Excise, in charge ganja cultivation shall be in charge of the operation in ganja field, from 15th November to 30th April. Before 15th

November and after 30th April, the superintendent of Excise, Bhagalpur, shall be in charge of the operations.

(2) A person desirous of cultivating hemp plant for the purpose of manufacturing ganja shall apply in writing before the 15th March every year to the superintendent of Excise, Bhagalpur for a license authorizing him to cultivate. The application shall be made specifying the name of the cultivator, his residence, the area of the intended cultivation, the survey number of the plot and the name of the village in which it is situated. The Superintendent of Excise on receipt of application will verify the facts given in the application and also enquire whether he is suitable person to whom license for cultivation of ganja should be given. He will submit his recommendation to the Collector who will forward the same by the 31st March to the Excise Commissioner, who will pass final orders. After the orders are passed by the Excise Commissioner, the license shall be issued by the Superintendent Excise, Bhagalpur. The licensee shall cultivate the full area allotted to him by the Excise Commissioner on his application and failure to do shall render him liable to a penalty which may extend to the amount of duty on the probable yield of the area left uncultivated.

(3) The license shall be in force for one working season only and the cultivator shall sign the counterfoil which will be filed in the office of the Superintendent of Excise. No fee shall be charged for the license or the counterpart but the application should bear the requisite Court-fee stamp.

(4) No license shall be granted to a person who has been convicted of an offence against the Excise or Opium Laws or a person who is suspected of having dealt with illicitly with ganja grown or manufactured by him or by others in previous years or who has any interest in any retail shop of ganja.

(5) When the licensee gets the license, he shall apply to the Excise Superintendent for deputation of a surveyor or Amin. Acreage will then be checked by the surveyor or Amin in the presence of the Superintendent of Excise or any other officer deputed by the Collector. The charge of the surveyor or Amin so employed shall be paid by the licensee. Plots for threshing ground or for cultivation shall not be changed without the sanction of the Collector.

(6) Ganja shall not be grown by the licensee more than once in three years on the same plot of land and the land shall not be put under cultivation unless it is approved by the Commissioner of Excise.

(7) Each acre of land put under cultivation shall receive the following of manure:-

1. Ins. by Notifn. no. 23-137-2 dated 2-4-1919. But superseded by Medicinal & Toilet Preparation (E.D.) Act, 1955.

2. Ins. by C.S. No. 833 dated 10.6.1953

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(a) Well rotten cow dung 300 (three hundred) mounds per acre or one cartload of well rotten cow dung per katha, plus

(b) five maunds castor cake or seven maunds of mustard cake per-acre.

(8) The licensee shall renew the ganja seed once every two years from known stock and he shall not use any seed for ganja seedlings that has not been approved by the Excise Commissioner.

(9) The licensee shall maintain a regular account of manure and also of the seeds which will be open to inspection by Excise officers not below the rank of Sub-Inspectors of Excise.

(10) The area under cultivation, hereinafter described as the field shall be fenced round with an enclosure of barbed wires 6 feet high. The fencing with barbed wires shall have 8 parallel wires at heights of every 9 inches on vertical poles not more than 10 feet apart. If wire netting is used there shall be one strand of barbed wire coil just above the ground and two strands at the top, the total height being 6 feet.

(11) A clear space 6 feet wide shall be left between the enclosure and the last line of plants to prevent theft and a clear space 3 feet wide outside the enclosure to enable watchmen to go round.

(12) There shall be only one gate for entrance into and exit from the enclosure of the field, unless the Collector considers more than one gate necessary.

(13) The *khalihan* should be made inside the enclosure of the field. It will be enclosed with stout mats not less than eight feet in height and there shall be a passage outside the enclosure to enable the watchmen to go round. There shall be only one gate for ingress in and egress out of the *khalihan*.

(14) The licensee shall construct by the 15th November, as many *machans* (watch towers) and put up as many strong lights as may be considered necessary by the Superintendent of Excise for the proper watching of field and the *khalihan*. If the licensee fails to make arrangements for the requisite number of lights, the Superintendents of Excise in charge ganja cultivation shall make suitable arrangements for lights through outside agency at the cost of the licensee.

(15) The licensee shall construct by the 15th January, a store-room inside the enclosure of the *khalihan* for storing manufactured ganja temporarily. The store-room shall be made of corrugated iron sheets and shall have double Godrej patent locks, the key of one remaining with the Field Officer and the other with the licensee or his agent.

(16) The licensee shall deposit with the Collector by the 31st July, a sum calculated on the area of the field at 1 [Rs. 1000] per acre as cost for maintaining the Excise staff actually entertained in the field for supervision of the cultivation and manufacture of ganja including double the travelling allowance admissible in case of transfer for coming to the field so as to cover the cost of their joining the post and going back after the manufacturing season is over. The leave and pensionary charges of the permanent staff deputed to the fields will be recovered from the licensee. Cost of articles of contingency required for the use of the staff as provided by the Superintendent of Excise will also be paid by the licensee. The amount will be finally adjusted at the end of the season or within such time as may be fixed by the Excise Commissioner when any amount due from the licensee will be realized from him or any amount in excess of the expenditure will be refunded to him.

1. Subs. by Notifn. no. 23-13/77-1 dated 04.08.1977.

(17) Such staff as the Collector considers necessary as sanctioned by Government shall be appointed for watching the field and the *Khalihan* and the staff shall be posted by the 15th November. The staff posted to the ganja field shall be proved with sufficient

uniform. The permanent staff shall bring their own uniforms including warm clothing from the districts from which they are deputed and the licensee shall provide prescribed full set of uniforms warm clothing of the temporary hands.

(18) The licensee shall not employ or permit to be employed in any part of *ganja* field or *Khalihan* either with or without remuneration, any person under the age of eighteen years. No person below the age of eighteen years shall be permitted to enter the ganja fields or *khalihan* on any account.

(19) The licensee shall provide by the 1st November, quarters for the supervising staff according to plan approved by the Collector. Good drinking water should be provided for the staff to the satisfaction of the Superintendent of Excise. If the quarters are not constructed in time. the Licensee shall be liable to pay house rent to the staff as fixed by the Collector in addition to any other penalty to which he is liable for breach of condition of license. The licensee shall also make adequate arrangement for medical treatment of the staff when sick, to the satisfaction of the Superintendent in charge ganja cultivation.

(20) The field shall be open to inspection by Excise officer at all hours of day and night. *Ganja* seeding can be grown on land outside the area of cultivation on a plot approved by the Collector on condition that such plot be kept well protected with barbed wire fencing and the same be shown distinctly specified in the map.

(21) The made plants weeded out from the ganja fields shall be stored away in a place within the enclosure of the field at a distance of about 20 yards and shall be destroyed within a week in the presence of the officer, in charge of the field.

(22) No ganja plant shall be cut from the field except for transport to the Khalihan.

(23) No ganja plant or portion thereof and no manufactured ganja shall be removed from the Khalihan except for transport to a warehouse specified by the Excise Commissioner and that all such transport shall be under passes granted by the Excise officer in charge.

(24) Percentage of the variety of ganja to be manufactured shall be fixed by the Excise Commissioner according to demands of districts. This percentage shall not be altered without the special permission of Excise Commissioner.

(25) All ganja meant for transport to the warehouse shall be packed in sound double bags and properly sealed over the seams which be kept inside.

(26) If the ganja is stored in a Government warehouse the licensee shall pay such rent as may be fixed by the Public Works Department. The cultivator shall also pay the cost of Excise constable sanctioned by the Commissioner of Excise for guarding the ganja gola. The licensee shall also provide strong lights or pay for the lighting charges of the ganja gola where their ganja is stored.

(27) After the close of the operations, the field and the Khalihan shall be properly ploughed in the Excise officer's presence so that no traces of ganja may be left exposed on the ground.

(28) All refuse and dust shall be destroyed at the field in the presence of the Excise officer at the cost of the licensee.

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(29) The licensee shall be bound deliver the entire quantity of ganja and the seeds obtained in course of manufacture of ganja on or before the 30th March. Failure to do so

shall render him liable to pay the cost of retaining the supervision staff beyond the 30th March, and also to penalty equal to the amount of such cost.

Note. – The seeds obtained in course of manufacture of ganja at the Chapter or sieving at the gola shall be kept in the Provincial Gola in wire nitting covered boxes and shall be disposed of in such manner as the Commissioner of Excise may direct.

(30) The entire quantity of ganja manufactured shall be sieved with a metal sieve of one-eighth inch mesh and be examined from day to day at the time of manufacture by the Superintendent of Excise in charge ganja cultivation who will be responsible for seeing that there is no excess of stalks or seeds. Should there be such an excess. The ganja will be rejected but may be remanufactured. Samples will also be taken by the Superintendent of Excise from both flat and round ganja of each cultivator and these samples will be tested against one another by committees of smokers in various districts. Under arrangements made by the Excise Commissioner Cultivators will be informed before hand of the dates and places of the tests and may attend them if they so desire but no condition that they do not interfere with the test or subsequently reveal the name of any smoker of the Testing Committee. The entire quantity of ganja manufactured shall also be subjected to examination if the Commissioner of Excise considers this necessary by a person nominated in this behalf by him here-in after described as adjudging officer. The decision of the adjudging officer as to the quality of ganja shall be final subject only to the approval of the Commissioner of Excise.

(31) It will be open to the Commissioner of Excise to fix different rates for different quantities of ganja. In case, any ganja is not found to be of standard quality he may declare it unfit for consumption in which case it will be destroyed.

(32) For all ganja declared to be of the standard quality, the licensee shall get from the purchasers such price as may be fixed by the Excise Commissioner from time to time.

(33) The licensee shall not be entitled to any compensation for the stock of ganja left unsold at the close of the year which may be destroyed, if found unfit for issue.

(34) Ganja for delivery to purchasers shall be packed in sound wooden boxes covered with gunny and properly sealed and the seals shall be protected with wire netting. The price fixed by the Excise Commissioner shall include the cost of packing.

(35) The licensee shall sell ganja to the wholesale dealers of only that area which may be allotted to him by the Excise Commissioner and no ganja shall be delivered to any purchaser except in the presence of the officer in charge of the warehouse where the ganja is stored.

(36) All ganja declared to be not of the standard quality shall be liable to destruction at the cost of the licensee who shall not be entitled to any compensation there for provided that it adjudged to be fit for use though not of the standard quality, the licensee may be permitted to keep it for sale at such discount as may be fixed in this behalf by the adjudging officer. The destruction of ganja shall be effected in the presence of an officer deputed in this behalf by the Collector within 15 days from the adjudging officer's decision or if the licensee prefers an appeal within 7 days from the date on which orders on appeal are communicated to him. During the interval between the adjudging officer's decision and the destruction, the ganja shall be kept in a secured place under the joint control of the licensee and the Superintendent of Excise.

(37) Ganja found to be unfit for issue by the Collector subsequent to the examination by the adjudging officer shall be destroyed with the sanction of the Excise Commissioner at the cost of the licensee.

(38) If any loss of ganja is detected due to theft or inadequate lights or for any acts of omission or commission on the part of the licensee. He shall be liable to pay penal duty on the quantity of loss due to his negligence. Such penal duty will be an amount equal to the amount of duty at the rate of duty on ganja in force at the time.

(39) The license shall jointly provide a typewriter or make cash payment for the hiring of a typewriter and for articles of stationery for use of the Superintendent of Excise and the supervising staff according to an estimate made by the Collector.

(40) Licensee's account shall be closed by 30th April, so far as accounts of ganja cultivation are concerned.

(41) The Licensee shall submit to and obey any additional general rules or orders which may be prescribed from time to time or made under the Bihar and Orissa Excise Act of 1915.

Manufacture of "Bhang"

94. The leaves of the wild hemp plant (*Cannabis sativa*) may be collected for the manufacture of bhang only in the districts of Monghyr, Bhagalpur and Purina and only under a license granted by the Collector and on payment of such fee if any, as may be prescribed by the Commissioner.

95. Such license may be granted to any one person or to any number of persons.

96. Any person or persons so licensed shall, before collection, inform the Collector, in writing, of the areas in which he proposes to collect, and the time when the collection is to be commenced.

97. The Collector shall then depute such officers as he thinks necessary to supervise the collection in such areas.

98. The quantity of bhang produced from such collection shall be duly weighed by the officer deputed to supervise the collection at such places, or as the Collector may specify.

99. At such intervals as the Collector shall specify, the bhang produced shall be conveyed from the place where it was weighed to the excise warehouse where it is to be stored, under a pass to be granted by the officer deputed to supervise the collection and weighment.

Fees in Respect of Licenses, Permits, of Passes Granted under the Bihar and Orissa Excise Act, 1915.

100 The fees or amount for licenses for the retail vend of the following intoxicants shall be fixed by ²[auction-cum-tender] subject to a reserve fee or amount sanctioned in each case by the Excise Commissioner :-

- (1) Country spirit including spiced country spirit.
- (2) Fermented *Tari*,
- (3) *Pachwai*,
- (4) *Ganja*,
- (5) *Sidhi or Bhang*,
- (6) Foreign Liquor:

1. Subs. by Notifn. no. 2/23 2/84.3 dated 26.07.1984.

2. Subs. by Notifn. no. 2/23-1/91-1 dated 10.06.1991.

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¹[Provided that licenses for the retail vend of intoxicants other than country spirit, spiced country spirit and foreign liquor may be settled by auction.

¹[Provided also that such licenses may settled where considered desirable without auction-cum-tender or auction as the case may be, at fees fixed automatically in accordance with a sliding scale sanctioned by the Commissioner, or at fixed fees.

²[Provided that such licenses may be settled where considered desirable for a period not exceeding there years at fees fixed by auction-cum-tender at the initial settlement subject to payment of such fees at enhanced rates fixed by the Excise Commissioner from year to year and on such other conditions with regard to annual renewal of the licenses within the period of settlement as may be decided by the Commissioner and on terms and conditions incorporated in the sale notification (in form 127) in this regard or, without auction cum-tender at fees fixed automatically in accordance with a sliding scale sanctioned by the Commissioner or at fixed fees.]

Comments & Case law

³[101. The fees for licenses for the retail vend of Pachwai and Bhang shall be paid as follows:-

Two month's fees in advance and one month's fees on the date on which the currency of the license begins, and one month's fees on the 1st of every succeeding month until the total fee due for the license has been realised.

For the licenses for the retail vend of country spirit, spiced country spirit and foreign liquor which are settled by ⁴[auction cum-tender such amount shall be payable in advance and at such intervals as has been fixed in the manner prescribed in the sale notification in Excise Form no. 127. The security deposit fixed for the aforesaid shops shall be paid and regulated according to terms of the sale notification (in Form 127) in this regard.

In the case of licenses settled according to the sliding scale system security deposit to be fixed by the Collector according to the rule framed by the Board, will be realised in advance and each month's fee by the following month. Final adjustment of the security deposit will be made when the licensee ceases to hold the shop, unless the amount is forfeited under the law.]

¹[101A. A pass fee on the supplies of country spirit to other Provinces or States from any distillery or bonded warehouses in this province shall be rupees two per drum of forty gallons or rupees four per drum of eighty gallons but if casks are less than forty gallons the fee shall be per gallonage of normal cask. The fee shall be payable at the time of applying for the pass.

²[101B. The fees for licences for the retail vend of spiced country spirit shall be assessed monthly on the actual sale of sealed bottles of different sizes during the month according to the following scale:-

Bottle	of	750	ml.
Bottle	of	500	ml.
Bottle of 250 ml.			

75	paise	per	bottle.
50	paise	per	bottle.
25 paise per bottle.			

Each retail licensee shall submit a statement in the form prescribed by the Assistant Commissioner of Excise/Superintendent of Excise of the district by the 5th of the month following that to which the statement relates and shall also deposit simultaneously the license fee calculated on the consumption of the month according to the scale.]

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1. Ins. by Notifn. nos. 23-1-11 dated 4.08.1954 and 23-1 dated 24.03.1952.
 2. Ins. by Notifn. no. 23-14/76.2 dated 19.08.1976.
 3. Subs. by Notifn. no. 2/23 2/84.3 dated 26.07.1984.
 4. Subs by Notifn. no. 2/23-1/1996-9 dated 03.09.90

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¹[However in respect of such licenses of spiced country spirit, which are settled by ²[auction, cum-tender], such amount shall be payable as mentioned in rule 101 above.]

102. The fee for fermented tari licenses shall be paid according to, rule 101 except in these districts where special installments of such fees are prescribed by the Board.

103. Licenses for vend of fresh tari and season licenses for vend of fermented tari shall be granted at such fees as may be fixed by the Collector.

³**103A.** (i) The fee for a license for the possession of tari in excess of the retail limit and for the manufacture there from of vinegar and for their possession and sale by wholesale be rupees ten per annum and shall be paid in advance.

(ii) The fee for a license for the possession and retail sale of vinegar manufactured from tari shall be rupee on per annum and shall be paid in advance.

104. Licenses for the home-brewing of Pachwai shall be granted at the following rates per annum, the fee being paid before the license is issued:-

				⁴ [per household	
				Rs.	P.
Purnea				2	0
Bhagalpur (except in the Banka subdivision). Champran					
...					
2	0				
2	0	per village.			

105. The fee for special licenses granted for the home-brewing of Pachwai to meet the requirements of special occasions such as marriage etc. shall be ⁵[rupee one] for each family.

⁶[**105 (1)** Fees for the licenses for the manufacture and wholesale supply of spiced country spirit shall be at the following rates:-

(a) Fee for a license for the manufacture
of spiced country spirit

(b) Fee for a license for the wholesale supply of spiced country spirit
Rs. 5,00, 000 per annum.
(Rupees Five Lack)

Rs. 50,000 per annum. (Rupees Fifty thousand)

2. The above license fees shall be payable in one lump sum in advance.

8["105B for the issuance of country and 5piced country liquor the required pass may be issued on the realization of movement fee at the rate of Rs. 10 (Rupees ten only) per L.P.L. on the quantity under issue"]

Foreign liquor.

7["106. The fee for license for the deposit of foreign liquor in Bonded Warehouse, and for sale of foreign liquor to the trade shall be payable at the following rates:-

9[(a) Bonded Warehouse license with wholesale license (i) License fee – Rs. 5, 30, 000/- (Rupees Five lack thirty thousand)

1. Subs. by

Notifn. No. 2/23-1/1990-9 dated 03.09.90

2. Ins. by Notifn. No. 23.01.7 dated 10.04.1942.

3. Subs. by Notifn. No. 2/23-5/90-1 dated 25.04.1990 4.

Subs. by Notifn. No. 23.1. dated 24.03.1952

5. Subs. by Notifn. No. 23.1. dated 24.03.1952

6. Rule 105(1)" ins. by No. 225(3) dated 23.02.1999.

7. Subs. by Notifn. No. 2/23-19/86-1 dated 27.03.1987

8. Subs. for "Rs. 1/-" by Notifn. No. 2/23-11/90-2 dated 27.08.1990.

9. Subs. by Notifn. No. 2/23-5/90-4 dated 30.05.1990

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only per annum payable in advance.

(ii) Security money: Rs. 25,000/-

(Rupees twenty five thousand) only per annum payable in advance.]

2[(b) Only whole sale license:-

1[The License fee for to made shall be Rs. 1,50,000/- (One lac and fifty thousand) only per annum and the

license fee for distribution ship shall be

Rs. 5,00000 (Rupees five lac only) per annum payable in advance.

A trade licensee shall sell only to licensed dealers, troops or military bodies and not to the public.]

3["106A. India made foreign liquor may be exported to any place outside Bihar, provide that an export pass fee at the rate of 4[Rs. 6 (Rupees Six)] per London Proof Litter has been levied and realised in the State of Bihar."

5["106-B. India made Foreign Liquor may be imported in any place of Bihar provided that an import pass fee at the rate of 6[Rs. 8 (Rupee eight only)] per London Proof Litter has been levied and realised in the State of Bihar.

7[106-C. India-made Beer may be imported in any place of Bihar, provided that on import pass fee at the rate of 8[Rs.1 (Rupees one only)] per bottle has been levied and realized in the State of Bihar.

9["106 ¼Ä½& Fkksd fcdzh ds fy, vuqKkIr ifjlj ls [kqnjk fodzsrkvksa dks Hkkjr

fufeZr fons'kh 'kjkc rFkk ch;j dh vkiwfÜkZ ds fy, ikl ;fn ,d #i;k Áfr ,yÆ ihÆ yhVj dh

nj ls Hkkjr fufeZr fons'kh 'kjk ij rFkk ,d #i;k Áfr cYd yhVj dh nj ls ch;j ij lapkyu 'kqYd

dk vf/k#i.k ,oa olwyh fuxZeu ftys }kjk dj yh x;h gks] rks fuxZr fd;s tk ldsaxsA

["106E- The fee payable for a distributor's license granted in Excise Form 19D shall be Rs. 5,00,000.00 per licensing year and it shall be payable in advance in one lump sum."

"106-F- Beer manufactured outside India may be imported into any place in Bihar provided that a literage fee at the following rates have been levied and realized in the State of Bihar.

Type of Bear	Contents of alcohol	Rate of Liter age fee
1. Ordinary Beer	0.5 volume/volume (v/v)	8.00
2. Strong Beer	Above 5.0% volume/volume (v/v) But up to 8.0% volume/volume (v/v)	10.00
3. Super Strong beer	Above 8.0% percent volume/volume(v/v)	20.00
Since dealing in intoxicants is not trade or business within the meaning of Article 19 (1) (g) of the Constitution of India. Ibid.]		

1. Subs. by Notifn. No. 2/23-5/90-4 dated 30.05.1990
2. Subs. by Notifn. No. 2/23-5/90-1 dated 25.04.1990
3. Ins. by Notifn. No. 2/23-2/85-3 dated 31.12.1985.
4. Subs. by Notifn. No. 2/23-11/90-1 dated 27.08.1990.
5. Ins. by Notifn. No. 2/23-2/85-2 dated 31.12.1985.
6. Subs. for "Rs. 1/-" by Notifn. No. 2/23-11/90-2 dated 27.08.1990.
7. Ins. by Notifn. No. 2/23-2/85-1 dated 31.12.1985.
8. Subs. by Notifn. No. 2/23-11/90-3 dated 27.8.1990.
9. Subs. by Notifn. No. 23-1/97-648 dated 22.3.1997 (w.e.f.01.4.1997).

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["107(i) Annual license fees for all sales of India Made Foreign liquor and Beer under Hotel, Restaurant, Bar, Club and Canteen in the State shall be payable in one lump sum in advance, as per the following scales-

(i)	For 5-Star, 4-Star and 3-Star Hotels through-out the State	For hotels, Restaurant & Bar licences	Rs. 3.0(three) lakh only per annum
(ii)	For Patna, Ranchi, Dhanbad, Jamshedpur and Bokaro only per annum	Ditto.	Rs. 2.0
(iii)	For towns having population over one lakh except fifty thousand) those mentioned in no.(i) only per annum and (ii) above.	Ditto.	Rs. 1.5
(iv)	For towns other than those mentioned in no.(i), (ii) and (iii) above.	Ditto.	Rs. 1.0 only per annum
(v)	For rural areas	Ditto.	Rs. 60000.0 (sixty thousand) only per annum
(vi)	For club licenses	Ditto.	Rs. 1.5 (one lakh fifty

thousand) only per annum

(vii) For canteen licenses

Ditto. Rs. 1.5 (one lakh fifty thousand) only per annum

Note.- For canteen licenses the fees shall be leviable only when it is held by a Contractor under the Canteen tenant system.

(2) The above license fees shall be payable in full even if the license is granted in the midst of a financial year.

2|Scale of fee for Independent Beer Bar

The annual license fee for the Independent Beer Bar shall be payable in advance at the following rates:-

(i) For places having population of less than 50,000 Rs.

25,00.00 (ii) For places having population of more

Rs. 5,000.00 than 50,000 but less than one lakh

(iii) For places having population of more Rs.

10,000.00 than one lakh but less than three lakh

(iv) For places having population of more Rs.

15,000.00 than three lakh

In addition, an assessed fee at the rate of Rs. One per bottle of 650 ml of beer will also be payable.

108. (1) Temporary bar licenses for theatres and other places of amusement like clubs marriage halls, banquet halls, conference and the like may be granted subject to a fee of Rs. 10 [3] per diem. The whole of the fee shall be paid in advance.

(2) If such a license is required for a performance held for a *bonafide* charitable purpose, the Collector can grant it either *free of fee*, or *on a reduced fee*.

1.Subs. By Notifi.no.23-1/97-648 dated 22.3.1997 (w.e.f.1.4.1997). This Notifn. Supersedes Notifi.no.

2/23-19/86-2 dated 27.3.1987

2.Vide Notifn. No. 2/23-1/93-2 dt 24.2.1993.

3.Subs. By Notifi. No. 23-3/70 dated 19.2.1970

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109. (1) The fees for late-closing license granted to licensed hotel and restaurants shall be levied according to the following scales :-

Up to 12 P.M. 1[Rs. 50

Up to 1 A.M.	...	...	...	Rs. 80
--------------	-----	-----	-----	--------

Up to 1.30 A.M. ...	...	...	Rs. 100]2
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(2) The fee prescribed above are monthly and shall be payable as in rule 101, except that only one month's advance shall be taken.

110. The fee for temporary late-closing licence shall be Rs. 10 per diem, and shall payable in advance.

2[111. The fee payable on licenses for wholesale vend of denatured spirit shall be
1[Rs. 100 per annum. The fee shall be payable in advance. License for the retail sale of
denatured spirit, or for possession of such spirit in excess of the limit of retail sale shall be

issued on condition that a license fee at the rate of 1[thirty paise] per bulk litter on the quantity for which an application is made for an import or a transport pass shall be paid at the time of applying for the pass:

Licenses to denatured spirit may be issued, without fee, to holders of licenses to work in a distillery or to store spirit at an excise warehouse.

[No. 28-1/84/-1 dated 2nd February, 1984.- In exercise of the power conferred by section 90 of Bihar and Orissa Excise Act, 1915 (Act II of 1915) the Board has been pleased to make the following amendments in rule 111 published under Board's notification no. 23-1-2, dated the 2nd March 1943 as subsequently amended from time to time.

This amendment shall come into force with effect from the date of issue of this order and shall be effective for a period of three months.

Amendments

(1) The following proviso shall be substituted at the end of the first paragraph of Rule 111 :-

“Provided in the case of denatured spirit supplied to the industrial units registered the Industries Department, fees may be levied at the concessional rate of 30 paise per bulk litter by the order of the Board of Revenue on the recommendation of the Director of industries, Bihar.”

3[**111A-** The fee for a license, in Excise Form 27 for whole sale supply of country liquor in Sachets/bottles shall be payable by each such contractor at the rate of one rupee per L.P.Litre of the minimum guaranteed quota specified for the allotted zone. The fee shall be payable in advance. If the actual supply of country liquor exceeds the prescribed minimum guaranteed quota in a financial year an additional fee at the same rate on such excess quantity shall be calculated on the quantity of country liquor issued during the previous year at the rate of one rupee per L.P.Litre.]

112. (1) The fee for a license to compound and blend foreign liquor shall be 4[Rs. 30,000 per annum, payable in advance.

(2) The fee for a license to bottle foreign liquor for sale shall be 3[Rs. 5000/- per annum, payable in advance.

1. Subs. by Notification No. 23-3/70 dated 19.2.1970.
2. Subs. by Notification No. 23-7/61-10 dated 19.5.1961.
3. Ins. by Notification No. 3/23-6/95-1/1005 dated 31.8.1995 4.
Subs. by Notification No. 2/23-5/90-1 dated 25.4.1990

Other licenses

113. Licenses to establish or work in breweries and for the sale of beer by wholesale from such breweries are subject to such fee as fixed by the Commissioner in each case.

1[**“114.** The fee for a license for vend of medicinal preparation in wholesale shall be Rs. 3,000 (Rupees Three thousand) and for retail sale be Rs. 1,000 (Rupees one thousand) payable in advance per annum, which medicinal preparations are prepared by distillation or to which alcohol has been added, and which are capable of being consumed as ordinary alcoholic beverages ;

Provided that if the alcoholic strength does not exceed 3 per cent of pure alcohol content, such Medicinal preparations containing self generated alcohol which are capable of being consumed as ordinary alcoholic beverages, the fee payable in advance for the license for the retail sale thereof shall be Rs. 100 (Rupees one hundred) per annum in advance.”]

2[115. The fee for a license for the retail sale of rectified spirit (including absolute alcohol) and brandy for bonafide medicinal or surgical purposes shall be 4[Rs. 20] per annum if the sales exceed 4 imperial gallons in the year and 4[Rs. 2] only per annum in other cases. The fee shall be paid in advance at the time of issue of the license.

116. The fee for a license for the retail sale of foreign liquor at a Military Canteen establishment under the Canteen Tenant System shall be 4[Rs. 48] per annum in case of a regiment and 4[Rs. 24] per annum in case of a unit.

117. The fee for temporary licensee for the vend of intoxicants other than foreign liquor at fairs shall be fixed by auction, and shall be paid in advance.

118. In auctions held to fix fees for excise licenses, the officer presiding at the auction shall not be bound to accept the highest, or any bid tendered for any license.

119. A fee of 3[Rs. 4] shall be charged for each pass for import or transport of ganja or bhang under bond.

120. (i) The fee for a license for the possession of duty-paid bhang for the manufacture of bonafide medicinal preparations there from, and for the possession and sale by whole sale of bonafide medicinal preparations of bhang, by chemists and druggists, shall be 3[Rs. 20] per annum, and shall be paid in advance.

(ii) The fee for a license for the possession and retail sale of bonafide medicinal preparations of bhang, obtained from manufacturing chemists and druggists shall be 2[two rupees] per annum, and shall be paid in advance.

(iii) The fee for a license for the possession of duty-paid bhang for bona fide medicinal purposes and for the manufacture there from of bonafide medicinal preparations of bhang, and for their possession and sale to his own patients for bonafide medicinal purposes by a kaviraj or hakim shall be 2[two rupees] per annum and shall be paid in advance.

121. All payments of license fees shall be made by the licensees into the local treasuries either by direct payment or by postal money-order, except in the case of fees for Pachwai home-brewing licenses, the payment of which shall be regulated according to rules specially framed by the Commissioner. License fees may also be realised by Excise officers, when they are authorized by the Excise Superintendent to so.

[Comments-Rules 122 to 128 are not to be found in the original book, it is presumed, these have been omitted, hence not given.]

1. Ins.

by Notification No. 2/23-3/88-1 dated 3.8.1988

2. Subs. by Notification No. 23-9-2 dated 14.6.1988.

3. Subs. by Notification No. 23-1 dated 24.3.1952.

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Mixing of any noxious or objectionable substance with liquor.

129. Licensed vendors of foreign liquor, county spirit, tari or Pachwai are prohibited from mixing therewith any noxious substance, such as *kuchila*, *aconite* or

dhatura, or any objectionable article, such as tobacco, pepper or kerosene oil, intended to increase the intoxicating power of the liquor or to increase thirst.

Reduction of strength of country spirit by licensed vendors.

130. Unless specially permitted by the Commissioner in the case of any particular strength, or any particular area, the strength of country spirit issued from a distillery or an excise warehouse at a strength prescribed by the Board shall not be reduced by a Licensed vendor from such strength to a lower strength by the addition of water or by mixing with spirit of a lower strength, or by any means whatsoever.

Arrangement of premises for vend of excisable articles and signboards.

131. Premises (except hostels, restaurants and railway refreshment rooms) licensed in towns for the vend of foreign liquor or 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 spirit, where such are specially permitted by the Collector, must also be visible from the doorway.

¹[There shall be a separate enclosed shed attached to the distillery liquor shop and out still for 'on' consumption of liquor which shall be hidden from the public view. The shed should be thoroughly cleaned and swept before and after sale hours. The shed shall also occasionally but not less than twice a month be washed with phenyl and sprayed with D.D.T. and the responsibility for this will be with the vendor. No consumption in or near the stall shall be allowed. The approach to the shop shall be kept neat and clean. At brisk sale hours, queue system for delivery of the liquor to consumers from the sale counter shall be encouraged. Within the shop itself, there shall be separate store room where stock of liquor shall be kept in stoppered drums, cask or other containers indicating the kind of liquor kept in them. Bottles, discharge cocks, containers etc., shall be daily washed and cleaned with disinfectants and in clear water after they are empty and before they are refilled. Separate urinals and borehole latrines shall be provided for use of customers at a distance away from the shop. There shall be separate stall on a raised platform with enclosure for sale of eats and snacks, where such provision be considered necessary. These eatables should conform to the Public Health standards and will be subject to inspection by officers of the Public Health Department. The provision for providing drunkenness in the shop premises shall be rigidly enforced and the premises shall be well lit and ventilated.

132. Except in the case of hotels, restaurants, railway refreshment rooms, dining cars and steamers, and 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 excisable article, a signboard showing in large characters the excisable article sold therein, the name of the vendor, the period of currency of the license, and in distillery spirit shops, the strengths prescribed for retail vend and the maximum or minimum price, if any, fixed for each strength.

1.

Ins. by C.S. no. 885 dated 1.11.1961.

Employment of Persons by Excise Licensees for conducting sale for other purposes.

133. (a) No licensee for the retail vend of any excisable article other than (1) the licensee of hotel, restaurant, bar, railway refreshment room, steamer or dining car or (2) a chemist or druggist holding a license or permit under the Excise Act, shall allow any person to conduct sales in his licensed premises unless the name of such person shall have been Previously endorsed by him on the license under his own signature ¹[and unless intimation of the name so endorsed in the license is sent to the Superintendent of Excise within three days and acknowledgment obtained.

A licensee cannot appoint more than four salesmen at a time without the previous sanction of the Excise Superintendent.

(b) The following are disqualified from being appointed as salesman:-

- (i) Persons below 18 years of age;
- (ii) Persons convicted offences under the Excise or Opium Act;
- (iii) Persons whose licenses have been cancelled under the Excise or Opium Act; (iv) Persons of notoriously bad character;
- (v) Persons suffering from an infectious or contagious disease.

Provided that in the case of persons falling under (ii), (iii) and (iv) above the disqualification may, at any time, be removed by a written order of the Collector or the Superintendent of Excise.

134. No licensee for the wholesale or retail vend of an excisable article shall employ any person suffering from any infectious or contagious disease for any purpose in his licensed premises.

Hours during which licensed premises may be kept open and closing such premises on Special occasions.

135. Unless otherwise ordered by the Board, premises licensed for the retail vend of excisable article may be kept open as below stated.

136. Premises licensed as hotels and restaurants and bars attached to such hotels and restaurants may be kept open for the sale of liquor from sunrise to 10 P.M. with the special permission of the Collector such premises may be kept open up to 11 P.M. Under a separate late closing license, general or special, such premises may be kept open for the sale of liquor up to the hour prescribed in the license but not later than 1.30A.M.

137. Licensed bars for theatres, social gatherings or other entertainments may be kept open during the hours of performance, rehearsal, or entertainment and not later than half an hour after the closure of such performance, rehearsal or entertainment.

²**138.** Premises licensed for the retail vend of distillery liquor, spiced country spirit and outstill liquor may be kept open from 9 A.M. to 9P.M throughout the year.]

³**138A.** Premises licensed for the retail vend of *ganja and bhang* may be kept open from 8 A.M. to 8 P.M. throughout the whole year.]

139. Premises licensed for the retail vend of excisable articles other than distillery liquor, out still liquor, ganja and bhang and other than those mentioned in rules 136 and 137 may be kept open from ⁴[8 A.M. to 10 P.M. throughout the whole year:]

⁵[Provided that above rule shall not apply to the areas mentioned in Rule 139-A

¹.Ins. by C.S. no. 882 dated 10.4.1961.

- 2.Subs. by Notification No. 23-14/76-2 dated 19.8.1976
- 3.Rule 138A deleted and 138B made 138A by notification No. 23-19/72 dated 15.6.1972
4. Subs. by Notification No. 23-28/64 dated 10.3.1966
5. Ins. by Notification No. 23-1-12 dated 14.8.1944

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139A.- (i) For tari in the whole of From 7 to 10 A.M. and 3 to 8 P.M.
Dhanbad District.

in cold weather (October to

February) and from 7 to 10 A.M.
and 4 to 9 P.M. for the rest of the
year (March to September).

(ii) For Pachwai in the
Colliery are (comprising Jharia, Katras, Kenduadih,
Baghmara and Dhanbad Police-station) Dhanbad Districts.

(iii) For Pachwai in the rest of
From mid day (12 noon) to 8 P.M throughout the year and on throughout the
year and on Sundays from midday (12 noon) to 6 P.M. throughout the year.

From 10 A.M. to 10 P.M. throughout
the Dhanbad District. the year.

140. The above rules do not apply to dinning-cars, railway refreshment rooms and steamers which are licensed for the retail vend of foreign liquor, or to premises of chemists or druggists who are licensed as such to sell medicated wine or rectified spirit.

141. Premises licensed for the vend of country liquor and foreign liquor (except hotels and restaurants (which are on the line of March of troops shall be closed- 1[(a) While European troops are passing or encamped in the vicinity, and (b) on the requisition of officer in command during the passage of native troops.

This rule may be extended by the Collector to hotels and restaurants so far as regards the sale of liquor when such action may be found necessary.

Accounts to be maintained by Licensees.

142. Unless otherwise ordered by the Board in particular case regular and accurate accounts shall be maintained by all persons holding licenses for the manufacture or vend of any excisable article in such from as may be prescribed by the Board from time to time. except by persons holding licenses for (a) the manufacture or sale of tari, (b) the home-brewing of Pachwai, (c) the sale of Pachwai if the fee is less than Rs.200 per annum and (d) hotels, restaurants, bars, steamers or dining-cars.

All retail licensees of distillery liquor, out still and drug shops and Pachwai shops should return their original shop account books to the Superintendent to Excise at the end of the year.

Transfer of Licenses

143. No. transfer or sub-lease (whether entire or partial) of a license shall be made except with the previous permission of the Collector.

144. The Collector shall not allow transfer, or sub-lease, unless good and sufficient reason be shown to his satisfaction, and unless the transferee or sub-lessee is, in his opinion, fit and qualified to hold such license.

145. On the death of licensee, the Collector may renew the license on the same terms in favour of 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 the deceased licensee are recovered before the license is so renewed. In such case no fresh deposit need be called for.

1.

Invalid now on account of India being independent.

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Payment of compensation for closure of shops.

146. When any shop for the vend of any intoxicant is closed under section 26 of the Bihar and Orissa Excise Act, 1915, for preservation of the public peace or under rule 141 on account of march of troops, compensation is sanctioned, a part of which is payable in cash and a part adjustable towards license fee, the entire amount should be shown as expenditure under the head” – State Excise Duties-Compensation-Excise Compensation”. The amount payable in cash should actually be drawn in cash from the treasury and paid to the licensee, while the part of the expenditure should be reccredited towards license fee as receipt under State Excise Duties-License Fee of the Minor Head concerned] by book transfer and included within the demand of the current financial year. In case of licensees who no longer hold any excise shop or who have paid their license fee in full and nothing is due from them, the compensation for closure may be paid in cash from the provision made in the budget under the head” State Excise Duties-Compensation-Excise Compensation’. The payment of compensation will be 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 six hours during the brisk sale hours in the evening. Closure for these 5 hours will be held as closure for half a day. Closure for six hours or more shall be held to be a closure for the whole day.

(3) When a shop, licensed for the vend of an excisable article upon which no duty is imposed under section 27 of the Act, is closed, the compensation shall be calculated on the monthly fee payable for the license, and shall be a sum equivalent to the amount payable for the days during which the shop remains closed, plus 10 percent of that amount for loss of profits.

(4) When a shop, licensed for the vend of an excisable article upon which duty is imposed under section 27 of the Bihar and Orissa Excise Act, 1915, or under the Indian Tariff 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 duty, the cost price and contingent expenses at 6½ percent of the saleproceeds. Compensation shall then be granted at the rate of such daily profit for the number of days during which the shop remains closed. Should the compensation so Calculated be less than a sum equal to the amount payable as license fee for the day on which the shop remained closed, the compensation will be equivalent to the amount of license fee.

(5) When a licensed tari shop which pays duty under section 27(2) of the Act on each tree tapped, is closed, the compensation to the licensee shall be a sum equivalent to the total of proportionate amounts of duty on the number of trees tapped at the time of closure, license fee and rent of the trees payable by the licensee to the owner of the trees for the period during which the shop remained, plus 10 percent of the aggregate amount for loss of profit.

Note:- For the purpose of calculation a palm or date tree should be considered to yield juice for three months.

1.Subs. by C.S. No. 889 dated 23.1.1963.

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Time, place and manner of payment of duty.

147. The duty imposed on-

(i) Foreign liquor and country spirit-

(a) Imported under bond; or

(b) Manufactured in a distillery,
and stored in a distillery or excise warehouse.

(ii) Ganja and bhang-

(a) Imported under bond, or

(b) Stored in an excise warehouse,

Shall be paid before removal from the distillery or excise warehouse unless a bond has been executed for such payment:

¹[Provided that the additional duty, calculated on the total issue of an excisable article in a calendar month, at the rates prescribed, shall be paid by the licensee to whom such article has been issued by the fifth of the following month :]

²[Provided ¹[further] that in case of any revision in the rate of duty on an excisable article, the difference of duty shall be realised from or credited to the licensee, to whom such article has been issued on payment of duty prior to such revision according as the revised rate of duty is higher or lower than the old rate and the calculation of the difference of duty shall be made on the quantity of such article that may remain in possession of such licensee when the revised rate of duty comes into force.

148. Duty imposed on ganja and bhang exported to any place outside India shall be paid before issue of such *ganja or bhang* from the excise warehouse where it is stored.

149. Half of the duty imposed on *charas* to be imported shall be paid at the time of application to the Collector and half after examination in the importing district and before it is made over to the imported for sale.

150. When the duty on an excisable article is to be paid before removal from a distillery or excise warehouse, the payment must be made into the local treasury either by direct payment or by money order. Advance deposits on account of duty may also be made with permission of the Collector.

³[**151.** No allowance shall be made for any loss of *ganja and bhang* in transit under bond unless the Collector or the Excise Commissioner be satisfied that such loss is due to *dryage*⁴[or due to causes beyond the control of the goladar]. The duty on deficiency upto eight *chattanks* in a maund can be remitted by the Collector of the district; and for

remission of duty on any quantity greater than eight *chattanks* in a maund, the Excise Commissioner's sanction is necessary. The duty on the deficiency not due to *dryage* or not due to causes beyond the control of the goladar shall be recovered from the goladar by the officer incharge of Excise Warehouse where the *ganja or bhang* is deposited after import or transport.]

1. Ins. by Notification No. 23-3-74-3 dated 28.3.1974.

2. Ins. by Notification No. 23-1-3 dated 8.5.1946.

3. Subs. by C.S. No. 863 dated 1.5.1959.

4. Ins. by Notification No. 23-35/3 dated 2.3.1949.

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Destruction of excisable articles deemed to be unfit for use.

1[152. Ganja and bhang stored in a warehouse and deemed by the Excise Superintendent, after personal examination, to be unfit for use, shall be destroyed in the presence of the Superintendent at the time of quarterly inspections.

153. Any excisable article kept on the premises of a vendor licensed to sell such article 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 Bihar and Orissa Excise ACT, 1915

154. When in any case a Magistrate orders the confiscation of anything under section 67 of the Act such thing shall be made over to the Collector for disposal.

155. The disposal of things confiscated by order of a Magistrate or of a Collector, shall be regulated as below stated.

156. 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 (1) that the sale of any animal or other thing ordered to be confiscated shall not be so deferred unless the owner or his agent deposit with the Collector such sum as the Collector may consider to be required and to be sufficient for the keep or safe custody of such animal or other thing pending the result of such appeal, and (2) that if the thing be of a perishable nature it may be sold immediately.

157. If any order of confiscation of anything be reversed on appeal, such thing or the sale-proceeds thereof, and the amount, if any, deposited for the keep or safe custody of such thing shall be at once returned to the owner thereof, or his agent, under the order of the Collector. Should no one appear 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 Government.

158. Confiscated foreign liquor, tari and Pachwai shall be sold by auction. If there is no bid, the article shall be destroyed.

159. Confiscated country spirit, ganja, bhang, and charas shall be sold by auction subject to a reserved price which shall be equal to the amount of duty leviable on the article in the place in which the sale takes place. Where the out still system is in force, country spirit shall be sold for any price above Re. 1 per gallon. If price be not obtained, the article shall be destroyed.

160.2[x x x x x]

161. Confiscated articles other than those referred to in rules 158, 159 and 160 shall be sold by auction to the highest bidder. If there is no bid they shall be destroyed.

162. When the highest bidder for any confiscated article sold under rule 158 or rule 159 is not a licensed vendor of such article, and the quantity thereof is more than the quantity fixed as the limit of a retail sale under section 5 of the Act, the Collector may, in his discretion, grant to such person a permit under section 19 to possess, but not to sell, the article, or may refuse to accept the bid and may accept another bid, or may order the article to be destroyed.

Strengths and prices fixed for vend of foreign liquor and country spirit.

163. Whisky, brandy and rum shall not be sold by a licensed vendor at strength lower

1.Subs. by Notification No. 23.7.23 dated 19.12.1929.

2.Deleted by Notifin. No. 23-1-4 dated 24-2-1945.

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than 25 degrees under London Proof, and Gin shall not be sold at strength lower than 35 degrees under London Proof.

164. (1) ¹[The strength of country spirit supplied from the country spirit warehouses of all the districts is fixed at 60.0 under proof throughout the State. In sachets, it will be supplied in quantities of 400 Milliliters, 200 Milliliters and 100 Milliliters.]

²[$\frac{1}{4}$ $\frac{1}{2}$ fcgkj ds ns'kh e/k HkaMkxkjksa ls lSpsV esa ns'kh 'kjkCk dh vkiwfÜkZ

ugha gksus rd iwoZor M^aeksa esa [kqnjk vuqKk/kkfj;ksa dks ns'kh 'kjkCk dh vkiwfÜkZ dh tkrh jgsxh rFkk [kqnjk vuqKk/kkfj;ksa }kjk ns'kh 'kjkCk dh cksrycanh

600 feŒ yhŒ] 300 feŒ yhŒ ,oa 150 feŒ yhŒ esa djsxsa rFkk cksry ij iwoZor ysCky

yxk;saxsA dkxt] lhy ,oa ysCkqy ds en esa dsoy 14 iSlk izfr Ckksry vfrfjDr dher xzkgdksa ls olwy djsaxs lkFk gh 1 :å $\frac{1}{4}$,d :i;k $\frac{1}{2}$ izfr cksry bldh dher ds :i esa olwy djsaxs tks cksry dh okilh ij xzkgdksa dks ykSVk nh tk;sxhA

Amendment

¹[“**164.** Country liquor of 60° U.P. strength shall be supplied to the licensed retailers of country liquor by the country liquor warehouse in the State.

The wholesalers shall display the maximum retail sale price of the concerned size of the product on its label along with the names of the subdivision/district of the zone where the product will be sold.”]

³[**164-A.** Spiced country spirit shall be sold by retail vendors thereof at the strength of 40° U.P.

⁴[**165.** With effect from the 1st December, 1943, ganja and bhang shall be sold by retail vendors in the areas specified below]⁵ at the prices noted against each area.

⁶[**165-A.** With effect from the 1st April 1937 Pachwai (undiluted) shall be sold by retail vendors in the area specified below]⁷ at the prices noted against it.]

The Notifications by the Board of Revenue. L.P.No. 5977-B., dated the 27th

November, 1909 (published on pages 1754-1766, part I of the Calcutta Gazette of the 1st December 1909) and no. 6638-B., dated the 18th December 1911 (published on pages 1714-15. Part I of the Calcutta Gazette, dated the 20th December 1911) as subsequently amended, are hereby cancelled.

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1. Subs. by Notifn. No. 2/23-2/91-1A dated 15.6.91.
 2. Subs. by Notifn. No. 2/23-16/88-5 dated 28.3.1989 w.e.f. 1.4.1989.
 3. Ins. by Notifn. No. 23-14/76-2 dated 19.8.1976.
 4. Subs. by Notifn. No. 2/23-1/11 dated 3.12.1943
 5. See Appendix 8
 6. Ins. by Notifn. No. 23-2-3 dated 3.3.1937.
 7. See Appendix 9

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GENERAL CONDITIONS APPLICABLE TO VEND LICENSES UNDER THE EXCISE AND OPIUM LAWS.

1. A licensee may sell an excisable article or opium only at the place or on the premises specified in that behalf on the license, and sale by him or on his behalf in any other place is absolutely prohibited.

2. A licensee shall not willfully adulterate, or add anything to cause the deterioration of any excisable article or opium sold or kept for sale by him. He shall not sell any excisable article or opium which he knows to have been adulterated or to have deteriorated and he shall not store or permit to be stored such article on his premises. He shall not keep on the stall water or any other thing by which an excisable article or opium can be adulterated or deteriorated.

3. No licensee for the retail vend of any excisable article or opium shall allow any person to conduct sales on his behalf unless the name of such person shall have been previously endorsed by him on the licence under his own signature. 1[and unless an intimation of the name so endorsed in license is sent to the Superintendent of Excise within three days and acknowledgement obtained].

N.B.- This rule does not apply (1) to the licensee of a hotel, restaurant, bar, refreshment room, steamer or dining car, or (2) to a chemist or druggist licensee or permit under the Excise Act.

4. The following persons are debarred from being appointed as workmen:-

- (i) Persons below 18 years of age;
- (ii) Persons convicted of offences under the Excise or Opium Act;
- (iii) Persons whose licenses have been cancelled under the Excise or Opium Act;
- (iv) Persons of notoriously bad character;
- (v) Persons suffering from an infectious or contagious disease.

5. No. transfer or sub-lease (whether entire or partial) of a licensee shall be made except with the previous permission of the Collector.

6. No. excisable article or opium shall be sold-

(a) to any Railway servant at the time on duty, any Excise, Salt or Police Officer, below the rank of Sub-Inspector being in uniform any European vagrant under Police escort, or any insane or intoxicated 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, or any member of a soldier's family or any camp-follower, by any licensed vendor, or by 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.

N.B.- In this rule-

- (i) "Soldier" does not include a Commissioned Officer, a Volunteer or a soldier in Civil employ;
- (ii) Camp-follower' means a person (other than a soldier or a private servant whom the person selling an excisable article knows or has reason to believe to have a right to be in Cantonment.

1. Ins. by C.S. No. 883 dated 15.5.1961.

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- (iii) The expressions "soldier", member of a soldier's family" and "camp-follower" do not include an Indian soldier, or a member of an India soldier's family or in Indian camp-follower, when such soldier or camp follower is absent from his regiment on leave.

7. No. excisable article or opium shall be bartered in exchange for wearing apparel or any other effects.

8. Licensed premises must be kept open, during the prescribed hours, throughout the currency of the licensee, unless their temporary or permanent closure is authorized; and such supply of excisable articles as the Collector may consider sufficient to meet local requirements must be maintained therein.

9. Entertainments on the premises, except in cases where special permission has been obtained, are prohibited.

10. The licensee, or any person in his employ and acting on his behalf, shall not permit drunkenness', disorderly conduct or gaming on the licensed premises.

11. The licensee, or any person acting on his behalf, shall not permit any person whom he knows or has reason to believe to have been convicted of any non-bailable offence, or who are reputed prostitutes to meet, or any such person to remain on his licensed premises, whether for the purpose of crime or prostitution or not.

12.1[All licensed premises for the sale of liquor shall remain closed on the following days :-

Sl.no.	Date	Period
1. Second day of every month	 2.	1 day (12 days per year)
Republic Day, 26th of January	 3.	1 day.
Independence Day, 15th of August	 4.	1 day.
day of Mahatma Gandhi, 2nd of October		1 day.
5. Mahabir Jayanti		1 day.
6. Ramnavami		1 day.
7. Budh Jayanti		1 day.
8. Durga Puja		1 day.
9. Idd-ul-Fiter		1 day.
10. Muharram		1 day.
11. Holi		1 day.
12. Dipawali		1 day.

2. The aforesaid condition shall be deemed to be including in the conditions of respective licenses.

13. The licensee shall produce for inspection his licence and correct accounts on the demand of any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

14. Every licensee shall provide himself with such measures, weights, receptacles and instruments as the Excise Commissioner may prescribe and shall keep them in good condition. When such measures, weights and instruments have been so prescribed he shall, on the requisition of any Excise Officer duly empowered by the Collector in this behalf, measure, weigh and test any excisable article or opium in his possession at such time and in such manner as such officer may require.

1. Condition 12” Subs. by S.O. 12 dated 19.2.1999 (w.e.f. 19.2.1999)
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15. True accounts of the daily transactions in excisable articles and opium shall be kept in ink by all licensees (unless specially exempted) in the form prescribed by the Board.

[The account of retail sales in country spirit (distillery) and (out still) shop in the urban areas with break in sales between **1 P.M. and 4 P.M.** shall be entered and balance struck at the end of each period of sale hours.]

All retail licensees of distillery liquor, out still and drug shops, the pachwai shops should return their original shop account books to the Superintendent of Excise at the end of the year. They may keep copies for their own use, if they wish.

16. Any transaction of the nature of gift or loan between licensee and an officer of the Excise or salt Department is absolutely prohibited.

17. Except in case of hotels, restaurants, railway refreshment rooms, dining cars and steamers and premises of chemists and 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 excisable articles sold therein a sign-boards showing in large characters the excisable articles sold therein the name of the vendor, the period of currency of the license and, in country spirit shops, the strengths, if any, prescribed for retail vend and the maximum or minimum price, if any, per bottle, fixed for cash strength. The notice shall be written in English and the vernacular in the case of all foreign liquor shops; and for other shops it shall be in the vernacular.

18. All Export and Transport passes must be returned within the period of currency entered therein. In the case of Pass Books for country spirit, ganja, bhang and Excise opium they must be returned when used up or at the termination of the period of license.

19. Premises (except hotels, restaurants and Railway refreshment rooms) licensed in towns for the vend of foreign liquor or 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 spirit, where such are specially permitted by the Collector must also be visible from the doorway.

²[20. A licensee shall keep the reserve stock of the excised article which he is authorized to sell, sealed except at the time of preparing packets and dibias and bottling liquor.

“A stock Register shall be maintained in the following Form in which entries should be made to show the quantity of distillery liquor/drugs kept in bulk in different containers as also bottled and packed on bottles and packets of different denominations. Such entries shall be made in the stock Register both before and after the prescribed hours of sale.

21. A licensee shall sell drugs in closed packets, opium in closed dibias and liquor in closed bottles.

³[22. A licensee shall prepare drug packets and opium dibias out of sale hours. The Excise Superintendent can permit a licensee for any sufficient reason to prepare packets or dibias during sale hours away from the stall. No. loose ganja, bhang or opium shall be kept on the stall.

1.Ins. by C.S. No. 885 dated 01.11.1961

2.Subs. By Notifin. No. 23-6/69-1 dated 13.2.1969.

3.Subs. by C.S. No. 828 dated 13.3.1953

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A licensee shall bottle liquor out of sale hours. The Excise Superintendent can, however, permit a licensee for any sufficient reason to bottle liquor during sale hours away from the stall.

23. A licensee of a drug and opium shop shall maintain a sufficient number of drug packets and opium dibias of the different prescribed weights. A licensee of a country spirit shop shall keep a sufficient number of full, half and quarter bottle of each prescribed.

24. A licensee shall make over to customers drug packets, opium diabis and sealed bottles on receipt of the price. He shall not open them before delivery to customers.

25. A licensee of drug and opium shop shall note the weight and price on drug packets and opium dibias.

The following coloured papers shall be used for preparing drug packets and closing joint of *tin dibias* :-

¹ [10 grams and 2 grams packet	... White.
5 grams and 1 gram packet	3 grams and ½ grams packet
... Newspaper.	
... Badami.	

26. A licensee of country spirit shop shall use labels of the following colors strength, quantity and price on each bottle:-

Strongest strength	... Green.
Stronger strength	... Red.
Popular strength	... White.
Weakest strength	... Badami.

In case there are more than
Three strengths.

27. A licensee shall close each day's account at the end of the hours of sale.

N.B.- Conditions 20 to 27 will be applicable to shops under sliding scale system only.

²[That the condition of the sale notification shall be deemed to be the conditions of the respective licences to the extent they are applicable to them.

1.Subs. by C.S. no. 891 dated 14.9.1963

2.Ins. By Notifin. No. 2/23-4/84-1 dated 20.7.1984.

