

2[No. 471-F the 15th January, 1919.- In exercise of the power conferred by section 89 of the Bihar and Orissa Excise Act, 1915 (Bihar and Orissa Act II of 1915), the Lieutenant-Governor in Council is pleased to make the following rules:-

APPOINTMENTS, TRANSFERS AND PUNISHMENTS.

3[1. The power to promote, to transfer and to suspend, reduce in rank, dismiss or otherwise punish all officers of the Excise Department below the rank of Superintendent of Excise other than the power to dismiss or remove an Inspector of Excise, appointed by direct recruitment shall vest in the Excise Commissioner:

Provided that no officer of the Excise Department shall be dismissed or removed by an authority subordinate to that by which he was appointed.

2. An appeal shall lie to the Collector from any order passed by any officer subordinate to him and discharging functions under the Act or under any rule or order made thereunder except an order passed by the Superintendent of Excise in proceeding against officer subordinate to him.

4[2-A. An appeal shall lie to the Deputy Commissioner of Excise from any order passed by the Superintendent of Excise in proceeding against officers subordinate to him.

3. An appeal shall lie to the Excise Commissioner from any original order made by the Collector (but not from any original order made by an officer discharging functions of the Collector) and from any order made by the Collector on appeal:

5[Provided that every memorandum of appeal relating to the cancellation, suspension or withdrawal of a licence for the retail sale of any excisable article from any order of any officer subordinate to the Collector as mentioned in rule 2 shall be submitted to the Collector through the subordinate officer against whose order the appeal is made within fifteen days from the date of communication to the appellant of the order appealed against. Such petition of appeal shall invariably be forwarded to the Collector within ten days of its presentation with the original records of the case, if any and with any observations that the officer forwarding it may wish to make thereon.

Similarly an appeal to the Commissioner of Excise from any original order made by the Collector and from any order passed by the Collector on appeal shall be submitted within fifteen days from the date of communication of the Collector's order to the appellant and the Collector shall invariably forward the petition of appeal to Commissioner of Excise within ten days of its presentation with both original and appellate records of the case and with any observations he may wish to make thereon. The period for the presentation of appeal shall count in all cases from the date of communication of the orders appealed against.

4. An appeal shall lie to the Board from any order (except orders referred to in section 35 of the Act) made, whether on appeal or otherwise by the Excise Commissioner:

1. Ins. by S.O 41 dated 25.2.1993.
2. Published in Bihar & Orissa Gazette dated 22.1.1919 (pp. 145-156)
3. Subs. By Notification no., 651-E dated 7.8.1952.
4. Ins. by Notification no. 452. L.S.G.R. dated 19.5.1942.
5. Ins. by Notification no. 6602-L.S.G.R. dated 29-11.1938.

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Provided that when an order made by a Collector, whether on appeal or otherwise, is upheld by the Excise Commissioner, no further appeal shall lie.

1[5. Every memorandum of appeal shall be presented within six months from the date on which the officer preferring the appeal was informed of the order against which he appeals.

6. Every memorandum of appeal shall be accompanied by the order appealed against, in original, or by an authenticated copy of such order unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority.

IMPORT, EXPORT AND TRANSPORT

7. The import, export and transport, respectively, of the excisable articles hereinafter specified shall be subject to the following rules, in addition to the restriction imposed by sections 9, 10 and 12 and any prohibition made under section 11 and any rules made by the Board under sub-section (12) of section 90 of the Act.

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1. Subs. by Notification no. 1354-L.S.G. dated 24.2.1945.

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FOREIGN LIQUOR.

Import of Foreign Liquor.

8. Imports of India-made foreign liquors by troops and military bodies or by persons holding licenses for sale are allowed only under cover of passes from the Collector of the importing district and only after the following conditions have been satisfied:- (i) the importer has obeyed all rules in force in the district or place from which the liquor is brought;

- (ii) the Chief Revenue Authority of such district or place or the officer in charge of the distillery, brewery or warehouse from which it was taken has made endorsements on the pass, granted by the Collector of the importing district or place, and also on a copy thereof sent to him by the Collector of the importing district or place, or has himself issued an export pass in such form as may be prescribed for use in the district or place of issue;

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(iii) The Collector of the importing district has received back from the officer making the endorsement or issuing the export pass referred to in (ii), the copy of the import pass issued by the former, either endorsed by the latter or accompanied by the export pass issued by the latter; and

(iv) The liquor has been brought by the route and within the period specified in the pass:

¹[Provided that no import of India-made foreign liquor shall be made from the ‘Sale to trade’ – and ‘off’ licenses in West Bengal who keeps a stock of duty-paid India-made foreign liquor.]

²**8-A.** Import of India made foreign liquor in any quantity from any distillery, brewery, bonded warehouse or bonded laboratory by any person including a distributor’s license for sale of such liquor to the holders of sale” “sale to the trade” license and to holders of license for troops and military bodies is permitted only in import pass granted by the Collector of the district of import on prepayment of duty as well as any import pass fee prescribed by the Board of Revenue into the treasury of the importing district provided the conditions specified in Rule 8 are mutatis mutandis satisfied.]

³**8B.** Import of drugs, medicines, chemicals, perfumes and other toilet preparation containing spirit, for the purpose of sale, is allowed only from the bonded manufacturers of other State of India, the India, States and the Foreign Territory in India under cover of a pass:

Provided that import of such preparations by a person for his private consumption from sources other than bonded manufacturers is allowed without any restriction.

⁴**8C.** The passes, referred to in rule 8, shall be issued on the application of the intending importer:-

- (a) on pre-payment of duty in Bihar; or
- (b) on pre-payment of duty in the State from which export is made at the rate leviable in Bihar to be subsequently transferred to this State under direct credit system or by book transfer.

9. (1) Passes for the import of foreign liquor under bond (excluding denatured spirit, rectified spirit, drugs, medicines, chemicals, perfumes and other toilet preparations containing spirit), shall be issued only to persons holding licenses for storage of foreign liquor under bond.

(2) Passes for the import of denatured spirit shall be issued only to persons holding licenses –

- (a) for wholesale or retail sale of denatured spirit, or
- (b) to possess denatured spirit in excess of the quantity fixed by the Board as the limit of retail sale.

Note. – For the purpose of this rule the countersignature of the Civil Surgeon of a district on an indent for denatured spirit for use in a Government hospital or dispensary or in any other hospital or dispensary under the supervision of Government shall be deemed to be a pass.

1. Ins. by Notification no. 55 R.T. dated 27.7.1853.

2. Subs. By G.S.R.5 dated 11.3.1996.

3. Ins by Notification no. 559 R.T. dated 20.7.1953.

4. Ins. by Notification no. 51 L.S.G. dated 4.1.1944.

¹[(3) Passes for the import of rectified spirit shall be issued on pre-payment of duty in the district of import and only to –

- (a) A person holding a license to sell such spirit by retail for bona fide medicinal or surgical purposes, or
- (b) A person holding a license for the manufacture of perfumes and toilet preparations, or
- (c) A person holding a permit to obtain such spirit for the manufacture of medicines, or chemicals, or
- (d) A person holding a license for compounding and blending foreign liquor, or
- (e) Hospitals and dispensaries, approved by the Commissioner of Excise, which may require rectified spirit for bona fide medicinal and surgical purposes and ²[for industrial purposes and for educational and scientific purposes].
- (f) Passes for Rectified Spirit for troops and military bodies for Defence services requirements:
Provided that in the case of passes issued under (f), the duty may be adjusted by book transfer.

³[**Note.** In cases other than those mentioned in sub-rule (3) of this rule, when it is considered absolutely necessary to issue passes for the import of rectified spirit, such passes shall be issued under the specific order of the Excise Commissioner.

(4) ⁴[X X X X X]

⁵[(5) Passes for the import of drugs, medicines, chemicals, perfumes and other toilet preparations containing spirit from the bonded manufacturer of other provinces in India, the Indian States or the Foreign Territory in India, shall be granted on prepayment of duty payable in the Province of Bihar to any person whether requiring the preparations for the purposes of sale or for private consumption:

Provided that the obligation of taking out passes shall be dispensed with in the case of imports from those other provinces in India, the Indian States or the Foreign Territory in India which have entered into an agreement with the Government of Bihar for collection of duty on all exports of spirituous preparations from those places to the Province of Bihar at the rates in force in the said Province and the payment of such duty by book transfer.

10. Foreign liquor imported as aforesaid must on arrival in Bihar be taken as soon as possible to the distillery excise warehouse or place specified in this behalf in the pass and by the route specified therein.

Note. – Liquor warehouses at a district or sub divisional headquarters have been fixed by the Excise Commissioner, Bihar for the storage of liquor imported under bond.

10A. Indents signed by the Civil Surgeons in cases of import of spirituous medicinal preparation mentioned in clause 4 (A) (a), indents signed by the Director or Deputy Directors of the Civil Veterinary Department in cases of import mentioned in clause 4 (a) (b), indents signed by the Principal, Indian School of Mines, Dhanbad in case

2. Ins. by Notification no. 12290 dated 20-12-1961.
3. Ins. by Notification no. 1927 L.S.G. dated 20-3-1947.
4. Deleted by Notification no. 4395 dated 11-5-1961.
5. Ins. by Notification no. 51 L.S.G. dated 4-1-1944.

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of imports mentioned in clause 4 (A) (c) and indents signed by the head of the institution or department in cases of import mentioned in clause 4 (A) (d) of order no. XVI of Government notification no. 470 F. dated the 15th January, 1919 as subsequently amended will constitute the passes required by section 12 of the Act.

10B. Import of rectified spirit in circumstances mentioned in clause 4(B) of Order no. XVI of Government notification no. 470-F., dated the 15th January, 1919 as subsequently amended will be under passes granted by the Collector of the District.

Export of Foreign Liquor to other Provinces in India.

¹[(1) When any person desire to remove foreign liquor from any distillery, brewery or spirit Warehouse for export to any other State in India under a bond for the payment of excise duty, he must execute a bond in the prescribed form before the Collector of the district in which the distillery, brewery, a spirit warehouse is situated and, in case of India-made-foreign liquor, he must also furnish a bank guarantee from a Scheduled Bank situated in the State of Bihar preferably at the place where the guarantee has to be tendered, covering the entire excise revenue due on the consignment to the satisfaction of the Collector of the district to grant such permit, on prepayment of any export pass fee, prescribed by the Board of Revenue, into the treasury of the exporting district;

Provided that before such a bond is executed, an export pass fee @ ²[Rupee 1/- (Rupee one) per bulk litre] shall be levied and realized in case of export of rectified spirit and absolute alcohol:

Provided further that in case of failure of the exporter in furnishing satisfactory proof of the storage of the consignment if India made foreign liquor at the place of its destination within the period of the validity of the pass, the Bank guarantee furnished by the exporter will be liable to be involved for realization of the entire excise revenue involved in the consignment besides any other penalty the may be imposed on him under the Bihar Excise Act, 1915 and the Rule; framed thereunder.

(2) [The bond may be either a general or a special bond.]

(3) The Collector shall sign the bond on behalf of the Government of Bihar as a party to the instrument.

(4) The Collector shall then intimate, the fact of the execution of the bond, to the officer in charge of the distillery, brewery or spirit warehouse who shall after the particulars thereof have been entered in the prescribed bond register, issue the liquor as if duty had been paid.

³[**11A.** A person, holding license for the sale of foreign liquor to the trade, may also export it to any other State in India on pre-payment of duty at the rate in force in the State where it is desired to be exported, subject to the following conditions, namely:-

(1) The exporter shall obtain from the importer a permit authorizing the import granted by the Chief Revenue authority of the State of import or by an officer duly authorized by him in this behalf.

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1. Subs. by G.S.R. 5 dated 11.3.1996.
 2. Subs. by. S.O. 323 dated 23.8.1996.
 3. Ins. by Notification no. 559 R.P. dated 20.7.1953.

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(2) The permit shall specify-

- (a) the name and address of the person of firm authorized to import;
- (b) the name and address of the exporter;
- (c) the description and quantity of foreign liquor;
- (d)

the rate of duty leviable in the State of import; Provided that in the case of troops and military bodies of the Defence services, the duty may be adjusted by book transfer.]

12. No liquor shall be so issued until it has been measured and proved by the officer in charge of the distillery, brewery or warehouse.

13. (1) A pass, in triplicate, shall be prepared by the officer in Charge of the distillery, brewery or spirit warehouse when any liquor is issued under clause (4) of rule 11 or according to rule 11A.

(2) One copy of the pass shall be delivered to the exporter, the second shall be forwarded to the Collector of the district to which the liquor is to be taken and the third shall be retained for record.

(3) The pass shall state-

- (a) the name and address of the consignor;
- (b) the name and address of the consignee;
- (c) the description and exact quantity of foreign liquor dispatched;
- (d)
- the rate of duty and total amount of duty paid; and (e) the route by which the foreign liquor is dispatched.

14. (1) Each cask or other vessel containing liquor issued from a distillery, brewery or spirit warehouse, under clause (4) of rule 11 or according to rule 11 A shall bear marks showing clearly the name of distillery, brewery or warehouse, and the number of the cask or other vessel, and the nature, quantity and strength of its contents.

(2) Each such cask or other vessel shall be sealed by the officer in charge and a distinct impression of the seal shall be fixed on the pass forwarded to the Collector of the district to which liquor is to be taken under clause (2) of rule 13.

15. Account of all exports shall be kept, in the prescribed form, by the officer in charge of the distillery, brewery or warehouse.

1[16. Passes for the export of denatured spirit to other States in India shall be issued on pre-payment of an export pass fee @ 50 P. (Fifty paise) per bulk litre on ordinary denatured spirit and on special denatured spirit.]

(a) Persons holding licenses in this province for the manufacture or wholesale sale of denatured spirit, or

(b) Persons who produce permits from the Collector of the district of destination:

Provided that in the case of troops and military bodies of the Defence services, the pass-fee may be adjusted by book transfer.

1. Subs. by S.O. 323 dated 23.8.1996.

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Export of foreign Liquor to Native States or Foreign Territory in India.

17. No foreign liquor shall be exported to any foreign territory in India unless the duty imposed thereon under section 27 has been paid:

Provided that in case of troops and military bodies of the Defence services, the duty may be adjusted by book transfer.

17A. Passes for the export of denatured spirit to foreign territories in India shall be issued on pre-payment of a pass fee of 30 paise per bulk litre on ordinary denatured spirit and 10 paise per bulk litre on special denatured spirit –

(a) Persons holding licenses in this State for the manufacture or wholesale sale of denatured spirit; or

(b) Persons who produce permits from the proper authority in the foreign territory to which the denatured spirit is to be taken:

Provided that in the case of troops and military bodies of the Defence service, pass-fee may be adjusted by book transfer.

Transport of Foreign Liquor.

18. Foreign liquor (excluding denatured spirit) on which full duty has been paid under the Indian Tariff Act, 1894, or the See Customs Act, 1878, or under section 27 of the Bihar and Orissa Excise Act, 1915, may be transported from the premises of the holders of “sale to trade” licenses to the premises of other licensed dealers, troops or military bodies only under a pass:

Provided that in the case of transport of India-made foreign liquor by or on behalf of troops or military bodies the production of a pass granted by the Collector of the district to which such liquor is intended to be transported shall also be necessary:

Provided that in the Case of troops and military of the Defence services, the duty may be adjusted by book transfer.

1[18-A (1) India made foreign liquor on which the full amount of duty under section 27 of the Bihar Excise Act, 1915, has not been paid may be issued from a distillery or a bonded warehouse to the premises of a person holding a distributor’s license on prepayment of duty in the district from which the liquor is intended to be transported under

a transport pass and on production of a permit granted by the Collector of the district to which the liquor is intended to be transported,

(2) India made foreign liquor on which full duty has been paid under section 27 of Bihar Excise Act, 1915 may be transported from the premises of the holders of distributors licensee to the licensed premises of the holders of “sale to the trade” licence only under a pass granted by the Collector of the district to which the liquor is intended to be transported.

(3) India made foreign liquor on which full duty has been paid under section 27 of the Bihar Excise Act, 1915 may be transported from the premises of the holder of “sale to the trade” licence to the premises of the holders of retail, hotel, Restaurant, Bar and Club licenses situated in other districts only under a pass granted by Collector of the district to which the liquor is intended to be transported:

Provided that for transport of India made foreign liquor from different licensed premises within a district, the conditions specified in Rule 18, shall mutates mutandis be applicable.]

1.Subs. by G.S.R. 5 dated 11.3.1996.

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19. Rectified spirit on the full amount of under section 27 of the Bihar and Orissa Excise Act, 1915 has not been paid may be issued from a distillery or a bounded warehouse –

(a) to a chemist and druggist holding a license to sell such spirit by retail for bond fide medicinal or surgical purpose, or

(b) to a chemist or druggist holding a permit to obtain such spirit for the manufacture of medicines or chemicals, or

(c) to a person holding a license for compounding and blending foreign liquor, on prepayment of duty in the district to which the spirit is intended to be transported and only on the production of a pass granted by the Collector of the district.

19A. Rectified spirit may also be issued free of duty to persons, firms institutions, laboratories and museums in the circumstances mentioned in clause (4B) of order no. XVI of the Orders published with notification no. 470-F., dated the 15th January 1919, as subsequently amended, only under passes granted by the Collector of the district to which the spirit is intended to be transported:

1[Provided that no pass shall be issued for obtaining rectified spirit free of duty from any source in the province of Bihar which maintains duty-paid stock only.

19B. Denatured spirit may be transported from a distillery or from one wholesale shop to another or to a retail shop or to the premises of a person, holding a license for possession of such spirit for business purposes only under a pass granted by the Collector of the district to which the spirit is intended to be taken.

Note.- For the purpose of this rule the countersignature of the Civil Surgeon of a district on an indent for denatured spirit for use in a Government hospital or dispensary or

in any other hospital or dispensary under the supervision of Government shall be deemed to be a pass.

2[19C. Fixation of price of denatured spirit. – Denatured spirit shall not be sold at prices exceeding the maximum noted below:

(i) When sold by Distillers- (Seventy five) paise per liter, subject to the actual price admissible under clauses (2) and (3) of the Ethyl Alcohol (Price Control) Order, 1971, as subsequently amended by the Ethyl Alcohol (price Control) Amendment Order, 1972.

(ii) When sold by wholesaler-Rs.1.55 Paise (Rupee one & Fifty five paise)/liter.

3[(iii) When sold by retailer – Rs. 3.00 (Rupees Three) per liter:

Provided that if the actual price admissible under clause (1) above exceeds 75 paise per liter, such difference in price shall be passed on to the wholesaler and retailer under orders of the Commissioner of Excise, Bihar.

4[19D. Export and transport of Methyl Alcohol. – (1) Rules 8 to 19 B shall, *mutatis mutandis*, apply to the import, export and transport of Methyl Alcohol.

(2) Transmission through transmission of wood-Naptha or methyl alcohol as such or mixed with spirit or other substances in forms like special denatured spirit and thinners by rail, road and/ or river, shall, except consignments by a member/party of the Armed Forces, also be subject to the following conditions :-

1.Ins. By notification no. 365. L.S.G. dated 23.1.1943.

2.Insb. By S.O. 423 dated 4.4.975.

3.Subs. By S.o. 479 dated 15.4.1981.

4.Ins. by G.S.R. 17 dated 10.3.1981.

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(a) Each consignment shall be covered and accompanied by a pass in proper form granted by the Collector or competent prohibition and excise authority of the place from which the articles is carried or consigned and bearing his signature and seal and also a permit granted by the Commissioner of Excise and Prohibition, Bihar, or any officer authorised by him in this behalf.

(b) The receptacles containing the articles shall be securely closed and sealed with the official seal of the officer issuing the pass covering the consignment. Such seal shall not be broken and shall be kept intact during transmission through the State.

In all motor tankers the inlet and discharge points shall be properly locked and sealed by the despatchers with metal seal on molten shellac, over a thick cloth stitched to cover the lock, proper care being taken to prevent all risk of fire in case of consignments transported in metal drums, the discharge hole or holes of each drum shall be securely closed by the threaded metal caps in a leakage proof manner. These caps shall then be wrapped with pieces of thick cloth, stitched all round and sealed with lacquer seal in the manner described above. In neither case shall ordinary lead seal on steel wire be used. An impression of the seal used shall be given on the pass accompanying the consignment and a facsimile of the seal separately to the consignee. It shall be the duty of all consignees of

this State to check the seals of the consignment and compare then with the facsimiles impressed on the passes, and received by them separately. In case of import from outside Bihar, it will be the responsibility of the importer of this State to get these arrangements made.

(c) While moving methyl alcohol in rail or road tankers or in drums kept on motor lorries, a warning inscription “Methyl Alcohol (Methanol) – poison” and the sign of skull and bones shall be boldly painted on the body of each such tanker or drum. In case such inscription and sign cannot be conveniently painted on the body of the tanker, these may be boldly painted on a metal plate securely fixed to the body of the tanker for prominent display.

The article shall not be consumed or in any manner used or allowed to be consumed or used during its transmission through the State.

(d) In case of consignments Moved by road in motor lorries, the carrier or the consignor, or in the case of motor lorries owned by the user himself shall warn the driver of the lorry that the contents of the tanker or the drums, as the case may be, being carried by him are a deadly poison and not ordinary spirit or methyl alcohol.

The lorries must carry at least one person in addition to the driver.

(e) Every pass and permit for the through transmission shall be produced before the officers in charge of the Excise Check-posts lying on the route of the consignment within the State (in the case of transmission by road only) and also on demand by any Prohibition, Excise or Police officer of the State for inspection. Such officer shall after inspections endorse on the pass the fact of his having verified the particulars of the article specified in the pass.

(f) A person desiring importation or through transmission of a consignment of wood naphtha or methyl alcohol as such or in mixed forms such as special denatured spirit, thinners, through the State shall apply fifteen days in advance of the expected entry of the consignment in the State, giving full particulars regarding the names and addresses of the consignor and the consignee, kind and quantity of the article to be moved. Such application shall be accompanied by a true copy of the pass granted by the Collector or the competent Prohibition or Excise authority of the place from which the consignment is intended to be moved. This application shall be made to The Excise Commissioner, Bihar

who shall issue or authorize an Excise/Prohibition Officer to issue necessary permit to the applicant and send copies of the same to the Excise/Prohibition authority of the originating district and the Excise/Prohibition Officer of the district where the consignment shall first enter the State of Bihar. On such arrival of the consignment, the District Excise Prohibition officer concerned or any other officer authorised by him shall, after necessary verification from the pass and copy of the permit make an endorsement on the pass about the date and time of arrival of consignment in question. In case of through transmission an Excise escort may be provided at the discretion of the District Prohibition and/ or Excise Officer and at the cost of the consignor to accompany the consignment throughout the intervening territory of the State. Such officer shall also inform the Prohibition and/or Excise Officers of all the districts of this State, which lie on the route of the Consignment.

(3) During the through transmission of consignment of methyl steamer booked as a parcel or goods or registered baggage the whole consignment shall be in the charge of an officer or servant duly authorised in this behalf by the Railway Administration or Steamer Service, as the case may be.

(4) In case of transmission by military vehicles by road, consignment shall be in the charge of the member of the Armed Forces, who is in charge of the military convey or vehicles, as the case may be. Such consignment shall also be covered by a pass granted by the Officer Commanding the Regiment or Unit of the place from which it is transmitted or an officer or of such Regiment or Unit who is authorised to grant leave to/order the movement of the member party carrying the consignment.

(5) The State government, may by notification and subject to such exceptions, if any as may be specified in the notification, exempt any substance or class of substances containing methyl alcohol from the provisions of sub rules (1) to (4).

(6) The above provisions of this rule shall be in addition to/and not in derogation of the provisions of the Petroleum Act, 1934 or the Inflammable subatances Act, 1952 or any rule made or notification issued under these Acts, on the subject.

Explanation. – For the purposes of these rules –

(a) “methyl Alcohol” means the substance as defined in the Bihar Rules, 1979, framed by the Board of Revenue.

(b) “Through Transmission” means to move from any place outside Bihar, to any place outside the State by rail, road or river through Bihar, as defined in the Bihar Methyl Alcohol Rules, 1979.

(c) “Transmission” mean importation into, exportation from and transportation within Bihar, as defined in the Bihar Methyl Alcohol Rules, 1979.]

COUNTRY SPIRIT

Import of Country Spirit

20. (1) Country spirit may be imported only with the permission of the Excise Commissioner, and under a bond for the payment of excise duty, and by –

- (a) a person to whom an (exclusive privilege for the supply or sale of such spirit has been granted under section 22, or
 - (b) a licensed wholesale dealer in country spirit.
- (2) Rules 8 to 10 shall apply to such imports.

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Exort of Country spirit

21. (1) Country spirit may be exported only under a bond for the payment of excise duty and with the permission of the Excise Commissioner, which will not be given without the concurrence of the authorities of the place to which the spirit is to be taken.

¹[Passes for such export to any other State in India or to any Indian State Shall be issued on prepayment of the pass-fee prescribed by the Board of Revenue, Bihar.

(2) Rules 11 to 15 shall, so far as may be, apply to such exports.

Transport of Country spirit

²**22.** Rules 11-15 so far as may be, shall apply to the transport of country spirit from distilleries to spirit warehouse and manufactories of spiced country spirit, and also to the transport of spiced country spirit from the manufacturing premises to the bonded warehouses of spiced country spirit.

Rule 18-A shall so far as may be, apply to the transport of spiced country spirit issued from a bonded warehouse to a person holding a licence for sale of spiced country spirit.]

GANJA.

Import and Export of Ganja

23. Ganja may be imported by licensed wholesale vendors of ganja under the following conditions:-

³[The importer shall execute a bond in the prescribed form in favor of the Collector of the importing district binding himself, his heirs, successors and assigns to pay to the Collector of the importing district-

(a) The duty imposed under section 27, and

(b) If, on arrival of ganja at its destination, any deficiency in quantity (as compared with the quantity received at the station of dispatch) is found, a penal duty on such deficiency at such rates as may be prescribed:

Provided that the whole or any portion of such penal duty may be remitted should the Excise Commissioner hold such deficiency to be due to drayage or due to circumstances beyond the control of the holder of the license:

Provided further that in cases of deficiencies in transit by rail, the remission of duty shall be subject to adjustment of the amount of compensation which the holder of the licence may get from the railway in accordance with rules for the time being in force relating to filing of claims.

(c) On failure to lodge ganja in a licensed warehouse in the importing district within a reasonable time from the date of its dispatch a sum equal to the duty on the entire quantity of ganja not so lodged.

The bond may either be a general bond in respect of imports that may be made from time to time or a special bond in respect of any specific consignment.

(2) For each consignment of ganja to be imported, the importer shall obtain a pass from the Collector of the importing district in the prescribed form, authorizing import of ganja into a licensed warehouse in the district which is either a Government warehouse for which the importer pays such rent as may be fixed by the Collector or a private warehouse in respect of which the importer holds a licence granted by the Collector with the approval of the Commissioner.

1. Ins. by Notification no. 131-L.S.G. dated 11.11.1943.

2. Subs. by S.O. 1421 dated 25.8.1976.

3. Subs. by Notification no. 1014 dated 9.2.1952.

The pass shall ordinarily be in force for one month from the date on which it is granted, but the term may be extended by the Collector of the importing district or the Superintendent of Excise, of the exporting district.

(3) The Collector issuing the import pass shall forward two copies thereof to the Superintendent of Excise of the exporting district noting on them the fact of the execution of the bond by the importer.

(4) The importer or his authorised agent shall present such pass to the Superintendent of Excise of the exporting district, and obtain on it the written permission of the officer to purchase ganja. He shall further comply with any rule that may be in force in exporting State regulating the taking of ganja out of that State, and also such instructions in conformity therewith as he may receive from the Superintendent of Excise of the exporting district.

(5) The ganja shall be brought by the route mentioned in the pass and shall on arrival in Bihar be taken direct and with all reasonable dispatch to the licensed warehouse mentioned in the pass. Ganja shall then be presented with the pass to the Superintendent to Excise or such other officer as may be authorised by the Collector to examine, weigh and store the ganja on arrival.

¹[In case of import the gross weight of the consignments shall be taken without fail in the presence of the Railway authorities and their signature obtained regarding the weight taken in their presence as soon as the delivery of the consignment is taken by the holder of the licence concerned. In case of deficiency in weight, it shall be the duty of the holder of the license concerned to file a claim before the Railway in time.

24.2[X X X X X X]

25. 2[X X X X X X]

26. Ganja imported under rule 23 may be exported from any licensed warehouse to any other State in India, under conditions similar to those laid down in rule 32 below regulating the export of bhang.

³[27. Ganja may be exported to other States provided an export pass fee at the rate of Rs. 5 (Rupees five) per kilogram has been levied and realized.]

28. 2[X X X X X X]

29. 2[X X X X X X]

30.2[X X X X X X]

Transport of Ganja

⁴[30A. Rule 23, mutatis mutandis, applies to the transport of ganja from the central gola to the warehouse and from one warehouse to another.

BHANG.

Import of Bhang.

31. Bhang may be imported from the State of Utter Pradesh by the licensed wholesale vendors of bhang of this State. Rule 23 shall, so far as may be, apply to such imports.

1. Subs. by Notification no. 1014 dated 9.2.1952.
2. Omitted by *ibid*.
3. Existing rule 27 was omitted by *ibid*. Present one ins. by S.O. 718 dated 16-6-1978.
4. Ins. by Notification no. 2183 L.S.G. dated 18-7-1984.

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Export of Bhang.

2. (1) Bhang may be exported to any other State in the Indian Union provided that –

(i) The exporter has paid the duty, if any, imposed under section 27 or has executed a bond (either general or special) in favor of the Collector, either of the district to which the bhang is to be taken or of the exporting district binding himself, his heirs, successors or assigns within a specified time either to lodge the bhang in a licensed warehouse in the district to which the bhang is to be taken or pay to the Collector of the district to which the bhang is to be taken a sum equal to the amount of duty chargeable on the said bhang in the district to which the bhang is to be taken under the law in force in that district. The said bond may also provide for the payment of penalty only at such rate as may be prescribed in respect of any deficiency in quantity of the bhang lodged in the said licensed warehouse as compared with the quantity received in the district of export:

(ii) It is covered by a pass granted by the Collector or officer in charge of Excise of the district to which the bhang is to be taken and is exported by the person to whom such pass has been granted or by an authorised agent of such person;

(iii) The officer issuing the said pass has forwarded two copies thereof to the Collector of the district from which the bhang is to be exported;

(iv) The Collector of the District from which the bhang is to be exported has endorsed on such pass an order authorizing the export;

(v) The bhang is exported direct from some licensed warehouse, and

(vi) The officer in charge of such warehouse has noted on the pass referred to in clause (ii) the following particulars:-

- (a) The number of each package,
- (b) the gross weight of each package,
- (c) the net weight of bhang in each package, and
- (d) the name of the person to whom delivery is to be given.

Note.- The Government of Bengal allow the importation of bhang only from the producing districts of Monghyr, Bhagalpur and Purnea.

(2) After the entries have been made as required by clause (vi) above, the officer shall Make similar entries on the two copies of the pass referred to in clause (iii) of which he will file one copy in his office and return the other by post the same day to the officer who issued the import pass.

(3) Bhang shall not be issued to the exporter except within the period for which the pass referred to in clause (ii) is current, and after issue it shall be forwarded by him with all reasonable dispatch to the destination and by the route specified in the pass:

¹[Provided that before issue, an export pass fee at the rate of Rs. 0.50 (fifty paise) per kilogram of Bhang shall be levied and realized”.

33 to 35 Omitted.

1. Ins. by S.O. 718 dated 16.06.1975.

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Transport of Bhang.

¹[**35-A.** Rule 32, mutatis mutandis, applies to the transport of bhang from the central gola to the warehouse and from one warehouse to another.

CHARAS.

36 to 40.²[* * * * *]

**TRANSMISSION OF HEMP DRUGS, EXTRACTS AND TINCTURE OF HEMP
AND MEDICINAL PREPARATIONS CONTAINING HEMP**

DRUGS

41 to 43A.²[* * * * *]

Duration and Number of Licenses.

44. Licences for the wholesale or retail vend of excisable articles may be granted for one year, from the 1st April, to the 31st March, subject to the following provisions :-

3[(1) Licences for the retail vend of country spirit, foreign liquor and spiced country spirit may be granted for any number of years up to three years, beginning on the 1st April, in cases where the Excise Commissioner considers this advisable.]

(2) If any licence be granted during the course of the financial year, it shall be granted only up to the 31st March, next following.

(3) Season licences for the sale of either fresh or fermented tari may be granted for periods fixed by the Collector.

(4) Temporary licences may be granted to provide for the supply of excisable articles on temporary and special occasions e.g., fairs, regimental camps of exercise, etc., and shall be limited to the period during which such temporary or special occasions last.

(5) Wholesale licences for the supply and sale of excisable articles may be granted for any numbers of years not exceeding five, as the Board may decide in each case.] **45.** The number of licences which may be granted for any local area shall be regulated by the needs of the people of that area, and no licence for the sale of any excisable article in any local area shall be granted unless it is required either to meet an ascertained demand for such article or to counteract supply through illicit sources.

46. The general principles below stated shall be borne in mind, and shall be applied by Collectors, so far as possible, in fixing the number of licences to be granted for the retail sale of liquor for consumption on the premises of the vendor :-

Liquor shops should not be so sparsely distributed as to give to each a practical monopoly over a considerable area, or at least such a monopoly should only be allowed when prices can be effectively fixed. At the same time two or more shops

- 1.Ins. by Notification no. 213. L.S.G.R. dated 18.5.1984.
- 2.Omited by Notification no. 1231 L.S.G.R. dated 11.8.1945.
- 3.Subs. by S.O. 169 dated 4.4.1996.

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should not be equally convenient to a considerable number of persons. In other words, liquor shops need not be so limited in number as to make it practically impossible for a resident in a particular area to get his liquor except from one particular shop; but it should only be possible for him to get his liquor from two different shops at the cost of considerable inconvenience, and he ought to have as little freedom of choice in the matter as possible.

Location of Shops

47. (1) No shop shall be licensed for the consumption of liquor on the vendor's premises-

- (a) in a market-place, or
- (b) at the entrance to a market place, or

¹[(c) In a Municipal or Corporation area within a distance of 50 metres and in other areas, within a distance of 100 metres of a bathing ghat, educational institution, hospital, religious institution, factory petrol pump, Railway Station, railway yard, Bus station, harijan or labour colony, ³[National Highway or State Highway] or other places of public resort or any other place considered necessary.”

⁴[**Note.-** The restrictions about the distance from petrol pump imposed shall not apply to licenses granted to independent Beer Bars, for consumption of beer on the premises.]

- (d) In the congested portion of a village.

Provided that the restriction imposed by this sub-rule shall not apply to foreign liquor licenses granted to hotels and restaurants for consumption on the premises.

²[*Explanation.*

(i) “educational institution” means any pre-primary, primary or secondary school, managed or recognized by any local authority of the State Government or the Central Government or any College affiliated to any University established by law, but does not include any private coaching institution;

(ii) “religious institution” means any institution for the promotion of any religion and Include a temple, math, mosque, church, synagogue, or other place of public religious worship which is managed or owned by a public trust registered under the relevant Acts and includes such other religious institution as the State Government may by order specify in this behalf;

(iii) The distance referred to in clause (c) shall be measured from the midpoint of the entrance of the shop along the nearest path by which a pedestrian ordinarily reaches,

- (a) The mid-point of the nearest gate of the institution, if there is a compound wall, and, if there is no compound wall, the mid-point of the nearest entrance of the institution, or

- (b) The mid-point of the nearest gate of places other than educational institution and religious institution, if there is a compound wall, and, if there is no compound wall, the nearest point of the boundary of such places.”
- (2) Any shop in respect of which a licence has been granted, shall not be deemed to be situated within the prohibited distance referred to in sub-clause (c) of clause (1) if at any time, after such licence is granted, any institution of place referred to in

1.Subs. By S.O. 156 dated 15.3.1991.

2.Ins. By ibid.

3.Ins. By G.S.R. 15 dated 18.5.1994.

4.Ins. By G.S.R. 15 dated 25.2.1993.

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that sub-clause comes into existence within a distance of fifty metres or, as the case may be, one hundred metres, from that shop, during the currency of that licence.”

(3) In areas inhabited by aboriginal tribes, country spirit shops shall not be licenced to be placed immediately on the side of a main road or in any other prominent position that may place temptation in the way of the aborigines:

Provided that the restriction imposed by this sub-rule shall not apply to foreign liquors licenses granted to hotels and restaurants for consumption on the premises.

48. In granting licenses for new shops, and, as far as practicable in granting licenses for established liquor shops, the Collector shall have regard to the following principles:-

(a) A liquor shop should not be inaccessible to consumers, but it should not be in such a situation as to obtrude itself on the attention of the public or to render persons passing by subject to annoyance from persons drinking.

(b) In towns, the position of a liquor shop should be so for public that persons entering it should not escape observation, and it should be such as to render supervision easy, but it should not be so prominent as to compel attention, e.g., by occupying a whole side of a public square.

(c) A liquor shop should never occupy a position to which the near neighbours object on grounds which, upon inquiry, appear to be sufficient and free from malice or ulterior motives.

49. Licences for the retail sale of liquor at any place within ¹[3.2 K.M.] of the border of another district shall not be granted unless the Collectors of booth districts concur, or, if they fail to concur, unless the Excise Commissioner so directs.

50. No out still license shall be granted for any place within ²[8 Kilometers] of any distillery area situated either in the State of Bihar or in any adjoining State in India, except under very special circumstances, e.g., the existence of a large mart.

³[**51.** Except with the previous sanction of the State Government, shops shall not be licensed for the retail sale of any intoxicants within ²[3, 2 kilometers] of the border of any other adjoining State.

⁴[**51-A.** Except with the previous sanction of the Local Government which will only be granted in exceptional cases, no shop other than the liquor and ganja shops at Bairgania,

Sursand, Majorganj and Bansbitta in the Muzaffarpur district shall be licensed for the retail sale of excisable articles other than tari within ¹[3.2 Kilometers] of the Nepal Border]⁵

52. Licences for the sale of foreign liquor for consumption on the vendor's premises shall only be granted in places where there is a proved demand on the part of a class of drinkers accustomed to foreign liquor, e.g., in large industrial centres, or in towns where there is a population specially accustomed to drinking such liquor.

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1. Subs. for 2 miles.
 2. Subs. for 5 miles.
 3. Subs. by Notification no. 559 R.T. dated 20.7.1953.
 4. Ins. By Notification no. 1182-L.S.F.R. dated 4.7.1925.

5. The Nepal Government have similarly agreed not to licence any excise shop, within 3.2 Kilometers on their side of the border, with the following exceptions, viz., five country spirit and ganja shop at Birgang bazaar (opposite Raxaul in Champaran), Gour Bazar (opposite Jhiragnia in Muzaffarpur), Jaleswar bazar (opposite Jogbani in Purnea). If information is received by any local officer in British India of the establishment of a new shop, other than those mentioned above, on the Nepal side within the 3.2 Kilometers limit, he should communicate the information direct to the Nepalese local officers concerned for necessary action. The Commissioner of Excise and salt should also be informed, at the same time, of the action through the proper channel.

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Prohibition of grant of retail licences of certain persons.

53. Licences for the retail sale of any excisable article shall not ordinarily be granted-

- (a) To any persons who have been convicted by a Criminal Court of a now bailable offence, or
- (b) To former licensees who are in arrears to Government, or whose conduct has been found to be unsatisfactory, or who have been found guilty of any serious breach of the conditions of their licenses.

54. No licence shall be granted to an out still license for the retail sale of distillery spirit or tari in a shop within ¹[8 Kilometers] of his out still.

55. No. licence shall be granted to a distillery shop licensee for the retail sale of out still spirit or tari in a shop within ²[8 Kilometers] of his distillery shop.

³**55-A.** No licence shall be granted to distillery liquor licensee in an area in which a lower duty is levied for the retail sale of distillery liquor within an area in which higher duty is levied.]

⁴**55-B.** Except with the previous sanction of the Commissioner of Excise, no person shall hold, either in his own name or in the name of any other person, more than one licence, for retail sale of country spirit which is settled under the sliding scale system of settlement:

- (a) When such settlements are made, as a result of-
 - (i) Sanction of new licenses;
 - (ii) Existing licenses becoming available for settlement through surrender, cancellation or any other reason; and
- (b) In the event of transfer of such licenses:

Explanation- The expression "sliding scale system of settlement" means the

settlement of excise shops without auction at fees fixed automatically in accordance with a sliding scale sanctioned by the Commissioner of Excise].

5[55-C. A distiller, holding a licence in Excise Form no. 25, shall not hold wholesale or retail licence of denature spirit. Likewise the wholesale licensee of denatured spirit shall not hold any retail licence of denatured spirit].

6[55-C. Licences for manufacture and retail sale of Pachwai shall not be granted to any person throughout the State of Bihar.]

Prohibition of sale to certain persons.

56. (1) No excisable article 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 person, by any licensed vendor or by the agent or servant of any licensed vendor, or

1. Subs. for 5 miles.
2. Subs. by Notification no. 559 R.T. dated 20.07.1953.
3. Ins. by Notification no. 5363 L.S.G. dated 15.5.1950.
4. Ins. by S.O. 54 dated 10.01.1973.
5. Ins. by S.O. 1274 dated 29.10.1975.

6. This rule also numbered as "55-C" has been inserted by No. 4/Tek – M/Ni- 1002/93 dated 29.03.1998. It seems that inadvertently same serial number has been given. Readers may please consult the Excise Department in the event of any controversy.

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(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 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.

(2) In this rule-

(i) "Soldier" does not include a commissioned officer, a volunteer, or a soldier in civil employee, and

(ii) "Camp-follower" means a person (other than a soldier or private servant) whom the person selling an excisable article knows or has reason to believe to have a right to be in cantonments;

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

ASCERTAINMENT OF LOCAL OPINION PRIOR TO THE GRANT OF CERTAIN LICENSES FOR THE SALE OF LIQUOR EXCEPT IN THE AREAS WHERE LICENSING BOARDS HAVE BEEN CONSTITUTED.

Licenses for the retail sale of spirit or tari for consumption on the Vendor's premises

57. (1) On or before the 20th October, the Collector shall prepare a list showing what

licenses is it proposed to grant for the retail sale of spirit or tari for consumption on the vendor's premises for the next period of settlement.

(2) The said list shall specify, as accurately as may be possible, the locality of the premises to be licensed, and shall distinguish proposed new licenses from existing licenses which it is proposed to renew.

58. Before the 1st November, the Collector shall-

(a) affix the notice required by clause (a), and proclaim the notice required by clause (b), of section 31, and

(b) send a copy of the list to the chairman of the district board and an extract to the chairman of each municipality as required by clauses (c) and (d) of section 31, and (c) send to the Commanding Officer of each cantonment an extract reproducing so much of the said list as relates to shops within the limits of the cantonment or within a distance of two miles from those limits, and

(d) give such opportunity as he thinks to be required for the expression of opinion-

(i) by railway authorities, on proposals for the grant of licenses for shops near railway stations

(ii) by Forest Officers, on proposals for the grant of licences for shops for supplying spirit or tari to aboriginal tribes inhabiting forests; and

(iii) by large employers of labour in tea gardens, mills factories and coal mines, on proposals for the grant of licenses for shops for supplying spirit or tari to their labourers.

59. The Chairman of each municipality shall cause a copy of the extract sent to him under Rule 58, clause (b) to be conspicuously affixed at the central office of the municipality for a period of not less than seven days expiring before the 14th November and shall send to each member of each Ward Committee (if any), not later than the 5th December, a copy of so much of the extract as relates to shops situated in his ward.

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60. All objections and opinions with respect to proposals contained in the list referred to in Rule 57 must be sent so as to reach the Collector by the 15th November; and the Commanding Officer of each cantonment must inform the Collector by the same date whether he consents to the proposals contained in the extract sent to him under rule 58, clause (c).

61.(1) In all municipalities, and in all towns other municipalities with a population of 20,000 or more, a local committee, constituted in such manner as the Board of Revenue, with the approval of the Local Government, may decide, shall unless the local Government in any case otherwise direct, be formed, by the 15th November, to consider and advise the Collector upon the proposals contained in the list referred to in rule 57 above regarding the number of licenses and the location of shops.

(2) The Collector shall record the opinion of the committee upon the proposed number of licenses and location of shops and upon the objections which he has received by

the said date; and if that opinion is not accepted by him, he shall record his reasons for disagreement.

62. On or before the 30th November the Collector shall submit to the Commissioner of the Division the list referred to in Rule 57 as revised by him under section 34, and the objections and opinion which he has received by the 15th November, and a report of the proceedings of the committee referred to in Rule 61 and his own opinion.

63. On or before the 10th December, the Commissioner of the Division shall forward to the Excise Commissioner the list, objections, opinions and report so submitted to him with his own opinion and recommendations (if any).

PROCEDURE TO BE FOLLOWED FOR SETTLEMENT OF EXCISE SHOPS IN THE AREAS WHERE LICENSING BOARDS ARE CONSTITUTED

1[63-A. (1) The licensing board shall be newly constituted every third year in the month of October, in which month elections of members to represent them shall be held by the municipal commissioners, the principals and headmasters of colleges and high schools, temperance societies and excise licensees.

(2) Before the 1st day of August, the Collector shall prepare and publish lists of (a) principals and headmasters, and (b) excise licensees who are entitled to vote in these elections.

(3) The Collector shall decide all questions regarding the time and place of elections under these rules, and where necessary, appoint a suitable person to be presiding officer. All disputes regarding the. Elections shall be decided by the Collector, whose decision shall be final.

(4) If anybody entitled to elect a member to the board fails to do so within the month of October, the Collector shall appoint a member from among that body.

1. Under Government order no. 4278-L.S.G., dated the 25th October 1937, all non-official members required to attend meetings of Excise Advisory Committees and Licensing Boards are entitled to draw travelling allowances at the rates allowed under the Bihar Travelling Allowance Rules to the officers of the second class. The District officer is the Controlling Officer for the purpose of countersigning the bills under Rule 158 of Bihar T.A. Rules, 1950.

2. Ins. by Notification no. 5328 L.S.G. dated 28.01.1932.

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(5) The licensing board shall hold office for three years commencing from the 1st day of November, of the year in which it is constituted. Any vacancy among the members of the board shall be filled in the manner prescribed for the election or appointment, as the case may be, to a newly-constituted board, of a member of the class to which the late member belonged.

(6) The duties of the licensing board shall be-

(a) to meet at least once a year not later than the fifteenth day of January to decide, subject to the provision of any order issued by the local Government under section 7 (2)

(b) of the Excise Act, the number of excise shops for the ensuing excise year and the area within which each shop shall be situated and to select licensees for such shops;

(b) to meet when convened by the Collector, for the purpose of giving him advice on matters connected with excise, of selecting licensees when vacancies occur, or of deciding matters arising from breach of the conditions of licenses;

(c) to meet when convened by a requisition addressed to the chairman by not less than four members;

(d) to communicate a minute of its proceedings and its decision to the Collector within fifteen days of the date on which the meeting is held.

(7) At least thirty days previous to the date fixed for the meeting prescribed under sub-rule (6) (a) the licensing board shall cause to be prepared and published in the manner prescribed by sub-rule (8) a list specifying-

(i) the licenses of various kinds it proposes to grant for the ensuing excise year; (ii) as accurate a description as is possible of the locality and site of the premises to be licensed; and

(iii) the latest date for receipt of written objection to its proposals (such date being not earlier than seven previous to the date fixed for the meeting) from any of the following:-

- (a) persons paying municipal rates residing in the municipality;
- (b) railway authorities on proposals for the grant of licenses for shops near a railway workshop;
- (c) employers of labour on a large scale on proposals for the grant of licenses for Shops near their factories or places of business;
- (d) the Commanding Officer of any cantonment on proposals for the grant of licenses for shops in proximity to cantonment boundaries;
- (e) the governing body of any religious, philanthropic or educational institution on proposals for the grant of licenses for shops in proximity to such institution;

and shall give full consideration to such objections at the aforesaid meeting and hear evidence, if it is considered necessary in support of such objections, should objectors express a desire to produce the same.

(8) The board shall-

(a) cause a copy of the list prescribed under the preceding rule to be exhibited at the central office of the municipality and at the Collector's Office; and

(b) cause an extract of so much of the list as relates to shops situated in a ward of a municipality to be sent to the Commissioner or Commissioners representing that ward.

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(10) In cases where a shop is closed by the licensing board, the licensee shall have no right of appeal.

(11) No licensee shall have any claim to the renewal of his license or any claim to compensation on the determination thereof.

Restrictions on the exercise of powers conferred by sections 69 and 70.

64. No excise officer below the rank of inspector shall exercise any of the powers conferred by section 69 (entry, inspection, testing, seizure, etc.) in respect of any licensed place of manufacture or storage which is under the charge of an excise officer unless he is generally authorized in writing by the collector to do so.

65. (1) Officers below the rank of Sub-Inspector in the Excise or Police Department, or of Preventive Officer in the Customs Department or of Kanungo in the Land Revenue Department may exercise the power conferred by section 70 (arrest without warrant, seizure and search) in open places only.

(2) The expression “open places” in this rule means “open” in the ordinary sense as opposed to “closed”, but does not include a dwelling house.

66. Any officer who, outside his local jurisdiction, arrests any person or seizes any article under section 70 shall without delay make over such person or article to an excise officer having local jurisdiction, or to the officer in charge of the nearest police station.

Information and aid to excise officers.

67. The information which officers referred to in section 75 are required to give of breachers of provisions of the Act shall be given to the Collector and the Sub-divisional officer or to the nearest excise officer having jurisdiction to investigate the offence.

68. No excise officer below the rank of Sub-Inspector shall request any officer referred to in section 75, sub-section (1), to aid him in carrying out the provisions of the Act or of any rule, notification or order made, issued or given under the Act.

69. (1) When any excise officer not below the rank of Sub-Inspector requires the aid of any officer referred to in section 75, sub-section (1), in making any arrest or search under the Act, he shall send-

(a) If the aid of the police is required, to the officer in charge of the police-station within the limits of which the arrest or search is to be made, or

(b) If the aid of any other officer referred to in the said sub-section is required, to the nearest superior officer of the department or body which he serves, a requisition (which shall be in writing, if the exigencies of the occasion permit) stating the nature of the aid required and the reasons for which it is required.

(2) If any officer to whom a requisition is sent under clause (1) of the rule feels unable to render the aid required, he shall forthwith inform the officer who sent the requisition of his reasons for withholding it, and shall, if necessary, refer to his immediate superior for instructions.

70. A village chaukidar or dafadar shall not be required to aid excise officers in carrying out any provisions of the Act, or of any rule, notification or order made, issued or given under the Act, except in the matter of making an arrest, search or seizure or a

distrain of movable property within the village, union or circle for which he is appointed.

1. Deleted by Notification no. 1311 dated 11.05.1967.

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Grant of expenses to witnesses.

71. Expenses of witnesses appearing under summons or produced before any court in excise cases may be granted by the Court, or by the Collector, in accordance with the following rules, namely:-

(a) In the case of Government servants – Rules 219 to 224 of the Bihar and Orissa Treasury Manual, 1915, and

(b) In the case of other persons – The rules made by the High Court for the grant of expenses to witnesses in criminal cases.

Grant of compensation

72. Compensation for loss of time may be granted to persons referred to in section 89, clause (n) by the Collector or by the Magistrate before whom they are charged, **73.** Such grant shall be made under the same condition as grants of expenses under the rules referred to in clause (b) of rule 71 and shall be subject to the maximum limit prescribed by those rules for the grant of expenses.

The Notification of the Government of Bengal, No. 716 S. R., dated the 25th November 1909, published on pages 1718 – 1726, Part 1 of the Calcutta Gazette of, the 1st December 1909, as subsequently amended, is hereby cancelled.

“74”-Prohibition of grant of license without Commercial Taxes Clearance Certificate:-

3[“No license under the provisions of Bihar Excise Act, 1915 and the Rules made there under shall be granted or renewed unless the applicant submits a Commercial Taxes Clearance Certificate or No Objection Certificate issued by a competent Officer of the Commercial Taxes Department of the Government of Bihar;

Provided that the licensing authority may, at his discretion on being satisfied that valid ground exist, proceed to provisionally grant or renew a license without submission of Commercial Taxes Clearance Certificate or no Objection, subject to the applicant undertaking to submit the above certificate within a period specified in the order of licensing authority not exceeding three months from the date of issue/renewal of license.

Provided further that if the licensee fails to submit the above mentioned Commercial Taxes Clearance or no Objection Certificate, within the aforesaid specified period, the provisional license so granted or renewed shall automatically stand cancelled without any notice and the license fee and any other amount deposited shall stand forfeited to the Government.’]