

The Punjab Brewery Rules, 1956

Published vide Punjab Notification No. GSR 249/PA-1/14/Sections 21, 59 and 62 dated 21th October 1962.

1. **Short title.** - These Rules may be called the Punjab Brewery Rules, 1956.

2. **Definitions.** - In these rules, unless a different intention appears from the subject or context :

"Beer" means any liquor prepared from malt or grain, with or without the addition of sugar and hops and includes ale, porter and stout.

"Brewery" means a building where beer is manufactured, and includes every place therein where beer is stored or hence it is issued.

"Bushel", when used for measuring liquids, means a multiple of 36.40 litres and when used for weighing fruits, shall be construed as a reference to equivalent kilograms according to practice in vogue in Breweries and when used with reference to weighing light or heavy barely, it shall be construed to mean its metric equivalent viz. 21.7 to 33.6 kilograms or 24.5 to 26.3 kilograms according to the practice in vogue in the Breweries.

["Collector" means the Joint Excise and Taxation Commissioner or the Deputy Excise and Taxation Commissioner in charge of the distilleries or the Deputy Excise and Taxation Commissioner in charge of the Division.]

"Cooler" means any vessel into which worts are passed to be cooled and includes a refrigerator.

"Cooper" means any vessel in which either worts or water is boiled or heated in the course of brewing.

"Fermenting vessel" means any vessel in which worts are fermented by the action of yeast

"Gravity" means the proportion which the weight of a liquid bears to that of an equal bulk of distilled water the gravity of distilled water at 15.5°C (63 F) being taken to be 100.

"Hopback" means any vessel into which worts are run after boiling in order to remove the spent hops.

"Inspector" means the excise inspector or sub-inspector appointed to hold charge of a brewery.

"Licence" means a licence granted for a brewery under Section 21 of the Punjab Excise Act (1 to 1914).

"Licensee" means a holder of such licence.

"Mastum" means any vessel in which malt or grain is exhausted in the course of brewing.

"Racking" or settling back means any vessel into which worts are passed from a fermenting vessel and racked either at once or after a time into store vats or casks.

"Sugar" means any saccharine substance, extract, or syrup and includes any materials capable of being used in brewing, except malt or corn.

"Underback" means any vessel into which worts run either from the mash tun or hopback.

"Worts" means the liquor obtained by the exhaustion of malt or grain or by the solution of saccharine matter in the process of brewing.

3. Any person desirous of obtaining a licence for a brewery shall apply to the [Excise Commissioner]. The application shall be accompanied by a full description (hereinafter called the entry) of his [proposed] premises and utensils plant in which the purpose of, and the distinguishing mark on, each room place and vessel shall be clearly specified [-]

4. The [Excise Commissioner] has full power to grant or refuse application for licences with reference to the requirement of State.

5. No licence shall be granted unless and until the applicant therefore has-

(a) deposited a sum of [eighty lakh rupees] in cash as license fee; and

(aa) deposited as security in cash or in National Savings Certificates for the fulfilment of all the conditions of his licence a sum of be fixed by the [Excise Commissioner] which shall not be less than Rs. 20,000/- or more than Rs. 50,000/-

in amount [or given a bank guarantee of Scheduled Bank as security for] an amount equivalent to the aforesaid sum for the aforesaid purpose]

(b) satisfied the [Excise Commissioner] that the proposed buildings, plant and apparatus to be used in connection with the business of brewing, storage issue of beer are built in accordance with the prescribed regulations and due precaution has been taken against fire.

6. The licensee shall execute a bond in form B. 3, pledging the premises, stock of beer, all apparatus and utensils employed in the manufacturing and storage of beer for the due discharge of all payments which may become due to Government. The licensee may, however in lieu of executing such a bond, execute a bond in form B. 16 and deposit Government promissory notes or in National Savings Certificates of such value as the [Excise Commissioner] may direct or furnish a guarantee by the State Bank of India in form B. 17 to the satisfaction of the [Excise Commissioner]. A deposit made under this rule will be separate and distinct from the security deposit required by the preceding rule.

7. The licence shall be in Form B. 1 and is not transferable except with the sanction of the [Excise Commissioner].

8. [(1) A license granted under these rules will be valid for a period of one year from the date of issue unless it is cancelled, determined or surrendered earlier and shall be renewable annually [by the excise Commissioner] on application on the payment of [sixty lac rupees].]

Provided that such a license may be cancelled for breach of the term thereof may be determined by the [Financial Commissioner] after giving the license six months' notice. (2) An application for the renewal of the license shall be made [by the licensee to the Excise Commissioner so as to reach him] at least 60 days before the expiry of the old license :

Provided that if such application is not made within such period, the [Excise Commissioner with prior approval of Financial Commissioner] may renew the license on payment of the fee chargeable for a new license.

[9. Rule 9 deleted for Punjab vide 1st Amendment Rules, 1967.]

10. The licensee [shall] not hypothecate in whole or any part of the licensed premises without the previous written sanction on the [Excise Commissioner].

11. The licensee shall maintain a list of all entries referred to in rule 3 above and he shall not make any addition either to buildings or to plant, without the previous consent in writing of the [Excise Commissioner]. On the completion of any addition, the existing entry in Form B-2 shall be withdrawn and a new entry made, provided that the previous sanction of the [Excise Commissioner] shall not be required in the case of simple repairs to, or renewals of, existing buildings or plant.

12. The licensee shall at any time permit the Collector the inspector or any officer authorised to inspect breweries to inspect and examine his licensed brewery, the premises, warehouses, and utensils connected therewith any room, place or utensil and the beer made and stored therein, and shall render to the Collector or to the officers aforesaid, all proper assistance in making such inspection and examination.

13. The licensee shall agree to the posting of an excise establishment to his brewery. This establishment shall consist of as many inspectors and peons as the [Excise Commissioner] may deem sufficient. This staff shall be subject to the inspection, and under the orders and control of the Collector.

14. The licensee shall provide within the brewery enclosure and office for the inspector, as well as quarters, to be approved by the [Excise Commissioner], for the inspector and the peons who will be required to remain within the brewery enclosure on night duty.

15. The licensee shall if required by the [Excise Commissioner] provide residential quarters for the Government excise establishment posted to the brewery.

16. The licensee shall, when required, permit without payment, samples of the material used, of worts in any stage of fermentation of beer prepared in the brewery to be taken for analysis by the Collector or the inspector or by an officer authorised by the [Excise Commissioner] or Collector to take samples and entry thereof be made in register in Form B. 12.

17. The inspector shall maintain a general register in Form B. 12.

18. The licensee, unless he personally acts as manager shall be bound to appoint a competent manager as his agent.

19. The licensee must provide and maintain sufficient and just scales and other necessary and reasonable appliances to enable the inspector and other officer to take account of for check by weight, gauge or measure all materials and liquids produced in brewing and provide sufficient lights, ladders and other conveniences to enable the Excise Staff to perform their duties.

20. The weights, scales, appliances, etc., mentioned in rule 19 shall be provided on the request of the inspector subject to an appeal to the Collector whose decision shall be final.

21. The Inspector will be provided by the [Excise Commissioner] with proper gauging rods and a standard saccharometer and thermometer entries whereof shall be made in register B.

22. If the licensee questions the correctness of the results obtained by the officer, he must make a written protest to the inspector immediately. This will be forwarded, with his remarks by the Inspector to the Collector who after due enquiry will report the matter to the [Excise Commissioner].

23. The licensee must cause to be legibly painted with oil colour and keep so painted, on some conspicuous part of every mashtun, under back, copper heating, tank, cooler, fermenting vessel, and settling back intended to be used by him in his business and on the outside of the door of every room and place where in and part of his business is to be carried on, the name of the vessel room or place according to the purpose for which it is intended. **23.** When more than one vessel, room or place is used for the same purpose, all such vessels, rooms or place must be marked by progressive numbers.

24. All mashtuns, under back coolers, fermenting vessels and settling backs shall be so placed and fixed as to admit of the contents being accurately ascertained by gauge or measure and shall not be altered in shape, position or capacity without two days' notice in writing to the inspector.

25. No vessel which has been altered in shape, position or capacity shall again be taken into use unless it has been regauged by the Inspector and new tables constructed by him if necessary.

26. All mashtuns and fermenting vessels shall be gauged jointly by the Inspector, and the licensee, and tables prepared by the Inspector in Form B-4 showing the total capacity of each vessel, in bulk litres (or in the case of mashtuns in imperial bushels) and the capacity of each 2.54 millimeters in depth.

27. The tables prepared under the preceding rules shall, before being taken into use, be certified by the licensee or his accredited agent as correct.

28. The Collector shall also certify to the correctness of the tables, and as opportunity affords, check the data on which they are founded.

29. The licensee shall keep a book in Form B-5 and shall observe the following rules in relation to it and to the entire to be made therein-

(1) He shall keep the book in some part of his license premises ready at all times, for the inspection of the Inspector and other officers, and shall permit any Excise Officer who is authorised to inspect the brewery at any time, to inspect the same and make extract therefrom.

(2) He shall enter separately in the book the quantity of malt, corn, sugar, hops and hop substitutes which he

intends to use in his next brewing, and also the day and hour when such next brewing is intended to take place.

(3) He shall make such entry so far as respects the day and hour of brewing, twenty-four hours at the least before he shall begin to mash any malt or corn or dissolve any sugar, and so far as respects the quantity of malt, corn, sugar, hops and hop substitutes two hours at the least before the hour entered for brewing.

(4) He shall, two hours at the least before the hour entered for brewing, enter the time when all the worts will be drawn of the grains in the mash tun.

(5) He shall within one hour of the worts being collected in the fermenting vessels, or, if the worts be not collected before six in the afternoon, before eight in the forenoon of the following day, enter the dip and gravity of worts produced from each brewing, and also the description and number of the vessels into which the worts have been conveyed.

(6) He shall, at the time of making any entry insert the date when the entry is made.

(7) He shall not cancel, obliterate or alter any entry in the book, or make therein any entry which is untrue in any particular; should it be necessary to correct any entry, a line shall be drawn through the incorrect entry in such a manner as to leave it distinctly visible and the amended entry shall be inserted above it; every correction shall be initialled by the person making it at the time.

(8) He shall, if so required by the [Excise Commissioner] send notice in writing to the Inspector, of his intention to brew forty-eight hours before such brewing is to take place.

30. The licensee shall keep the total produce or brewing separate from the produce of any other brewing for the space of twenty-four hours, unless an account of the first mentioned produce shall have been sooner taken by the Inspector.

31. The licensee shall not mix the produce of one brewing with that of another except in his store vats or casks, unless he shall have given previous notice, in writing, to the Inspector, and he shall specify the quantity and gravity of the worts when mixed.

32. All grains in a mash tun must be kept untouched for a space of one hour after time entered in the book, as the time for the wort to be drawn off, unless the Inspector has attended and taken account of such grains.

33. All wort shall be removed successively and in the customary order of brewing to the underback, coopers, cooler and fermenting vessels, shall not be removed from the last named vessels until an account has been taken by the Inspector or until after the expiration of twenty-four hours from the time at which the worts are collected in these vessels.

34. When wort shall have commenced running into a fermenting vessel, the whole of the produce of the brewing shall be collected within eighteen hours.

35. (1) The brewery shall issue beer to the L-1 licensee against duty paid permit issued by the Excise Officer of the district.

(2) [The Inspector shall maintain a register in form B-15 showing issue of beer made to any other State.] [Provided that entire stock of beer to which brew has been added but which is still in the pipeline and is lying as semi-finished closing stock as on 31st March, 2002 shall be subject to levy of duty when the same is sold as finished Beer to L-1 licensee on or after 1st April, 2002.]

36. If the licensee objects to the amount of the duty demanded from him, he may move the Collector to revise the charge. But no revision will be undertaken unless and until all sums demanded under preceding rule have been paid. In the event of the original charge being found incorrect any excess levied from the licensee will be refunded to him and if the amount claimed from him is found to be less than that actually due, he will be called upon to pay the difference at once into a Government treasury.

37.(1) When beer upon duty has been charged or paid is destroyed, while on the entered premises of the licensee, by accident or fire or other unavoidable cause or when such beer, whether it has left the entered premises of the licensee or not, becomes unfit for consumption the [Excise Commissioner], may on receipt of a formal claim from the licensee, through the Collector order a remission or refund of duty.

(2) If the beer has been returned, the fact must be reported to the Excise Staff as soon as the invoice has been received and the consignment checked on receipt and a claim prepared and attested by the Excise Inspector at once.

(3) If the beer has been destroyed by accident or fire or other unavoidable cause or has been spoilt, while on the entered premises, as soon as the fact comes to the notice of the brewer, he must report, it and if the Excise Staff is satisfied a claim will be prepared and attested by the Excise Inspector at once. But no refund will be given if there is reason to believe that the beer has been spoiled more than six months before it was brought to notice.

(4) The claim must contain :-

(a) a declaration that the beer which is the subject of the claim was brewed by the licensee :

(b) a statement of the circumstances to which the claim is due;

(c) a statement of the date or dates on which the beer was brewed, and the quantity and original gravity of each lot of beer referred to in the claim.

(5) When required to do so, the licensee must give satisfactory proof of any fact mentioned in the claim.

(6) Any remission or refund that is granted shall be at the rate at which the beer which is the subject of claim was charged.

(7) The necessary calculations shall be as follows :-

(a) When the beer that is the subject of the claim has not left the entered premises of the licensee, a deduction of two per cent shall be made from the actual quantity in litres of such beer. The amount to be remitted or refunded shall be calculated on the remainder.

(b) When the beer that is the subject of the claim has left the entered premises of the licensee, there shall be made from the actual quantity in litres of such beer a deduction, equivalent to such amount of added water as the report of the Chief Chemist, Central Revenues, Control Laboratory, New Delhi, may show to be in beer. From the quantity remaining, a further deduction of ten per cent shall be made. On the final balance, so obtained, the amount to be remitted or refunded shall be calculated. Refunds of duty on quantities of 455 litres of beer or less will not be granted.

(8) When the [Excise Commissioner's] order to that effect has been received the Collector shall make the remission or refund either (a) (when the claim is in respect of destroyed beer) at once, or (b) (when the claim is in respect of beer unfit for consumption) as soon as the Excise and Taxation Officer furnishes a certificate in Form B-9 or in Form B-10 that the beer has, with the previous sanction of the Collector, been either (i) destroyed in his presence and that of the inspector or other officer deputed by the Collector, or (ii) distilled, or (iii) turned into vinegar.

38. Licensees shall be bound by all additional rules for the control of breweries which may hereafter be prescribed under the existing law, or under any law which may hereafter be enacted and by all special orders issued by the [Excise Commissioner] with regard to individual breweries; and shall cause all persons employed by them in their breweries to obey all such rules.

39. The license to work a brewery shall carry with it the right to bottle on the premises of the brewery, the beer made therein.

40. Beer shall be bottled of any colour or description having a capacity of 650 millilitres and 325 millilitres, with necks suitable for sealing with crown corks [or in two piece aluminum cans of such capacity as may be approved by Excise Commissioner] :

Provided that the use of bottles of existing capacities of 21 to 27 ounces may continue subject to the condition that there equivalent capacity in metric units is indicated on the tables affixed to them;

[Provided further that the licensee shall label each bottle of beer after bottling, with a label depicting the words 'date of manufacturing' along with 'the date of expiry' and printing the words 'Best before six months.']

[41. In all matters not specified in these rules, the Punjab Distillery Rules shall apply mutatis mutandis].



Form B-1

License to work a brewery and to bottle beer made therein

Licenses to work a brewery is hereby granted to _____ at _____ in the
District of _____ subject to the rules prescribed in the Punjab Brewery Rules (a copy of which
is herewith attached) and to such other rules for the security of the revenue as the Financial
Commissioner may issue from time to time, the infraction of any of which rules with intent to
defraud the revenue, will involve forfeiture.

Dated _____

Collector



Form B-2**Brewer's Entry**

I/We licenced brewer, do hereby withdrew all former entries and do now make entry of the following rooms, places and vessels in my/our brewery situate at _____ in the district of _____

Name _____

Residence _____

Date _____

Here enter full)
particulars of)
each room and)
_____ place

Name _____

Date _____

Received by me this _____ day of _____ 19 _____ Entry examined
and checked with the places, rooms and vessels shown herein and found correct (with the _____ following
exceptions)

If incorrect, the) _____
correct details should)
be here specified. If)
correct, strike out the)
_____ words in brackets)

Inspector's Name _____

Dated _____

Examined and passed

Date _____

_____ Collector

Form B-3

Licensee's Bond

This Indenture made the _____ day of _____ 19 _____.

Between _____ son of _____ caste _____ resident of _____ (hereinafter called the Mortgagor) of the one part AND the Governor of Punjab (hereinafter referred to as the Government) of the other part. Whereas the Mortgagor was on the _____ day of _____ 19 _____ granted licence to work a Brewery at _____ in accordance with the Punjab Brewery Rules which said licence is in terms of B-I attached to the said Rules.

And whereas by Rule 6 of the said Rules the Mortgagor is required to execute a mortgage bond for the due discharge of all payments which may be or from time to time become payable by him to the Government on account of the working of the said Brewery.

Now this Indenture Witnesseth that in compliance with the said 6th Rule and in consideration of

the grant to the Mortgagor of the said licence to work the said Brewery at _____ the Mortgagee hereby covenants with the Government _____ to pay to the

Government _____ all such payments as may be or from time to time become payable in connection with the working of the said Brewery on the days that such payments shall fall due and in further compliance with said 6th Rule and for the same consideration aforesaid the Mortgagor as full proprietor hereby grants, conveys, and assigns. All those hereditaments, and premises situate in _____ and more particularly described and specified in the schedule, hereto attached and delineated on the plan, hereto annexed, and thereon coloured _____ together with all stock of beer, apparatus, and utensils, employed in the manufacture, and storage of beer now or hereafter, from time to time, to be brought on the said premises, together with all easements, rights and things appurtenant, or reputed appurtenant to the said premises, and all the estate, right, title, claim and demand, whatsoever of the Mortgagor, into and upon the said premises, and the said stock of beer, apparatus, and utensils and every part thereof, to hold the same unto and to the use of the Government _____ and assigns, in full proprietary right, forever subject to the proviso for redemption, hereinafter contained. And the Mortgagor for himself, his heirs, legal representatives and assigns, hereby covenants with the Government _____ that he, the said Mortgagor, now has good right to grant the hereditaments and premises, and stock of Beer, apparatus, and utensils, hereby granted, or expressed so, to be unto and to the use of the Government in manner aforesaid that free from encumbrances.

And that whensoever in exercise of the powers hereinafter reserved to the Government, sale shall be made of the said premises stock of beer, apparatus and utensils, hereby granted or expressed so to be, or any part thereof, the Government and any other person or persons who may purchase the same, their heirs, legal representatives and assigns, shall and may at all times thenceforth quietly possess, and enjoy, the same and receive the rents and profits thereof, without any lawfull eviction, interruption, claim, or demand, whatsoever, from or by the Mortgagee, any person, rightfully claiming from, under or in trust for him and that free from encumbrances.

And further that he, the Mortgagor, and all other persons, having or lawfully or equitably claiming, any estate, or interest, in the said hereditaments, and premises stock of beer, apparatus, and utensils, or any part thereof, shall from time to time and all times thereafter, at his or their own cost, during the continuance of this security and afterwards, at the cost of the person or persons requiring the same, do and execute, or cause to be done, or executed, all such acts, deeds and things for the further and more perfectly assuring the said hereditaments and premises unto and to the use of the Government and other persons aforesaid in manner aforesaid, as

shall or may be reasonably required and it is hereby agreed that if the Mortgagor shall, during the continuance of the said License, make to the Government all such payments, in respect of the working of the said Brewery, as may be, or from time to time become payable, by the Mortgagor, the Government shall on the determination of the said licence (but subject to the proviso hereafter contained) at the request and cost of the Mortgagor, his heirs, or legal representatives, recover and reassigns the said hereditaments, and premises stock of beer, apparatus, and utensils, hereby granted unto the Mortgagor, his heirs, or legal representatives as he or they shall direct and in the meantime and until default shall be made by the Mortgagor in the due payment as aforesaid, the Mortgagor shall continue in possession and receipt of the rents and profits of the said hereditaments and premises and the stock of the beer, apparatus, and utensils thereon, and it is hereby agreed and declared and the true intent and meaning of the parties hereto is, that if default shall be made by the Mortgagor, in the due payments aforesaid, or any of them, then and in such case, and immediately, thereupon, or at any time thereafter, or from time to time, as occasions shall require, it shall be lawful for the Government or their officers, or servants, duly authorised in that behalf, and notwithstanding the dissent, or opposition of the Mortgagor, his heirs, or legal representatives, to enter into and upon (whether in or out of possession) to make sale, and absolutely dispose of the said hereditaments, and premises, stock of beer, apparatus, and utensils, hereby granted or expressed to be or any part thereof, by public auction, or by private contract, and for such price or prices as to the Government shall appear reasonable, with liberty to buy in the same or any part thereof. And for effectuating any such sale, it shall be lawful for the Government to do, make and enter into all necessary acts, deeds, conveyances and assurances, whatsoever, and it is further declared, by and between the parties hereto that such acts, deeds, conveyances, and assurances, done, made or executed, under or by virtue of these presents shall be good, valid and effectual, whether the Mortgagor, his heirs, or legal representatives shall or shall not join therein or assent thereto and shall bind the Mortgagor, his heirs, or legal representatives, and all other persons claiming under him or them and it is hereby further agreed and declared that the power of sale herein before contained shall and may be exercised and that all things to be done in pursuance thereof, shall be good, valid, and binding, notwithstanding that no decree of any Court of law or equity, for barring or for closing the equity of redemption of the Mortgagor, his heirs or legal representatives, shall have been previously obtained, but his power of sale is given to addition to the ordinary remedies of foreclosure. And that the receipts in writing of the Financial Commissioner for the time being for all money so to arise from any such sale or sales shall be good and sufficient discharge to the persons paying the same and shall exonerate such persons from all responsibility in respect of the application or non-application of the same nor shall he or they be bound to enquire whether the sale was regular or authorised under these presents; provided always and it is hereby agreed and declared by and between the parties hereto that on the determination or cancellation of the said License, the above mentioned hereditaments, and premises and stock of beer, apparatus and utensils, shall not be at once reconveyed and reassigned to the Mortgagor, his heirs, or legal representatives, but shall be and remain mortgaged with the Government for the term of six months as security for the payment of any sums due by the Mortgagor in connection with the working of the said Brewery : Provided always that the reconveyance at any time of the said premises hereby granted or expressed to be, shall not be deemed to effect the right of the Government to take proceedings against the Mortgagor, in case any breach of the conditions, herein set forth, shall be discovered after reconveyance and assignment.

In witness whereof the parties to these presents have hereunto set their hands on the dates hereinafter mentioned respectively.

Signed and delivered by the said)

_____)

on the _____ day

of _____)

_____ in the presence

of _____

Witness -

1. _____)

2. _____)

Signed by _____)

Collector of _____)

for and on behalf of the Governor)

of Punjab _____)

the day of _____

19 _____)



Form B-4

Register Of Gauging Table
(To be maintained by the Brewery Inspector)

Depth	Diameters					Incumbrances		Area	
	1	2	3	4	Mean	Depths	Areas	Gross	Net
1	2	3	4	5	6	7	8	9	10
Contents in litres	Tabulation								
	Dry millimetres	litres	Area of 2.54 millimetres one-tenth of an inch		Dry millimetres	litres	Area of 2.54 millimetres one-tenth of an inch		
11	12	13	14	15	16	17	18	19	



Form B-5

Brewing Book

Quarter ending _____

To be maintained by the licensee

When entry made			Notice to				Quantity to be used of				
Date	Hour	Number of Brewing	Mash, malt or corn	Dissolve Sugar	Malt	Unmelted Corn	Sugar	Hops	Hop substitutes		
			Date	Hour	Date	Hour	Bushels	Bushels	Kilo-grams	Kilo-grams	Kilo-grams
1	2	3	4	5	6	7	8	9	10	11	12
Time when wort will be drawn off grain in the		When collected		Worts collected					Initials		
Date	Hour	Date	Hour	Vessel		Dip.	Gravity	Brewer's	Inspector's	Remark	
[xxx]				No.	Name						
13	14	15	16	17	18	19	20	21	22	23	

Form B-6**Survey Book**

Brewery

(To be maintained by the Brewery Inspector)

PARTICULARS IN BREWING BOOK											
Date and hour of survey		Number of brewing	Notice to					Quantity to be used of			
			Mash, Malt or Corn		Dissolve sugar		Malt	Unmelted corn	Sugar	Hopes	Hopes Substitutes
Date	Honour		Date	Hour	Date	Hour	Bushes	Bushes	Kilo-grams	Kilo-grams	Kilo-grams
1	2	3	4	5	6	7	8	9	10	11	12
Time when wort will be drawn of grain in the		Worts collected					Mashtuns		Quantity from gauge of grains	Percentage over or under quantity entered	Sugar dissolving vessels
		When collected		Vessel		Areas	Areas	Bushes			
	Date	Hour	Number	Name							
13	14	15	16	17	18	19	20	21	22		
Under Backs or worts receivers		Coppers Heating Tanks				Hop Backs		Coolers		Refrigerators	
1	2	1	2	3	4	1	2	1	2	1	2
23	24	25	26	27	28	29	30	31	32	33	34

Form B-7

Bear Duty Voucher 3

Quarter ending _____ 19 _____

(To be prepared by the Brewery Inspector)

		Particulars to be filled in for the Brewery							
Name of Brewery		Actual Bulk litres manufactured		Wastage allowance		Net litres of beer changed with duty		REMARKS	
1		2		3		4		5	
1		2		3		4			
D.		D.		D.		D.			
Dip	Grav	Dip	Grav	Dip	Grav	Dip	Grav	Dip	Grav
35	36	37	38	39	40	41	42		
5		6		7		8			
D.		D.		D.		D.			
Dip	Grav	Dip	Grav	Dip	Grav	Dip	Grav	Dip	Grav
43	44	45	46	47	48	49	50		
Quantity of worts collected		Charge from material calculated at 1050	Percentage of wort over or under material charge columns 52	Number of brewing	REMARKS	Inspector's Initials			
Actual Bulk litres	Actual Bulk litres calculated at 1050								
51	52	53	54	55	56	57			

FORM B-8

No. Foil

Notice to pay Beer duty
Quarter

ending _____

Net Litres changed with
duty _____

amount _____

Inspector)

Dated _____

At _____

You are hereby directed to
pay into the Government
Treasury at _____ within
five days of the receipt of
this notice the sum ofrupees _____
(N.P.) _____,
being the duty chargeable at
per litres upon _____
net litres of Beer brewed by

the Government

Treasury at _____

on _____

19 _____

by _____ on

account of Beer duty.

FORM B-8

(To be prepared by the
Brewery Inspector)

No. Counter foil

Notice to pay Beer Duty

Shri _____

Licensed _____

brewer

To the Excise
Inspector,You are hereby
, informed that
rupees _____
N.P. _____
have been paid into
you in the quarter
ending _____

Brewery.

FORM B-8

No. Coupon

Acknowledgement of
receipt of Beer DutyCoupon to be
forwarded by the
Treasury Officer to
the Inspector after
payment has been
made and to be by
him attached to the
foil

Rs. _____ (Sd.) _____

_____ District
_____ Collector

Treasury Officer

Dated _____ Dated _____

N.B. - This notice must reach the brewer not later than the 11th day of the quarter following that to which the duty relates. The amount of duty should be forwarded by him to the Treasury together with the attached coupon.

Form 8-9*Distinction Certificate*

We hereby certify that _____ litres of beer, brewed by Mr. _____ licenced brewer at _____ on which duty has been recovered, were this day taken account of by us under Financial Commissioner's Order No. _____, dated _____ and estroled in our presence.

Dated this _____ day of _____ xxx _____

_____ Excise and Taxation Officer

_____ Inspector

To the Collector.

_____ District.



Form B-10

Certificate as to spoilt Beer used in distilling or for conversion into Vinegar

We hereby certify that _____ litres of beer, brewed by _____ licenced brewers
at _____ on which duty has been, recovered were taken account of by us,
under _____ Financial Commissioner's Order, No. _____ dated _____
on _____ and we further certify that the beer in question has since been distilled in the
firm's distillery at _____

Dated this _____ day of _____ 19 _____

Excise and Taxation Officer
Inspector

To
The Collector,
_____ District.



Form B-11

*Abstract of brewing operations during the quarter ending _____ 19 _____ in
the brewery*

(To be prepared by the Brewery Inspector and to be submitted to the Financial Commissioner not later than the 2nd of the month succeeding the quarter).

Number of brewings during the	Materials used in the brewing						
	Malt		Unmalted corn		Sugar	Hops	Hops- substitute
	Bushels		Bushels		Kilograms	Kilograms	Kilograms
Worts produced from materials			Percentage over or under materials charge	Net litres charged with duty	Amount of duty Rs. [N.P.)		Remarks
Actual Bulk litre	Actual bulk litres calculated at 1055	Charge from materials calculated at 1055					

Date _____ Inspector

Examined _____ Collector

Form B-12

General Register

_____ Brewery

PART I - *Duties performed by Sub-Inspector in the district*

Date and hour of starting		Names of places or shops visited	Brief abstract of duties performed	Date and hour of return		Sub- Inspector's Initials
Date	Hour			Date	Hour	

Part 2**Saccharometers**

Date when received	Number of instrument	When taken into use	When taken out of use	How disposed of	Remarks

Part 3**Thermometers**

Number of instruments in hand	Number received	Date when received	Defective Instruments	Remarks

			Number taken out of use	Date	How disposed of	

Part 4**Gauging Rods**

Date when received	Description of rod	Length of rod in millimetres and tenths	When taken into use

Part 5**Government Furniture**

Date when received	Description of article	Number of pieces	Remarks

Part 6**Quarterly Return**

Quarter ending	Number of brewing during quarter	Material used in brewing				Works		
		Malt	Unmalted corn	Sugar	Hops	Hops substitutes	Actual bulk litre	
		Bushels	Bushels	Kilograms	Kilograms	Kilograms		
Produced from materials								
Actual bulk litres calculated at 1055	Charge from materials calculated at 1055	Percentage over or under materials	Net litres charged with	Amount of duty	Number of notice in form D. 8	Date of payment	Remarks	Initials
				Rs. [NP.]				

PART 7 - Sample of Malt, Worts, Etc., taken for Analysis

Description of samples	Purpose for which taken	When taken	If worts or beer, initial gravity	Results of analysis

Part 8

**Monthly Statement Showing in Litres Issued from the Brewery at _____ As well as
Sales from its Agencies and Tenancies During _____**

(To Be Substituted By The Licensee To The Brewery Inspector Not Later Than The 15th of Every Month)

	Manufactured during the month						
--	-------------------------------	--	--	--	--	--	--

Beer bottled or unbottled	Last Balance	Total litres manufactured column No. 51 of form B-6	Loss in fermentation	Remainder difference between columns 3 and 4	Quantities returned during the month	Receipts after conversion into bottle	Excess recovered in bottling	Total of columns 2 to 8	Issues for bottling	Issues to agencies and tenancies
1	2	3	4	5	6	7	8	9	10	11
Unbottled										
Bottled										
Total										
Direct sale from the brewery		Total of columns 10 to 13	Wastage	Total of columns 14 and 15	Balance difference between columns 9 and 16	Sale from Agencies and Tenancies to		Total sales during the month columns 12-13 and 18-	Remarks	
License d vendors	Regimenta l canteen					License d vendors	Regimenta l canteens			
12	13	14	15	16	17	18	19	20	21	

Part 9**Register of correspondence and orders and action taken thereon**

Date	No.	From or to whom	Abstract	Action taken

Form B-14

Quarterly statement showing the quantity of beer issued to troops in Punjab and other States from the brewery for the quarter ending

1	2	3	4	5	6	7
Name of State	No. of litres issued			Duty per litre	Total amount	Remarks
	Issue in litres	Wastage allowance	Net litres charged with duty			
Bulk						
Bottled						



Form B-15

Register regarding issue of beer from _____ Brewery (To
be maintained by the Excise Inspector _____ Brewery)

Date	No. of pass	Name of applicant	Place of destination	Total litres of beer	Transit wastage allowance	Net litres of beer	Duty leviable	Duty how accounte d for	Remarks
1	2	3	4	5	6	7	8	9	10



Form B. 15-A

Register showing the amount of duty realised from the _____ Brewery on collection of daily
brews

1	2	3	4	5	
Date of collection	Number of brew	Total quantity collected	Issued on bond	Total litres of beer after deducting issued in	
6	7	8	9	10	11
Wastage allowance at 10 per cent	Net litres of beer chargeable with duty	Amount of duty leviable	Duty how accounted for Date of payment into treasury	Number of treasury challan	REMARKS

Haryana Amendment

(For 10% in Column No. 6 the words and figures 7% shall be substituted GSR 60/PA1/14/Secs. 21 and 59 Amd (1) 86 dated 22-8-1986.

Form B-16

Bond regarding payment of duty on beer at the end of each quarter.

This agreement made the _____ day of _____ between the _____ (hereinafter referred to as the licensee) of the one part AND the Governor of Punjab (hereinafter referred to as Government of the other part :-

WHEREAS the licensee has applied that the duty on beer may be deferred for payment till the close of each quarter, under rule 35 of the Punjab Brewery Rules framed under the Punjab Excise Act 1 of 1914, on furnishing security and executing a bond; AND WHEREAS the Government has agreed to accord such permissions subject to the terms and conditions hereinafter appearing;

Now, Therefore, These Presents Witness That in pursuance of the above agreement the Licensee :-

- (a) having deposited in the Government Treasury at _____
Government of India Promissory Notes or in National Saving Certificate as per
detail in the Schedule hereunto annexed of the face value of Rs. _____
and of the present market value of Rs _____, or
- (b) having furnished a guarantee by the State Bank of India _____
in the form hereunto annexed,

to be held as security for the payment of duty on beer manufactured at the brewery, the Government both hereby grant and give permission to the licensee to manufacture beer covered by his licence and defer payment of duty on beer till the close of each quarter subject to conditions following which said condition the Licensee both hereby binds himself to observe and fulfil that is to say :-

1. The licensee shall pay into Government Treasury at _____ not later than the fifteenth day of the month succeeding the quarter in respect of which the duty was charged, such sum of money as may become due and payable for beer manufactured during the said quarter.
2. No beer shall be manufactured or issued and removed from the said brewery under this agreement except under and subject to the written permission previously had and obtained of the Collector of _____ district or of other such officer as the said Collector may appoint in this behalf.
3. In the absence of _____ day's notice to the contrary at any time by the Collector _____ district, this agreement shall remain in force during the financial year _____, and during each subsequent financial year for which the Collector may in his discretion renew it.
4. Should the Licensee fail to observe or carry out in its entirety any of the conditions of the agreement it shall be competent to, and lawful for, the Collector of _____ district to cancel and put an end to this agreement by giving the licensee fifteen days' notice in writing of such revocation and cancellation.
5. The licensee shall be bound by and shall duly observe such other terms, conditions and rules as the Collector of _____ may in his discretion from time to time impose.
6. On the termination of this agreement, whether under clause 3 or clause 4 if any monies remain due and payable to the Government the same may be forthwith recovered from the State Bank of India _____ or from the security deposited and by the sale of so much of the Government Promissory Notes or in National Saving Certificates detailed in the schedule hereto as may be necessary AND in the meantime and so long as this agreement shall be in force, the interest due on the said Government Promissory Notes or National Saving Certificates shall be recovered by the Government and paid over to the Licensee. AND to enable the Government to make such recoveries as aforesaid the said Government Promissory Notes or

National Saving Certificate shall, prior to the execution of these presents, be duly endorsed in favour of the Collector _____ district.

In Witness Where Of the parties hereto have hereunto set their hand on the date above mentioned.

SIGNED and delivered by _____ for and on behalf of _____ in the presence of _____

1. _____

2. _____

SIGNED BY _____

for and on behalf of the Governor of Punjab.



Form B-17*Form of Guarantee*

INCONSIDERATION of the Governor of Punjab (hereinafter to as the Government) having at the request of the State Bank of India _____ agreed to allow the _____ to defer payment of duty on beer brewed at the said brewery up to the end of each quarter in the year under rule of the Punjab Brewery Rules framed under the Punjab Excise Act, 1 of 1914, during the period from _____ to _____ the duty which does not exceed in the aggregate _____ subject to the terms of bond executed between the Government, of the one part and the _____ of the other part. I, in accordance with the terms of the bond executed between the Government of the one part and the _____ of the other part. I, THE UNDERSIGNED HEREBY GUARANTEE to the Government the repayment by the said _____ of all sums of money due from the said _____ in accordance with the terms of the covenant during the period from _____ to _____ subject as hereinafter mentioned that is to say :-

(1) Notice in writing of any default on the part of the said _____ is to be given by Government to the Agent, State Bank of India _____ and within _____ days from its receipt, payments shall be made by the State Bank of India of all sums then due from the State Bank of India _____ under this guarantee.

(2) This guarantee is a continuing guarantee within the limits of aforesaid time and amount.

(3) No change in the constitution of the _____ shall affect or impair the liability of the State Bank of India, _____ hereunder, whether, past, present or future.

(4) Under no circumstances shall the total liability hereunder exceed in the aggregate the sum of _____

(5) The State Bank of India, _____ shall be at liberty at any time to withdraw from all liability hereunder on payment to the Government of the sum of _____ or so much thereof as shall not already have been satisfied by payment or otherwise.

Dated this _____ day of _____

Witness