

Punjab Sweets (Manufacture) Rules, 1955

Published vide Punjab Notification No. GSR 229/PA-1/14/Sections 14, 59 and 63 dated
24th September 1963.

1. These rules, may be called the Punjab Sweets Manufacture Rules, 1955.

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

(i) "sweets" means any liquor, which is made from fruit and sugar, or from sugar mixed with any other material, excluding malt or grain and which has undergone a process of fermentation and includes wines made of grapes, mead and metheglin. Use of other alcohol is also permitted for the sole purpose of fortification. Fortification of wines is also permitted with the fruit spirit or brandy produced by distillation through a post-still in the winery itself.

[(ii) "Collector" means the Joint Excise and Taxation Commissioner or the Deputy Excise and Taxation Commissioner in charge of distilleries or the Deputy Excise and Taxation Commissioner, In charge of the Division.]

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

[-]

4. (i) The [Excise Commissioner] has full powers to grant or refuse applications for licenses with reference to the requirements of the State.

(ii) No license shall be granted unless for the manufacture, storage, or issue of sweets in premises already used as distillery.

[No license shall be granted unless the applicant has deposited license fee in cash as under :-]

Serial No.	Capacity	Annual License fee
1	upto 5000 Bottles (Bottles of 650 mililitres)	Rupees five thousand only.
2	5001 to 10,000 Bottles (Bottles of 650 mililitres)	Rupees ten thousand only.
3	Above 10,000 Bottles (Bottles of 650 mililitres)	Rupees twenty thousand only.

5. Omitted.

6. [(1)] A license granted under these rules shall 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 the application of the licensee on payment of the renewal fee as under:-

[Table]

"(1)	"(1) Upto 5000 Bottles (Bottles of 650 millilitres)	Rupees five thousand only
(2)	5001 to 10000 Bottles (Bottles of 650 millilitres)	Rupees ten thousand only"

(3)	Above 10000 Bottles	Rupees twenty thousand only'.
	(Bottles of 650 millilitres)	

Provided that such a license may be cancelled for breach of terms thereof or may be determined by the [Excise Commissioner] after giving the licensee six month's notice.

(2) An application for the renewal of the license shall be made at [by the licensee to the Excise Commissioner so as to reach him] at least 60 days before the expiry of the license: Provided that if such application is not made within such period the [Excise Commissioner] may renew the license on payment of the fee chargeable for a new licence.

[7. Ordinarily no work shall be carried on any holiday. If however, the licensee desires to carry work on any holiday or a part of day or overtime, he shall do so subject to the payment of five hundred rupees per day or a part of day and three hundred rupees for overtime into the Government Treasury for winery to be kept open for work. An account of the fee thus charged shall be maintained by the officer-in-charge in Form-D23.

Explanation - "Work" shall mean any normal operation connected with working of the winery.]

8. The licensee may not hypothecate the whole or any part of the licensed premises without the previous written sanction of the [Excise Commissioner].

9. The licensee shall not make any addition either to building or to plant without the previous consent in writing of the [Excise Commissioner], on the completion of any addition the existing entry in Form S.2 shall be withdrawn and 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.

10. (1) The licensee shall at any time permit the Collector, the Excise Inspector or the Sub-Inspector, or any officer authorised by the [Excise Commissioner] or the Collector to inspect such licensed premises to inspect, and examine the same, all the warehouses and utensils connected therewith any room, place or utensils and the sweets made or stored therein and shall render to the Collector or the officer aforesaid all proper assistance in making such inspection and examination. He shall permit such officer to take extracts from the entry book and all books and other documents required to be maintained by the licensee and all trade books and accounts kept by the licensee for the purpose of his business which the officer requires to inspect for the purpose of satisfying himself as to correctness of any entry in the entry book.

(2) The licensee shall agree to the posting of such excise establishment as the [Excise Commissioner] may direct, to his manufactory. For this purpose the licensee shall be governed by the provision of the Punjab Brewery Rules.

11. The licensee shall, when required, permit, without payment, samples of the materials used to be taken for analysis by the Excise Inspector or the Sub-Inspector or an Inspecting Officer authorised by the [Excise Commissioner] or the Collector.

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

13. The licensee must cause to be legibly painted with oil colour and keep so painted on some conspicuous part. On the outside of the door of every room and place, wherein any part of his business is carried out the name of the room or place according to the purpose for which it intended.

[13A.] The licensee shall provide within three separate rooms, one for post still second for fermentation and the third for storing spirit].

14. When more than one vessel, room, or place is used for the same purpose, all such vessels, rooms or places must be marked by progressive numbers.

15. The licensee must not-

- (a) prepare and issue sweets and wine containing proof spirit exceeding 30 Percent and
- (b) mix any Indian wine with any foreign wine except in the course of manufacture, or
- (c) in the course of manufacture mix with any Indian wine any foreign wine in any quantity exceeding the proportion of the 15 litres of foreign wine to 100 litres of Indian wine or in any quantity which in case of Indian wine already mixed with foreign wine in conformity foreign wine in excess of that proportion, or
- (d) mix any spirit with any Indian wine except for the sole purpose of fortifying the wine.

16. Bottles of the pattern approved by the [Excise Commissioner] only shall be used for bottling of sweets. Each bottle shall bear a label showing (i) the name of the licensee, (ii) the District, in which licensed, (iii) kind of liquor bottled and (iv) the strength of liquor in degree of proof. Capsules shall bear the name of the licensee.

17. (1) Subject as hereinafter provided, the licensee shall in respect of any set of premises on which he makes sweets, obtain from the Collector an entry book in form S-3.

(2) Subject to the provisions hereinafter contained with respect to deferred payment of duty, the following provisions shall have effect with respect to the entry books to be kept and to the entries to be made therein :-

- (a) The licensee shall keep the books in some part of the premises at which the manufacture is carried on so that it shall, at all reasonable times, be available for the inspection by any authorised officer and on demand by the said officers shall deliver up the book to him .
- (b) The licensee shall keep in the books such accounts of the manufacture of sweets at this licensed premises and of sweets received there or sent therefrom, as the book in use for the time being shall, enter the particulars of such accounts in the parts and columns provided in such book for the purpose.
- (c) The licensee shall make the entries required to be made of aforesaid before the expiration of the day on which the materials are used or on which the sweets are received or removed from the licensed premises and shall at the time of making any entry, insert, the date on which it is made.
- (d) The licensee shall not score out or obliterate any entry once made in the book nor shall he cancel or alter any such entry except to correct a clerical error.
- (e) The licensee shall forthwith at the end of each month and together these several items of the quantities so removed as aforesaid one each day in the month and show at the foot of the account in litres, the total quantities for the month and the amount of duty payable in respect of these quantities.
- (f) Duty on issues shall be calculated according to the strength declared by licensee and verified by the Excise Officer empowered in this behalf by the Collector. In the case of disagreement between the licensee and the Excise Officer the duty shall be calculated according to the strength declared by the Chemical Examiner to Government Punjab. No sweets shall issue unless the strength has been tested and declared.

[17A. The licensee shall maintain registers showing the material used and spirit manufactured for fortification of the wines.]

18. Subject to the provision hereinafter contained with respect to deferred payment of duty, the licensee shall furnish to the Collector each day a true return in form S-4 stating whether any sweets have been removed from the licensed premises during the day.

19. Subject to the provision hereinafter contained with respect to deferred payment on duty, the duty on sweets shall become due at the time when the sweets are issued from the licensed premises and the licensee shall at the time of making the return aforesaid

pay to the Collector the amount appearing in the return to be due in respect of duty on sweets issued during the period to which the return relates.

20. Every return made in pursuance of these rules shall be signed by the licensee or by some person duly authorised by him in that behalf.

21. The [Excise Commissioner] may, if he thinks fit defer payment of duty of any sweets to a date not later than the 15th day of the month succeeding the month in which the sweets are removed from the licensed premises provided the licensee executes a bond in form D-19 mutatis mutandis.

22. When the licensee proves to the satisfaction of the Collector that any sweets after having been removed from the licensed premises have been returned to him as unfit for consumption, then any duty paid or, charged in respect of those sweets shall be remitted. provided always that-

- (a) notice that the sweets have been returned as aforesaid must be given to the Collector or any officer authorised by the Collector, on their being received by the licensee; and
- (b) proper facilities must be provided for the examination of the sweets by the said officer; and unless the requirements aforesaid are complied with or unless the Collector in any special case thinks fit to dispense with such compliance, duty shall not be remitted.

Form S-1 License to manufacture and to bottle sweets.

License for the manufacture of sweets is hereby granted to _____ in the district of _____

Subject to the Punjab Sweets (Manufacture) Rule (a copy of which is herewith attached) and to such other rules for the security of the revenue as the Financial [For Punjab-Excise] Commissioner may issue from time to time, the infraction of any of which rule, intent to defraud the revenue, will involve forfeiture of licence.

Dated _____

Collector

Form S-2
Entry

I/We the licenced manufacturer(s) of sweets, do hereby withdraw all former entries and do now make entry of the following rooms, places and vessels in my/our licenced premises situate at _____ in the district of _____

Name _____

Residence _____

Date _____

Here enter full
particulars of each
room or place

Name _____

Date _____.

Received by me this _____ day of _____ Entry examined and checked with the places, room and vessels shown herein and found correct (with the following exception) :-

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

Inspector's name _____

Date _____

Examined and passed.

Date _____

_____ Excise and Taxation Officer

Form S-3

_____ Collection
 _____ District
 _____ Station

Entry Book For Makers For Sale Of Sweets

Year ending 31st March, 19 _____

Delivered to _____ of _____ maker of sale of sweets.
 _____ Officer. (Date, stamp and address)

Entry Book For Makers For Sale Of Sweets*Part I - Folios 1-2 - Materials used and still sweets produced.**Part II - Pages - Still sweets for conversion into sparkling sweets and sparkling sweets produced.**Part III - Pages 5-9 - Sweets issued for consumption.**Part IV - Pages 13-14 - Duty paid sweets returned in potable condition.**Notes :-* (1) The expression "sweets" includes still or sparkling wines made wines, mead and matheglin.

(2) Every maker for sale of sweets must observe the following provisions in relation to the Entry Book:-

- (a) He must keep the book in some part of his entered premises at all times ready for the inspection of the officers of Excise, and must permit any officer at all reasonable time to inspect the same, and make extracts therefrom.
- (b) He must keep in the proper parts of the Entry Book an account of all materials used and sweets produced at the factory, and of the sweets received, issued or removed therefrom, and enter the particulars required by the headings of the columns provided and must furnish periodical returns and pay duty in accordance with the relative Statutory Regulations.
- (c) He must not cancel, obliterate, or alter any entry in the book, or make therein any entry which is untrue in any particular.

Part I - Materials Used and Still Sweets Produced**Material Used In The Manufacture For Sale of Sweets**

Date	Fruit or Fruit Juice								
						Fruit Grown in Punjab or	Other kinds		
Of making the entry	On which the materials are used or intended	Raisins (Imported)	Current (Imported)	Grapes (Imported)	Grape Must or Grape Juice (Imported)	Weight	Description	Weight	Description
		Kilograms	Kilograms	Kilograms	Litres	Kilo grams		Kilo grams	

Materials used in the Manufacture for Sale of Sweets

Sugar or Saccharines Substances	Saccharine	Foreign Wine	Sweets including Basis or	Materials not included in the foregoing columns	Spirit used for certifying purposes
---------------------------------	------------	--------------	---------------------------	---	-------------------------------------

Weight	Description		*[Litres]	Description	Neutral Sweets whether of own manufacturer	Quantity or weight	Description	Proof *[Litres]
[*Kilograms]		[*grams]			[*Litres]			

Substituted by Excise and Taxation Commissioner, Punjab's Notification No. G.S.R. 96/P.A.I/14/Section 59/62, dated the 23rd June, 1962.

Total Quantity Of Each Description Of Sweets manufactured
[To be entered at the end of each week (or month if bond has been given)]

Description		
Basis or neutral sweets for the sale as such to other manufacturers	Sweets for use as a beverage, unaltered or for conversion into sparkling sweets	Week (or month) in which manufactured
Litres	Litres	

PART II - Still Sweets for Conversion into sparkling Sweets and sparkling Sweets Produced

Date		Quantity		Description	Date when made	Sparkling Sweets Produced	
Of making the entry	On which still sweets are put into conversion	Of own manufacture	Received from other manufacturers duty free			Quantity	Description
*[XXX]	*[XXX]	*[LITRES]	*[LITRES]		*[XXX]	*[LITRES]	

PART III - Sweets sent out for consumption

Date of making the entry	Date when sent out	Person or persons to whom the sweets are sent		Quantity*[Litres]		Description
		Name	Address	Still	Sparkling	
*[XXX]	*[XXX]					

PART IV - Duty paid sweets returned in portable condition

		By whom returned		Quantity in Litres		
Date of making	Date when returned	Name	Address	Still	Sparkling	Description
XXX	XXX					

*In addition to making any entry herein the manufacturer must immediately notify to the officer of the return of any sweets.

Form S-4

Collection _____

District _____

Station _____ Sweets

Return of the quantity of Sweets issued from the _____ during the
day/week/month ending _____ 19 _____

Quantity Litres

Still Sweets	Sparkling Sweets	Amount of Duty
		Rs. nP.

Note :- It is essential that the certificate below be filled in and signed.

(1) Name in full

(2) Address of

(3) Director, Secretary or other authorised official being of a
company incorporated under the companies Acts or a partner of a private
company or firm.

(Delete 3 and 4 in the case of single owner).

(4) Title of company or firm. In the case of a company delete the words "of the
firm of"

If the declaration is made by an authorised person the words
"duly authorised by" should be entered at (3) and (4) and the words "of the firm
of" deleted.

(1) _____

(2) _____

(3) _____ of the firm

(4) _____ Who is/are the owner(s) of the above- mentioned
business

hereby declare that the

foregoing particulars contain a full and true account of the
sweets issued from the above named premises for
consumption in India.

Dated

this _____ day of _____

19 _____

_____ (Signature of person making the return).

Signed or acknowledged by _____ in my presence _____

Officer of Excise

_____ Station

_____ Date.

The particulars agree with the corresponding aggregate in the entry book.

_____ Officer

_____ Date
