

Uttar Pradesh Sheera Niyantran Niyamavali, 1974¹

In exercise of the powers under section 22 of the U. P. Sheera Niyantran Adhiniyan, 1964 (U. P. Act XXIV of 1964), the Governor is pleased to make the following Rules after their previous publication under Government notification no. 5410-E/XIII-272-64, dated October 3, 1972:

Short title and commencement.

1. (1) These rules may be called the Uttar Pradesh Sheera Niyantran Niyamavali, 1974.

Definitions

21. In these Rules, unless there is anything repugnant in the subject or context thereof-

(a) **"Act"** means the U. P. Sheera Niyantran Adhiniyam, 1964 (UP. Act no. XXIV of 1964). 3(b) **"Allottee"** means a person in whose favour an order under Section 8 of the Act has been made for the purpose of **4purchasing and supplying molasses as defined in the Act from the occupier of any sugar factory or a khandsari sugar manufacturing unit.**

(c) **"Captive consumption"**⁵Omitted.

(d) **"Form"** means a form prescribed under these rules.

(e) **"Molasses year"** means the period beginning on the First day of November and ending on the 31st day of October in the year next following.

(f) **"Section"** means a section of the Act.

(g) **"Storage Tank"** means covered accommodation provided for the safe preservation of molasses under section 5 of the Act.

(h) **"Sub-Inspector/ Inspector Excise"** means Sub-Inspector/ Inspector of Excise appointed under section 10 of the U.P. Excise Act, 1910 (U.P. Act IV of 1910).

6(i) **"Molasses"** means a heavy, dark coloured, viscous liquid produced as a by-product during the manufacture of sugar or khandsari sugar from the juice of sugarcane or sugar syrup when the liquid as such or in any form of admixture contains sugar and it also includes the by-product obtained during the manufacture of sugar through reverse process from rab or jaggery.

(ii) Words and expressions not defined in these rules but defined in the Act shall have the meanings respectively assigned to them in the Act.

Chapter-II

Preservation of Molasses Arrangement of covered accommodation.

3. (1) Every occupier of a sugar factory **6or a khandsari sugar manufacturing unit** shall have such number and size of storage tank within the precincts of sugar factory **or a khandsari sugar manufacturing unit** so as to store at any one time at least sixty percent of the total production of molasses calculated at four percent of the total cane that can be crushed in one hundred and forty working days according to the full registered cane crushing capacity for the time being of the **sugar factory or a khandsari sugar manufacturing unit** or sixty percent of the highest total production of the last four years, whichever is higher. He shall use the molasses fund for enhancing storage capacity on a regular basis. **4Only in emergency situations, permission for rectangular covered kachaha pits**

¹Excise Department Notification No. 16212-E/XIII-272-73, dated July 18, 1974, published in the Uttar Pradesh Gazette (Extraordinary) dated July 18, 1974. Effective from July 18, 1974.

² Effective from July 18, 1974.

³ Substituted by the U.P. Sheera Niyantran (Seventh Amendment) Niyamavali 2018.

⁴ Amended by the U.P. Sheera Niyantran (Ninth Amendment) Niyamavali 2026.

⁵ Omitted by the U.P. Sheera Niyantran (Ninth Amendment) Niyamavali 2026.

⁶Inserted by the U.P. Sheera Niyantran (Ninth Amendment) Niyamavali 2026.

will be ¹granted by the Molasses Controller by imposing penalty with the condition that the molasses stored in the kachaha pits will be compulsorily replenished before the monsoon season.

Provided that in such Khandsari sugar manufacturing units where semi-solid molasses is produced, it shall be mandatory to make provision of containers of storage capacity prescribed by the Molasses Controller and Excise Commissioner, Uttar Pradesh for storing molasses instead of tanks.

In every PD-2 licensed distillery it will be necessary to install additional tanks for molasses storage as per the determined appropriate required capacity of molasses storage.

(2) (a) Where on the ground of increased production of molasses, the controller finds difficulty in availability of transport facilities in any area or on any other ground to be recorded by him, he may direct the occupier of a sugar factory **or a khandsari sugar manufacturing unit** to provide additional storage tanks covered to the extent indicated in the direction, and there upon the occupier shall provide such storage tanks within such period as may be specified in the direction.

(b) To meet out the shortage in storage capacity due to foams in molasses during the crushing season in sugar mills **or a khandsari sugar manufacturing units**, the occupier shall maintain covered Pucca masonry tanks of such capacity in the premises of sugar mill **or a khandsari sugar manufacturing unit** that can overcome the foaming situation so that the storage capacity under sub-rule (1) may not be hampered or shortened due to foams in molasses.

(3) Uncovered storage tank shall not be utilised for the storage of molasses without prior sanction of the Controller.

Arrangement of storage tanks.

4. (1) All Storage tanks shall be serially numbered by the occupier of the **sugar factory or a khandsari sugar manufacturing unit** and the number allotted to each tanks along with dimensions and storage capacity of each tank shall be displayed on a permanent fixture. The serial number once allotted shall not be altered except with the prior permission of the Controller.

1 Provided that such Khandsari **sugar manufacturing unit where semi-solid molasses is produced arrangements shall be made for containers of storage capacity as prescribed by the Molasses Controller and Excise Commissioner, Uttar Pradesh. And the account of the stock of molasses thus stored shall be maintained according to the number of containers filled.**

Provided further that a virtual molasses storage tank may also be registered for such Khandsari sugar manufacturing units on the prescribed portal, in which the total quantity of molasses stored at any point of time shall be entered in quintals. Accordingly, the number of filled containers will also be recorded on the portal.

(2) The dimensions of all storage tanks provided by the occupier of a sugar factory **or a khandsari sugar manufacturing unit** shall be recorded in a register in

Form M.F. 14 and a gauge chart in respect of each storage tank shall be maintained in the register for showing at every **2 cm.** of depth of the tank the contents of molasses in the tank in quintals. The gauging of the storage tank should be done taking molasses of 45 per cent sugar as standard.

Change in storage capacity. (Section 5 & 22)

5. (1) In case any change in the storage capacity of a storage tank is proposed, the occupier shall submit to the Controller, a blue print showing the exact location, the serial number, the dimensions, the type (steep masonry) and capacity at every **22 cm.** of depth of each storage tank and also showing the pipes and drainage lines connected with such tank.

(2) In case any additional storage tank not shown in the blue print submitted under sub-rule (1), is subsequently provided by the occupier of a sugar factory **or a khandsari sugar manufacturing unit**, a similar blue print thereto shall be submitted to the Controller within one month of its construction.

Applicability of Rules 4 and 5 to distilleries (Section 22) Direction of Controller for safe conservation of Molasses (Section 5 and 22).

36. The provisions of Rules 4 and 5 shall *mutatis mutandis* apply to owners of distilleries in U. P. in

1 Inserted by the U.P. Sheera Niyantran (Ninth Amendment) Niymavali 2026. 2 Amended by the U.P. Sheera Niyantran (Ninth Amendment) Niymavali 2026.

respect of molasses supplied to them by the sugar factories **or a khandsari sugar manufacturing units** for distillation purposes.

Directions of the Controller for safe preservation of molasses. (Section 5 & 22)

7. If the Controller is of the opinion, that any storage tank or any device of fixture thereof, including wall, pipe-line, or drain, cannot adequately safeguard the safe preservation of quality and quantity of molasses produced in the sugar factory **or a khandsari sugar manufacturing unit** he may by order in writing direct the occupier of the **sugar factory or a khandsari sugar manufacturing unit** to take necessary measure including removal of wall, pipe-line or drain to secure safe preservation of the molasses and the occupier shall comply with such direction within the time specified therein.

Directions of the Controller regarding storage, transfer and disposal of molasses in storage tank. (Section 5 & 22)

81. (1) The Controller may specify the order in which storage tank in a **sugar factory or a khandsari sugar manufacturing unit** shall be filled or emptied and such direction shall be binding on the occupier of the sugar factory **or a khandsari sugar manufacturing unit**.

(2) No molasses produced or stored in a **sugar factory or a khandsari sugar manufacturing unit** in a particular molasses year shall be mixed with any molasses of the previous molasses year without the previous permission of the Controller in writing.

(3) No molasses shall be stored in a **sugar factory or a khandsari sugar manufacturing unit** until it has been weighed or measured.

(4) Occupier of a sugar factory **or a khandsari sugar manufacturing unit** shall take adequate safeguards to see that the wastage in the storage of molasses in a **molasses** year does not exceed **3one and half** per cent of the total quantity stored. In case the wastage exceeds **one and half** per cent, the occupier shall be liable to penalties imposed under the Act, for the contravention of the rule :

Provided that if it is proved to the satisfaction of the Controller that the wastage or deficiency in excess of the above prescribed limit has been caused by accident or any other unavoidable cause, the occupier shall not be liable to any penalty

Note-Sub-rules (3) and (4) shall also apply to storage of molasses in distilleries.

Arrangement of dip rod, sampling and testing apparatus etc. [Section 5 (d)]

91. The occupier of a sugar factory **or a khandsari sugar manufacturing unit** shall maintain **dip rods** for measuring the depths of molasses in storage tanks and a sampling apparatus for taking out samples of molasses at different depths at the tanks and also a testing apparatus and reagents as per particulars specified in Appendix 1 and shall produce the same on demand by any officer of the Excise and Revenue Departments of and above the rank of a Sub-Inspector of Excise and Tehsildar, respectively and shall allow them to use the same.

Test of samples of molasses produced. [Section 5 (b)]

101. The occupier of a sugar factory **or a khandsari sugar manufacturing unit**, during a molasses year, get samples of molasses produced at the **sugar factory or a khandsari sugar manufacturing unit** tested every day, for brix and total sugar contents and shall also record the results in relevant columns of register in

form M.F.5 everyday and upload it on the designated portal of the Excise Department.

Taking and testing of samples of storage tanks.

3Amended by the U.P. Sheera Niyantran (Ninth Amendment) Niymavali 2026. 1Substituted by the U.P. Sheera Niyantran (Seventh Amendment) Niymavali 2018.

111.(1)During the period from November to May each molasses year, the occupier of a sugar factory **or a khandsari sugar manufacturing unit** shall on the 1st and 16th day of each month and during the period from June to October each molasses year on 1st, 8th, 16th and 23rd day of each month, get top, middle and bottom layer samples of molasses drawn from each storage tank and tested for brix and sugar contents and record the results in relevant columns of

Form M.F.7. A true copy of the relevant extract from the register shall be sent to the Controller on the same day on which the sample is tested. In case a Sub-Inspector/**Inspector** of Excise is posted at a sugar factory **or a khandsari sugar manufacturing unit**, sample shall be taken and get tested in his presence and upload it on the designated portal of the Excise Department.

(2) The occupier of a sugar factory **or a khandsari sugar manufacturing unit** shall immediately inform the **Deputy Excise Commissioner of the concerned charge/** Controller by **e-mail or any other way/complaint** tab of the portal if there is any sudden deterioration in quality of molasses stored in any tank

Chapter-III

Supply & Distribution

Estimates of molasses to produced in sugar factory.

112 (i)The occupier of every sugar factory **or a khandsari sugar manufacturing unit** shall submit to the Controller by August 31st each molasses year a statement in

Form M.F.9 specifying an

approximate estimate of the quantity of molasses to be produced and estimate of quantity of molasses to be **sold** or supplied by a sugar factory **or a khandsari sugar manufacturing unit** during the molasses year following along with such other information as is required under the form and upload it on the designated portal of the excise department.

2(ii) The decision regarding disposal of unused molasses in indefinitely closed molasses based industrial units will be taken by the Molasses Controller.

133. Omitted.

Orders regarding sale or supply of molasses.

144. A consolidated statement of the estimated availability of molasses will be drawn up and placed before the Advisory committee, constituted under section 3(1) of the Act, by the Controller who may make orders regarding the sale or supply of molasses in accordance with the provisions of section 8 of the Act.

Quarterly programme of movement of molasses.

155. Having regard to the periodic production capacity of each sugar factory **or a khandsari sugar manufacturing unit**, the availability of railway tank wagons, facility of road transport, storage capacity at the premises of the sugar factory **or a khandsari sugar manufacturing unit** and distillery and other relevant factors, the Controller may draw up a quarterly programme of movement of molasses from each **sugar factory or a khandsari sugar manufacturing unit**. The occupier of each sugar factory **or a khandsari sugar manufacturing unit** and the allottee shall take necessary steps for the movement of molasses in accordance with such programme.

Arrangement for the lifting of molasses by the allottee.

1Substituted by the U.P. Sheera Niyrantran (Seventh Amendment) Niymavali 2018. 2Inserted by the U.P. Sheera Niyrantran (Ninth Amendment) Niymavali 2026.

3Omitted by U. P. Sheera Niyrantran (Third Amendment) Rules 1993 (Rules 2)

4Substituted by the U. P. Sheera Niyrantran (Third Amendment) Rules 1993 (Rules 3) 5Substituted by U. P. Sheera Niyrantran (Fifth Amendment) Niymavali, 2009 (Rule 3)

161. (i) An allottee shall as soon as may be, after the allotment order has been received by him indicate in writing to the occupier of the sugar factory or a **khandsari sugar manufacturing unit** as to whether the molasses shall be lifted by rail or road as indicated in the programme.

(2) Where in the programme the transport of molasses is indicated by road, the allottee shall arrange for providing for Global Positioning System (GPS)**and digital lock** attached tank, lorries or

containers for lifting the molasses from the sugar factory or a **khandsari sugar manufacturing**

unit, to the extent needed for the purpose to ensure lifting of the quantity allotted within **thirty**

days. Any deviation from the time schedule will entail a fine of Rs 5000 per day but shall not exceed Rs. 1,00,000/- which will be recovered in the same manner as the compound money is

recovered by the Assistant Excise Commissioner of the concerned distillery or the District

Excise Officer of the concerned District. The pro forma regarding the procedure shall be

uploaded on the designated portal of Excise Department.

1Provided that from such khandsari sugar manufacturing units where semi-solid molasses is

produced and it is stored in small containers of prescribed storage capacity, it will also be permissible to remove the molasses by other suitable vehicles fitted with GPS.

Indent of railway wagons by the occupier of the sugar factory.

17. The occupier of the sugar factory**or a khandsari sugar manufacturing unit** - The occupier of sugar factory **or a khandsari sugar manufacturing unit** shall where required in the programme referred to in Rule 15, indent wagons from the railway authorities for dispatch of molasses in a manner which will ensure regular and complete supply of the molasses to the allottee. A fortnightly return of indents placed for Railway wagons shall be submitted in

Form M.F. 3 to the Controller and where there is Sub-Inspector/ **Inspector** of Excise posted at the sugar factory **or a khandsari sugar manufacturing unit** one copy shall also be handed over to the Sub-Inspector/**Inspector**.

Loading hour in the case of road transport.

18. (1) In the case of road transport the loading hours shall be between 6 a.m. and 10 p.m. while in the case of Railway wagons the timings will be such as may be fixed by Railway authorities.

(2) *Haulage and loading of railway wagons of molasses.*-Haulage of a Railway Wagons and loading of such wagons of loading into tank lorries or other containers shall not be refused or delayed by the occupier of a sugar factory **or a khandsari sugar manufacturing unit**.

Where the occupier of a sugar factory **or a khandsari sugar manufacturing unit** fails without sufficient reason to make prompt arrangements for haulage and loading. Collector of the District in which the **sugar factory or a khandsari sugar manufacturing unit** is situated or any other person authorised for the purpose by the Controller shall have the power to enter upon the premises of the **sugar factory or a khandsari sugar manufacturing unit**, make arrangements for the haulage and loading of molasses and recover the cost therefor from the said occupier of the sugar factory **or a khandsari sugar manufacturing unit** out of the price of molasses payable to the sugar factory **or a khandsari sugar manufacturing unit**.

Arrangement of CCTV camera, power pumps and accessories for loading of molasses.

192. For the purpose of loading of molasses the occupier of a sugar factory **or a khandsari sugar manufacturing unit** shall maintain in good running condition power **driven** pumps of sufficient

capacity with other necessary accessories and CCTV camera with IP address. CCTV camera **and**

ANPR cameras shall be installed in sugar mill **or a khandsari sugar manufacturing unit** in such a place and manner that all vehicles carrying raw materials, molasses and other produce can be recorded with its vehicle (tanker/lorry) Number while entering and leaving the sugar mill **or a khandsari**

¹Inserted by the U.P. Sheera Niyamtran (Ninth Amendment) Niyamavali 2026.

²Substituted by the U.P. Sheera Niyamtran (Seventh Amendment) Niyamavali 2018 (Rule 19).

sugar manufacturing unit. A digital record will be maintained also and ¹**the operating cameras**

shall be integrated with the Integrated Command and Control Centre (ICCC) at office of Excise commissioner.

In order to ensure safety of molasses and to prevent misuse, it will be necessary for the occupier of the sugar mill or Khandsari sugar manufacturing unit to arrange for ANPR camera and other electronic equipment and software of the quality and type specified by the molasses controller.

Ownership of the despatched molasses.

202. (1) The ownership of molasses dispatched in railway tank wagons to a distillery shall continue to

vest in occupier of the sugar factory **or a khandsari sugar manufacturing unit** concerned

until it is actually delivered at the distillery and all losses occurring from any cause other than a wilful omission on the part of the distillery, shall be borne by the occupier of the sugar factory

or a khandsari sugar manufacturing unit. The ownership of molasses to be transported by road shall pass to the allottee as soon as the molasses are taken out of the **premises of sugar factory or a khandsari sugar manufacturing unit** with gate pass in

Form M.F.4 and such allottee shall be responsible for its safe arrival at the destination for the loss in transit if any.

The occupier of the sugar mill **or a khandsari sugar manufacturing unit** must ensure that the molasses from the sugar mill **or a khandsari sugar manufacturing unit** shall only be transported by Global Positioning System (GPS) **and digital lock attached tankers and other suitable vehicles**, the allottee has to certify accordingly.

(2) The allottee requiring molasses for purposes of industrial development shall make his own arrangement for transport of molasses and be shall be responsible for safe arrival of the molasses at the destination and for loss in transit if any. Such allottee shall be further required to allow any officer authorized by the controller in this behalf to get the consignment verified at the destination.

(3) The entire quantity of molasses shall be transported in one consignment and shall not be broken in transit and the movement of consignment shall not be deviated on the route specified in the E- Transit permit, the infraction of which may entail on the licensee of distillery/brewery **or any other molasses based units** imposition of penalty as laid down by the Government. If any sugar mill **or a khandsari sugar manufacturing unit** is found to be involved in the deceptive and fraudulent use of E-Transit permit for transiting consignment more than once on the same valid permit, Officer-in-Charge of sugar mill **or a khandsari sugar manufacturing unit** will be liable to be punished under disciplinary rules as well as occupier shall be liable to penalty of 3Rs **Two lakh Fifty Thousand**. Recurrence will entail cancellation of licence of the occupier.

Prohibition of 4sale and use of molasses for purposes other than that for which allotted 21. (1) Except with prior permission of the Controller no molasses supplied to an allottee be **3sold or delivered** to any other person.

(2) No molasses supplied to an allottee shall be used for a purpose other than that for which it has been allotted, except with the prior permission of the Controller.

1Inserted by the U.P. Sheera Niyantran (Ninth Amendment) Niymavali 2026.

2Substituted by the U.P. Sheera Niyantran (Seventh Amendment) Niymavali 2018 (Rule 20).

3Amended by the U.P. Sheera Niyantran (Ninth Amendment) Niymavali 2026 4Amended by the U.P. Sheera Niyantran (Ninth Amendment) Niymavali 2026

Sale or supply of molasses for distilleries and other persons for industrial development.

221.(1) The molasses produced in a sugar factory **or a khandsari sugar manufacturing unit** shall be sold or supplied through designated online portal of Excise Department only to distilleries or other persons *bonafidely* requiring it for purposes of industrial development.

(2) Any person requiring molasses for his distillery **3or any molasses based unit** for any industrial developmenthas to apply online to the Controller through designated portal of the Excise Department, specifying the purpose for which molasses is required along with his unit's GST Number.

Regulatory Fees

232.State Government may, at such rates as may be notified from time to time, recover regulatory fees on any sale or supply of molasses, from the occupier of the sugar factory or a khandsari sugar manufacturing unit to meet the cost and expenses incurred in supervision and control of the preservation, supply and distribution of molasses stored or released from the sugar mill or a khandsari manufacturing sugar unit.

Every occupier of a sugar factory or a khandsari sugar manufacturing unit shall deposit through E- challan the amount of Regulatory fees payable on the molasses sold or supplied by him in the treasury or sub-treasury of the district in which sugar factory or a khandsari sugar manufacturing unit is situated, and produce the print-out of E-challan as evidence of such payment to the Excise Officer in charge of the sugar factory or a khandsari sugar manufacturing unit before making actual delivery of the molasses to the purchaser or allottee.

Restriction on transportation of molasses and Exports

241. (1) No person shall, transport or cause to be transported outside Uttar Pradesh any molasses unless permission in writing is obtained from the Controller.

(2) Applications received in office of Controller for permission of transporting molasses to other States from Uttar Pradesh will be decided by the3**constituted** committee 3**comprising of following members,-**

1. Molasses Controller cum Excise Commissioner-Chairman
2. Additional Excise Commissioner (Administration) - Member;
3. One member nominated by State Government-Member;
4. One member nominated by Cane Department-Member;
5. Joint Excise Commissioner (E.I.B.)- Member,
6. Deputy Excise Commissioner (Production) Secretary cum Co-ordinator

1Substituted by the U.P. Sheera Niyantran (Seventh Amendment) Niymavali 2018 2Inserted by the U.P. Sheera Niyantran (Ninth Amendment) Niymavali 2026.

The committee will take decision on the basis of general availability of molasses in the State after considering requirements of molasses in the State. Only units producing molasses will be allowed to export after meeting the above set conditions. No trading/ exports will be permissible by allottees. 1**Allottees shall be required to produce an affidavit of the aforesaid intent.**

Removal of molasses from sugar factory or a khandsari sugar manufacturing unit

225. (1) No molasses shall be removed from the premises of a sugar factory **or a khandsari sugar manufacturing unit** until it has been weighed or measured and pass in

Form M. F. 4 has been issued. This pass shall be issued in pentuplicate by the occupier of the **sugar factory or a khandsari sugar manufacturing unit** or by an officer authorised by the Controller in this behalf.

One copy of the pass shall remain with the occupier of the sugar factory **or a khandsari sugar manufacturing unit**, one copy shall be handed over to the Sub-Inspector/**Inspector** of the Excise posted at the sugar factory **or a khandsari sugar manufacturing unit** before the removal of the molasses from the premises of the sugar factory **or a khandsari sugar manufacturing unit**, one copy shall be sent to the Controller, and one shall be sent to the Excise Inspector of the Circle in which the sugar factory **or a khandsari sugar manufacturing unit** is situated.

(2) *Verification of the receipt of consignment.*-On receipt of the consignment the consignee shall verify the quantities received and note them on the back of the pass and return it to the occupier of the sugar factory **or a khandsari sugar manufacturing unit** concerned. The consignee shall take adequate safeguard to see that the **quantum of** wastage or deficiency in transit does not exceed **3half** per cent. In case the wastage or deficiency exceeds **half** per cent, the consignee shall be liable to punishment imposed under the Act for the contravention of the rule:

Provided that if it is proved to the satisfaction of the Controller that **quantum of** wastage or deficiency in excess of the prescribed limit has been caused by accident or any other unavoidable cause the consignee shall not be liable to punishment.

(3) Officers authorized for verification. -Consignment destined for use in distilleries in Uttar Pradesh shall be verified by the Excise Inspector in charge of the of the distillery concerned or any other person authorized by the Controller in this behalf in the presence of the distillers or their representative and result noted on the back of the pass.

Chapter-IV

Analysis an test of samples

Receipt of molasses in distilleries.

326. No distillery in whose favour allotment of molasses under Section 8 has been made shall unload or utilize any part of any consignment of molasses received at the distillery in pursuance of such an order, without prior written permission of the officer-in-charge of the distillery or any other officer authorized by the Controller in this behalf. The distillery shall also maintain an account of receipt of molasses from the sugar factory **or a khandsari sugar manufacturing unit** in

Form M.F. 11 and submit a true copy thereof to the Controller on the 5th day of each month following and upload it on the designated portal of Excise Department.

Verification and test of molasses received in distilleries

1Amended by the U.P. Sheera Niyantran (Ninth Amendment) Niymavali 2026

2Substituted by U. P. Sheera Niyantran (Fifth Amendment) Niymavali, 2009

3Substituted by the U.P. Sheera Niyantran (Seventh Amendment) Niymavali 2018 (Rule 26).

27. The Officer-in-charge or any other officer authorised by the Controller under Rule 26 shall determine the quantity and the quality of the molasses immediately on receipt of each consignment with the help of the laboratory of the distillery and record the result of the verification and test done by him on the reverse of the gate-pass in

Form M. F. 4 received in duplicate from the occupier of the sugar factory **or a khandsari sugar manufacturing unit** along with consignment. One copy of the gate- pass shall be retained by the distillery and the other copy thereof shall be sent to the occupier of the sugar factory **or a khandsari sugar manufacturing unit** by the officer-in-charge so as to reach the latter within one week of the arrival of the consignment at the gate of the distillery **or other units**.

28. The provisions of rule 8 shall mutatis mutandis apply to the distilleries.

Manner of taking samples and procedure for settlement of disputes relating to grades of molasses.

129. (1) Whenever, samples are taken by any officer authorised by the Controller in this behalf, he shall leave a sample in duplicate sealed with his seal with the occupier of the sugar factory **or a khandsari sugar manufacturing unit** or the licence-holder of the distillery concerned and they shall be responsible for the safe custody of the same till such time it is ordered to be destroyed by the said officer.

(2) In case of dispute relating to grade of molasses, the matter shall be referred to the officer authorized by the controller in this behalf in accordance with the procedure given, in sub-rule (3) and payment of price shall be made according to the grade declared by the controller on the report of the said authorized officer.

(3) If the occupier of the sugar factory **or a khandsari sugar manufacturing unit** concerned or the licence-holder of the distillery disputes the finding of the Excise Inspector on the grade, he may, within fourteen days of the date of such test, require the Excise Inspector in writing to send one of the samples of molasses to the officer authorized by the Controller, provided that, the occupier of the sugar factory **or a khandsari sugar manufacturing unit** or the licence- holder of the distillery, as the case may be, shall bear the cost that may have to be incurred **in** sending and testing the samples.

(4) In the case of transport by road, if the allottee receiving molasses from a sugar factory **or a khandsari sugar manufacturing unit** is not satisfied with the grade declared by the sugar factory **or a khandsari sugar manufacturing unit** it may apply in writing to the Sub-Inspector, Excise or the Excise Inspector, Molasses of the area in which the sugar factory **or a khandsari sugar manufacturing unit** is

situated along with the testing fee to get the molasses of the storage tank from which the molasses was supplied by the sugar factory **or a khandsari sugar**

manufacturing unit or the molasses was loaded in lorry tested by the officer authorized under sub-rule (3) for declaration of its correct sugar contents. The price shall be according to the grade declared by such authorized officer. In case a lower grade is declared, the sugar factory **or a khandsari sugar manufacturing unit** will be bound to refund the allottee any extra payment realized along with the testing fee of such authorised officer. The provisions of sub-rules (1) to (3) shall also apply in the cases regarding taking of samples by the resident Sub-Inspector, Excise or Excise Inspector, as the case may be.

(5) No distillery shall refuse unloading of molasses supplied by the occupier of a sugar factory **or a khandsari sugar manufacturing unit** under the orders of the Controller without the prior approval of the Controller, or an officer authorized in this behalf by the Controller : Provided that, if the Excise Inspector agrees with the distillers, on test by them, that any molasses supplied by a sugar factory **or a khandsari sugar manufacturing unit** is of a grade which is unfit for use in distillery by virtue of its containing less than 40 per cent of total sugar (expressed as reducing sugar) the distillery may refuse the unloading of such molasses and shall return the

1Substituted by U. P. Sheera Niyantran (Third Amendment) Rules 1993 and U. P. Sheera Niyantran (Fourth Amendment) Rules 1996.

molasses at the expense of the sugar factory **or a khandsari sugar manufacturing unit**. If on subsequent analysis of such molasses by the officer authorised by the Controller under sub-rule (3) the molasses is declared fit for distillery purposes, the distillery shall be liable to pay such expenses and compensation, if any, as may be fixed by the Controller or by such officer as may be authorised by him in this regard.

Method of analysis of molasses

30. All tests referred to in rules 10 and 11 and all analysis referred to in rule 29 shall be made by Lane and Eynons" Volumetric Methods.

Payment of the Price of molasses by distilleries.

311. (1) The rate of payment of price of molasses by a distillery to the occupier of a sugar factory **or a khandsari sugar manufacturing unit** shall be based on the grade of the molasses as follows- (a) When molasses are transported by rail, the grade shall be as determined at the distillery under rule 29(3).

(b) When the transport of molasses is by road, the grade shall be the grade as determined by the occupier of the sugar factory **or a khandsari sugar manufacturing unit** and recorded as the gate pass in

Form M.F.4.

(2) The distillery shall have to pay the price **of** molasses to the occupier of the sugar factory **or a khandsari sugar manufacturing unit** immediately at the time of taking delivery of molasses preferably through e-payment. If the sugar mill **or a khandsari sugar manufacturing unit** delays or causes other hindrances in delivery of molasses after payment of its price by the distillery, the occupier of the sugar factory **or a khandsari sugar manufacturing unit** shall be liable for penal action for breach of rules.

Chapter-V

Account

Registers to be maintained and statement to be submitted by the occupier of the sugar factory. 322.The occupier of sugar factory**or a khandsari sugar manufacturing unit** - The occupier of every sugar factory **or a khandsari sugar manufacturing unit** shall maintain an accurate daily account of the molasses produced, stored, issued, sold or wasted in a register in

Form M.F.5 and submit fortnightly and monthly statement pertaining to current season molasses and old season molasses, respectively in Forms M.F.1 and M.F.2. The occupier of the sugar factory **or a khandsari sugar manufacturing unit** shall workout the totals in all the columns in Form M.F.5 fortnightly on the 15th and the last working day of each month and extract thereof shall be submitted to the Controller on 1st and 16th day of the month in the prescribed Forms M.F. 1 and M.F.2. The same will also be uploaded on the designated portal of excise department.

Registers to be maintained and statements to be submitted by distilleries, out still licensees and other allottees.

331 (1) 2**The receivers of molasses** shall maintain a record of molasses received, utilised for distillation, and the balance in a register in

Form M.F.6 Part 1st and 2nd as appended to these rules and shall submit to the Controller a true monthly abstract, of the receipt, utilisation and balance at the distillery each month in form M.F. 10 on 5th day of each month following. The same will also be uploaded on the designated portal of Excise Department.

(2) In the case of allottee other than, distilleries (except out still) the account of molasses shall be kept in a register in

Form M.F.6, part III, as given in appended forms and allottees shall submit a

¹Substituted by U.P. Sheera Niyantran (Seventh Amendment) 2018

²Amended by the U.P. Sheera Niyantran (Ninth Amendment) Niymavali 2026

correct monthly abstract of the same to the Excise Inspector in whose circle the Industrial unit lies.

(3) Out still licensees shall maintain accounts of molasses in Form M.F. 6, part III, as given in appended forms and shall submit a monthly abstract of the same to the Excise Inspector in whose circle the shop lies.

Chapter VI

Miscellaneous

Manner of maintaining registers and officers authorized to inspect them.

34. Every occupier of a sugar factory **or a khandsari sugar manufacturing unit** shall maintain such registers, records and accounts in such manner and for such periods as prescribed in Appendix II to these rules.

Revenue Officers of and above the rank of Tehsildar and all officers of the Excise Department of and above the rank of Sub-Inspector of Excise shall have the power to inspect molasses storage tanks and accounts of sugar factories **or a khandsari sugar manufacturing units** and all other allottees of molasses that lie within their jurisdiction..

Inspection book for Inspecting officers.

35. All occupiers of sugar factories **or a khandsari sugar manufacturing units** and all other allottees shall be bound to maintain an inspection book in Form M.F. 12 for inspecting officers to record their inspection notes therein. The occupiers of sugar factories **or a khandsari sugar manufacturing units** shall, however, be bound to submit one copy of every inspection note recorded by any officer empowered under the preceding rule, direct to the Controller and one copy to the Deputy Excise Commissioner of the charge in which the **sugar factory or a khandsari sugar manufacturing unit** is situate.

Taking of samples of molasses seized, arrangement for watch and handing over of articles seized to police custody.

136. (1) The officer making seizure under the Act or these rules shall take two samples of the molasses seized and immediately seal the sample taken. The person from whose possession the seized articles, have been recovered shall be allowed to affix his seal also on the samples if he so desires one of the samples shall be delivered to such person and the other sample shall be retained by the person making such seizure. In case such a person refuses to receive or acknowledge receipt of the sample delivered to him, the person making the seizure shall prepare in duplicate a memo to this effect on the spot and keep with him both the seized samples. A copy of the memo will be sent to the Controller for information.

(2) The officer making the seizure may depute a person to watch the stock seized under sub-rule (1). (3) The officer-in-charge of a police station shall take charge and keep in safe custody, pending the orders of a Magistrate or the Controller, all articles seized under the Act or these rules or any orders made thereunder as may be delivered to him till directions for final custody are given by the Magistrate having jurisdiction.

(4) In case any article seized under the Act or these rules or any order made thereunder cannot easily be taken to a police station, the officer making the seizure may make some other arrangement for safe custody of the articles and may for this purpose seek the help of any officer of the Police, Excise or Revenue Department or a Municipality or Panchayat or of any village chaukidar and such officer or village chaukidar shall in that case be legally bound to render all possible help to the extent required.

¹Substituted by U. P. Sheera Niyantran (Third Amendment) Rules 1993(Rule 3) and U. P. Sheera Niyantran (Fourth Amendment) Rules 1996.

(5) A sample of molasses seized under the act or these rules may be sent by order of a Magistrate to t he officer authorized under sub-rule (3) of Rule 29 to ascertain its sugar content, or other specifications.

Chapter-VII

Disposal of Molasses and Articles forfeited

Disposal of molasses and articles forfeited.

37. Disposal of molasses and articles or both forfeited under the Act or the rules framed thereunder shall be deferred until the expiration of the period of appeal against the order of forfeiture or if any appeal has been made against such order, till the appeal is disposed of.

Manner of Disposal of molasses forfeited.

38. (1) All molasses forfeited under sub-section (2) of section 11 or liable to forfeiture under the Act but not released by the Controller in favour of the accused under section 16 or offered by the Controller to the accused under section 16 on payment of value but not accepted

by the accused shall be disposed of in accordance with sub-rule (2).

(2) All forfeited molasses of weight of one hundred quintals or less shall be sold by public auction by an order of the collector. In case forfeited molasses exceed the above weight, the Collector will make a reference to the Controller and molasses will be disposed of under his orders in a manner so as to secure its utilization to the best advantage.

Head of account of deposit money received by Controller, Additional Excise Commissioner (Administration) Uttar Pradesh and officers above this rank. -

39. Any sum of money received by the Controller under section 16 shall be credited to Government under the head "XLVI-Miscellaneous Molasses Penalties".

(1) Any sum of money received by the Controller, under section 16 shall be credited to Government under the head "XLVI- Miscellaneous Molasses Penalties."

(2) **For speedy disposal of cases related to molasses and to reduce the number of court cases-** In order to ensure uniformity in the imposition of penalty in similar cases, minimum compounding fee or compoundable irregularities shall be imposed as below;

	39. Head of acc Uttar Pradesh (1) Any sum "XLVI- (2) For speed In order t compou	ount of deposit money receive and officers above this rank. - of money received by the Contro Miscellaneous Molasses Penalti y disposal of cases related to m t o ensure uniformity in the im ndable irregularities shall be imp	d by Controller, Addi ller, under section 16 es." olasses and to reduce position of penalty in osed as below;	tional Excise Commi shall be credited to G the number of court similar cases, minim	ssioner (Administration) overnment under the head cases- um compounding fee or	
	Sl. No.	Type of irregularity	For first time (inRs.)	For second time (in Rs.)	For third time (inRs.)	
	1	Transit wastage of molasses in excess of 0.5 % (Where the accident is proved)		25,000/-		

1Substituted by U.P. Sheera Niyantran Niymavali (Eighth Amendment) 2021

	Storage wastage exceeding 1.5% of total quantity of molasses stored in any year in a sugar mill or a khandsari sugar manufacturing unit.		
2	(a) Annual production of molasses upto 2 Lakh quintals.	1,00,000/-	
	(b) Annual production of molasses more than 2 lakh quintals upto 4 lakh quintals.	1,50,000/-	
	(c) Annual production of molasses more than 4 lakh quintals upto 5 lakh quintals.	2,00,000/-	
	(d) Annual production of molasses more than 5 lakh quintals.	2,50,000/-	

3	For shortage in storage capacity of a sugar mill or a khandsari sugar manufacturing unit	2,50,000/-		
4	On storing molasses in uncovered kaccha/ pakkapit	1,50,000/-	2,00,000/-	2,50,000/-
5	If the weighing point/weigh bridge of a sugar mill or a khandsari sugar manufacturing unit is not certified.	1,50,000/-	2,00,000/-	2,50,000/-
6	For the loss in quality of the molasses stored in the sugar mill or a khandsari sugar manufacturing unit , leakage, auto combustion etc.	1,00,000/-	2,00,000/-	2,50,000/-
7	Molasses found in excess of the quantity shown as stored in the record.	1,00,000/-	2,00,000/-	2,50,000/-

8	For not maintaining the prescribed records/accounts regarding molasses.	50,000/-	1,50,000/-	2,50,000/-
9	Gauge charts in sugar mill or a khandsari sugar manufacturing unit not approved from competent level.	50,000/-	1,50,000/-	2,50,000/-
10	For delayed/ incorrect submission of the fortnightly and monthly statements of the sugar mill or a khandsari sugar manufacturing unit .	50,000/-	1,50,000/-	2,50,000/-
11	Records regarding molasses found incomplete.	50,000/-	1,50,000/-	2,50,000/-
12	For not maintaining the dip rods in sugar mill or a khandsari sugar manufacturing unit .	50,000/-	1,50,000/-	2,50,000/-
13	For not maintaining sampler in sugar mill or a khandsari sugar manufacturing unit .	50,000/-	1,50,000/-	2,50,000/-

14	For not having Re-circulation pump and spray-coil for spraying water around the tanks so as to maintain the quality of molasses stored in tanks.	50,000/-	1,50,000/-	2,50,000/-	
15	For not having Float system in the molasses storage tanks.	50,000/-	1,50,000/-	2,50,000/-	
16	For vehicles used for transportation of molasses not being fitted with digilock or not being attached with GPS or GPS system found to be not working.	50,000/-	1,50,000/-	2,50,000/-	
17	Any other irregularity not mentioned from Sr. No. 1 to 16 above.	50,000/-	1,50,000/-	2,50,000/-	

1. The compounding fee imposed in all the above cases shall be treated as minimum amount for the concerned irregularity.
2. For compoundable irregularities mentioned from sr. no. 8 to 16 in above table, Additional Excise Commissioner (Administration) Uttar Pradesh and the officer above this rank shall be authorised for compounding and to accept the compounding fee.

Appeal against the order of the Controller.

40. Any person aggrieved by an order of the Controller under sub-section (1) or sub-section 3 of section 8 may file an appeal to the State Government within thirty days of the order appealed against.

Provision for accommodation and residential quarters for the Sub-Inspector/Inspector of Excise.-41.(1) Every occupier of the sugar factory **or a khandsari sugar manufacturing unit** shall be bound to provide within the precincts of the factory **or a khandsari sugar manufacturing unit** suitable residential quarters for the Sub-Inspector/**Inspector** of Excise at a reasonable rent, but not exceeding 10 percent of the monthly total basic pay of the Sub- Inspector/**Inspector**, Excise.

(2) Where the residential accommodation provided by the **sugar factory or a khandsari sugar manufacturing unit** to the Sub-Inspector/**Inspector** is so situated as not to enable the Sub-Inspector/ **Inspector** to effectively carry out his functions and duties under the Act or these rules, it shall be obligatory on the occupier to also provide to the Sub-Inspector/ **Inspector** free office accommodation for the purpose.

(3) In the event of dispute in the matter of rent or suitability of residential quarter or the office accommodation, the matter shall be referred to the Controller and the decision of the Controller thereon shall be final and binding.

Column-II Form as hereby substituted					
			Form of Appendix II [See Rule 34]		
Sl. No.	Description of Register/ Statement Record/ Return	By whom to be maintained and/or furnished	To whom to be submitted		

1	2	3	4	
1.	Fortnightly statement of production and sales of molasses at sugar factories or a khandsari sugar manufacturing units in U.P.	All occupiers of sugar factories or a khandsari sugar manufacturing units	To Controller of Molasses, U.P. and others as given in the form appended hereto	
2.	Statement of stock of previous season molasses at sugar factories or a khandsari sugar manufacturing units in U.P.	Ditto	Ditto	
3.	Fortnightly statements of indents for and placements of Railway tank wagons	Ditto	Ditto	
4.	Gate pass	Ditto	Ditto	

1Inserted by the U.P. Sheera Niyantran (Ninth Amendment) Niymavali 2026.

5.	Certificate of receipt of molasses	All persons receiving molasses from any sugar factories or a khandsari sugar manufacturing units in U.P.	To the occupier of the sugar factories or a khandsari sugar manufacturing units despatching/ delivering molasses	
6.	Sugar Factories or a khandsari sugar manufacturing units Molasses Account Register	All occupiers of sugar factories or a khandsari sugar manufacturing units in U.P.	...	
7.	Distillery Molasses Account Register	All distillers of U.P. and other allottees	...	
8.	Molasses Storage Tanks-wise Fortnightly statement showing Brix and sugar contents of molasses layer wise.	Occupier of the sugar factory or a khandsari sugar manufacturing units in U.P.	1.Controller of molasses 2 .Distiller concerned	
9.	Annual estimate of production of molasses	All occupiers of sugar sugar factory or a khandsari sugar manufacturing unit in U.P.	Ditto	
10.	Monthly statement of storage of molasses	All distilleries of U.P.	Controller of Molasses in, U.P. and Deputy Excise Commissioner of the charge.	
11.	Statement of receipt of molasses	Ditto	Controller of Molasses, U.P.	

12.	Inspection Book	All occupiers of sugar factories or a khandsari sugar manufacturing units in U.P.	...	
13.	Gauge Register of storage tank for molasses	All occupiers of sugar factories or a khandsari sugar manufacturing units and distilleries	Controller of Molasses	
Last date of submission		Form prescribed	Period of retention	
5		6	7	
1st and 16th day of each month in respect of the preceding fortnight		M.F. 1	3 years	
5th day of each month for the preceding month		M.F. 2	3 years	
1st and 16th day of each month for preceding fortnight		M.F. 3	2 years	
On date of delivery of molasses at sugar factories or a khandsari sugar manufacturing units		M.F. 4	5 years	
Within one week on receipt of consignment		"On Reverse of M.F.4	5 years	
...		M.F. 5	Permanent	
...		M.F. 6	Do.	
As directed in Rule 11		M.F. 7	10 years	
31st August preceding the year in question (beginning 1st November)		M.F. 9	3 years	

	5th day of the month following that for which due	M.F. 10	3 years	
	Ditto	M.F. 11	3 years	
	...	M.F. 12	Permanent	
	31st August each year	M.F. 14	Do	

Column-II

Form as hereby substituted

(Rule 31, U. P. Sheera Niyantran Niyamavali, 1974)

*Fortnightly and weekly tank-wise statement showing production and despatch of current season molasses at sugar factory **or** khandsari sugar manufacturing unit during the period ending on*

(To be despatched on 1st and 16th day of every month giving all quantities in quintals) :

Serial No. of storage tank	Opening balance of molasses in stock by account at the beginning of the fortnight	Quantity received during the fortnight	Total of columns 2 and 3	Despatches made during the fortnight				
				Name of distillery	Quantity supplied	Quantity supplied to outstill licensee	Quantity supplied to industrial purposes	Quantity sold to trade under release order
1	2	3	4	5(a)	5(b)	5(c)	5(d)	5(e)

Total of Columns 5 (b), 5 (c), 5 (d) and 5 (e)	Closing balance of molasses at the end of fortnight column 4 Minus column 6	Actual closing balance at the end of the fortnight after physical verification	Storage wastage	Percentage of wastage	Result of analysis of molasses in tank			Remarks
					Brix	Percentage of Sugars (as reducing sugars)	Name of analyst with signature	
6	7	8	9	10	11(a)	11(b)	11(c)	12

I certify that the statement above has been correctly prepared.

Signature (with date) of Occupier of the Sugar Factory or khandsari sugar manufacturing unit

Nota Bene.-

(1) The statement should be prepared in quadruplicate, the original being sent to the Controller of Molasses, duplicate copy to the Sub-Inspector of Excise posted at the sugar factory **or khandsari sugar manufacturing unit**, triplicate copy to the Excise Inspector **concerning sector / circle** and the quadruplicate copy retained as office copy by the occupier of sugar factory **or khandsari sugar manufacturing unit**.

(2) If there is fall in the brix or per cent total sugar in the molasses of any tank during any month, it should be explained fully in the remarks column or in a separate note at the back of the statement.

(3) Percentage of column 10 should be calculated on the quantity showing in column 4.

(4) Transfer from one tank to another should be explained in the Remarks column

(5) Account of each tank should be shown separately and a thick line drawn at the end of the account.

Column-II

Form as hereby substituted

Form M. F. 2

(Rule 31-U. P. Sheera Niyamtran Niyamavali, 1974)

Month-wise statement showing tank-wise stock and disposal of Molasses of previous seasons at

..... Sugar Factory or khandsari sugar manufacturing unit for the month of..... 20... :

Serial No. of storage tank	Balance of molasses in stock by account at the beginning of	Despatches made during the month				Quantity sold to trade under release order
		th Name of Distillery	Quantity Despatched	Quantity supplied outstill licensee	Quantity supplied to industrial units	
1	2	3(a)	3(b)	3(c)	3(d)	4

Total of columns 3 (b), (c), (d) and 4	Closing balance of molasses at the end of the month- column 2 Minus column 5	Actual closing balance at the end of the month tank -wise	Storage wastage	Percentage of wastage	Result of analysis of molasses			Remarks
					Brix	Percentage of sugars (as reducing sugars)	Name of analyst with signature	
5	6	7	8	9	10(a)	10(b)	10(c)	11

I certify that the above statement has been correctly prepared

Signature (with date) of the Occupier of Sugar Factory or khandsari sugar manufacturing unit

Nota Bene-

(1) The statement should be prepared in quadruplicate, the original being sent to the Controller of Molasses, duplicate copy to the Sub-Inspector of Excise posted at the sugar factory **or khandsari sugar manufacturing unit**, triplicate copy to the Excise Inspector **of the concerning sector / circle** and the quadruplicate copy retained as office copy by the occupier of sugar *Factory or khandsari sugar manufacturing unit*.

(2) If there is fall in the brix or per cent, total sugars in the molasses of any tank during any month, it should be explained fully in the remarks column or in a separate note at the back of the statement.

(3) Percentage in the required column 9 should be calculated on the total quantity showing in column 2.

(4) Transfer from one tank to another should be explained in the Remarks column.

(5) Account of each tank should be shown separately and a thick line drawn at the end of the account.

Column-II

Form as hereby substituted

Form M. F. 3

[Rule 17, U. P. Sheera Niyantran Niyamawali, 1974]

Fortnightly statement of indents for and placement of Railway tank wagons at---.....Sugar Factory or a khandsari sugar manufacturing unit, Uttar Pradesh for the fortnight ending 20.....

Month and date	No. of tank wagons indented for by the occupier of the sugar factory or a khandsari sugar manufacturing unit	Reference No. of letter of sugar factory or a khandsari sugar manufacturing unit to Railway	No. of empty tank wagons placed on factory or a khandsari sugar manufacturing unit siding on date	No. of wagons loaded with molasses despatched on date
1	2	3	4	5
Total, for the fortnight.				

I certify that the above statement has been correctly prepared.

Signature (with date) of Sugar Factory or a khandsari sugar manufacturing unit **Nota Bene –**

(1) This statement shall be prepared in quadruplicate, the original shall be sent to the Controller of Molasses by registered post, the duplicate copy to the Sub-Inspector/**Inspector** of Excise posted at sugar factory **or a khandsari sugar manufacturing unit**, the third copy to the Excise Inspector **of the concerning sector / circle** and the quadruplicate copy retained by the occupier of the sugar factory **or a khandsari sugar manufacturing unit** as office record.

(2) The statement shall be despatched on the 1st and 16th day of every month for the preceding fortnight along with M.F. 1 Statement.

Column-II

Form as hereby substituted

Book No..... 1. Name of S 2. Permit No. 3. Name and 4. Despatche 5. Particulars	Gate ugar Factory D address of t d/delivered of despatch	pass No.. or a kha ate..... he purcha by rail/lorry /delivery o	(Rule 18- U. P. Original/Du Date..... ndsari sugar manufact Valid upto ser /thela through f molasses ; Storage tank from <table border="1"> <tr> <td>r of</td> <td></td> </tr> <tr> <td>k</td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> </table>	r of		k						Form Sheera N plicate /T uring un which mo	M.F. 4 iyantran riPLICATE it Allocat lasses d Tank	Niyamavali, 1974) /Quadruplicate ion No..... Order No..... <table border="1"> <tr> <td colspan="2">espached/delivered</td> </tr> <tr> <td colspan="2">Tank wagons/tins/lorry/containers used</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> </table>	espached/delivered		Tank wagons/tins/lorry/containers used					
r of																						
k																						
espached/delivered																						
Tank wagons/tins/lorry/containers used																						
			Particulars of	molasse	s despat	ched/delivered																
Quantity (quintals) (a)	Number of Containe rs (b)	Brix (b)	Percent total sugar sugars (c)	s(as redu	cing	Grade (d)																
				3	3																	

Signature (with date) of Occupier of Sugar Factory or a khandsari sugar manufacturing unit

Notes:-(1) The Gate pass shall be prepared in quadruplicate ,these copies being used as follows :

Original to the Sub-Inspector / **Inspector** Excise posted at sugar factory **or a khandsari sugar manufacturing unit** in his absence to Excise Officer as may be nominated by the Controller, duplicate and triplicate copies shall **be accompanied by the** consignment **of molasses** (the duplicate copy being returned with signature of consignee after delivery is taken) quadruplicate copy being retained carefully as office copy, by the occupier of the Sugar Factory **or a khandsari sugar manufacturing unit**.

(2) In line 4 enter name of -

- (i) Railway station for despatches of molasses by rail;
 (ii) Lorry-driver, for despatch/delivery of molasses by lorry, not accompanied by permit-holder or representative; (iii) Permit-holder or representative, for despatches of molasses by cart, thela, etc.

(3) In column 2 of line 5, enter :

- (i) Tank wagon number or lorry number for despatch/delivery by rail/lorry.
 (ii) Total number of containers (tins, drums etc.) of each kind together with average quantity (in quintals) of molasses in containers of each kind, for despatch/delivery by containers.

(4) Receipt of molasses should be acknowledged on the back of the gate-pass (strike out portion not applicable).

(On Reverse)

Received quintals of molasses as shown overleaf.

Signature (with date) of Permit-holder's

Representative (taking gate delivery).

CERTIFIED that..... quintals of molasses of.....Brix per cent Total sugars and grade was received on at distillery as found out by the Controller test completed on with the assistance of.....

Signature (with date) of

Excise Inspector Incharge,
Distillery/Officer authorised by
Controller of Molasses, Uttar Pradesh.

Countersigned
Manager (with date) of Distillery.

Note.-No counter-signature is required in case a distillery disagree with the control test carried out by the Excise Inspector or other person authorised by the Molasses Controller. In such case the Manager should explain the position under his signature the actual quantity received.

Column-II

Form as hereby substituted

Notes.-(1) A copy kept in an in set en (2) This register wil (3) All figures shall (4) Total sugars sta	of the blue prin velope in this r l be in three pa be in quintals. nd for "Total s	(Sugar Factory or a t showing the positi egister. rts together with an ugars expressed as	Form Rule 31-U. P. Sheera Niy khandsari sugar manu on of molasses storage t Index. reducing sugars". Form of	M.F. 5 antran Niyamav facturing unit ank of the Suga Tender	ali, 1974) Molasses Account Register r factory or a khandsari sugar manufa	cturing unit shall be	
1				2		3	
l d se ge	Type of tank			Dimensions		Pages allotted	
Serial No. allotte to molasse s stora tank		Length	Breadth	Depth	Capacity in terms molasses of 90 brix in quintals		
1 2 3							

Column-II

Form as hereby substituted

FORM M.F. 6

(Rule 31- U. P. Sheera Niymantran Niyamavali, 1974) Distillery Molasses Account Register (This shall be maintained by all distillers in Uttar Pradesh)
It shall be in two parts along with an Index.

All figures shall be in quintals. Total sugars mean total sugar as reducing sugars.

Form of Index

Name of sugar factory or a khandsari sugar manufacturing unit supplying molasses	Quantity of molasses allotted to distillery	Details of allocation order		Pages allotted
		No. (a)	Date (b)	

(1)	(2)	(3)		(4)

Column-II
Form as hereby substituted
Form M.F. 6

Part I

Distillery Molasses Account Register

Name of sugar factory **or a khandsari sugar manufacturing unit** supplying molasses..... Page.....

Date	Opening balance of molasses	Despatches from sugar factory		
		Gate pass No.	Date	Quantity
		(a)	(b)	(c)
1	2	3		

Molasses received at distillery							Issue of Molasses		
Quantity (a)		Control Test (b)			(c)	(d)	(a)	(b)	(c)
Quantity by weight ment	by calculation	Grade	Brix	Per cent Total sugar	Transit losses	Serial No. of tank where stored	Serial No. of tank	Quantity issued	Initials of Distillery Excise Inspector
(i)	(ii)	(i)	(ii)	(iii)	(c)	(d)	(a)	(b)	(c)
4							5		

Column-II
Form as hereby substituted
Form M.F. 6

Part II

Distillery Molasses Account Register Name of sugar factory **or a khandsari sugar manufacturing unit** supplying molasses Page.....

S. N.	Date	Molasses received on date as verified by Ex. Ins. (incharge)		Entry in Part I	
		Quantity (In quintals)	Date	Page	Grade
		(a)	(a)	(b)	(b)
1	2	3		4	
Price payable of Sugar Factory or a khandsari sugar manufacturing unit			Payment of Sugar Factory or a khandsari sugar manufacturing unit		Remarks

Rate per quintal	Price for molasses received on date	Total price of molasses received up to date	Price paid on date	Price paid up to date	
(a)	(b)	(c)	(a)	(b)	
5		6			7

Column-II

Form as hereby substituted

Form M.F. 6

Part III

(Rules 31-32 U. P. Sheera Niyantran Niyamavali, 1974)

Daily account of molasses received and utilised by allottees other than distilleries (All figures in quintals)

Date	Opening balance	Details of molasses received						
		Permit No.	Date	Name of sugar factory from where received	Gate pass No.	Quantity noted in gate pass	Transit wastage	Quantity received
1	2	3(a)	3(b)	3(c)	3(d)	3(e)	3(f)	3(g)

Total of cols. 2, 3(g)	Quantity issued for consumption	Closing balance	Remarks
4	5	6	7

Every allottee shall furnish a monthly return in the above form to the Molasses Controller about the molasses allotted to him and consumed.

Column-II

Form as hereby substituted

Molasses	storage tank-wise fort	nightly st	For [Rule 11, U. P. Sheera atement showing brix and th	m M.F. 7 Niyantra sugar c the tank	n Niyamavali, 1974] ontents of top, middle an	d bottom layers of mol	asses stored in	
s. No.	No. of storage tank	ank	Quantity of molasses stored in tank	ed in	Total depth of molasses tank	s tank Depth	of layer in Cm.	
1	2		3		4		5	

		Result	of Analysis of Molasses					
	Top Layer		Middle Layer		Bottom Layer	Name of Analyst	arks	
Brix	Percentag e of sugars (as	Brix	Percentag e of sugars (as	Brix	Percentag e of sugars (as	with Signature	Rem	

		reducing sugar)		reducing sugar)		reducing sugar)			
				6			7	8	

I certify that the above statement has been correctly prepared.

Signature (with date) of the Occupier of the

Sugar Factory **or a khandsari sugar
manufacturing unit.**

N.B.-The statement should be prepared in quadruplicate, the Original being sent to the Controller of Molasses, duplicate copy to the Sub-Inspector/**Inspector** of Excise posted at the sugar factory **or a khandsari sugar manufacturing unit**, triplicate copy to the Excise Inspector **of the concerning sector/circle** and the quadruplicate copy retained as office copy by the occupier of sugar factory **or a khandsari sugar manufacturing unit**.

Column-II

Form as hereby substituted

Estimate of production of (To be submitted by 31st A 1. Name and address of the (a) Owner (b) Occupier (c) Manager 2. Production of molasses (i	Form (Rule 12-U. P. Sheera Ni molasses at sugar factory or k ugust every year by occupier of Sugar Fa the Controller of Mol following (only names of persons who ar n quintals)-	M.F. 9 yantran Niyam handsari sug ctories or a kh asses, Uttar P e responsible	avali, 1974) ar manufactu andsari suga radesh) should be writt	ring unit for t r manufactur en) :	he cane crushing season ing units , Uttar Pradesh to
	Particulars	Last year's actuals	This year's estimate	Remarks	
	1	2	3	4	

3. Particulars of storage tan 4. Maximum number of tank to distilleries- (i) from broad gauge siding : (ii) from metre gauge siding : 5. State the arrangements w loading for molasses. 6. Disposal of molasses in c (i) Supplied to distillerie (ii) Supplied to out-still l (iii) Sold to trader : (iv) Closing Balance (Actual) : (a) Released sto (b) Unreleased stock (v) Wastages. N.B.-Current season will me	1.	1. Duration of the season-				day, for supply of molasses unit has got for <i>with date) of the Occupier of</i> sugar manufacturing unit
		(a) Date of commencement				
		(b) Date of completion				
	2.	2. Cane supply (in quintals)				
	3.	3. Production of molasses (in				

1	2(a)	(b)	3(a)	(b)	(c)	(d)	(e)(i)	(e)(ii)
Receipt Account								Remarks
Tank wagon No./lorry No. etc.	Quantity of molasses	Brix	Grade	Wastage	Date of verification			
4(a)	(b)	(c)	(d)	(e)	(f)	5		

Countersignature (with date) Signature (with date)

Excise Inspector, Incharge Distillery. Manager, Distillery

N.B.-(1) The statement should be submitted to the Controller of Molasses, Uttar Pradesh by the 5th day of the succeeding months.

(2) Separate statement should be prepared of each sugar factory or a khandsari sugar manufacturing unit.

(3) All figures shall be in quintals.

(4) Draw a line after the last entry below this line the totals for the months in columns 3 (b) and 4 (b), below this entry give the progressive totals from 1st November last to the end of the month in question.

Column-II

Form as hereby substituted

Form M.F. 12

(Rule 34, U. P. Sheera Niyamtran Niyamavali, 1974)

Inspection book which shall be maintained by all occupiers of Sugar Factories or a khandsari sugar manufacturing units, Uttar Pradesh.

This shall be in two parts of about 10 and 200 pages respectively : Part I

Serial No.	Name and designation of Inspecting Officer	Date of Inspection of Sugar Factory or khandsari sugar manufacturing unit	Date of submission of copy of inspection note to Controller of Molasses, U. P.	Initial of Manager of Sugar Factory or khandsari sugar manufacturing unit
1	2	3	4	5

Column-II

Form as hereby substituted

Serial N	Gauge Re [Rule 4 (2), U Name of Sugar Factory o o. of Tank Dimen Length Breadth..... Depth.....	Form M.F. 14 gister of Storage Tank for Mol . P. Sheera Niyamtran Niyamava r a khandsari sugar manufact sions of the tank-..... Length.....	asses li, 1974] uring unit/ Distillery
	Depth in cm. taken form bottom	Quantity of Molasses as per dip	Maximum storage capacity in terms of molasses of 90 brix
	1	2	3

	2. Cm. ...			
	4. Cm. ...			
	6. Cm. ...			
	8. Cm. ...			
	10.Cm. ...			
	Up to the maximum storage capacity of the molasses tank at intervals of 2 cm			

Column-II

Form as hereby substituted

Form M.F. 15

[Rule Sheera Niyamtran Niyamavali, 1974]

Application **Form** for Tobacco Manufacturers :

1. Licence valid up to March **31, 20**.....

2. Name of licensee with full address

3. Place of manufacture

4. Tobacco manufactured in last three years **20**:.....- **20**....., **20**.....- **20**....., **20**.....-**20**....., (a) Quantity of tobacco used in quintals :

(b) Amount of licence fee duly paid :

(c) Amount of G.S.T. paid :

(d) Amount of Income-tax paid :

5. Quantity of molasses in quintals **used** for manufacture of **each variety of tobacco**: (a) Khamira :

(b) Burra :

(c) Any other **type** (quality) :

(d) Ratio of molasses used in each **type** :

CERTIFIED that information noted above by me is correct to the best of my knowledge.

Signature (with date)

of the Licensee of the firm/shop.

CERTIFIED that the particulars furnished by the manufacturer are correct.

Signature (with date) of the District Collector/

Officer, Industries Department