THE PONDICHERRY EXCISE RULES, 1970

GOVERNMENT OF PONDICHERRY

Revenue Department

Pondicherry, 23rd November, 1970.

NOTIFICATION

G. S. R. No. 22.— In exercise of the powers conferred by section 70 of the Pondicherry Excise Act, 1970 (No. 12 of 1970), the Lieutenant Governor, Pondicherry, hereby makes the following rules, the draft of the same having been previously published in the Extraordinary Gazette No. 108-bis, dated 20th October, 1970, as required by sub-section (1) of section 70 of the said Act, namely :—

CHAPTER—I

Short title, extent and commencement

1. (1) These rules may be called the Pondicherry Excise Rules, 1970.

   (2) They shall extend to the entire Union Territory of Pondicherry.

   (3) They shall come into force at once.

Definitions

2. In these rules, unless the context otherwise requires :—

   (a) “Act” means the Pondicherry Excise Act, 1970;

   (b) “Commissioner” means the Excise Commissioner;

   (c) “Deputy Commissioner” means the Deputy Commissioner of the respective region;

   (d) “Form” means a form appended to each of the chapters of these rules;

   (e) “Government” means the Administrator appointed by the President of India under Article 239 of the Constitution;

   (f) “Licence” means a licence granted under the Act or the rules made thereunder;

   (g) “Licensee” means a person to whom a licence is granted;

* Published vide E.O.G No.115 dated 23-11-1970.
(h) “Licensing authority” means the Government or any other Officer who is empowered and who has issued the licence or the permit as the case may be;

(i) “Licensed premises” means the premises in respect of which a licence/permit has been issued under the Act, rules or orders made thereunder;

(j) “Permit” means and includes a pass and an authorisation; and

(k) “Section” means a section of the Act.

CHAPTER—II
Import, Export, Transport and possession of Intoxicants

Definitions

3. In this chapter, unless the context otherwise requires,—

(a) “bonded warehouse” means licensed private bonded warehouse or part of a public bonded warehouse established under clauses (d) and (e) of section 15;

(b) “verification” means—

(i) examining the seals of the cask, drum or other receptacle forming the consignment of intoxicants to verify that they are not tampered with during transit;

(ii) ascertaining that the number and marks on the casks, drums or packages tally with those shown on the reverse of the permit;

(iii) ascertaining that the quantity transported tallies with the quantity mentioned in the permit and includes in the case of spirit the real strength of which can be ascertained by the hydrometer, examining the contents by drawing samples from the cask or drum or other package in order to find out that the strength of the spirit corresponds to that shown on the reverse of the permit; and

(iv) satisfying that the duty, etc., required to be paid under the Act or rules have been correctly levied and credited.

IMPORT

Application for an import permit

4. Any person holding a licence, or permit for the possession and/or sale of any intoxicants and desiring to import the same shall apply to the Deputy Commissioner of the region who granted him the licence or permit, for the grant of an import permit.

1 [Provided that no import of Indian Made Foreign Liquor whose basic price per case is Rs 600 and below shall be allowed.

Note: The basic price per case for the purpose of the rule is exclusive of all duties, taxes, insurance, packing, freight, handling charge, etc.]

**Particulars of application.**

5. Every application under rule 4 shall contain the following particulars namely:

(a) Name of the importer, his address and licence number;

(b) Name and place of the distillery or bonded warehouse or customs house or other place from which intoxicants are to be imported;

(c) Descriptions of the intoxicants to be imported;

(d) Quantity of each kind of intoxicant to be imported;

(e) The alcoholic or other strength of the intoxicant;

(f) Number and nature of receptacles or packages containing intoxicants;

(g) Purposes for which the intoxicants are to be imported; and

(h) Route by which the intoxicants are to be imported.

**Payment of import fee**

1. [5A. An import fee shall be levied on the import of all Indian liquor and foreign liquor at the rate of six rupees per bulk litre.]

2. [5B. An import fee shall be levied on the import of Beer at the rate of Rs. 2.50 per bulk litre.

**Procedure of payment of duty, if any and grant of an import permit**

6. On receipt of an application under rule 5, the Deputy Commissioner shall, after making such enquiries as he deems fit and if he is satisfied that there is no objection to grant the import permit applied for, in all cases where the importer does not have a bonded warehouse licence, calculate the duty leviable on the different kinds of intoxicants intended to be imported at the rates in force for the time being. He shall then communicate the same to the applicant who shall prepare the required chalans in respect of the amount payable by him or if the applicant can himself correctly calculate the duty payable by him, he may with a view to save time, calculate the duty and prepare chalans. The applicant shall then credit the amount to the Treasury or Bank, as the case may be, and produce the chalan to the Deputy Commissioner for the grant of an import permit who shall thereupon prepare the import permit in Form E. P. (T) in four parts.

**Disposal of the four parts of the permit**

7. (1) Part I of the permit shall be kept on the record of the Deputy Commissioner issuing the permit;

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(2) Part II shall be sent by post to the Excise Authority of the State from where the intoxicant is to be imported or to the Collector of Customs in case the import is from ship;

(3) Part III shall be handed over to the importer or to the person authorised by him to receive it; and

(4) Part IV shall be sent to the Excise Officer having jurisdiction over the place to which the intoxicant is to be imported or the Officer-in-charge of a bonded warehouse (Hereinafter referred to as the Officer-in-charge).

**Importer to give intimation of the arrival of the consignment**

8. Immediately after the consignment covered by the import permit is received, the importer shall intimate the authority to whom Part IV of the permit has been sent, of the arrival of the consignment. On receipt of such intimation the Excise Officer or Officer-in-charge shall verify the consignment.

**Verification of the consignment**

9. After verification the Excise Officer or Officer-in-charge shall then permit the sale, or warehousing of imported intoxicants, as the case may be.

**Refund of duty paid in certain circumstances**

1 [9A. When the person to whom an import permit is granted has not utilized the permit, and, if the Excise Officer or the Officer-in-charge is satisfied that the consignment for which the permit was granted has not been received, the Excise Commissioner may, unless the duty paid in respect of the permit under Rule 6 could be adjusted for any subsequent import of any intoxicant or for other dues payable by such person to the Government, order refund of the duty for the permit to such person:

Provided that the previous sanction of the Government shall be obtained for any refund of an amount exceeding one lakh and fifty thousand rupees.]

**EXPORT**

**Exporter to apply for permit**

10. Any person holding a licence for the possession and sale of intoxicants and desiring to export the intoxicants from his licensed premises shall apply to the Deputy Commissioner of the region where his licensed premises are situated for the grant of an export permit and the application shall be accompanied by an import permit granted by the Excise Authority of the State to which the intoxicants have to be exported.

**Particulars of application**

11. Every such application shall contain the following particulars, namely:\—

(a) Name of the exporter and his address;

(b) Name of the importer and his address including the nature of licence held by him;

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(c) Description of intoxicant to be exported;
(d) Quantity of each kind of intoxicants to be exported, the nature of licence held by him;
(e) The alcoholic or other strength of intoxicant;
(f) Number and nature of receptacles or packages containing intoxicants; and
(g) Route by which intoxicants are to be exported.

**Grant of export permit**

12. On receipt of an application under rule 11, the Deputy Commissioner, after making such enquiries as he deems fit, and if he sees no objection, may grant, an export permit in form E.P. (T) subject to the following conditions, namely:—

(i) That the exporter executes a bond with or without sureties for the payment of duty on the intoxicants covered by the export permit at the rates for the time being in force.

(ii) That the exporter pays and produces the chalan for having credited the duty, if any, on the intoxicants at the rates for the time being in force.

(iii) That the bond will be in force till a report of verification of the consignment from the Excise Officer of the place of import has been received.

**Disposal of the four parts of the permit**

13. (1) Part I of the permit shall be kept on the record of the Office of the Deputy Commissioner;

(2) Part II of the export permit shall be sent by post to the Excise Authority of the State to which the intoxicants have to be exported;

(3) Part III shall be handed over to the exporter; and

(4) Part IV shall be sent to the Officer-in-charge of the Bonded Warehouse or to the Officer within whose jurisdiction the licensed premises of the exporter is situated.

**Export of the intoxicants**

14. The exporter shall, after executing the bond and after paying the duty, if any, produce the chalan, export permit and bond before the Officer to whom Part IV of the permit was sent. On presentation of these, the Officer-in-charge shall issue the intoxicants mentioned in the export permit. The Officer shall seal each receptacle or package containing the intoxicants and return to the exporter the copy of his permit after duly endorsing thereon the issue of intoxicants.

**Cancellation of the bond etc.**

15. (1) After receipt of a report of either payment of duty or warehousing of the intoxicants in the importing State, the bond executed by the exporter shall be cancelled by the Deputy Commissioner, and the Officer-in-charge of the warehouse or other Officer shall also note the verification in the registers of the exporters.

(2) In cases where the report of verification of the consignment or warehousing of the intoxicants in the importing State has not been received within the stipulated time then the duty on the intoxicants shall be collected from the exporter and the sureties.
TRANSPORT

Transporter to apply for permit

16. Any person holding a licence, or permit for the possession, and/or sale of any intoxicants and desiring to transport the same from any licensed premises to his place of residence or licenced premises shall apply to the Deputy Commissioner of the region to which the intoxicants is to be conveyed for a transport permit.

Issue of permit

17. The Deputy Commissioner shall after verifying the application and after making such enquiries as he may consider necessary issue a transport permit in quadruplicate in form E.P.(T).

Disposal of the four parts of the permit

18. (1) Part I of the permit shall be kept on the record in the Deputy Commissioner’s Officer; Part II of the permit shall be sent by post to the Deputy Commissioner of the region from where the intoxicant is to be transported; Part III shall be handed over to the transporter or to the person authorised by him to receive it; and Part IV shall be sent to Excise Officer having jurisdiction over the place to which the intoxicant is to be transported.

(2) The transporter or his agent at the place from which the intoxicant has to be transported shall present his copy of the transport permit with an application to the Deputy Commissioner having jurisdiction over the licensed premises (in case such licensed premises are situated in a different region) from which the intoxicants have to be transported. On receipt of this application the Deputy Commissioner if he sees no objection will after comparing it with the copy of transport permit received by him authorise the transport of the intoxicant, mentioned in the transport permit by making suitable endorsement on the copy of the permit presented by the transporter. In cases where the transport is from one place to another place in the same region, Part II of the permit shall be sent to the Excise Officer having jurisdiction over the place from which the intoxicant is to be transported and he will endorse on the transporter’s copy of the permit, his permission approving the transport after comparing the transporter’s copy of the transport permit with copy received by him.

Delivery of the intoxicants to the transporter

19. The transporter shall, unless he holds a Bonded Warehouse licence after payment of duty, if any, in the manner prescribed produce a chalan showing such payment to the Officer-in-charge of the Distillery or Bonded Warehouse. On production of the chalan, if any, and/or the transport permit duly endorsed in the manner prescribed in rule 17, the Officer or the licensee shall issue the intoxicants mentioned in the transport permit. The issuing officer or the licensee shall seal each cask, drum, package or other receptacles containing the intoxicants issued and shall return to the transporter or his agent his copy of the transport permit after filling in the particulars on the reverse thereof.

Transporter to give intimation of the arrival of the consignment.

20. Immediately after the consignment covered by the transport permit is received, the transporter shall intimate the local Excise Officer or the Officer-in-charge of the warehouse of the arrival of the consignment. On receipt of such intimation the Excise Officer or the Officer-in-charge of the warehouse shall verify the consignment.

Verification, etc.

21. After verifying the consignment, the Excise Officer or the Officer-in-charge shall then permit the sale or warehousing of the intoxicants, as the case may be.
Cases where permit or licence is not required

22. No permit or licence, under these rules, shall be required for the possession or transport of the following quantities of liquors:

<table>
<thead>
<tr>
<th>Liquor</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Toddy</td>
<td>1.0 litre</td>
</tr>
<tr>
<td>2. Molasses Arrack</td>
<td>0.4 litre</td>
</tr>
<tr>
<td>3. Country Beer</td>
<td>9.00 litres</td>
</tr>
<tr>
<td>4. Brandy, Whisky, Gin, Rum, Milk Punch and such other liquors manufactured in Pondicherry Union territory and manufactured in other places in India and imported to Pondicherry Union Territory</td>
<td>4.5 litres</td>
</tr>
<tr>
<td>5. Foreign Liquors (Imported)</td>
<td>4.5 litres</td>
</tr>
<tr>
<td>6. Denatured Spirit and its preparations</td>
<td>0.750 litre</td>
</tr>
<tr>
<td>7. Methylated Spirit or Methyl Alcohol</td>
<td>0.750 litre</td>
</tr>
</tbody>
</table>

FORM No. E. P. (T)
(See rules 6, 12 and 17)

Permit for Transport/Import/Export of the Intoxicants

PART—I

Permit No: Region

1. Name and address of the licensee.

2. Name and address of the person from whom intoxicants are to be transported/imported or to whom intoxicants are to be exported.

3. Place from which intoxicants have to be transported/imported or to which they are to be exported.

4. Routes (State whether road, rail, air or road-cum-rail, etc.)

5. Period of validity of permit.

6. Description of intoxicants to be transported / imported / exported.
7. Quantity of each kind of intoxicant.
8. The alcoholic or other strength of the intoxicants.
9. No. and nature of receptacles containing the intoxicants.
10. Purposes for which intoxicants transported or imported.

This permit is granted under and subject to the provisions of the Pondicherry Excise Act, 1970 and rules made thereunder authorising the above transport / import / export subject to the following conditions:—

CONDITIONS

1. The entire quantity of intoxicants shall be transported/imported/exported in one consignment only and shall not be broken in transit.

2. The licensee shall pay such cost of the Excise or other Escort, if any, as the Deputy Commissioner may decide.

Station : Signature of the Deputy Commissioner.

Seal of the Deputy Commissioner.

PART—II

Permit No: Region

1. Name and address of the licensee.

2. Name and address of the person from whom intoxicants are to be transported/imported or to whom intoxicants are to be exported.

3. Place from which intoxicants have to be transported/imported or to which they are to be exported.

4. Routes (State whether road, rail, air or road-cum-rail, etc.)

5. Period of validity of permit.

6. Description of intoxicants to be transported/imported exported.

7. Quantity of each kind of intoxicant.

8. The alcoholic or other strength of the intoxicants.

9. No. and nature of receptacles containing the intoxicants.

10. Purposes for which intoxicants transported or imported.
This permit is granted under and subject to the provisions of the Pondicherry Excise Act, 1970 and rules made thereunder authorising the above transport / import / export subject to the following conditions:—

CONDITIONS

1. The entire quantity of intoxicants shall be transported/imported-exported in one consignment only and shall not be broken in transit.

2. The licensee shall pay such cost of the Excise or other Escort, if any, as the Deputy Commissioner may decide.

Station :

Signature of the Deputy Commissioner.

Seal of the Deputy Commissioner.

PART—III

Permit No: Region

1. Name and address of the licensee.

2. Name and address of the person from whom intoxicants are to be transported/imported or to whom intoxicants are to be exported.

3. Place from which intoxicants have to be transported/imported or to which they are to be exported.

4. Routes (State whether road, rail, air or road-cum-rail, etc.)

5. Period of validity of permit.

6. Description of intoxicants to be transported/imported/exported.

7. Quantity of each kind of intoxicant.

8. The alcoholic or other strength of the intoxicants.

9. No. and nature of receptacles containing the intoxicants.

10. Purposes for which intoxicants transported or imported.

This permit is granted under and subject to the provisions of the Pondicherry Excise Act, 1970 and rules made thereunder authorising the above transport / import / export subject to the following conditions:—

CONDITIONS

1. The entire quantity of intoxicants shall be transported/imported/exported in one consignment only and shall not be broken in transit.
2. The licensee shall pay such cost of the Excise or other Escort, if any, as the Deputy Commissioner may decide.

Station: 

Signature of the Deputy Commissioner.

Seal of the Deputy Commissioner.

PART—IV

Permit No: Region

1. Name and address of the licensee.

2. Name and address of the person from whom intoxicants are to be transported/imported or to whom intoxicants are to be exported.

3. Place from which intoxicants have to be transported/imported or to which they are to be exported.

4. Routes (State whether road, rail, air or road-cum-rail, etc.)

5. Period of validity of permit.

6. Description of intoxicants to be transported/imported/exported.

7. Quantity of each kind of intoxicant.

8. The alcoholic or other strength of the intoxicants.

9. No. and nature of receptacles containing the intoxicants.

10. Purposes for which intoxicants transported or imported.

This permit is granted under and subject to the provisions of the Pondicherry Excise Act, 1970 and rules made thereunder authorising the above transport / import / export subject to the following conditions:—

CONDITIONS

1. The entire quantity of intoxicants shall be transported/imported/exported in one consignment only and shall not be broken in transit.

2. The licensee shall pay such cost of the Excise or other Escort, if any, as the Deputy Commissioner may decide.

Station: 

Signature of the Deputy Commissioner.

Seal of the Deputy Commissioner.
CHAPTER-II A

Control of inter-State Transport of Liquor

22. A. Definitions — In this Chapter, unless there is anything repugnant in the subject or context—

[(a) “Region” means any of the regions known as Pondicherry, Karaikal, Mahe and Yanam in the Union territory of Pondicherry.]

(b) “State” means the State of Andhra Pradesh or the State of Karnataka or the State of Kerala or the State of Tamil Nadu.

22. B. Permit for transit of liquor.— No liquor shall be allowed to be moved from one place in a State to another place in that State through the territory of the Union territory of Pondicherry except under a permit issued by the Deputy Commissioner of the region through whose jurisdiction it is proposed to be moved,

22. C. (1) Application for permit.— An application for a permit referred to in rule 22-B shall be made in Form T.P.A. to the Deputy Commissioner of the region concerned. Such application shall be affixed with court fee stamp of the value of Rs. 2.

(2) The application shall also be accompanied by a permit issued by a competent officer in the concerned State, which shall show the names of the persons moving the liquor, the quantity of liquor, covered by it, the route by which the liquor is to be moved, the period of currency and the designation of the Officer before whom it has to be taken for verification.

22. D. Grant of permit.— (1) On receipt of an application, the Deputy Commissioner of the region shall, if he is satisfied as to the genuineness of the application, issue the permit.

(2) A permit granted under sub-rule (1) shall be in Form T.P. and shall be in printed forms and in duplicate. Each permit shall bear a consecutive number and must be sealed with the private seal of the officer issuing the permit in addition to his office seal.

22. E. Maximum quantity of liquor for which permit may be granted.— No permit shall be granted under sub-rule (1) of rule 22-D for the transport of liquor in excess of the quantity specified below except to a person duly licensed to deal in liquor, namely:—

<table>
<thead>
<tr>
<th>Liquor</th>
<th>Quantity</th>
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<tbody>
<tr>
<td>1. Toddy</td>
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<td>4. Brandy, Whisky, Gin, Rum, Milk Punch and other liquors</td>
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<td>7. Methylated Spirit or Methyl Alcohol</td>
<td>0.750 litre</td>
</tr>
</tbody>
</table>

22. F. **Currency of permit.**— The period of currency of permit granted under sub-rule (1) of rule 22-D shall be regulated according to the distance the liquor is to be transported, one day being allowed for every 200 kms, by road or by rail in addition to one day for despatch and one day for delivery in the case of consignments by rail and the probable delay in the intermediate stations.

22. G. **Liquor not be sold in the Union territory of Pondicherry.**— No liquor moved under a permit, shall be diverted for sale inside any of the region of the Union territory of Pondicherry.

22. H. **Permit may be refused to persons contravening rule 22-G.**— The Deputy Commissioner may refuse to grant permit to any person who has been found guilty of breach of rule 22-G.

22. I. **Power of certain officers to inspect consignment.**— Any Excise Officer not below the rank of Excise Inspector or any Police Officer not below the rank of a Sub-Inspector may inspect any consignment of liquor while in transit and when he does so, he shall note on the reverse of the permit the conditions of the package and seal, under his dated signature.
FORM T.P.A.

(See rule 22–C)

Application for permit for the transit of liquor through the ............................................................ region of the Union territory of Pondicherry

To

The Deputy Commissioner of Excise,
Pondicherry/Karaikal/Mahe/Yanam.

1. Name and address of the applicant

2. Description and quantity of the liquor

3. Name and address of the person from whom the transit is to be made

4. Place to which the liquor is to be moved.

5. Route and manner of transit (Whether by rail or road or sea)

6. Whether the permit from the competent Excise Officer of the place of despatch is enclosed.

I declare that the above particulars are correct.

Place :

Date :

Signature of the applicant.
FORM T.P.

(See rule 22-D)

Permit for the transit of liquor through the region of the Union territory of Pondicherry.

Thiru (here enter name and address) is hereby permitted to transit through the region of the Union territory of Pondicherry the following commodities by the route specified below:

1. Commodity
2. Quantity of commodity
3. From
4. Route
5. To
6. Period of currency of permit

Station:

Date:

Deputy Commissioner,

Pondicherry/Karaikal/
Mahe/Yanam.

(Private Seal)
23. Definitions.— In this chapter, unless there is anything repugnant in the subject or context;—

(a) "distiller" means a person to whom a distillery or manufactory licence is granted;

(b) "distillery officer" means an Excise Officer in-charge of a distillery;

(c) "receiver" means a vessel into which the spirit discharges directly from a still;

(d) "to gauge" means to determine the quantity of spirits contained in or taken from any cask or receptacle or to determine the capacity of any cask or receptacle;

(e) "to prove" means to test the strength of spirits by a hydrometer or other instruments;

(f) "warehouse" means that a part of the distillery in which spirits in a fit state for consumption or intended for redistillation are kept; and

(g) "wash back' means any vessel used for preparation of wash and formation.

24. Establishment of Distillery.— (1) Every person who wishes to obtain a licence to establish and work a distillery shall make an application in Form I to the Commissioner through the Deputy Commissioner of the region in which he wishes to establish a distillery furnishing in duplicate full description of the premises, plan of the building wherein he proposes to locate the distillery together with a description of the stills and all other apparatus and a treasury chalan for having credited the fee prescribed in rule 28.

(2) On receipt of the application, the Deputy Commissioner or any other officer authorised by him in that behalf shall check, verify and certify to the correctness of the facts stated therein and forward it to the Commissioner, retaining a copy for his office records.

(3) The Commissioner may, either by himself or through any officer authorised by him in this behalf make such further verification as he considers necessary.

(4) No alteration or addition shall be made in or to the building in which the distillery is established or in or to the stills or other permanent apparatus used therein, without the permission of the Deputy Commissioner.

25. Grant of licence.— On receipt of the application under rule 24 and after such verification referred to therein, the Commissioner may grant with the previous sanction of the Government, a licence in form 2 subject to these rules and the conditions of the licence.

26. Duration of licence.— No licence shall be for a period exceeding one year.

1. Amendment vide Extraordinary Gazette No.11 dated 09-02-1972.
27. **Renewal of licence.**— A licence may be renewed on application being made to the Commissioner accompanied by the licence fee prescribed in rule 28.

Provided that every such application shall be made at least one month before the expiry of the licence already granted.

28. **Licence fee.**—-[The fee for a grant of licence or for renewal of a licence shall be as follows.

(i) Distilleries having production capacity of ..........Rs 1,25,000 per year upto five lakh cases per year

(ii) For every additional capacity of one lakh.........Rs 75,000 per year cases or part thereof in excess of five lakh cases in a year]

29. **Arrangements of stills etc.**— Every Distiller shall so arrange the stills that the distillate shall discharge into closed and locked receivers provided by him and approved by the Commissioner. He shall provide at his cost suitable and secure locks to all stills, spirit receivers, fermentation rooms and doors. The keys of the locks shall be deposited with the Distillery Officer. The Distiller may, if he so wishes, attach his own locks, but he shall remove them whenever requisitioned by the Distillery Officer or any other Competent Officer authorised by the Commissioner in this behalf.

30. **Safe and sampling apparatus.**— The Distiller shall, if the Commissioner so directs, provide either a glass safe between the still and spirit receiver to note the quality and strength of the spirit running through at any moment or a sampling apparatus so constructed that for every sample drawn off an exactly equal quantity shall be discharged in a closed and locked receptacle. The distiller shall provide branch pipes fitted with cocks which may be diverted to separate receivers for spirits of different strengths and qualities.

31. **Receivers and Vats.**— The distiller shall arrange his spirit receivers and store vats in such a way that the spirit may be conveyed to the store vats through closed pipes by gravitation or where this is not possible, an arrangement to pump up through closed pipes shall be made.

32. **Preparation of wash.**— No wash shall be prepared except within the distillery nor shall any vat be removed from the distillery on any account. All wash shall be kept securely well locked up in such places as may be approved by the Deputy Commissioner. The distiller shall see that the saccharine materials used are thoroughly dissolved in writing to the Deputy Commissioner and to the Distillery Officer giving the actual saccharometric gravity corrected for temperature before fermentation starts, and the total quantity of wash made and he shall furnish generally with all the information, which the Deputy Commissioner may require bearing on the question of levying a charge from attention of wash.

33. **Vessels and gauging.**— All the vessels in the distillery whether used as wash back, water vat or spirit vat shall be so arranged as to permit the accurate gauging or measuring of their contents and shall be fitted to the satisfaction of the Deputy Commissioner with proper dipping rods so adjusted to fixed dipping places that the contents may be ascertained at any time. These vessels shall be gauged as the Deputy Commissioner directs from time to time, and no vessels be used as wash back, water vat or spirit vat until it has been properly gauged and the gauging checked by the Deputy Commissioner or any person authorised by him.

34. **Distiller to give notice of beginning of distillation.**— The Distiller shall give the Commissioner not less than fifteen days notice in writing of the date on which he proposes to begin the distillation.

35. **Supervisory staff.**— The Commissioner may employ at the distillery, such number of Excise Officers as may be necessary, for supervision and securing compliance with the provisions of the Act and these rules. The cost of the establishment including pay, leave salary, Contributory Provident-cum-Pension Fund and Pensionary contribution in respect of such officers shall be paid by the distiller in advance.

36. **Attendance of Officers.**— The Deputy Commissioner, with the previous sanction of the Commissioner, shall regulate the timings of the working of the distillery which the Distillery Officer and his staff are required to attend, which shall not exceed 8 hours a day and also the holidays, exclusive of Sundays. The Excise Staff deputed at distillery shall not ordinarily attend the distillery on Sundays and other authorised holidays. If the distiller wants the said staff to work beyond the hours fixed on working days and on Sundays or authorised holidays he shall make a requisition to the distillery officer in advance and he shall also be liable to pay overtime fees. Every fraction of an hour not less than fifteen minutes shall be treated as one hour and the remuneration shall be double the usual emoluments. If the staff is required to work during the night hours the remuneration will be four times the usual emoluments.

37. **Receipt of spirit into the distillery.**— No spirit shall be received into distillery unless they are accompanied by the permits issued by the Deputy Commissioner and all such spirits shall be gauged and proved on their arrival in the presence of the distiller or his representative, who will be responsible for the quantity and strength of the spirit received and stored in the warehouse which are under the joint lock and key of the Distillery Officer and the Distiller.

38. **Appointment of the Distillery Officer and provision of quarters and furniture.**— The Commissioner shall post such staff at the Distillery as he deems fit. The distiller shall provide necessary office furniture for the use of the staff. The distiller shall also provide the staff so deputed with the quarters properly furnished, and maintained, without interference in their use or enjoyment thereof. If the distiller is unable to provide such quarters, the Commissioner may obtain through the Deputy Commissioner accommodation on rent and the distiller shall be liable to meet all the cost and expenses therefor.

39. **Government not liable for loss of spirits in distillery.**— The Government shall not be responsible for the destruction or loss or damage to and spirits stored in a distillery by fire or theft or by gauging or proving or by any other cause whatever. In case of fire or other accident the Distillery Officer shall immediately attend and open it, if necessary, at any hour by day or night.

40. **Noxious materials not to be used.**— The materials used in the distillery shall be of good quality and no ingredient harmful or noxious to health shall be used in distillation or in the spirits stored therein:
   Provided that approved denatures may be stored for denaturation in special receptacles or vats.

41. **Supervision of distillery.**— The distillery shall be under the direct supervision of the Distillery Officer who shall be subordinate to the Deputy Commissioner and carry out all the provision of these rules either in person or through his subordinates as the Deputy Commissioner may from time to time direct.
42. **Admission into the distillery of the persons.**— No person other than the licensee or his authorised vendors or agent or employees of the distillery shall be allowed to enter the Distillery premises without the permission of the Distillery Officer. A list of such employees of the distillery shall be furnished to the Distillery Officer by the distiller.

43. **Control over the persons entering the distillery.**— All persons entering the distillery shall be under the orders of the Distillery Officer in respect of their conduct and proceedings within the distillery and shall be liable to search on their exit, at the discretion of the Distillery Officer.

44. **Distiller to furnish inventory of apparatus.**— If a distiller intends to use any permanent apparatus which is not included in his original application, he shall furnish an inventory of such apparatus to the Distillery Officer not earlier than two clear working days before using the same.

45. **Account to be kept.**—(1) The distiller shall maintain regular accounts in the forms 4 to 10 and such other forms as may be acquired by the Commissioner from time to time and such accounts shall be open for inspection at all times, by the Distillery Officer or any Officer duly authorised.

(2) Spirits in the Distillery shall, at all times be open to guaging and proving by the Officers referred to in sub-rule(1).

46. **Distiller to account deficiency in stock.**— An account shall be taken of the stocks of spirits kept in the distillery at such interval not exceeding three months and in such manner as the Deputy Commissioner may direct. The distiller shall pay such duty on all spirits which are not forthcoming and which could not be accounted for to the satisfaction of the Deputy Commissioner.

The percentage of wastage is as follows:

\[ \begin{array}{ccc}
1 & \text{Distillation} & .. \ 3\% \text{ if re-distilled} \\
2 & \text{Loss on account of errors etc., in the process of reduction} & .. \ 1\% \\
3 & \text{Storage loss between manufacture and issue} & .. \ 2\% \\
4 & \text{Losses in bottling and spirit store} & .. \ 2\% \\
5 & \text{Transit loss} & .. \ 1\% \text{ if transferred in metal containers.} \\
6 & \text{Loss due to defective guaging} & .. \ 1/2\% \\
\hline
\text{9 1/2 %} & \end{array} \]

Thus the wastage may be allowed at 9 1/2 % if there is re-distillation and at 6 1/2 % if there is no re-distillation.

The wastage of loss of 3% to be claimed on account of distillation will be subject to the proof that almost an equivalent quantity of fusel oil is accounted for by the manufacturers. The arrangements shall be made if the same are not there already, for collection of fusel oil and to account for the same so as to claim the 3% wastage on account of distillation. The wastage shall be calculated at the end of every twelve months or at the end of licence period, if it is shorter, for purpose of calculating duty on the excess as aforesaid:

Provided that if it is proved to the satisfaction of the Deputy Commissioner or any Officer appointed by him that any deficiency in excess of the margin allowed could not have been prevented by the exercise of proper care and precaution, the payment of duty on such deficiency may be waived.

47. Distiller bound to report breaches of law etc., committed by the servant.— The Distiller shall be bound to report immediately to the Distillery Officer and the Deputy Commissioner any breaches committed by any person employed by him in the manufacture, storage, receipt, blending or issue of spirits and he shall be bound to comply with the directions of the Deputy Commissioner respecting the continued employment of such persons.

48. Lights in distilleries.— No naked lights of any descriptions shall be used within the distillery by the distiller or his employees.

49. Evictions of riotous person.— The Distillery Officer may eject and exclude from the distillery premises any person who has committed or is about to commit any breach of the provisions of the Act or these rules or who is intoxicated, riotous or disorderly. All such action taken by the Distillery Officer shall be recorded in writing and communicated to the Deputy Commissioner forthwith.

50. Distiller bound to obey all the additional rules.— The distiller shall be bound by all additional general rules for the management of the distillery or for issue of spirits therefrom, which may hereafter be prescribed under the Act or under any law which may hereafter be enacted and by all special orders issued by the Commissioner, with regard to distillery and shall cause all persons employed by him to obey all such rules.

51. Appeal.— (1) Except otherwise provided an appeal shall lie:—

(a) to the Deputy Commissioner from any order passed or proceedings taken under these rules by the Distillery Officer or any person authorised by the Deputy Commissioner.

(b) to the Commissioner from any order passed or proceedings taken or an appellate order passed by the Deputy Commissioner.

(2) Such appeals shall be preferred in cases covered by clause (a) of sub-rule (1) within sixty days and in cases covered by clause (b) within ninety days from the date of the communication of the order or proceedings appealed against.

52. Issue.— (1) The spirits intended for issue as Denatured Spirit or Rectified Spirit shall not be distilled at a strength lower than 52° over proof.
(2) The distiller shall issue at the distillery to the Distillery Officer such quantities of country spirits, rectified spirits and denatured spirits as may be indented for by him for the supply,—

(a) to such Government Depots and warehouses as have been established or may from time to time be established and maintained within the Union territory;

(b) to such other places or persons or institutions as may be directed by the Deputy Commissioner or Commissioner.

(3) In case of (2) (a) after the issues are made, payment shall be made by the Distillery Officer on the instructions of the Commissioner to the Distiller, at such intervals as the Commissioner may prescribe for the value of spirits supplied.

(4) In case of (2) (b), the distiller shall himself recover the value of spirits supplied from the person concerned.

53. **Spirits may be blended or reduced in the distillery.**— For issue of spirits of prescribed strength, the distillery may blend or reduce the spirits to these strengths in such vats as may be approved by the Commissioner for this purpose. Blended or reduced spirits shall be kept in separate receptacles.

54. **Spirits to be gauged and proved before removal.**— No spirits shall be removed from the distillery until it has been gauged and proved by the Distillery Officer. The gauging of the spirits may be made by either actual measurements or by weighments.

55. **Spirits not to be removed save under certain conditions.**— No spirits shall be removed from the distillery except under a permit in Form 3 issued by the Distillery Officer.

56. **Power to suspend or cancel the licence.**— If a licensee or any person in his employment contravenes any of the provisions of the Act or the rules made thereunder or the conditions of the licence, the Commissioner, may—

(1) suspend the licence for a period for which the licensee shall not be entitled to claim any compensation.

(2) or cancel the licence.

Provided that before taking action the Commissioner shall give a fortnights notice to the Distiller in writing, stating the grounds on which it is proposed to take action and requiring him to show cause against it.
FORM No. 1

[See rule 24 (1)]

Application for Distillery Licence

To

The Excise Commissioner,
Pondicherry.

1. Name or names of the applicant with full postal address

2. The amount of capital proposed to be invested.

3. The name of the place and the site in which the building for housing the Distillery is situated. (Description and plans of the building to be furnished).

4. Description of the stills and other permanent apparatus.

5. Approximate production capacity of the Distillery.

6. Date from which the applicant desires to start the Distillery.

7. Whether the applicant is prepared to bear the cost of Excise Establishment posted at the Distillery.

8. Whether the quarters will be provided or rent will be paid to the Excise Staff posted at the Distillery.

9. Whether the applicant has enclosed the treasury chalan for having credited the prescribed licence fee in favour of the Government.

DECLARATION

1. I/We hereby declare that the particulars mentioned in the application are correct.

2. I/We am/are not convicted of any offence under Pondicherry Excise Act or Rules made thereunder or any of the cognizable or non-bailable offence.

3. I/We have gone through the Pondicherry Excise Act, 1970 and the rules framed thereunder, relating to the licence applied for by me/us hereunder and am/are conversant with the provisions thereof.

4. I/We hereby undertake to abide by the conditions of the licence and provisions of the Pondicherry Excise Act, 1970 and the rules and regulations made thereunder.

Signature of the applicant.
I, ........................................... Excise Commissioner in Pondicherry under the provision of sections 12 and 15 of the Pondicherry Excise Act, 1970 hereby licence you (hereafter called the licensee) on payment of a licence fee of Rs. ................................................................................................................ to manufacture the following spirits/liquors.................................................................................................. in the Distillery/Warehouse at ..................................... from .................................. to .................................. subject to the following conditions to be observed by you, the licensee.

**CONDITIONS**

1. The licensee shall be bound by the provisions of the Pondicherry Excise Act, 1970, Notifications and Orders made or issued thereunder and the Pondicherry Excise Rules, 1970.

2. The licensee shall observe such rules as may be prescribed by this Administration or such instructions and orders as may be issued by the Commissioner from time to time in regard to the control of the manufacture, possession, and sale or issue of the spirits.

3. The licensee shall be bound by such orders as may be passed by this Administration or the Commissioner, concerning the process of manufacture to be adopted and the standard and the quality of the spirits/liquors to be produced.

4. The licensee shall provide a thermometer and also a hydrometer for testing the strength of spirits/liquors. The vessels and apparatus in the premises shall be kept clean and in sanitary conditions. The premises of the Distillery/Manufactory should also be kept clean and in sanitary conditions.

5. The licensee is prohibited from manufacturing any of the spirits/liquors, save the ones specifically sanctioned under this licence.

6. The licensee is prohibited from issuing any of the spirits/liquors except with the permission of the competent authority.

7. The account of the transactions relating to the wash and spirits/liquors should be maintained in such forms and in such manner as may be specified by the Commissioner from time to time.

8. The licensee shall furnish any statistics relating to the wash and spirits/liquors that may be required when called upon to do so by any competent authority.

9. With the sanction of this Administration the Excise Commissioner at his discretion after giving a fortights’s notice to the licensee is empowered to suspend or cancel the licence. The licensee shall not be entitled for any compensation on account of such suspension or cancellation.

Excise Commissioner.

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FORM No. 3
(See rule 55)

Form of Permit under Rule 55
(To be retained in the Distillery)

 Permit for transport of liquor to the ................................................................. Taluk / Region Sent via...............................................................

Name of carrier...................................................................................................... Time allowed for transit ..............................................................

<table>
<thead>
<tr>
<th>No. of casks or packages</th>
<th>Description and strength of liquor</th>
<th>Quantity</th>
<th>In bottles</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Litres</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Litres</td>
</tr>
</tbody>
</table>

Station : ..................................................
Dated : ................................................19

Distillery Officer

(To accompany the consignment)

 Permit for transport of liquor to the ................................................................. Taluk / Region Sent via...............................................................

Name of carrier...................................................................................................... Time allowed for transit ..............................................................

<table>
<thead>
<tr>
<th>No. of casks or packages</th>
<th>Description and strength of liquor</th>
<th>Quantity</th>
<th>In bottles</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Litres</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Litres</td>
</tr>
</tbody>
</table>

Station : ..................................................
Dated : ................................................19

Distillery Officer
FORM No. 3 (Contd.)

(To be sent to the Excise Officer of the Destination)

Permit for transport of liquor to the ............................................................... Taluk / Region Sent via...........................................................

Name of carrier...........................................................................................................

Time allowed for transit ................................................................ days

<table>
<thead>
<tr>
<th>No. of casks or</th>
<th>Description and strength of liquor</th>
<th>Quantity</th>
<th>In bottles</th>
<th>packages</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Litres          Litres

Station : .................................................. Dated  : ..............................................

Distillery Officer

Station : .................................................. Dated  : ..............................................
FORM No. 4

(See rule 45)

Receivers Register of ________ in use in the _________ of the Distillery.

Spirit Store Warehouse

<table>
<thead>
<tr>
<th>Consecutive number</th>
<th>Description of receiver</th>
<th>Wet centimeters</th>
<th>Litres</th>
<th>Tenths of a centimeter</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5) (6) (7) (8) (9) (10) (11) (12) (13)</td>
</tr>
</tbody>
</table>
**FORM No. 5**

*(See rule 45)*

**Manufacturer’s account of materials used**

<table>
<thead>
<tr>
<th>Date</th>
<th>Materials</th>
<th>Wash</th>
<th>Remarks</th>
<th>Signature of manufacturer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>In hand</th>
<th>Received</th>
<th>Expended</th>
<th>In hand</th>
<th>Made</th>
<th>Used</th>
<th>Still No.</th>
<th>Quantity</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
</tr>
</tbody>
</table>
**FORM No. 6**

(See rule 45)

Manufacturer’s Account of spirit store transactions

<table>
<thead>
<tr>
<th>Date</th>
<th>Receiver No.</th>
<th>In hand</th>
<th>Received</th>
<th>Total in hand and received</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Quantity</td>
<td>Strength</td>
<td>From what still</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Issues</th>
<th>Passed into warehouse</th>
<th>Balance</th>
<th>Remarks</th>
<th>Signature of manufacturer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vat No.</td>
<td>Quantity</td>
<td>Strength</td>
<td>Quantity</td>
<td>Strength</td>
</tr>
</tbody>
</table>
### FORM No. 7

(See rule 45)

Register of Manufacture in the Distillery

<table>
<thead>
<tr>
<th>Date</th>
<th>Still number</th>
<th>Materias used in the distillation</th>
<th>Spirits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Still number</td>
<td>In hand</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Wash number</td>
<td>Quantity</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Receiver No.</td>
<td>From what still</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(1) (2) (3) (4) (5) (6) (7) (8) (9)

<table>
<thead>
<tr>
<th>Spirit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total in hand and received</td>
</tr>
<tr>
<td>Quantity</td>
</tr>
<tr>
<td>(10)</td>
</tr>
</tbody>
</table>
**FORM No. 8**

(See rule 45)

Note of Gauges and proofs at the ............................................... Distillery

<table>
<thead>
<tr>
<th>Vat or receiver number</th>
<th>Dip</th>
<th>Temperature</th>
<th>Indication</th>
<th>Strength</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
</tbody>
</table>

Centimetres Tenths
FORM No. 9

(See rule 45)

Register of Spirits received into and issued from each Vat in the

<table>
<thead>
<tr>
<th>Date</th>
<th>In hand</th>
<th>Newly distilled</th>
<th>By transfer</th>
<th>Total in hand and received</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Quantity</td>
<td>Strength</td>
<td>Quantity</td>
<td>Strength</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td></td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
</tr>
<tr>
<td></td>
<td>(10)</td>
<td>(11)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Issues

<table>
<thead>
<tr>
<th>Under bond</th>
<th>On payment of duty</th>
<th>For redistillation</th>
<th>By transfer</th>
<th>Total issues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Whither</td>
<td>Quantity</td>
<td>Strength</td>
<td>Quantity</td>
<td>Strength</td>
</tr>
<tr>
<td>(12)</td>
<td>(13)</td>
<td>(14)</td>
<td>(15)</td>
<td>(16)</td>
</tr>
<tr>
<td>(17)</td>
<td>(18)</td>
<td>(19)</td>
<td>(20)</td>
<td>(21)</td>
</tr>
<tr>
<td>(22)</td>
<td>(23)</td>
<td>(24)</td>
<td>(25)</td>
<td>(26)</td>
</tr>
</tbody>
</table>
FORM No. 10

(See rule 45)

Register showing wash made and spirit obtained therefrom in the Distillery

<table>
<thead>
<tr>
<th>Date when set up</th>
<th>Cane jaggery (kg)</th>
<th>Cane molasses (kg)</th>
<th>Palmyra jaggery (kg)</th>
<th>Palmyra molasses (kg)</th>
<th>Litres of wash made</th>
<th>Number of wash made</th>
<th>When set up</th>
<th>On day</th>
<th>On day</th>
<th>On day</th>
<th>When sent to still</th>
<th>Date when sent to still</th>
<th>Number of receiver</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2) (i)</td>
<td>(2)(ii)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
<td>(12)</td>
<td></td>
</tr>
</tbody>
</table>

Materials used in kgs. | Saccharometer readings corrected for temperature.
1. [CHAPTER—III A

Regulation and Control of Molasses

56-A. Definitions.— In this Chapter unless the context otherwise requires:—

(a) "consumer" means a person having a licence in Form ML-4 for the possession and use of molasses for any of the purposes specified in rule 56-B;

(b) "dealer" means a person having a licence in Form ML-2 for the possession and sale of molasses and includes a sugar factory producing molasses;

(c) "form" means a form appended to these rules;

(d) "licence" means a licence prescribed in these rules;

(e) "permit" means a permit in Form ML-6.

56-B. Restrictions on the use of molasses.— Molasses shall not be used except for any of the following purposes, namely:—

(i) Distillation of spirit in a distillery established or licensed under the Act;

(ii) manufacture of power alcohol in a distillery established or licensed under the Act;

(iii) any Government purpose including that of local body; and

(iv) any bona fide scientific, industrial, medicinal, agricultural (including use as cattle feed), educational or such like purposes.

56-C. Licences and permits.— (1) The licences and permits prescribed in these rules are:—

(i) Form ML-2 for the possession and sale of molasses:

(ii) Form ML-4 for the possession and use of molasses:

(iii) Form ML-5 for the import or export of molasses: and

(iv) Form ML-6 for the transport of molasses within the region in the Union Territory.

(2) Any Officer of or institution belonging to the Government, a local body or a municipality may possess, transport, import or export any quality of molasses without a licence or permit for the use of such Government, local body or municipality, as the case may be.

56-D. Import and Export.— Import of molasses from places out-side the Union Territory will be permitted only to holders of licences in Form ML-2 or Form-ML-4. Export of molasses to places outside the Union territory will be permitted only to persons holding licences in Form ML-2.

56-DD. **Payment of Export fee on molasses.**— An export fee shall be levied on the export of molasses at the rate of Rs 100 per metric tonne.

56-E. **Licensing authority.**— The Deputy Commissioner shall be the authority competent to issue licences in Forms ML-2, ML-4, ML-5 and ML-6.

56-F. **Procedure for the grant of licences and permits.**— (1) Licences in Form ML-2 and ML-4

(a) Any person or institution including a sugar factory producing molasses, desiring to deal in molasses by way of sale, import or export shall make an application to the Deputy Commissioner for the grant of licence in Form ML-2. The application shall be in Form ML-1.

Any person or institution desiring to possess and use molasses for any of the purposes mentioned in rule 56-B shall apply to the Deputy Commissioner for the grant of a licence in Form ML-4.

The application shall be made in Form ML-3.

(b) On receipt of an application in Form ML-1, the Deputy Commissioner shall refer it to the Senior Superintendent of Police who shall arrange to enquire into the bona fide of the applicant and desirability or otherwise of granting the licence. No licence in Form ML-2 will be issued unless the Deputy Commissioner is satisfied that the grant of the licence is not detrimental to the enforcement of prohibition in the area in which it has been applied for. The order refusing the grant of a licence shall contain the reasons for such refusal.

(c) On receipt of an application in Form ML-3, the Deputy Commissioner shall as a rule grant the licence applied for. If however, the Deputy Commissioner has reason to suspect the bona fides of the applicant or any of the particulars furnished by him, he may make such enquiries as deemed necessary before deciding the grant of the licence. The licensing authority may, after such enquiry, for good and sufficient reason to be communicated in writing to the applicant, refuse to grant licence applied for.

(d) A fee of *^2* [Rs.500 for possession and use of molasses up to 50 metric tonnes per annum and Rs.1000 for all other cases] shall be levied on every licence granted under clause (b) or (c) of this sub-rule.

(2) Import/ Export licence in Form ML-5

(a) Every dealer or consumer holding a licence in Form ML-2 or Form ML-4 as the case may be, desiring to import molasses from places outside the Union territory and every dealer desiring to export molasses to places outside the Union territory shall apply to the Deputy Commissioner for a licence in Form ML-5 for the import or export of molasses. The application shall contain the following particulars:—

(i) Name and address of the applicant.

(ii) Description of licence held by him.

(iii) Quantity of molasses allowed for possession under the licence.

---

(iv) Quantity of molasses proposed to be imported/exported.

(v) Name and address of persons from/to whom it is proposed to import/export the molasses.

(vi) Mode of conveyance and route.

(vii) The date by which it is proposed to complete the import/export.

Each import/export shall be covered by a separate import/export licence and a separate application shall be made for the purpose.

(b) On receipt of the application aforesaid, the Deputy Commissioner shall after verifying that the applicant is in possession of a valid licence and that the quantity proposed to be imported/exported does not exceed that allowed under his licence grant an import/export licence in Form ML-5. The molasses imported/exported shall not be disposed of in any manner while in transit:

Provided that the Excise Commissioner may when he is satisfied that the quantity to be exported/imported is so large that the export/import has to be made in instalments, issue General Permit for any specified quantity to be exported/imported subject to such conditions as may be prescribed from time to time.

(3). **Transport permit in Form ML-6**.— A transport permit in Form ML-6 shall be issued along with every licence in Form ML-2 or Form ML-4 to cover all transports of molasses made by the licensee to his licensed premises during the currency of his licence. Every consignment of molasses transported by the licensee from a dealer within the region in the Union Territory shall be accompanied by this permit. The dealer from whom the molasses is purchased shall enter the particulars of each supply in the space provided for the purpose in the transport permit. The consignment transported under the permit shall not be disposed of in any manner while in transit.

(4) **Duration of licences and permits.**— Licences in Form ML-2 and ML-4 will be issued for the financial year ending on the 31st March immediately following unless the applicant has specifically asked for a shorter period. The currency of each import/export licence in Form ML-5 shall be fixed by the Deputy Commissioner after taking into account the distance and the mode of conveyance proposed to be used and shall in no case exceed three months at a time. The currency of the transport permit shall be the same as that of the corresponding licence in Form ML-2 or Form-ML 4 with which it is issued.

(5) **Security.**— In the case of applications for the grant of a licence in Form ML-2 for the possession and sale of molasses, the licensing authority shall before granting the licence, require the applicant to deposit in cash or in Government promissory note or in fixed deposit in any nationalised bank as security for the due observance of the conditions of the licence a sum determined as, below:

<table>
<thead>
<tr>
<th>Rs.</th>
<th>upto 1,000 tonnes</th>
<th>Rs.</th>
<th>upto 5,000 tonnes</th>
<th>Rs.</th>
<th>upto 10,000 tonnes</th>
<th>Rs.</th>
<th>over 10,000 tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>200</td>
<td>500</td>
<td>750</td>
<td>1,000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(6) **Renewal.**— Application for renewal of licence in Forms ML-2 and ML-4 shall be made at least one month before the date of expiry of the licence. The provisions of sub-rule (1) shall as far as may be, apply to renewal. Where an application for the renewal of the licence has not been made as above but is presented before the date of expiry of the licence, it shall be subject to the payment of an additional fee of 25 per cent of the prescribed licence fee and shall be accompanied by the chalan in token of such payment, the licensing authority may admit such a belated application presented after
the due date but before the date of expiry of the licence, provided good and sufficient reasons for the delay are shown to his satisfaction. Any application received after the date of expiry of the licence shall be treated only as an application for a fresh licence. The licensing authority may refuse to renew a licence if he is satisfied that the licensee has violated or failed to comply with any of the terms and conditions of the licence. The reasons for such refusal shall be communicated to the applicant.

56-G. *Maintenance of accounts*— The holder of a licence in Form ML-2 shall maintain true accounts of all transactions in a separate register in the form appended to the licence. Such accounts shall be maintained day-to-day in ink. The accounts stocks and all other relevant records shall be open to inspection or check by the Excise Officer or any Officer of the Police Department not below the rank of a Sub-Inspector.

1 [56-GG. *Wastage Limits.*— (1) (a) Transit wastage of molasses of all grades, if transported by road from the Sugar Mills situated within the radius of 25 kilometres from the Distillery, shall not exceed 0.5 percent.

(b) In all other cases where the distance between the Sugar Mills and the Distillery is more than 25 kilometres, the maximum transit and storage wastage shall not exceed 1 per cent.

(2) Review of such wastages shall be made by the Distillery Officer at such intervals not exceeding three months and in such manner as the Deputy Commissioner may direct]

56-H. *General.*— The holder of licence shall observe the terms and conditions of the licence or permit and shall be bound by the provisions of the Act and the rules, notifications and orders issued or made thereunder.

**FORM ML—I**

[See rule 56-F(1)]

To

The Deputy Commissioner

**Application for a licence in Form ML-2 for the possession and sale of molasses.**

1. Name of the applicant (in Block letters) ..
2. Permanent address ..
3. Occupation ..
4. Place and premises at which the applicant proposed to transact business in Molasses ..
5. Maximum quantity of molasses required for possession at any one time ..

---

6. Approximate quantity of molasses likely to be
sold/imported/exported during a month

7. Period for which the licence is required

I hereby declare that the particulars given above are correct. I hereby undertake to abide by the
conditions of the licence and the provisions of the Pondicherry Excise Act, 1970 and the rules, orders
and notifications made or issued thereunder.

Place :

Date :

Signature of the applicant.

FORM ML—2

[See rule 56 F(1)]

Licence for the possession and sale of molasses

I, ......................................................... the Deputy Commissioner ............................................ hereby licence Thiru ..................................... (name and address) to possess at a time molasses
not exceeding ......................................... (tonnes) for sale or export subject to the provisions of the
Pondicherry Excise Rules, 1970 and subject to the following conditions :

(1) The molasses licensed for possession and sale shall be stocked or stored at ....................
.............................................................................. (address of premises).

(2) No quantity of molasses shall be sold to any person other than a licensee or any officer or
institution exempted in rule 56-C(2).

(3) No quantity in excess of the limit fixed in this licence shall be possessed at any time.

(4) True accounts of all transactions shall be maintained by the licensee in the form appended
to this licence.

(5) The accounts and the stocks shall be made available for inspection by the Excise Officer or
any Officer of the Police Department not below the rank of Sub-Inspector.

Place :

Date :

Deputy Commissioner.
Appendix

Form of account to be maintained by the licensee

<table>
<thead>
<tr>
<th>Month and date</th>
<th>Opening balance</th>
<th>Particular of purchase including those obtained from a sugar factory</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>From whom</td>
</tr>
<tr>
<td>(3)</td>
<td>(4)</td>
<td>Tonnes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Particulars of imports</th>
<th>Total receipts (columns 2+4+6)</th>
<th>Particulars of sales</th>
</tr>
</thead>
<tbody>
<tr>
<td>From whom</td>
<td>Quantity</td>
<td>Name of licensee to whom sold</td>
</tr>
<tr>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
<tr>
<td>Tonnes</td>
<td>Tonnes</td>
<td>Tonnes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Paticulars of exports</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of person to whom exported</td>
<td>Quantity exported</td>
<td>Closing balance (columns 7—9+11)</td>
</tr>
<tr>
<td>(10)</td>
<td>(11)</td>
<td>(12)</td>
</tr>
<tr>
<td>Tonnes</td>
<td>Tonnes</td>
<td></td>
</tr>
</tbody>
</table>
FORM ML—3

[See rule 56 F (1)]

To

The Deputy Commissioner

Application for a licence in Form ML-4 for the possession of molasses for bona fide use

1. Name of the applicant (in Block letters) ..
2. Permanent address ..
3. Occupation ..
4. Purpose for which molasses is required ..
5. Address of premises where the molasses will be stocked or stored ..
6. Address of premises or places where the molasses will be used ..

I hereby declare that the particulars given above are correct. I hereby undertake to abide by the conditions of the licence and the provisions of the Pondicherry Excise Act, 1970 and the rules, orders and notifications made or issued thereunder.

Place :

Date :

Signature of the applicant.

FORM ML—4

[See rule 56F(1)]

Licence for the possession of molasses for bona fide use

I, ........................................................................................................ Deputy Commissioner ..................................................
hereby licence Thiru ........................................................................................................ (name and address)
to possess molasses not exceeding ..................................................... tonnes at any one time for the
purpose of ............................................................ subject to the provisions of the Pondicherry Excise
Rules, 1970 and subject to the following conditions :


(1) The molasses licensed for possession shall be stocked or stored at...........................................
(address of premises).

(2) Molasses shall not be used except for the purpose for which this licence has been granted.

(3) No quantity in excess of the limit fixed in this licence shall be possessed at any time by the licensee.

(4) The licence and stock shall be made available for inspection by the Excise Officer or any Officer of the Police Department not below the rank of a Sub-Inspector.

Place :

Signature

Designation : Deputy Commissioner.

Date :

FORM ML—5

[See rule 56F(2)]

Licence for Import/Export of molasses

No.

The person named below is hereby permitted to import/export molasses as per details furnished herein.

1. Name of importer/exporter ..

2. Address ..

3. Licence held by importer/exporter (Nature of licence, its number and date) ..

4. Quantity of molasses permitted for import/export ..

5. Place from which the import/export shall be made ..

6. Place to which the import/export shall be made ..

7. Mode of conveyance and route ..

8. Name and address of person from whom the import is to be made/to whom the export is to be made ..

9. Period within which the import/export shall be made ..

Place :

Deputy Commissioner.

Date :
FORM ML—6

[See rule 56F(3)]

Permit for transport of molasses from a dealer

Thiru.......................................................... ..........................................................
(name and address) who has been granted a licence in Form ML-2/ML-4 under the Pondicherry
Excise Rules, 1970 is hereby permitted to transport molasses obtained from any holder of a licence in
form ML-2 in this Union territory to his licensed premises :—

(a) Description, number and date of the licence
    held by the transporter.

(b) Period of currency of the licence.

(c) Maximum quantity allowed for possession
    at a time under the licence.

2. This permit will be valid only during the period of currency of the licence and shall accompany
the consignments transported every time from a licensed dealer to the licensed premises.

3. The maximum quantity of molasses transported under this permit at any time shall not exceed
the quantity allowed for possession at a time under the licence.

4. The consignment of molasses transported shall not be disposed of in any manner during transit.

Place :

Date :

Signature

Designation : Deputy Commissioner.
CHAPTER—IV
Rectified Spirits

57. **Definitions.—** In this chapter, unless the context otherwise requires.—

(a) “Duty free rectified spirit” means, rectified spirit in respect of which any person or institution or museum or picture gallery has been exempted from the payment of excise duty under section 66 of the Act; and

(b) “Rectified Spirit” includes absolute alcohol.

**PART I—Possession and use**

58. **Application for permits.—** (1) Any person desiring to possess and use rectified spirit for any *bona fide* medicinal, industrial, scientific, educational or any other similar purpose shall make an application for a permit to the Deputy Commissioner.

(2) The application shall contain the following particulars, namely:—

(a) name and address of the applicant;
(b) place where the rectified spirit will be kept and used;
(c) quantity of rectified spirit to be used per month;
(d) specific purpose for which rectified spirit is required, and the use, it will be put to;
(e) whether the applicant held any rectified spirit permit in the year before the date of application and if so, the number of the permit and the quantity sanctioned;
(f) the period for which the permit is required; and
(g) registration number of the applicant, if he is a registered medical practitioner.

59. **Grant of permit.—** (1) On receipt of the application under rule 58—

(a) if the applicant is a registered medical practitioner and the quantity of rectified spirit applied for does not exceed five litres a year, the applicant may be granted by the Deputy Commissioner, a permit in Form R.S. (1) with the previous sanction of the Commissioner.

(b) if the applicant is any other person or if the applicant being a registered medical practitioner has applied for a quantity exceeding that specified in clause (a), the Deputy Commissioner shall make such enquiries as he deems necessary and if he is satisfied that there is no objection to grant the applicant the permit applied for, he may grant him a permit in Form R.S. (2) with the previous sanction of the Commissioner.

(2) A permit under sub-rule (1) may be granted on payment of a fee specified below:—

(a) for a permit in Form R.S. (1) rupees ten per annum;
1 [(b) for a permit in Form R.S. (2) where the quantity of rectified spirit does not exceed twenty-five litres per year, rupees fifty; and]

2 [(c) in all other cases the licences in R.S (2) shall be issued on the payment of the fees for the Rectified Spirit used other than for Potable purposes, as specified in the Table below:-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Category of licences</th>
<th>Rate of licence fees per annum</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>R.S.(2)</td>
<td>Above 25 litres and less than 10,000 litres</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10,000 litres to 1,00,000 litres</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1,00,000 litres to 3,00,000 litres</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3,00,000 litres to 6,00,000 litres</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6,00,000 litres to 10,00,000 litres</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10,00,000 litres and above</td>
</tr>
</tbody>
</table>

Provided that if the applicant is a licensee under the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, the fee to be collected is Rs. 100 irrespective of the quantity of rectified spirit possessed by him.]

(3) No such permit shall be granted to a minor.

60. **Permit holders to give undertaking to abide by the provisions of the Act, etc.**— All permits will be effective only after the execution by the permit holder of an undertaking in the form of a counterpart agreement on duly stamped paper that he will abide by all the provisions of the Act, rules, regulations and orders made thereunder and the conditions of the permit:

Provided that where the permit holder is a Government Servant holding the permit in his official capacity, the counterpart agreement may be executed on non-stamped paper:

Provided further that the permit holder shall give such security as may be required by the Deputy Commissioner but not exceeding rupees twenty per litre.

61. **Duration of permits.**— No permits in Form R. S. (1) or R. S. (2) shall be granted for a period extending beyond the 3 [31st March] next following the date of the commencement of the permit.

62. **Procedure for obtaining supply of rectified spirit.**— (1) The permit holder shall not obtain his supply of rectified spirit except from a person holding a licence to sell rectified spirit or from a Government warehouse or a distillery or from the Government Pharmacy.

(2) All permit holders shall obtain their supply of rectified spirit only under a valid transport permit.

63. **Place of use of rectified spirit.**— The permit holder shall not use rectified spirit except at the place specified in his permit and except in his own presence or in the presence of any other person duly authorised in writing by him in this behalf:

Provided that a permit holder holding a permit in Form R. S. (1) or a registered medical practitioner holding a permit in Form R.S (2) may, subject to the provisions of the permit, use rectified spirit in any place in the Union territory of Pondicherry.

64. **Permit holder not allowed to consume rectified spirit.**— The permit holder shall not consume or allow to be consumed any rectified spirit possessed by him under the permit.

65. **Use of rectified spirit for industrial purpose.**— (1) No permit holder shall use rectified spirit for industrial purposes except on the recommendation of the Director of Industries or such other officer as may be authorised by Government and in the manner and to the extent recommended by him. The rectified spirit recommended by the said officer shall be used after obtaining the permission of and subject to such conditions as may be imposed by the Commissioner in that behalf.

   (2) The Commissioner may appoint such staff for supervision over the use of rectified spirit as he deems necessary.

1 [(3) Payment of administrative service fee.— The licensee shall be liable to pay administrative service fee of Re.1.00 per bulk litre on Rectified Sprit brought to the licensed premises for industrial purpose.]

66. **Use of rectified spirit for educational or scientific purpose.**— No permit holder shall use rectified spirit for educational or scientific purpose except on the recommendation of the Director of Public Instruction or Principal of the College or Head of the concerned institution.

67. **Regulation of business of permit holder.**—(1) The premises of the permit holder holding a permit in Form R. S (1) or Form R.S (2) the rectified spirit kept therein, the accounts maintained therein and the permit shall at all times be open to inspection by the Deputy Commissioner or any Excise Officer.

   (2) All permit holders holding permits in Form R. S. (2) shall keep in their premises an Inspection book, paged and stamped with the seal of the Deputy Commissioner in which inspecting officers may record their remarks. The other permit holders shall keep an ordinary paged book, in which inspecting officers may record their remarks.

68. **Suspension or cancellation of permit.**—(1) All permits granted under rule 59 may be suspended, cancelled or withdrawn in accordance with the provisions of sections 28 and 29 of the Act.

   (2) In cases were the permit is suspended, cancelled or withdrawn during the currency of the permit period or is not renewed on its expiry, the permit holder shall forthwith intimate the Deputy Commissioner of the quantity of rectified spirit in stock with him. On receipt of such intimation the Deputy Commissioner shall instruct the Excise Officer or other authorised Officer to verify the stock and seal the premises where the stock is stored. The stock shall however be deemed to be in the custody of the ex-permit holder who will make arrangements and will be responsible for its safety. The stock may only be sold with the permission of the Deputy Commissioner to other permit holder/licensees.

   (3) The permit holder shall not however be allowed to receive fresh stock after his permit expires or is suspended, cancelled or withdrawn. The permission to sell the stock to other permit holders or licensees shall be subject to the condition that all sums due to the Government shall be

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1. Inserted vide, vide E. O. G. No.2 dated 08-02-2008.
first paid out of the sale proceeds:

Provided that where the stock does not exceed five litres the Deputy Commissioner may dispose of the stock in any manner he thinks fit, subject to the condition that the permit holder is compensated at least to the extent of fifty percent of the value he has paid for such stock:

Provided further that where the Deputy Commissioner is of the opinion that the stock is not fit for further use, it will be competent for the Deputy Commissioner to destroy such stock and the permit holder shall not be entitled to any compensation.

PART II—Possession and use of Duty-Free Rectified Spirit

69. Application for obtaining duty-free rectified spirit.—— (1) Any person holding a permit for the possession of rectified spirit for use or for any bona-fide research or educational purpose or for the purpose of preservation of specimen of natural history or other specimens maintained at any museum or picture gallery and desiring to obtain duty-free rectified spirit for such purpose shall make an application in that behalf to the Commissioner through the Deputy Commissioner.

(2) The application shall contain the following particulars, namely:—

(1) name and address of the applicant;

(2) where duty-free rectified spirit is required on behalf of the institution or museum or picture gallery;

(a) the name of the institution or museum or picture gallery;

(b) the capacity in which the applicant represents the institution or museum or picture gallery;

(c) the place where duty-free rectified spirit will be used;

(d) specific purpose for which duty-free rectified spirit is required;

(e) where duty-free rectified spirit is required for research purposes in an institution the total number of laboratories attached to such institution;

(f) When duty free rectified spirit is required in an educational institution, whether the institution has a laboratory and if so, the number of students who require rectified spirit for use in the laboratory;

(g) the name of the distillery or warehouse from which the applicant desires to purchase duty-free rectified spirit;

(h) the quantity of duty-free rectified spirit required by the applicant in a year;

(i) the quantity of rectified spirit which the applicant is allowed to have in his possession at any one time under the licence, if any held by him;

(j) the quantity of rectified spirit which the applicant is allowed to buy in the aggregate in any one month under the licence, if any held by him; and

(k) the number and date of the licence if any held by the applicant and the designation of the licensing authority which granted it.
(3) When the application under sub-rule (1) is made on behalf of an educational institution, the application shall be accompanied by a certificate granted by the departmental head approved by the Commissioner in that behalf, showing the number of students studying at the institution and the quantity of duty-free rectified spirit required therein for educational purpose.

70. **Deputy Commissioner to forward application to Commissioner.**— On receipt of the application under sub-rule(1) of rule 69 the Deputy Commissioner shall make such enquiries as he deems necessary and if he is satisfied—

(a) that duty free rectified spirit is required by the applicant for bona-fide research or educational purpose.

(b) where spirit is required on behalf of an institution, museum or picture gallery that such institution is bona-fide research or educational institution or museum or picture gallery, as the case may be;

(c) that there is no objection to issue duty-free rectified spirit to the applicant,

he shall forward the application to the Commissioner with his recommendation stating the quantity of duty-free rectified spirit which may be issued to the applicant:

Provided that no such application other than that made on behalf of the Government, Municipal or local self-Government, institution or an educational institution or a museum or picture gallery shall be forwarded to the Commissioner unless the applicant has executed a bond in Form ‘A’ for such sum as may be required by the Deputy Commissioner not exceeding ten times the fee paid for issue of the permit, for the proper observance of these rules and the conditions of the order of exemption.

71. **Order of exemption to be passed by Government.**—(1) On receipt of the application forwarded by the Deputy Commissioner under rule 70, the Commissioner, if he is satisfied that there is no objection to sanction the application, may recommend it to the Government and the Government may, by an order under section 66 of the Act, exempt the applicant from payment of the excise duty on the rectified spirit covered by his permit, hereinafter referred to as the order of exemption.

(2) Copies of the order of exemption shall be sent to the Excise Commissioner, Deputy Commissioner, concerned Excise Inspector, and the Officer-in-charge of the distillery or warehouse from which the applicant is authorised to obtain duty-free rectified spirit.

72. **Duration of order of exemption.**— The order of exemption shall remain in force for such period as may be specified in the order:

Provided that the Government may, at any time during the currency of the order, cancel or modify the same for any adequate reason recorded in writing.

73. **Procedure for issue of duty-free rectified spirit from distillery or warehouse.**— (1) No duty-free rectified spirit shall be issued to any person holding a permit except from a distillery or warehouse and except on presentation by him of an order of exemption to the officer-in-charge of the distillery or warehouse.

(2) The officer-in-charge of the distillery or warehouse, shall, on each occasion on which he issues duty-free rectified spirit, make, an entry in that behalf in the order of exemption presented to him and also in the copy of such order received by him, and thereafter return the order to the holder thereof. The holder of the order of exemption shall not remove any rectified spirit from the distillery or warehouse unless the quantity issued to him therefrom has been entered in the order of exemption by officer-in-charge of the distillery or warehouse.

74. **Duty free rectified spirit to be used in the licensed premises and for the purpose specified.**— Duty-free rectified spirit obtained on behalf of an institution or museum or picture gallery
shall not be used in any premises other than that of the institution or museum or picture gallery for which it is obtained and for any purpose other than that which is specified in the order of exemption.

75. Production of order of exemption for inspection.— Every person holding an order of exemption shall on demand by an officer duly empowered under the Act produce the same for inspection.

PART III—Purchase and Transport

76. Permit holder to give requisition and procedure thereon.— (1) Any permit holder or licensee desiring to purchase and transport rectified spirit so purchased shall submit a requisition in Form R.S. (3) signed by himself to the local Excise Officer.

(2) The Excise Officer shall on demand by the applicant supply him with a requisition Form in R.S. (3) in quadruplicate.

(3) The applicant shall fill in all the four parts of the requisition form and submit it to the Excise Officer.

(4) On receipt of the requisition the Excise Officer shall make such enquiries as he deems necessary and if he is satisfied that there is no objection to allow the purchase of rectified spirit, he may countersign the requisition.

(5) The four parts of the requisition shall be dealt with as under:—

Part I shall be kept on the record of the Excise Officer.

Part II shall be handed over to the applicant.

Part III shall be sent to the person holding a licence or a warehouse or the Distillery Officer, as the case may be, from whom rectified spirit is to be purchased; and

Part IV shall be forwarded to the Excise Officer of the place to which the rectified spirit is to be transported.

77. Procedure for grant of transport permit.— (1) The applicant shall then make an application to the Deputy Commissioner or any other person duly empowered in that behalf within whose jurisdiction the licensed premises of the person holding the licence or the warehouse or distillery, as the case may be, is situated, for a permit to transport rectified spirit therefrom to the licensed premises of the applicant and shall present Part II of the requisition along with the application.

(2) If the Deputy Commissioner is satisfied that there is no objection to grant the permit applied for, he may grant the permit in Form R.S. (4).

(3) Such permit shall be in four parts and shall be dealt with as under:—

Part I shall be kept on the record of the Officer granting the permit;

Part II shall be handed over to the applicant for sending it with the consignment;

Part III shall be sent to the person holding a licence or warehouse or distillery officer as the case may be, from whom the rectified spirit is to be purchased; and

Part IV shall be sent to the Excise Officer of the place to which the rectified spirit is to be transported.
Part II of the requisition shall also be handed over to the applicant along with Part II of the Transport Permit.

(4) The transporter shall then present Part II of the transport permit and Part II of the requisition to the person holding a licence of the warehouse or distillery officer as the case may be, who shall check these parts with the Part III of the transport permit and of the requisition received by him under sub-rule (4) of rule 21 and if they tally in all respects, the said person or the warehouse or distillery officer as the case may be, may issue the quantity of rectified spirit stated in the transport permit and make an endorsement to that effect under his signature on Parts II and III of transport permit and as also on Parts II and III of the requisition and hand over Part II of the transport permit and of the requisition to the transporter and retain Part III thereof on his record.

(5) (a) No person other than a person holding a licence to sell rectified spirit or a permit to possess it shall be granted any requisition in Form R.S. (3) or a transport permit in Form R.S. (4).

(b) No such requisition in Form R.S. (3) or a transport permit in Form R.S. (4) shall be granted unless the transport is incidental to the purchase of rectified spirit.

78. **Grant of transport permit.**— (1) Any person desiring to transport rectified spirit shall make an application to the Deputy Commissioner for a permit and if the said Officer on receiving the application, is satisfied that there is no objection to grant the permit applied for, he may grant the applicant a permit in Form R.S. (5).

(2) The permit shall be in three parts and shall be dealt with as under:—

Part I shall be kept on the record of the Officer granting the permit;

Part II shall be handed over to the applicant for sending it with consignment; and

Part III shall be sent to the Excise Officer of the place to which the rectified spirit is to be transported.

(3) The provisions of sub-rule (1) shall not apply to the transport of rectified spirit to which the provisions of rule 77 apply.

79. **Provision not apply in certain cases.**— Nothing in rules 76 to 78 shall apply to the transport in bond of rectified spirit.

**PART IV—Sale**

80. **Application for a licence to sell.**— Any person desiring to sell rectified spirit shall apply to the Excise Commissioner or the Deputy Commissioner as the case may be, for a licence in that behalf. The application shall contain the following particulars, namely :—

(a) name and address of the applicant;

(b) place where he wants to sell rectified spirit with the number of the house or building, name of street and town as the case may be;

(c) whether any rectified spirit was sold at the above place in the past and if so the years during which it was sold; and

(d) whether the applicant held any licence to sell rectified spirit in the past, if so the years in which he held the licence.
81. **Grant of licence.**— (1) On receipt of the application under rule 80, the licensing authority shall make such enquiries as he deems necessary and if he is satisfied that there is no objection to grant the licence applied for he may grant the applicant [ a licence in Form R.S. (6) on payment of a fee of 1[rupees two hundred]

(2) No licence in Form R.S. (6) shall be granted for any period beyond the 31st 2 [March] next following the date of commencement of such licence.

82. **Manner of sale.**— The licensee shall not sell rectified spirit except in sealed bottles bearing a label specifying:

(a) the name and address of the manufacturer;

(b) the place of bottling; and

(c) the name and address of the bottler.

83. **Source of supply.**— (1) The licensee shall not obtain his supply of rectified spirit except from (a) Government distillery, (b) a bonded warehouse and (c) a licensed distillery or dealer in any part of India outside the Union territory of Pondicherry:

Provided that the licensee may obtain his supply of rectified spirit with the special permission of the Government from a place outside India through a custom house and subject to the customs regulations.

(2) The licensee shall not bring rectified spirit to the licensed premises except under a transport permit issued under rules 77 and 78.

84. **Licensee to pay duty specified.**— The licensee shall be liable to pay such duty on rectified spirit brought to the licensed premises at the rate, if any, specified by the Government under the Act before such spirit is issued to him.

85. **Sale to licence holders.**— The licensee shall not sell the rectified spirit except to a person who holds a permit / licence to possess the same and produces Part II of requisition in Form R.S. (3) and the relevant transport permit in Form R.S. (4) issued in his favour.

86. **Business of licensee how carried on.**— The licensee shall carry on the business of his rectified spirit shop either personally or by an agent or servant duly authorised by him in this behalf by a written authorisation signed by himself and countersigned by the Excise Officer:

Provided that any such authorisation signed by the licensee shall be valid unless and until countersignature is refused. If for any reason the licensing authority shall order the withdrawal of any authorisation issued by the licensee, the authorisation shall be forthwith withdrawn. For every authorisation issued by him the licensee shall pay a fee of rupee one to the Government. No authorisation shall be issued to any person under 21 years of age, and no authorisation if issued to such a person shall be valid.

87. **Regulation of business of licensee.**— (1) The licensee shall not sell, transfer or sublet the right of vend conferred upon him by the licence nor shall be in connection with the exercise of the said right enter into any agreement or arrangement, which in the opinion of the Licensing Authority is in the nature of sale, transfer or sub-lease.

(2) No person shall be recognised as a partner of the licensee for the purpose of the licence unless the partnership has been declared to the Licensing Authority before the licence is granted and

the names of the partners have been entered jointly in the licence or if the partnership is entered into after the granting of the licence unless the Licensing Authority agrees on application made to him to alter the licence and to add the names of partners in the licence.

88. Licensee to abide by the provision of the Act, etc.— The licensee shall execute at the time of taking delivery of the licence an undertaking in the form of a counterpart agreement on a duly stamped paper agreeing to abide by the conditions of the licence and the provisions of the act and rules, regulations and orders made thereunder.

89. Unsold rectified spirit.— In case the licence is cancelled or suspended during the currency of the licence period or is not renewed on its expiry, the licensee shall forthwith intimate the Licensing Authority of the quantity of rectified spirit in stock with him. On receipt of such information, the Licensing Authority shall instruct the Excise Inspector to verify the stock and to seal the premises where the stock is stored. The stock shall however be deemed to be in the custody of the ex-licensee who will make arrangement for its safety. The stock may only be sold with the permission of the Licensing Authority to other licensee. The licensee shall not however be allowed to receive fresh stock after his licence expires or is suspended or cancelled. The permission to sell the stock to other licensees will be subject to the condition that all sums due to the Government shall first be paid out of the sale proceeds.

90. Application to purchase and transport rectified spirit in bond.— (1) Any person, desiring to purchase and transport in bond, rectified spirit, from a distillery or warehouse, to a bonded laboratory in the Union territory, shall apply in writing, in that behalf, to Deputy Commissioner through the Officer-in-charge. No permit to obtain rectified spirit under bond, shall be issued unless the bonded warehouse or Laboratory, has got adequate staff for supervision.

(2) The application shall contain the following particulars, namely :-

(a) the name and address of the applicant;

(b) the name of the bonded laboratory and its situation;

(c) the name of the distillery or warehouse from which spirit is to be purchased;

(d) the quantity and strength of the spirit required by the applicant; and

(e) the route by which the spirit is proposed to be transported.

91. Procedure on application.— (1) The applicant shall along with the application under sub-rule (1) of rule 90 also submit a requisition in Form R.S. (7) as provided by sub-rule (2).

(2) The Officer-in-charge shall on demand by the applicant supply him with a requisition in Form (7) in quadruplicate. The applicant shall fill in all the parts of the requisition form under his signature and submit the same to the Officer-in-charge.

(3) (a) On receipt of the requisition under sub-rule (2) the Officer-in-charge shall make such enquiries as he deems necessary and if he is satisfied that there is no objection to allow the purchase and transport in bond of the rectified spirit applied for he, may countersign the requisition.

(b) The four parts of the requisition shall be dealt with as under :-

Part I shall be kept on record of the Officer in-charge;

Part II shall be handed over to the applicant;

Part III shall be sent to the distillery or warehouse Officers; and
Part IV shall be sent to the Excise Officer in whose charge the warehouse or distillery is situated.

(4) (a) On receipt of the application the Deputy Commissioner shall intimate to the applicant the cost of the spirit required by him, if the spirit is to be issued from a distillery.

(b) On receipt of such intimation, the applicant shall pay the amount into the treasury.

(c) The applicant shall then produce the chalan and Part II of the requisition before the Deputy Commissioner who may, if he is satisfied after making such enquiries as he deems necessary that there is no objection to allow the purchase and transport in bond of spirit applied for, issue a permit in Form R.S. (8).

(d) The permit shall be in three parts and shall be dealt with as under:-

Part I of the permit shall be kept on the record of the office of the Deputy Commissioner;

Part II shall be handed over to the applicant; and

Part III shall be sent to the distillery or warehouse officer as the case may be from where the spirit is to be transported.

(e) No requisition in Form R.S. (7) or permit under R.S. (8) shall be issued to any person unless that person holds a licence for possession and use of under bond, rectified spirit.

92. Issue of rectified spirit in bond or distillery or warehouse.— (1) The applicant shall present Part II of the permit to the distillery or warehouse officer as the case may be, who after comparing it with Part III of the permit received by him under clause (d) of sub-rule 4 of rule 91 shall, if he is satisfied that there is no objection, issue the quantity of spirit mentioned in the permit.

2. The spirit shall be issued in casks, drums or other receptacles duly sealed with the seal of the distillery or Warehouse Officer as the case may be. The said officer shall also fill in the particulars to be filled up by him in Part II of the permit and shall return Part II of the permit to the applicant duly endorsed and forward Part III with an impression of seal placed on the drums or casks to the officer-in-charge.

93. Bonded rectified spirit how dealt with at laboratory.— (1) On arrival of the consignment at the bonded laboratory the officer-in-charge shall compare the particulars given in Part II with those of Part III of the permit shall examine the seals and if he has no reason to believe that the consignment has been tampered with he shall admit the consignment into the laboratory.

2. The Officer-in-charge shall then draw samples from each cask or drum and examine them to see that the particulars regarding strength of spirit actually ascertained by him correspond with those given by the distillery or Warehouse Officer in Part II of the permit accompanying the consignment. The consignment shall then be entered in the register maintained by him for the purpose, he shall then return Part III duly completed to the distillery or Warehouse Officer through the Deputy Commissioner and retain Part II for his record. In case of any wastage of spirit found by the Officer-in-charge on arrival of the consignments in excess of 1/8 per cent, he shall report the fact to the Deputy Commissioner for obtaining the orders of the Commissioner as regards the amount of duty to be levied on such excess wastage from the persons liable to pay the same. If the wastage is 1/8 per cent or below, then he may himself write it off.

94. Payment of duty on rectified spirit.— No rectified spirit shall be issued from any distillery or warehouse or Government Pharmacy without payment of duty at the prescribed rate except duty free rectified spirit covered by an exemption order and rectified spirit issued under bond.
95. **Accounts and returns.**— (1) Every permit holder holding a permit in Form R.S. (2) shall maintain accounts in Form (9) and submit returns in Form R.S. (10).

(2) Every licensee holding a licence in Form R.S. (6) shall maintain accounts in Form R.S. (11) and submit returns in Form R.S. (12).

**FORM R.S. (1)**

[See rule 59 (1) (a)]

Permit No.

*Permit for the possession of rectified spirit including absolute alcohol for medicinal use by a registered medical practitioner*

Permit is hereby granted under and subject to the provisions of the Pondicherry Excise Act, 1970 and the rules, regulations and orders made thereunder to ....................................................

of ..................................... (hereunder called the "Permit holder") on payment of a fee of Rs.10 in advance authorising him to possess and use rectified spirit including absolute alcohol (hereinafter called "Spirit") during the period from .................................................. to................................... at his premises situated at............................................. (hereinafter referred to as "The licensed premises") subject to the following conditions :-

**CONDITIONS**

(1) The permit holder shall not use the spirit for any purpose other than medicinal.

(2) The permit holder shall not use the spirit exceeding one litre in the aggregate during a period of two months, provided the total spirit used in one year does not exceed five litres.

(3) The permit holder may during any month buy spirit not exceeding one litre, provided that the permit holder will not have in his possession at any one time a quantity exceeding one and a half litres.

(4) The permit holder shall not obtain the supply of spirit except from the source provided in rule 83 of the rules. He shall not remove the spirit purchased by him from the licensed premises of such licensee unless he gets the details of its purchase entered on the reverse of his permit by the seller or any other person authorised by him in writing in this behalf.

(5) The permit holder shall transport his quota of rectified spirit only under a transport permit.

(6) The permit holder shall keep all the spirit received by him in a place in the licensed premises under lock and key and all issues of spirit from the said place shall be made in the presence of licensee/permit holder or a person duly authorised by him in writing in this behalf. He shall not keep or use spirit at any place other than the licensed premises.

(7) Notwithstanding anything contained in condition 5, the permit holder may transport, possess and use spirit obtained under this permit throughout the Union territory of Pondicherry, if the quantity to be transported, possessed or used does not exceed one-fourth litre and this permit is produced for inspection on demand by an Excise Officer.

(8) The permit will be effective only after the execution by the permit holder of an undertaking in the form of a counterpart agreement on duly stamped paper that he will abide by all the provisions of the Act, rules, Regulations and orders made thereunder and the conditions of the permit:
Provided that where the permit holder is a Government servant holding the permit in his official capacity, the counterpart agreement may be executed on non-stamped paper:

Provided further that the permit holder shall give such security as may be required by the Deputy Commissioner but not exceeding rupees twenty per litre.

Granted this ............................................. day .................................... 19..

Signature of the Deputy Commissioner.

Seal of the Deputy Commissioner.

Reverse of the permit in Form R.S. (1)

Details of purchase of rectified spirit made by the permit holder.

<table>
<thead>
<tr>
<th>Date</th>
<th>On the date</th>
<th>Progressive total purchased upto and including this day</th>
<th>Licence No.</th>
<th>Name and address</th>
<th>Signature of the seller or his authorised agent</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
</tbody>
</table>
FORM R.S. (2)

[See rule 59 (1) (b)]

Permit No....................................................

Permit for the possession and use of Rectified Spirit (including absolute alcohol) for industrial, medicinal, scientific, educational and other similar purposes.

Permit is hereby granted under and subject to the provisions of the Pondicherry Excise Act, 1970, and the rules, regulations and orders made thereunder to........................................................ of........................................ (hereinafter called “Permit holder”) on payment of a fee of Rs................. in advance, authorising him to buy, possess and use Rectified Spirit (including absolute alcohol) (hereinafter called “the spirit”) during the period from.............................................. to............................................. at his premises situated at.................................................... (hereinafter referred to as “the licensed premises”) subject to the following conditions, namely :-

CONDITIONS

(1) The permit holder shall not use spirit except for.......................................................... (the purpose to be stated) [vide Rule 58 (2) (d)].

(2) (a) The permit holder shall not buy spirit except on a requisition countersigned by an officer of Excise Department duly authorised in that behalf.

(b) The permit holder shall not buy spirit in any one month a quantity exceeding one-tenth of his annual quota and during the whole period of..................................... months a quantity exceeding..........................litres.

(c) The permit holder shall not use spirit exceeding one-tenth of his annual quota in one month.

(3) The permit holder shall not have in his possession any one time more than one-eighth of his annual quota.

(4) The permit holder shall keep all the spirit received by him in the licensed premises approved by the officer-in-charge or Excise Inspector under lock and key and all issues of spirit from the said place shall be made in the presence of the permit holder or a person duly authorised by him in writing in that behalf.

(5) (a) The permit holder shall maintain a full and complete day-to-day account of the rectified spirit possessed and used by him under the permit. The account shall be kept in a bounded book, paged and stamped with seal of the Deputy Commissioner.

(b) The permit holder shall keep along with the account book the requisitions and transport permits relating to the spirit received in the licensed premises.

(c) The permit holder shall submit before the 10th of every month to the Deputy Commissioner, statements of account for the preceding month showing the quantity of rectified spirit in stock on the first of the month, the quantity received in the month, total of both the quantity of rectified spirit utilized in the month, the purpose or purposes for which it was utilized, the quantity of rectified spirit in stock on the last day of the month.
(d) The permit holder shall furnish to the Deputy Commissioner such other information relating to the subject matter of this permit as the Deputy Commissioner may form time to time require.

(6) The licensed premises, the spirit kept therein, the account books, the requisitions and transport permits and this permit shall be open at all times to inspection by the Deputy Commissioner or any Excise Officer or any other Officer duly empowered under the Act.

(7) All the accounts, requisitions and transport permits shall be preserved by the permit holder during the whole of the period of this permit and shall be handed over to the Deputy Commissioner within one month from the date, the permit ceases to be operative.

Granted................................this day.............................. of.................19...

Deputy Commissioner,
of.............................,

Seal of the Deputy Commissioner.

FORM—A

(See rule 70)

Form of bond to be executed by an applicant under Rule 70 to use duty free rectified spirit including absolute alcohol

Whereas I/We ................................of the village/town of......................have made an application to the Commissioner in Pondicherry, through Deputy Commissioner of.......................for exempting me/us from the payment of duty on the rectified spirit (including absolute alcohol) required by me/us for use in.................................... I/We hereby bind myself/ourselves jointly and severally that if the exemption applied for is granted, I/we shall use the rectified spirit (including absolute alcohol), in respect of which such exemption is granted for the said purpose at....................................situated at..............................in the village/town of..........................in the region of....................in accordance with the Pondicherry Excise Rules, 1970 and the conditions specified in the order of exemption referred to in the said rules and in case of my/our making default in the observance of the said rules and conditions of the order of exemption I/We bind myself/ourselves jointly and severally and each and everyone of my/our respective heirs, executors, administrators and representatives to forfeit to the Lieutenant-Governor of Pondicherry the sum of Rs.

Place Signature

Dated this.................................... day of.......................19..

In the presence of :-

(1)

(2)

We, (1) ................................ of .......................and (2) ................................ of ..................

do hereby declare ourselves sureties for the above named that he/they shall do and perform all
that he/they has/have undertaken to do and perform and in case of his / their making default therein, I/We hereby bind myself/ourselves jointly and severally to forfeit to the Lieutenant-Governor of Pondicherry the sum of Rs.__________________.

Place:

Dated this................................day of.........................19...

In the presence of :—

(1)

(2)

FORM R.S. (3)

[See rule 76 (1)]

PART—1

Requisition for rectified spirit or absolute alcohol

No.

(To be kept by the Excise Officer or other Officer countersigning the requisition)

Place :

Date :

To

Messers,

The Warehouse/Distillery Officer,

Please supply me/us with.................................................................litres of Rectified Spirit/absolute alcohol for........................................purposes.

The No. of my permit is.................................................................

Yours faithfully,

Signature of the purchaser.

Countersigned.

Excise Officer or other Officer.

Seal of the Officer countersigning the requisition.

No. Date:
Part-II handed over to the permit holder on.................................

Part-III sent to the supplying licensee, Warehouse Officer or Distillery Officer on....................

Part-IV sent to the Excise Officer or other Officer in whose jurisdiction the licensed premises of the
person holding a sale licence, warehouse or distillery is situated on..........................................

Intimation of the supply received on.................................................................

Verified with the permit holders’ accounts on......................................................

Signature of the Inspector,
Excise

PART—II

(To be handed over to the applicant and to be kept by him with the permits)

Place :

Date :

To

Messrs.

The Warehouse/Distillery Officer,

Please supply me/us with.....................litres of Rectified Spirit/absolute alcohol
for........................................purposes.

The No. of my permit is.................................................................

Yours faithfully,

Signature of the purchaser.

Countersigned.

Excise Officer or other Officer.

Seal of the officer countersigning the requisition.

No. Date:

Rectified spirit/absolute alcohol supplied on...........................

Signature of the person holding a sale licence or of the Warehouse/Distillery Officer.
PART—III

(To be sent to the person holding a sale licence or to the Warehouse Officer or Distillery Officer from whom the spirit is to be purchased)

Place :
Date :

To
Messrs.
The Warehouse/Distillery Officer,

Please supply me/us with..................litres of Rectified Spirit/absolute alcohol for........................................purposes.

The No. of my permit is.................................................................

Yours faithfully,
Signature of the purchaser.

Countersigned.

Excise Officer or other Officer.

Seal of the officer countersigning the requisition.

No. Date:

Rectified spirit/absolute alcohol supplied on..................................................

Quantity supplied...........................................................................................................

Signature of the person holding a sale licence or of the Warehouse/ Distillery Officer.
PART—IV

(To be sent to the Excise Officer in whose jurisdiction the licensed premises of a person holding a sale licence, warehouse or distillery is situated)

Place : 
Date :

To

Messrs.

The Warehouse/Distillery Officer,

Please supply me/us with....................litres of Rectified Spirit/absolute alcohol for........................................purposes.

The No. of my permit is..........................................................

Yours faithfully,

Signature of the purchaser.

Countersigned.

Excise Officer or other Officer.

Seal of the officer countersigning the requisition.

No. Date:

Verified from the register of the supplying licensee or the warehouse/distillery on.................................................................

Intimation of the supply sent to the Excise Officer or other officer countersigning the requisition on.................................................................

Signature of the Officer in whose jurisdiction the sale licence, warehouse or distillery is situated.
FORM R.S. (4)

[See Rule 77 (2)]

Permit for the transport of rectified spirit (including absolute alcohol) from the licensed premises of a person holding a sale licence or from a Government warehouse or distillery to the licensed premises of a permit holder/licensee holding a permit in Form R.S. (2) or licence under Form R.S. (6).

PART-I

(To be kept on the record of the office of the officer granting the permit)

Counterfoil

(1). Sl.No.

(2). Name and address of the person transporting the rectified spirit (including absolute alcohol).

(3) Permit/licence No. of the transporter.

(4) Quantity and description of the spirit.

(5) Route.

(6) Name and address of the person holding a sale licence or a Government warehouse or distillery.

(7) No. and date of the requisition order.

This permit is granted under and subject to the provisions of the Pondicherry Excise Act, 1970 and the rules made thereunder authorising the above mentioned transport subject to the following conditions, namely :-

(1) The consignment shall not be broken in transit.

(2) This permit will remain in force upto............................

Place :

Date :

Signature of the Officer issuing the permit

Designation :

Seal of the Officer issuing the permit
PART—II

(To be handed over to the applicant for sending with the consignment)

Counterfoil

(1) Sl.No.

(2) Name and address of the person transporting the rectified spirit (including absolute alcohol).

(3) Permit/Licence No. of the transporter.

(4) Quantity and description of the spirit.

(5) Route.

(6) Name and address of the person holding a sale licence or a Government warehouse or distillery.

(7) No. and date of the requisition order.

This permit is granted under and subject to the provisions of the Pondicherry Excise Act, 1970 and the rules made thereunder authorising the above mentioned transport subject to the following conditions, namely :-

(1) The consignment shall not be broken in transit ..................................

(2) This permit will remain in force up to .............................................

Place :

Date :

Signature of the Officer issuing the permit.

Seal of the Officer issuing the permit.

Rectified spirit/absolute alcohol supplied on .........................................................

Signature of the person holding a sale licence or of the officer-in-charge of the warehouse (or) distillery.
PART—III

(To be sent to the person holding a sale licence or Warehouse Officer or Distillery Officer from whom the Rectified Spirit/absolute alcohol is to be purchased)

Counterfoil

(1) Sl.No.

(2) Name and address of the person transporting the rectified spirit (including absolute alcohol).

(3) Permit/Licence No. of the transporter.

(4) Quantity and description of the spirit.

(5) Route.

(6) Name and address of the person holding a sale licence or a Government warehouse or distillery.

(7) No. and date of the requisition order.

This permit is granted under and subject to the provisions of the Pondicherry Excise Act, 1970 and the rules made thereunder authorising the above mentioned transport subject to the following conditions, namely :-

(1) The consignment shall not be broken in transit ....................................

(2) This permit will remain in force upto.......................................................

Place :

Date :

Signature of the Officer issuing the permit.

Seal of the Officer issuing the permit

Rectified spirit/absolute alcohol supplied on.............

Signature of the person holding a sale licence or of the officer-in-charge of the warehouse (or) distillery.

PART—IV
(To be sent to the Excise Officer in whose jurisdiction the licensed premises of the person holding
a sale licence or warehouse or distillery is situated)

Counterfoil

(1) Sl.No.

(2) Name and address of the person transporting the rectified spirit (including absolute alcohol).

(3) Permit/Licence No. of the transporter.

(4) Quantity and description of the spirit.

(5) Route.

(6) Name and address of the person holding a sale licence or a Government warehouse or distillery.

(7) No. and date of the requisition order.

This permit is granted under and subject to the provisions of the Pondicherry Excise Act, 1970 and the rules made thereunder authorising the above mentioned transport subject to the following conditions, namely :-

(1) The consignment shall not be broken in transit ....................................

(2) This permit will remain in force upto.......................................................

Place :

Date :

Seal of the Officer issuing the permit.

Signature of the Officer issuing the permit.

Designation:

FORM-R.S (5)
[See rule 78 (1)]

Permit for the transport of Rectified Spirit (including absolute alcohol)

PART-I

Counterfoil

(To be kept on the record of the Office of the Officer granting the permit)

(1) Sl.No.

(2) Name and address of the person transporting the rectified spirit (including absolute alcohol).

(3) Permit/Licence No. of the transporter.

(4) Quantity and description of the spirit.

(5) Route.

(6) Place from which Rectified spirit is to be transported.

(7) Place to which Rectified spirit is to be transported

This permit is granted under and subject to the provisions of the Pondicherry Excise Act, 1970 and the rules made thereunder authorising the above mentioned transport subject to the following conditions, namely :-

(1) The consignment shall not be broken in transit ..................

(2) This permit will remain in force upto..............................

Place:

Date:

Signature of the Officer issuing the permit.

Designation:

Seal of the Officer issuing the permit.

Permit for the transport of Rectified Spirit (including absolute alcohol)
PART—II

(To be handed over to the transporter for sending with the consignment)

(1) Sl.No.

(2) Name and address of the person transporting the rectified spirit (including absolute alcohol).

(3) Permit/Licence No. of the transporter.

(4) Quantity and description of the spirit.

(5) Route.

(6) Place from which Rectified spirit is to be transported.

(7) Place to which Rectified spirit is to be transported

This permit is granted under and subject to the provisions of the Pondicherry Excise Act, 1970 and the rules made thereunder authorising the above mentioned transport subject to the following conditions, namely :

(1) The consignment shall not be broken in transit ....................................

(2) This permit will remain in force upto.......................................................

Place :

Date :

Signature of the Officer issuing the permit

Designation:

Seal of the Officer issuing the permit.
PART—III

(To be sent to the Excise Officer of the place to which rectified spirit or absolute alcohol is to be transported)

(1) Sl.No.

(2) Name and address of the person transporting the rectified spirit (including absolute alcohol).

(3) Permit/Licence No. of the transporter.

(4) Quantity and description of the spirit.

(5) Route.

(6) Place from which Rectified spirit is to be transported.

(7) Place to which Rectified spirit is to be transported

This permit is granted under and subject to the provisions of the Pondicherry Excise Act, 1970 and the rules made thereunder authorising the above mentioned transport subject to the following conditions, namely :-

(1) The consignment shall not be broken in transit .................................

(2) This permit will remain in force upto..............................................

Place :

Date :

Signature of the Officer issuing the permit.

Designation:

Seal of the Officer issuing the permit.
FORM R.S.(6)

(See rule 81)

Licence No..............................

Licence for the sale of Rectified Spirit (including absolute alcohol)

Licence is hereby granted under and subject to the provisions of the Pondicherry Excise Act, 1970, and rules, regulations and orders made thereunder to ................................................................. (hereinafter called “the licensee”) on payment of a fee of Rs.50 authorising him to buy, possess and sell Rectified Spirit (including absolute alcohol) (hereinafter referred to as “the spirit”) at his shop situated at................................................................. (hereinafter referred to as the “Licensed premises”) during the period from................................................................. to ................................................................. (both days inclusive) subject to the following conditions, namely:—

CONDITIONS

(1) The licensee shall not keep in his licensed premises any intoxicants other than Rectified Spirit or absolute alcohol.

(2) The licensee shall not keep the spirit in any place other than the licensed premises.

(3) The licensee shall not sell spirit except in the licensed premises nor shall he allow the spirit to be consumed in the licensed premises.

(4) The licensee shall not sell or have in his licensed premises adulterated or spurious rectified spirit of any kind.

(5) The licensee shall not rack, vat or bottle the spirit except with the previous permission of the Excise Commissioner.

(6) The licensee shall affix to the front of his licensed premises a sign board inscribed with his name and the words “licensed to sell Rectified Spirit and absolute alcohol”.

(7) The licensed premises and all spirit therein contained shall at all times be open for inspection by the Licensing Authority or by Excise Officer empowered under the Act.

(8) The windows of the licensed premises shall be securely closed and barred by the licensee with iron bars and wire netting. There shall be only one entrance to the licensed premises.

(9) The licensee shall maintain day-to-day accounts in a bound book, paged and stamped with the seal of the Licensing Authority or Excise Officer showing the opening balance, receipts, total of both sales and the closing balance. The accounts, the transport permits covering the receipts, the requisitions received from the purchases and transport permits covering the sales shall at all times be open for inspection by the Licensing Authority or by Excise Officer empowered under the Act.

(10) The licensee shall submit before the 10th of every month his statement of accounts relating to the previous month showing the opening balance, receipts, total of both sales and closing balance of spirit for the previous month.

(11) The licensee shall also maintain such other registers as may be specified by the Excise
Commissioner under the Act.

(12) The licensee, his heirs, legal representatives, or assigns, shall have no claim whatsoever to the continuance or renewal of this licence after the expiry of the period for which it is granted. It shall be entirely within the discretion of the Licensing Authority to permit or not the assignee of the Holder of the licence, in case of sale or transfer, or the heir or legal representative of the holder of the licence, in case of death, to have the benefit of the licence for the unexpired portion of the term for which it has been granted.

Granted this ................................................. day of ............................................. 19......

Place :

Date :

Licensing Authority

.................................................................................. Region.

Seal of the Licensing Authority.

FORM R.S. (7)

[See Rule 91(1)]

No.

Requisition for under bond Rectified Spirit or absolute alcohol.

PART—I

(To be kept with the Excise Officer countersigning the requisition)

Place :

Date :

To

The Warehouse/Distillery Officer.

......................................................

Sir,

Please supply me/us with ............................................................................................................................ litres of Rectified Spirit/absolute alcohol for ..................................................................................................................... purposes. The number of my Rectified Spirit possession permit issued by the Deputy Commissioner of ............................................. is ........................................................................

Yours faithfully,

Signature of the purchaser.

Countersigned

Excise Officer.

Date :

No.
Seal of the Officer countersigning the requisition.

Part-II handed over to the applicant on ...........................................................................................................................................................................

Part III sent to the warehouse/Distillery Officer on .................................................................................................................................

Part IV sent to the Excise Officer in whose charge the supplying Warehouse or Distillery is situated on .............................................................. Intimation of the supply received on .................................................................................. verified with the applicants accounts on .................................................................

Signature of the Excise Officer.

PART—II

(To be handed over to the applicant and to be kept by him with the permit)

Place :

Date :

To

The Warehouse/Distillery Officer,

....................................................

Sir,

Please supply me/us with ............................................................................................................................................................ litres of Rectified Spirit/absolute alcohol for........................................................................................................ purposes. The number of my Rectified Spirit possession permit issued by the Deputy Commissioner of......................... is..............................

Yours faithfully,

Signature of the purchaser.

Countersigned

Excise Officer.

Date : No.

Seal of the Officer Countersigning the requisition.

Rectified Spirit/absolute alcohol supplied on..............................................................................................

Signature of the supplying Warehouse/Distillery Officer
PART—III

(To be sent to the Warehouse or Distillery Officer from whom the Rectified Spirit is to be purchased)

Place :

Date :

To

The Warehouse/Distillery Officer,

Sir,

Please supply me/us with ...................................................... litres of Rectified Spirit/absolute alcohol for.................................................. purposes. The number of my Rectified Spirit possession permit issued by the Deputy Commissioner of........................ is.................. 

Yours faithfully,

Signature of the purchaser.

Countersigned

Excise Officer.

Date :

No.

Seal of the Officer Countersigning the requisition.

Rectified Spirit/absolute alcohol supplied on..............................

Quantity supplied.

Signature of the supplying Warehouse/Distillery Officer.

No......................
PART—IV

(To be sent to the Excise Officer in whose jurisdiction the Warehouse or Distillery is situated.)

Place :

Date :

To

The Warehouse/Distillery Officer,

Sir,

Please supply me/us with ................................................................. litres of Rectified Spirit/absolute alcohol for........................................................ purposes. The number of my Rectified Spirit possession permit issued by the Deputy Commissioner of......................... is.....................

Yours faithfully,

Signature of the purchaser.

Countersigned

Excise Officer.

Date : No.

Seal of the Officer Countersigning the requisition.

Verified from the register of the supplying Warehouse/Distillery Officer on .................................

Intimation of the supply sent to the Excise Officer Countersigning the requisition............................

Signature of the Excise officer.
FORM R. S. (8)

[See rule 91 (4) (C)]

Transport in bond permit for Rectified Spirit or absolute alcohol

(For record in the Deputy Commissioner’s Office)

No. ...........................................of 19 ..........................................

Thiru/M/s. .................................................................................. manufacturers at............................
................................................................................... is/are permitted to transport................................
........................................................................ litres of Rectified Spirit or absolute alcohol of the strength
of ........................................ from the Distillery/Warehouse at............................................................... to his/their bonded laboratory at.............................................................. via ...............................................
under the terms of the licence granted to him/them and / or the bond executed by him/them with the
Deputy Commissioner.

The permit will remain in force upto the............................................................................................
..................................................................................................................................................................
days of ................................................                  19 ..............................
Place : Deputy Commissioner
of .................................................
Date :

PART II

[For the transporter(s)]

No. ...........................................of 19..............................

Thiru/M/s. .................................................................................. manufacturers at............................
................................................................................... is/are permitted to transport................................
........................................................................ litres of Rectified Spirit or absolute alcohol of the strength
of ........................................ from the Distillery/Warehouse at............................................................... to his/their bonded laboratory at.............................................................. via ...............................................
under the terms of the licence granted to him/them and / or the bond executed by him/them with the
Deputy Commissioner.

The permit will remain in force up to..................................................................................................
the .......................................................... day of........................................... 19..................
............. litres of Rectified Spirit/absolute alcohol as per details in columns 1 to 7 on the reverse
have this day been issued.

To

The Officer-in-charge,
........................................... manufactory,

Distillery/Warehouse Officer.
PART III

[To be forwarded to the Distillery/Warehouse Officer]

No. .................................................of 19....................................................

Thiru/M/s. .................................................................................. manufacturers at............................
................................................................................... is/are permitted to transport................................
........................................................................ litres of Rectified Spirit or absolute alcohol of the strength
of ........................................ from the Distillery/Warehouse at.................................................................
to his/their bonded laboratory at.......................................... via ........................................................
under the terms of the licence granted to him/them and / or the bond executed by him/them with the
Deputy Commissioner.

The permit will remain in force up to the ................................................. 19

day of........................................... 19

Forwarded to the Distillery/Warehouse Officer.................................................................
who is requested to issue the spirit mentioned above.

Dated ................................................................. 19...........................................................

Deputy Commissioner
of .................................................................

REVERSE OF FORM R.S (8)
<table>
<thead>
<tr>
<th>PART II</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Casks, drum or package No.</td>
<td>(2)</td>
<td></td>
</tr>
<tr>
<td>Registered Capacity</td>
<td>(3)</td>
<td></td>
</tr>
<tr>
<td>Actual contents</td>
<td>(4)</td>
<td></td>
</tr>
<tr>
<td>Thermometer indication</td>
<td>(5)</td>
<td></td>
</tr>
<tr>
<td>Hydrometer indication</td>
<td>(6)</td>
<td></td>
</tr>
<tr>
<td>Strength</td>
<td>(7)</td>
<td></td>
</tr>
<tr>
<td>Pool litres-loss in transit</td>
<td>(8)</td>
<td></td>
</tr>
<tr>
<td>Pool litres-increase in transit</td>
<td>(9)</td>
<td></td>
</tr>
<tr>
<td>Thermometer indication</td>
<td>(10)</td>
<td></td>
</tr>
<tr>
<td>Hydrometer indication</td>
<td>(11)</td>
<td></td>
</tr>
<tr>
<td>Strength</td>
<td>(12)</td>
<td></td>
</tr>
<tr>
<td>Pool litres</td>
<td>(13)</td>
<td></td>
</tr>
<tr>
<td>Remarks</td>
<td>(14)</td>
<td></td>
</tr>
<tr>
<td>Pool litres-loss in transit</td>
<td>(15)</td>
<td></td>
</tr>
</tbody>
</table>
### REVERSE OF FORM R.S (8) — Contd.

<table>
<thead>
<tr>
<th>Casks, drum or package No.</th>
<th>Advised</th>
<th>Received</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(3)</td>
<td></td>
<td></td>
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<tr>
<td>(4)</td>
<td></td>
<td></td>
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<td>(5)</td>
<td></td>
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<td>(7)</td>
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<tr>
<td>(14)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(15)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Columns:****

- Casks, drum or package No.
- Registered Capacity
- Actual contents
- Thermometer indication
- Hydrometer indication
- Strength
- Proof Litres
- Actual contents
- Thermometer indication
- Hydrometer indication
- Strength
- Proof litres
- Proof litres-loss in transit
- Proof litres-increase in transit
- Remarks
REVERSE OF FORM R.S (8)— Contd.

Returned to the officer-in-charge of the Bonded Laboratory at ................................................................. ...(Columns 1 to 7 having been duly filled in)

Dated..........................................19.............

Distillery/Warehouse Officer.

(Returned to the Distillery / Warehouse Officer, Columns 8 to 15 having been duly filled in )

Dated..........................................19.............

Officer-in-charge of Laboratory.

Through the Deputy Commissioner of .................................................................

Forwarded.

Dated..........................19......................

Deputy Commissioner of ...........................................

Endorsements of Officer receiving spirit, Compared with the permit received from the Distillery / Warehouse Officer and recorded.

Dated........................................19..............................

Officer-in-charge of Laboratory
### FORM R.S.(9)

[See rule 95 (1)]

<table>
<thead>
<tr>
<th>Date</th>
<th>Opening balance</th>
<th>Quantity Received</th>
<th>Source of Supply</th>
<th>Transport permit No.</th>
<th>Transport permit Date</th>
<th>Total of Columns (2) and (3)</th>
<th>Quantity used</th>
<th>Closing Balance</th>
<th>Remarks if any and initial of the permit holder</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td></td>
<td>litres</td>
<td>litres</td>
<td>litres</td>
<td>litres</td>
<td>litres</td>
<td>litres</td>
<td>litres</td>
<td>litres</td>
<td></td>
</tr>
</tbody>
</table>

Register of account of rectified Spirit (including absolute alcohol) received, used and held in balance during the month of..............19..............

### FORM R.S. (10)

[See Rule 95(1)]

<table>
<thead>
<tr>
<th>Month</th>
<th>Opening balance on the first day of the month</th>
<th>Quantity purchased</th>
<th>Source of supply</th>
<th>Transport permit No.</th>
<th>Transport permit Date</th>
<th>Total of Columns (2) &amp; (3)</th>
<th>Quantity used</th>
<th>Closing balance on the last day of the month</th>
<th>Remarks if any, and initials of the permit holder</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Litres</td>
<td>Litres</td>
<td>litres</td>
<td>litres</td>
<td>litres</td>
<td>litres</td>
<td>litres</td>
<td>litres</td>
<td>Signature of the permit holder</td>
</tr>
</tbody>
</table>

Monthly return showing the rectified Spirit (including absolute alcohol) received, used and held in...........................................balance during the month of........................................19..............

Date :
### FORM R.S.(11)
[See rule 95 (2) ]

R.S.6. Licence No. ........................................................................................................
Name of the Licensee ...................................................................................................
Period of the Licence ....................................................................................................

Register of account of rectified spirit (including absolute alcohol) received, sold and held in balance during the month of .................................
.......................................................................................................................................

<table>
<thead>
<tr>
<th>Date</th>
<th>Opening Balance</th>
<th>Quantity received</th>
<th>Source of supply</th>
<th>Transport Permit No.</th>
<th>Date</th>
<th>Total of cols. (2) &amp; (3)</th>
<th>Quantity sold in each transaction</th>
<th>Name, Licence No. and address of the purchaser</th>
<th>No. and date of the transport permit of purchaser holding R.S.2 permit.</th>
<th>Total quantity sold during the whole day</th>
<th>Closing balance</th>
<th>Remarks, if any and initials of licensee</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
<td>(12)</td>
<td></td>
</tr>
</tbody>
</table>

| Litres | Litres | Litres | Litres | Litres | Litres |
### FORM R.S.(12)
[See rule 95 (2)]

R. S. 6. Licence No. .................................................................
Name of the Licensee ............................................................
Period of the Licence ............................................................

Monthly return showing rectified spirit (including absolute alcohol) received, sold and held in balance during the month of ..........................................................
........................................................................................................

<table>
<thead>
<tr>
<th>Month</th>
<th>Opening balance on the first day of the month</th>
<th>Quantity received</th>
<th>Source of supply</th>
<th>Number and date of transport permit under which received</th>
<th>Total of cols. (2) &amp; (3)</th>
<th>Quantity sold</th>
<th>Closing balance on the last day of the month</th>
<th>Remarks, if any and initials of the licensee</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Litres</td>
<td>Litres</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Litres</td>
<td></td>
</tr>
</tbody>
</table>

Date:

Signature of the Licencee

**CHAPTER—V**
Bottling of Liquor

96. **Definitions**: In this Chapter unless the context otherwise requires :-

(a) "Warehouse" means a warehouse established or licensed under section 15 (c) of the Act or any premises specially licensed for this purposes ; and

(b) "Warehouse Officer" means the Excise Officer placed in charge of the warehouse.

97. **Restrictions on the grant of licences to bottle liquor.**— (1) Liquor shall not be bottled except at a warehouse.

(2) No person shall be granted a licence to bottle liquor unless he holds a licence for the distillation or manufacture of liquor or any other licence which requires possession of bottling licence.

98. **Application for Licence.**— A person holding any of the licences specified in rule 97 and desirous of obtaining a licence to bottle liquor may make an application specifying the warehouse in which the operation of bottling of liquors is to be carried on together with the detailed plan thereof.

99. **Grant of licence.**— If after making such enquiries as he may deem necessary, the Excise Commissioner is satisfied that the applicant is a fit person to hold a licence and that the warehouse in which he proposes to carry on bottling operation is suitable, he shall, subject to the conditions hereinafter provided grant a licence on payment of a fee 1 [Rupees eighty thousand] per annum.

100. **Duration of licence.**— The licence shall be granted in Form P.E.B.I and shall take effect from the day specified therein and shall remain in force until 31st 2 [March] next.

101. **Arrangement of Warehouse.**— (1) Separate rooms or compartments shall be provided for a (a) storage of liquor in bulk (b) bottling operation and (c) storage of liquor in sealed bottles.

(2) Every room or compartment in the warehouse shall be well ventilated and all the windows shall be well secured. Each room shall bear a sign board stating the purpose of the room or compartment. The warehouse and every room shall be locked by the Warehouse Officer and by the licensee if he so desires.

(3) The licensee shall not make any alterations in the permanent structure without the previous approval of the Deputy Commissioner.

(4) The licensee shall make necessary arrangements and give all the facilities to the Warehouse Officer and his staff for the performance of official work.

(5) No smoking or any naked light or fire shall be allowed within the premises of the warehouse.

102. **Conditions to be observed by the licensee.**— (1) The licencee shall give notice of his

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1. Amendment, Vide E.O.G.No.28 dated 31-05-2002
intention to the Warehouse Officer for bottling liquor at least six hours before.

(2) He shall not carry on the bottling operation except in the presence of the Warehouse Officer.

(3) He shall carry on the bottling operation during the hours prescribed in the licence.

103. **Cost of the supervisory staff.**— The licensee shall pay in advance to the Government at the beginning of each quarter the cost including the pension contribution, house rent allowance, conveyance allowance and other charges of the supervisory staff as may be fixed by the Excise Commissioner.

104. **Fee for examination of samples.**— The licensee shall pay such fees, as fixed by the Excise Commissioner for the examination of the sample of liquor sent for chemical examination.

105. **Notice for discontinuing bottling operation.**— The licensee shall not discontinue the bottling operation unless he gives 90 days notice to the Excise Commissioner of his intention to do so.

106. **What spirits may be bottled.**— (1) No spirit of a strength lower than 35°, U.P. in case of gin and 25° U.P. in case of potable spirits or lower than such strength as may be fixed by the Excise Commissioner from time to time, for such spirits shall be bottled:

Provided that duty paid on imported spirit which is of the strength lower than 25° U.P. and any liquors which are obscured in strength may be bottled.

(2) No spirit shall be bottled which is not allowed to settle in a wooden vat or receptacle at least for 36 hours after it has been finally compounded.

(3) No Indian made spirit, the obscured strength of which is lower than 35° U.P shall be bottled.

107. **Accounts and storage.**— (1) No liquor shall be bottled unless the quantity and strength are taken down by the Warehouse Officer.

(2) The licensee shall maintain true accounts of the quantity of liquor used in bottling operations which will remain in the custody of Warehouse Officer who will check them at the close of the each day’s work.

(3) The licensee shall store the liquor in cask or containers serially marked with their capacities.

108. **Procedure for starting bottling operation.**— (1) The licensee shall make the application to the Warehouse Officer of his intention to bottle the liquors giving the description of the liquor to be bottled.

(2) (a) The Warehouse Officer shall note down and compare the mark on the cask or containers as stated in the application.

(b) He shall note down the quantity and strength of the liquor to be bottled.

(c) He shall make note of the quantity and strength on the application.

(3) The entire quantity of liquor shall be removed from the store room to the bottling room.
109. **Cleaning of bottles and bottling of liquor.**— (1) The bottles shall be cleaned and rinsed by freshly prepared solution of permanganate of potash in the proportion of 0.065 gram to 4.546 litres of water, or any other disinfectants of such strength as the Excise Commissioner may prescribe.

(2) Each bottle shall contain either 750 millilitres or 600 millilitres or 500 millilitres or 375 millilitres or 300 millilitres or 250 millilitres or 180 millilitres or 50 millilitres in case of liquor, and 650 millilitres or 325 millilitres, in the case of beer. This is however subject to such variation as the Deputy Commissioner may from time to time direct.

(3) After the bottles are filled with liquor they shall immediately be corked and sealed and labelled as approved by the Excise Commissioner in the following manner :-

(a) Brand and description of the liquor with strength ;

(b) Place of manufacture ;

(c) The fact that the compounding or blending, if any, was done in India ;

(d) Place of bottling ;

(e) Full name of the licensee; and

(f) Full name of the manufacturer.

(4) The labels or capsules shall bear the words “Bottled in the Excise Bonded Warehouse” with no misdescription of any operation.

(5) The Warehouse Officer shall see that capsuling and labelling of bottles are done in accordance with the instructions given by him form time to time.

(6) The whole of the contents of a cask or a container shall be bottled in one operation, at the end of which, the Warehouse Officer shall note down the quantity and strength of the liquor bottled and adjust the accounts by writing off ullage and wastage.

(7) The bottles shall be immediately packed after filling. Each package shall contain six or twelve or multiple thereof. This shall be carried on in the presence of the Warehouse Officer and stored in the store-room.

(8) Rebottling shall not be carried out without the previous permission of the Excise Commissioner.

(9) The Warehouse Officer shall record all the details in the register.

110. **Cleaning of the premises.**— The licensee shall get the entire premises cleaned to the

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satisfaction of the Warehouse Officer.

111. **Samples for analysis.**— The licensee shall allow to take the sample of liquor upto1/2 a litre, for chemical analysis and the Warehouse Officer, shall give a written acknowledgment of the same.

112. **Rent of Warehouse.**— The licensee shall pay a rent fixed by the Excise Commissioner for such portion of the warehouse, which is made use of for bottling.

**FORM NO.P.E.B.1**

(See rule 100)

Licence for the bottling of liquors

Licence No. and date

Regions :

Licence is hereby granted to................................................................................................................................................. (hereinafter called as “The Licensee”) on payment of a licence fee of Rs.1,000 per annum authorising him to bottle liquors under and subject to the provisions of Pondicherry Excise Act, 1970 and the rules, and orders made thereunder at the warehouse situated at .........................(herinafter called as “The Licensed Premises”) during the period from...........................................to........................................... subject to the following conditions, namely :-

**CONDITIONS**

1. The licensee shall not bottle liquor except at the licensed premises and under the supervision of the Warehouse Officer.

2. The licensee shall not dilute or strengthen the liquor permitted to be bottled under the licence unless he holds a licence.

3. The licensee shall not on any day carry on operation of bottling after 5.30 P.M. (Indian standard time) or before 9 A.M nor shall he carry on any day the said operations between 1 P.M. and 2 P.M. nor on Sundays and Public Holidays sanctioned by Government.

4. The licensee shall provide suitable office accommodation with sanitary arrangements free of cost for the Warehouse Officer and his staff within the premises and shall also supply such furniture and other articles free of cost for the use of the Warehouse Officer and his staff as the Deputy Commissioner may consider necessary.

5. No smoking or naked lights for fire shall be allowed within the premises of the warehouse.

6. The licensee shall always give 6 hours notice of his intention of bottling liquor to the Warehouse Officer.

7. The licensee shall not carry on the bottling operation except in the presence of the Warehouse Officer or such other officer as the Deputy Commissioner may depute in that behalf.

8. The licensee shall display the licence in a conspicuous place.
9. The licensee shall not discontinue the bottling operations unless he has given three clear calendar months notice of his intention to do so.

10. At the end of each working day, the licensed room or compartment(s) shall be locked by the licensee and Warehouse Officer with separate locks.

11. The licensee shall maintain accounts of all liquors used in the bottling operations and the number of bottles bottled every day.

12. Except with the written permission of the Excise Commissioner, the licensee shall not sell, transfer or sublet the right conferred upon him by this licence nor shall he, in connection with the exercise of the said right, enter into any agreement or arrangement which is in the nature of a sub-lease. If any question arises whether any agreement or arrangement is in the nature of a sub-lease the decision of the Excise Commissioner on such question shall be final and binding on the licensee.

13. No person shall be recognised as a partner of the licensee for the purpose of this licence unless the partnership has been declared by the Deputy Commissioner before the licence is granted and the name(s) of the partner(s) have been entered jointly in the licence or if the partnership is entered into after the granting of the licence, unless the Deputy Commissioner agrees on application made to him to alter the licence and to add the name or names of the partner or partners in the licence.

14. The licensee shall maintain in his warehouse such measures as may be prescribed by the Deputy Commissioner in this behalf.

15. The licensee, his successors, or assignees shall have no claim whatsoever to the continuance or renewal of licence after the expiry of the period for which it is granted. It shall be entirely within the discretion of the Deputy Commissioner whether to permit or not to permit in case of sale or transfer, the assignee of the licensee to have the benefit of the licence for the unexpired portion of the term for which it is granted.

16. The licence may be suspended or cancelled in accordance with the provisions of section 28 of the Pondicherry Excise Act, 1970.

17. The licencee shall pay the Government every quarter in advance the sum of Rs.................... being the cost of the supervisory staff as detailed below.

Granted this..................................... day of...............19...

Seal of Excise Commissioner.  
Excise Commissioner.
CHAPTER—VI

Sale of Indian or Foreign liquors

113. [Licences.— Licences for the sale of Indian liquor or foreign liquor or both shall be of the following descriptions, and shall be granted by the Excise Commissioner or Deputy Commissioner, as the case may be, in accordance with the provisions of sub-section (2) of section 14 of the Act, namely:—

(1) F.L. 1 Licence:— The holder of this licence shall be permitted to sell foreign liquor or Indian liquor, or both, in quantities of not less than 9 litres in sealed or capsuled bottles at any one time and in any single transaction to any other licensee under this chapter and also in sealed or capsuled bottles in quantities not exceeding 4.5 litres of all liquors other than beer and 9 litres of beer at any one time and in any single transaction to an unlicensed person. But he shall not allow the consumption of the liquor at the licensed premises:

Provided that such licensees may issue another licensed dealer samples of liquors, in quantities not exceeding 0.180 litres.

(2) F.L. 2 Licence:— The holder of this licence shall be permitted to sell foreign liquor or Indian Liquor, or both, in sealed and capsuled bottles in quantities not exceeding 4.5 litres of all liquors other than beer and 9 litres of beer at any one time or in any single transaction with or without permission to sell such liquor in open bottles, glasses or pegs for consumption within the licensed premises of the bar room combined with supply of meals and eatables:

Provided that if the licensee wants to have such sale in open bottles, glasses or pegs for consumption within the licensed premises of the bar room with supply of meals or eatables, the following further conditions will have to be satisfied, namely:—

(i) the licensed premises shall be 300 meters away from public places, educational institutions or religious establishments as far as possible;

(ii) the licensee shall have a hygienically kept kitchen to prepare meals or eatables for supply with liquor;

(iii) there shall be a room provided with sufficient ventilation and seating arrangements where liquor or meals or eatables are to be supplied with liquor; and

(iv) there shall be facilities like lavatory, urinal, wash basin and any other facility as may be specified by the Government from time to time on grounds of public interest:

Provided further that if the licensee is licensed to run Pub Beer Centre, the following additional conditions shall have to be satisfied, namely:—

(i) The Licensee should have a tie-up with a brewery to effect regular timely supply of draught cans and shall have technical agreement with the brewery for know-how, maintenance, etc., and to take back unsold draught beer.

(ii) Instal special equipments such as --

(a) Carbon-di-oxide clinder;

(b) Chiller;

(c) Dispenser, etc.

(iii) The licensee applying for Pub Beer licence in their existing bar shall earmark an exclusive area of not less than 300 sq. ft. with amenities like air-conditioning and toilet facilities and for supply of draught beer in that area only; however, this clause will not be applicable for licences issued under Tourism Category.

(3) F.L. 3 Licence:— These licences in Form F.L. 3 are issued for the sale or supply of foreign liquor or Indian liquor or both for consumption in the premises in connection with the meetings, entertainments and other such gatherings.

114. Application for licence.— (1) Any person desiring to obtain a licence under these rules shall make an application to the licencing Authority in that behalf.

(2) The application shall contain the following particulars namely:—

(i) Name and address of the applicant;

(ii) If the applicant is a company or a firm, the names and address of all the directors or partners of the company or firm; and

(iii) Location of the premises where the applicant intends to conduct the business under a licence.

(3) Every applicant apply for license under this chapter along with his applications furnish.—

(a) a clearance certificate issued by the Commercial Tax Department

(b) A Solvency certificate from an officer not below the rank of Deputy Tahsildar for an amount of not less than Rupees ten lakhs in the case of FL 1 license and rupees 5 lakhs in the case of FL 2 licence and

(c) a security deposit in cash or in the form of Fixed Deposit Receipts of the State Bank of India or any Scheduled bank in the name of the Deputy Commissioner or a bank guarantee for an amount of Rs 25,000 in the case of FL 1 licence and Rs 5000 in the case of FL 2 licence.

115. Grant of licence.— On receipt of the application under rule 114, the Licensing Authority, may require such other particulars as he may deem necessary, and may make inquiries for verification of the particulars furnished by the applicant and also such other inquiries as he deems fit. If he is satisfied that there is no objection to grant the licence applied for, he may with the previous sanction of the Excise Commissioner or the Government, as the case may be, grant the licence on payment of the fee prescribed under rule 118 for such licence.

115-A. Renewal of licence.— An Application for renewal of licence shall be submitted to licensing authority not less than thirty days before the date of expiry of the licence together with a chalan in original in support of payment of the annual licence fee as provided in rule 118. If the application is not made within the above time, the licensee shall not continue the business on the date of expiry of the licence.

2. Substitution Vide E.O.G.No. 4 dated 28-02-2000
expiry of the validity of the licence:

Provided that the licensing authority may entertain at his discretion an application for renewal up to a period of thirty days from the date of expiry of the licence when it is accompanied by a chalan in original in support of payment of a late fee equivalent to twenty five per cent of the annual licence fee stated above and furnishes sufficient reasons for the delay.

(2) Rules 113 to 123 shall apply to the application for renewal of the licence as if it were an application for the original grant of a licence.]

1 [115-B. Whenever licence fee is enhanced during the period for which the licence is granted, the licence fee so increased shall be paid to the Licensing Authority by the FL.1 and FL.2. licensees within thirty days from the date of publication of the notification in the official gazette regarding enhancement of licence fee. If the enhanced licence fee is not paid within the above stipulated thirty days time, the licence granted shall be liable to be cancelled:

Provided that the Licensing Authority may entertain an application for payment of enhanced fee at his discretion after the expiry of the prescribed period of thirty days but within a further period of thirty days, where sufficient cause for the delay is shown, and where it is decided to allow the application, before passing final order by the Licensing Authority, the applicant shall produce a chalan in original in support of payment of a late fee equivalent to twenty-five per cent, of the enhanced fee.]

116. **Restriction on the use of premises.**— No premises shall be used for the sale of Indian or foreign liquor or both unless it is approved by the Deputy Commissioner of the region.

117. **Duration of licence.**— [Every F.L. 1 and F. L. 2 Licence granted under the Chapter shall be valid for the financial year beginning from the 1st of April of the date of issue of the licence and ending with 31st March immediately following, unless otherwise stated in the licence issued in a particular case):

3 [Provided that where it is so otherwise stated in the license issued in a particular case, the proportionate fee for the period beginning from the date up to which the license was issued or, as the case may be, renewed and ending with 31st March immediately following shall be refunded to the licensee:

Provided further that, where license is issued or renewed up to 31st March immediately following, full license fee shall be levied for the year irrespective of the date on which the licence is issued.]

118. 4 [**Fees to be paid.**— The licence fees for several kinds of licences shall be as follows, namely:

(a) FL 1 Licence .. Rs. 3,00,000 per year

(b) FL 2 Licence (with permission to serve liquor for consumption within the licensed premises) .. Rs. 2,00,000 per year

(bb) F.L.2. Licence (without permission to serve liquor for consumption within the licensed premises) .. Rs. 1,75,000 per year

c) F.L.3. Licence (one Day Licence) .. Rs. 500 per year

(d) Additional Licence to the bar licence holders for the pub centres .. Rs. 5,000 per year]

119. **List of brands to be furnished.**— Every applicant for a licence to sell Indian liquor or foreign liquor or both shall give to the Licensing Authority, a list in writing, of the particulars of brands he wishes to sell. The Licensing Authority shall then satisfy himself that every brand named in the list is of genuine Indian liquor or foreign liquor or both and is entered in the authoritative list issued by the Excise Commissioner. If he finds in the list any doubtful or spurious brand he shall exclude the same from the list to be appended to the licence. The list appended to the licence will be liable to be added to, or otherwise altered upon the application of the licence.

120. **Strength of liquor.**— No foreign liquor weaker in strength than 25° under proof will ordinarily be entered in the authoritative list issued by the Excise Commissioner, referred to in rule 119 or allowed to be sold under any of the licences granted under rule 115 except under special licences, provided that in the case of gin the strength may be not less 35° U.P. But the Government may authorise the entry in the list and the sale of any special brands of weaker strength, on being satisfied of their wholesomeness and purity.

121. **Licence fee to be paid in advance.**— The licence fee for all kinds of licences shall be paid in advance along with application for the licences. In case the licence is not granted the fee paid shall be refunded.

122. **Number of licences to be fixed.**— (1) The maximum number of licences to be granted in an area shall be determined from time to time by the Excise Commissioner with the previous approval of the Government.

(2) While fixing the number of licences for the year, regard shall be had to the General policy of the Government from time to time the existing number of shops and other relevant factors.

123. **Government to fix maximum and minimum retail prices.**—(1) The Government may fix from time to time, the minimum and maximum retail prices at which Indian liquors or foreign liquors or both may be sold.

(2) The licensee or his successors or assignees shall have no claim whatsoever to the continuance or renewal of the licence, as the case may be, after the expiry of the period for which such licence was granted.
**FORM F. L. 1**

[See rule 113 (1)]

Licence for possession and sale of Indian made liquors/Foreign liquors and beer not to be consumed in the premises

| Licence No. | : | Locality— Town : |
| Name of licence holder | : | Street : |
| Name of agent or vendor | : | Door No. : |

I, the Licensing Authority of .................................................. in consideration of the payment of the prescribed licence fee of Rs. .................................................. do hereby authorise Thiru/Thirumathi .................................................. son/wife/daughter of .................................................. residing in .................................................. to sell Indian or foreign liquors or both at premises No. .................................................. situated in .................................................. during the year ending 31st March, 198......................... subject to the conditions prescribed below:

**CONDITIONS**

1. The Licensee shall be bound by the provisions of the Pondicherry Excise Act, 1970 and any general or specific rules prescribed or which may from time to time be prescribed hereunder.

2. The privilege under this licence extends to the sale of the Indian or foreign liquors or both and beer of the brands furnished by the licensee. Any alterations and additions to the list furnished should be approved by the Licensing Authority. No liquors below the strength of 25° U.P. in the case of brandy, whisky and rum and 35° U.P. in case of gin and not more than eight per cent of alcohol by volume in case of Beer will ordinarily be included in the list.

3. The holder of this licence shall upon requisition by any officer not below the rank of an Excise Sub-Inspector be bound to produce to such officer the original invoice showing the importation/purchase of all liquors for the sale of which this licence is granted for inspection and to allow the samples of the liquors in the shop to be tested.

4. The licensee is bound to maintain correct daily accounts of transactions and submit the return every month to the Excise Officers concerned, within the first week of the following month.

5. The licence may be suspended or cancelled in accordance with the provisions of section 28 of the Act and the licensee or his employee shall be liable for prosecution for breach of any of the conditions of the licence, under the provisions of the Act or the rules and orders made thereunder.

6. The licence shall continue in force till the 31st day of March, 198.....

7. No liquor shall be allowed to be consumed in the licensed premises

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8. **[The privilege extends only to the sale of all kinds of Indian Liquor or foreign liquor or both in**
quantities of not less than 9 litres each at a time in one transaction to holders of licence in Form F.L.1 or Form F.L. 2 or Form F.L.3 and Indian and / or foreign liquor or both other than beer in quantities not exceeding 4.5 litres or beer in quantities not exceeding 9 litres to any unlicensed person in sealed or capsuled bottles

9. Samples of liquors in quantities not exceeding 0.180 litres may be given to licensed dealers in liquor only.

10. In the event of the licensee neglecting to carry on his business with due care and attention, it shall be competent to the Licensing Authority to cancel the licence and to otherwise dispose off it at the risk of the licensee and all loss thereby caused together with the loss accruing to Government in consequence of the licensee not carrying on his business, shall be made good by him. When a licence is cancelled any amount due to Government shall be payable at once and in default of payment shall be recovered with all losses as if these were arrears of land revenue.

11. The licensee can import all kinds of Indian Liquor or foreign liquors and Beers from outside the Union Territory of Pondicherry after obtaining a permit issued by the Licensing Authority. They can also purchase the above mentioned goods from manufacturers in the Union Territory of Pondicherry.

12. The licensee shall sell only duty paid liquors.

13. The opening and closing hours shall be respectively 9.30 a.m. and 10.00 p.m.

Office of the Licensing Authority

Dated : Licensing Authority.

__________________________
Licensing Authority.

2 [FORM F.L. 2

[See rule 113 (2)]

Licence for possession and sale of Indian liquor or foreign liquor or both or beer to be taken out of the licensed premises in sealed or capsuled bottles or to be consumed in the premises combined with meals or eatables.

Licence No : Locality—Town :

Name of the licence holder : Street :

Name of the agent or vendor : Door No. :

I.................................................... the Licensing Authority of the.........................in consideration of the payment of the prescribed licence fee of Rs.........................do hereby authorise Thiru/Thirumathi.................................................................S/o. Thiru/Thirumathi......................residing in .......................to sell Indian or foreign liquor or both with permission to serve liquor for consumption combined with supply of meals and eatables at premises No....................situated in.........................during

the year ending 31st March, 198 subject to the conditions prescribed below:

**CONDITIONS**

1. The Licensee shall be bound by the provisions of the Pondicherry Excise Act, 1970 and any general or special rules prescribed or which may from time to time be prescribed thereunder.

2. The privilege under this licence extends to the sale of the Indian or foreign liquors or both and beer of the brands furnished by the licensee. Any alterations and additions to the lists furnished should be approved by the Licensing Authority. No liquors below the strength of 25° U.P. in case of brandy, whisky and rum and 35° U.P. in case of gin and not more that eight percent of alcohol by volume in case of beer will ordinarily be included in the list.

3. Indian liquor or foreign liquor or both in quantities not exceeding 4.5 liters and beer in quantities not exceeding 9.0 liters can be sold in one transaction to an unlicensed person for removal from the licensed premises in sealed or capsuled bottles. Indian liquor or foreign liquor or both and beer can also be sold to unlicensed persons to be consumed in the premises combined with meals or eatables.

4. This licence does not exempt the licensee or his servants or agents from taking out any other licence required by or otherwise complying with any other law or rule or bye-law made thereunder.

5. The holder of this licence shall upon requisition by any officer not below the rank of an Excise Sub-Inspector be bound to produce to such officer the original invoice showing the purchase of liquors for the sale of which this licence is granted for inspection and to allow the samples of the liquors in the shop to be tested.

6. The licensee is bound to maintain correct daily accounts of transactions and submit the return every month to the Excise Officers concerned within the first week of the following month.

7. * The licensed premises shall be 300 metres away from public place, education institution or religious establishment as far as possible.

8. * The licensee shall have a hygienically kept kitchen to prepare meals or eatables of supply with liquor.

9. * There shall be a room provided with sufficient ventilation and seating arrangements where liquors or meals or eatables are to be supplied with liquor.

10. * There shall be facilities like lavatory, urinal, wash basin and any other facility as may be specified by the Government form time to time on grounds of public interest.

11. The licence may be suspended or cancelled in accordance with the provisions of section 28 of the Act and the licensee or his employees shall be liable for prosecution for breach of any of the conditions of the licence, under the provision of the Act or the rules and orders made thereunder.
12. The licence shall continue in force till the 31st day of March, 198.

13. All liquor sold under this licence shall be obtained from the holders of a licence in Form F.L.1.

14. No importation of liquor shall be made by the F.L.2 licensee.

15. The opening and closing hours shall be respectively 8.00 a.m and [11.00 p.m]¹

* Strike out if not applicable.

Office of the licensing
Authority...........................................

Dated the................................198... Licensing Authority.

¹[(i) The Licensee should have a tie-up with a brewery to effect timely supply of draught beer on draught cans and shall have technical agreement with the brewery for know-how, maintenance, etc., and to take back unsold draught beer.

(ii) Instal special equipments such as --

(a) Carbon-di-oxide clinder;

(b) Chiller;

(c) Dispenser, etc.

(iii) The licensee applying for Pub Beer licence in their existing bar shall earmark an exclusive area of not less than 300 sq. ft. with amenities like air-conditioning and toilet facilities and for supply of draught beer in that area only; however, this clause will not be applicable for licences issued under Tourism Category.]

2 [(i) The Licensee should have a tie-up with a brewery to effect timely supply of draught beer on draught cans and shall have technical agreement with the brewery for know-how, maintenance, etc., and to take back unsold draught beer.

(ii) Instal special equipments such as --

(a) Carbon-di-oxide clinder;

(b) Chiller;

(c) Dispenser, etc.

(iii) The licensee applying for Pub Beer licence in their existing bar shall earmark an exclusive area of not less than 300 sq. ft. with amenities like air-conditioning and toilet facilities and for supply of draught beer in that area only; however, this clause will not be applicable for licences issued under Tourism Category.]

FORM F.L. 3

[See rule 113 (3)]

Special licence for the sale of Indian liquor or foreign liquor or both
and beer to be consumed in the premises.

License No : Locality—Town :

Name of licence holder : Street :

Name of agent or vendor : Door No. :

1. The licensing Authority of the .............................................in consideration of the payment of the prescribed licence fee of Rs. .................... do hereby authorise Thiru/Thirumathi/ Messrs..........................S/o/Wife of Thiru/Thirumathi............................. residing in .....................................to sell or supply Indian or foreign liquor or both and beer at premises No.......................situated in .........................subject to the conditions prescribed below ;

CONDITIONS

1. The licensee shall be bound by the provisions, of the Pondicherry Excise Act, 1970 and any general or special rules prescribed or which may form time to time be prescribed thereunder.

2. The privilege under this licence extends to the sale of the Indian or foreign liquors of the brands list furnished by the licensee. Any alterations and additions to the list furnished should be approved by the Licensing Authority. No liquor below the strength of 250 U.P. in case of brandy, whisky and rum and 350 U.P. in case of gin and not more than eight per cent of alcohol by volume in case of beer, will ordinarily be included in the list.

3. This licence does not exempt, the licensee or his servants or agents from taking out any other licence required by or otherwise complying with any other law or rules or bye-law made thereunder.

4. All liquors sold under this licence shall be obtained from the holders of a licence in Form F.L.1

5. The holder of this licence shall upon requisition by any officer not below the grade of an Excise Sub-Inspector be bound to produce to such officer the original invoice showing the purchase of all liquors for the sale/supply of which the licence is granted for inspection and to allow the samples of the liquors in the premises to be tested.

6. This licence shall be valid from............................to................................

Dated : Licencing Authority

CHAPTER—VII

Refund or Rebate

124. **Extent of refund or rebate.**— ¹ [The extent of refund or as the case may be the rebate, that is to be given in the collection of the Excise duty under the provisions of section 65 shall be,

(i) in the case of beer, an amount in excess of ² [seventy-five paise] per bulk litre;

(ii) in the case of brandy, whisky, gin, rum or milk punch an amount in excess of ³ [one rupee] per bulk litre:

Provided that where the export duty has been paid in any other State for import of Rectified spirit the extent of refund or as the case may be the rebate shall be the entire amount of duty.

(iii) in the case of bottled toddy, an amount in excess of 20 paise per bulk litre.

⁴ [(iv) in the case of rectified spirit, an amount in excess of ⁵ [Rs. 3] per bulk litre:

Provided that in the case of denatured spirit, the extent of refund or as the case may be the rebate shall be Nil.]

CHAPTER—VIII

Denatured Spirit and Denatured Spirituous Preparations

125. **Definitions.**— In this chapter, unless the context otherwise requires,—

(a) “Denatured Spirit” means specially denatured alcohol, specified in the schedule and includes spirit subjected to any of the following processes for the purpose of rendering it unfit for human consumption, namely:—

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¹. Amendment vide E.O.G.No.11 dated 09-02-1972.
(i) The admixture with spirit of at least 50° over-proof of light Caoutchoucine and Pyridine basis in the proportion of 1/2 of one part of pyridine and 1/2 of one part Caoutchoucine to 99 parts of spirit by volume;

(ii) The addition of liquid, soap that is a preparation made by mixing together and heating three parts of castor oil and one part of caustic soda in the preparation of one part of liquid soap to 99 parts of spirits of at least 50° over-proof;

(iii) The addition of 5 parts of Wood naptha or methyl alcohol with 100 parts of spirit of over 50° O.P. by volume;

(iv) The addition of 4 parts of Formalin by weight of 100 parts of spirit by weight of 60° O.P.:

(v) The addition of castor oil and caustic soda as specified below:— For hundred parts of spirit of over 50° O.P. use one part of castor oil and two fifths of one part of caustic soda solution all by volume. The caustic soda solution is to be prepared by dissolving one part of caustic soda in three parts of water. Adding to castor oil, one and half times its volume of spirit, stirring and finally adding the caustic soda solution, and the clear solution which will be obtained will be added to the bulk of the spirit;

(vi) The addition of Ammonia in the proportion of three parts of liquor Ammonia containing 25 to 26 per cent by weight of Ammonia gas to 97 parts of spirits of over 72° O.P.:

(vii) The addition of 5 per cent of concentrated sulphuric acid to 95 per cent of spirit of over 50° O.P. by weight;

(viii) The addition of any of the above or other ingredients in such proportions as may be prescribed by the Government.

Explanation:— The light Caoutchoucine and the Pyridine bases must be of the standard prescribed by the Indian Standard Institution;

(b) “French Polish” means denatured spirituous preparation containing not more than 85 per cent by weight of denatured or methylated spirit and other ingredients including shellac in such proportion as may be specified by the Indian Standard Institution or prescribed by the Commissioner;

(c) 1 [“Licensing Authority” means, the Deputy Commissioners or any other officer empowered as such for the issue of licences for denatured spirits and denatured spirituous preparations under the Act and these rules;];

(d) “Methyl Alcohol” means, the liquid having the chemical formula as laid down by the Indian Standard Institution and having other chemical names, and includes Woodnaptha, Wood spirit, Wood alcohol, Pyroxylic spirit and pyroligneous spirit;

(e) “Methylated Spirit” means, denatured spirit rendered effectually unfit for human consumption by the admixture of crude woodnaptha otherwise than in highly purified condition in the proportion of one part of woodnaptha to nine parts of spirits by volume or in other proportion that may be specially prescribed by Government;

(f) “Retail Sale” means sale made to the public who do not hold licence issued under these rules in quantities not exceeding the limit prescribed in rule 129 for possession without a licence;

(g) ‘Schedule’ means the schedule appended to these rules;

(h) “Thinner” means a Denatured Spirituous preparation containing not more than 20 per cent of denatured spirit and other ingredients in such proportion as may be specified by the Indian Standard Institution or as prescribed by the Commissioner;

(i) “Varnish” means a denatured spirituous preparation containing not more than 60 per cent of denatured spirit and such other ingredients in such proportions as may be specified by the Indian Standard Institutions or as prescribed by the Commissioner; and

(j) “Wholesale” means, sales made to holders of licences/ permits issued under this chapter.

126. Manufacture of denatured spirit etc. — (i) Spirit shall not be denatured by any process other than those specified in clause (a) of rule 125.

(ii) No denatured spirit, methylated spirit or methyl alcohol shall be manufactured except by the holder of a distillery licence issued for the purpose of establishment of a distillery for the manufacture and issue therefrom of denatured spirit, methylated spirit or methyl alcohol in accordance with the rules for the time being in force relating to the issue of such licence.

(iii) No denatured spirituous preparations shall be manufactured except in accordance with the terms and conditions of a licence issued for the purpose under the rules of this chapter.

127. Export. — No denatured spirit, methylated spirit, methyl alcohol or denatured spirituous preparation shall be exported except by the holder of a licence for manufacture and issue of such spirits or denatured spirituous preparations, as the case may be referred to in rule 126. Such spirit shall be exported only under cover of an export permit in Form D. L. 21 and issued by the licensing authority. Before the issue of such an export permit, the exporter shall produce an import permit or a no-objection certificate from the competent authority of the State or place to which the export is made, signifying that there is no-objection to the issue of the export permit sought for.

128. Import. — (1) No denatured spirit, methylated spirit, methyl alcohol or denatured spirituous preparations shall be imported except by persons or institutions holding licences issued under these rules to deal in or use denatured spirits or methylated spirits or methyl alcohol or denatured spirituous preparation, and except under an import permit in the Form D. L. 22 issued by the Deputy Commissioner of the region concerned:

Provided that bona fide travellers may bring into the Union territory without an import - permit, denatured spirit or denatured spirituous preparations or methylated spirit or methyl alcohol upto a maximum of half litre.

(2) Before the permit for import of denatured spirit, methylated spirit, methyl alcohol or denatured spirituous preparations is issued under sub-rule (1) the importer shall pay the rate of duty prescribed for denatured spirit on the quantities proposed to be imported.

(3) In the case of preparations containing a high percentage of alcohol and manufactured according to a process not detailed in sub-clauses (i) to (vii) of clause (a) of rule 125 the Licensing Authority may, after getting a sample of such preparations or commodity analysed levy duty at the notified rate on the spirit contents of the preparations before any such preparations is allowed to be imported.

129. Possessions. — Any person or institution may without a licence possess denatured spirit up to a maximum of 0.750 litre methylated spirit or methyl alcohol upto a maximum of 0.750 litre or denatured spirituous preparations upto a maximum of 0.750 litre for any medicinal, scientific, industrial
or domestic purposes.

130. **Sale.** — No person or institution shall sell denatured spirit or methylated spirit or methyl alcohol or denatured spirituous preparations except in accordance with the provisions under these rules and on the terms and conditions of a licence issued under these rules. Such licence may be issued for wholesale vend or retail sale or both as the case may be.

131. **Licence for the wholesale vend of denatured spirit etc.** — (1) Licence for the wholesale vend of denatured spirit, methylated spirit, or methyl alcohol shall be issued in Form D.L. 2 on payment of a licence fee of 1 [Rupees two hundred and fifty] per annum.

(2) Such licence shall provide for the possession of denatured spirit or methylated spirit or methyl alcohol and its sale in wholesale to holders of licences issued under these rules for the possession and use or retail sale of denatured spirit or methylated spirit or methyl alcohol.

(3) The licensee shall obtain his supplies from Government Distillery in the Union territory or from another holder of a licence in his form or from sources outside the Union territory and issue it in wholesale to holders of licences/permits issued under these rules in accordance with the provisions of these rules and the special conditions mentioned in the licence.

(4) The licensee shall maintain accounts of his transactions in Form D.L. 10.

132. **Permit for the possession and use of denatured spirit etc.** — (1) Permit for possession of denatured spirit or methylated spirit or methyl alcohol either as such and or in the manufacture or specified commodities other than denatured spirituous preparations shall be in Form D.L. 3 and shall be issued on payment of a fee of 1 [Rupees two hundred] per annum.

(2) An applicant for a permit shall indicate in his application the purpose for which he requires the denatured spirit, or methylated spirit or methyl alcohol and specify whether he wishes to use the spirit as such and or use it in the manufactured commodities. In the latter case the names and other particulars of the commodities shall be specified and the particular kind of denatured spirit or methylated spirit required for the purpose shall also be indicated.

(3) The permit issuing authority shall enter in the permit, the quantity of each kind of denatured spirit or methylated spirit allowed and the commodities which are allowed to be manufactured by using the spirit.

(4) No sale of spirit as such is permitted under the permit.

(5) The permit holder shall not manufacture any commodity other than those entered in the permit without the prior approval of the authority concerned and without getting the name of such commodity entered in the permit.

(6) The permit holder shall obtain his supplies of denatured spirit or methylated spirit or methyl alcohol from the Government distillery or from a holder of a licence in Form D.L. 2 in the Union territory or from sources outside the Union territory when specially authorised in that behalf.

(7) The permit holder shall maintain accounts of transactions under this permit in Form D.L. 11.

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133. **Permits to Railway Authorities.**— (1) Permits issued to an officer of the Railway for storage and use of denatured spirit or methylated spirit or methyl alcohol for distribution to out-stations or any railway institutions in Pondicherry under his control shall be in Form D.L. 4 and shall be issued, on payment of a fee of rupees five per annum.

(2) The permit holder shall get his supplies of denatured spirit alcohol or methylated spirit or methyl alcohol from the Government distillery or a person holding D.L. 2 licence in the Union Territory or from sources outside the Union Territory.

(3) He shall maintain accounts of his transactions in Form D.L.12 and shall have similar accounts kept at the out-stations and other institutions which obtain supply from him.

134. **Licence for retail sale of denatured spirit, methylated spirit or methyl alcohol.**— (1) Licence for retail sale of denatured spirit or methylated spirit or methyl alcohol shall be in Form D.L. 5 and shall be issued on payment on a licence fee of \(1\) [Rupees two hundred and fifty] per annum.

(2) The licensee shall get his supplies of denatured spirit, methylated spirit or methyl alcohol from the Government distillery or from a holder of licence for wholesale vend of denatured spirit or methylated spirit or methyl alcohol in Form D.L.2 or from sources outside the Union Territory.

(3) The licensee shall sell only in accordance with the special conditions mentioned in the licence itself.

(4) The licensee shall maintain accounts of transactions under the licence in Form D.L. 13.

135. **Licence for the possession and use of denatured spirits in the manufacture of denatured spirituous preparations and use or sale of denatured spirituous preparations.**— (1) Licence for possession and use of denatured spirit in the manufacture of denatured spirituous preparations and use or sale of denatured spirituous preparations shall be in Form D.L.6 and shall be issued on payment of annual fee of \(1\) [Rupees one thousand.] It covers possession of spirit denatured in accordance with the provisions of sub-clauses (i) to (vii) of clause (a) of rule 125 and its use in the manufacture of denatured spirituous preparations which may either be used by the licensee himself or sold by him in wholesale to holders of permit in Forms D.L.7, D.L.8 and D.L.9. The licence does not confer the privilege of both use and sale.

(2) The applicant for a licence shall indicate in the application whether he propose to use or sell the denatured spirituous preparations manufactured under the licence.

(3) The licensee may obtain supplies of denatured spirit from the Government distillery or from the holder of a licence for wholesale vend of denatured spirit in Form D.L.2 or by import. No spirit as such shall be sold under the licence.

(4) The licensee shall maintain accounts in Form D.L, 14 regarding the spirit obtained and used by him in the manufacture of denatured spirituous preparations and in Form D. L.15 or D. L.17 according as the denatured spirituous preparations manufactured is used by the licensee himself or sold.

(5) The sale of denatured spirituous preparations shall be strictly in accordance with the special conditions mentioned in the licence.

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136. **Permit for the possession and use of denatured spirituous preparations.**— (1) Permits for possession and use of denatured spirituous preparations will be issued in Form D.L. 7 on payment of a fee of Rupees ten per annum.

(2) No denatured spirituous preparations possessed under this permit shall be sold. The permit holder shall obtain his supplies of denatured spirituous preparations from a holder of a licence in Form D.L. 6 or in Form D.L. 9 or by import.

(3) The permit holder shall maintain an account of transactions under the permit in Form D.L.15.

137. **Permit for possession of denatured spirituous preparations by an officer of the railway for use and distribution to out-stations or other railway institutions in Pondicherry under his control.**— (1) Permit to possess denatured spirituous preparations for use and its distribution to out stations or other railway institutions in the Union territory under his control shall be issued in Form D.L.8 on payment of a fee of rupees ten per annum to an officer of the railways.

(2) Denatured spirituous preparations shall not be sold under this permit. The permit holder shall obtain his supply of denatured spirituous preparations from a holder of a licence in Form D.L.6 or in Form D.L. 9 or by import.

(3) The permit holder shall maintain accounts of transactions under the permit in Form D. L.16. Accounts in similar form shall be maintained in the out-stations and other railway institutions supplied by the permit holder.

138. **Licence for the sale of denatured spirituous preparations.**— (1) Licence for possession and sale of denatured spirituous preparations in wholesale or retail shall be issued in Form D.L.9 on payment of fee of \[1\text{ Rupees two hundred}\] per annum.

(2) The licensee shall get his supplies of denatured spirituous preparations from the holder of a licence in Form D. L. 6 or from the holder of a similar licence or by import. The sales under this licence shall be strictly in accordance with the special conditions mentioned in the licence.

(3) The licensee shall maintain accounts of transactions in Form D. L. 17.

139. **Indent for and supply of denatured spirit, methylated spirit, methyl alcohol or denatured spirituous preparations.**— (1) Supplies of denatured spirit or methylated spirit or methyl alcohol or denatured spirituous preparations obtained by licensees/permit holders shall be on indents in Form D.L.18. The indent shall be in printed form, in three parts and machine numbered consecutively. Whenever a licensee/permit holder indents for spirit or denatured spirituous preparations, he shall prepare an indent in three parts, retain Part I on his file, send Part II of the indent to the distillery in the Union territory or supplying licensee, if supply is sought from sources within the Union territory and to the authority competent to issue import permit in case supply is required from sources out-side the Union territory. In the latter case the indent shall be accompanied by an application for an import permit together with a treasury receipt in token of payment of duty leviable on the quantity of spirit or denatured spirituous preparations proposed to be imported. Part III of the indent shall be sent to the Excise Officer having jurisdiction over the indentor.

(2) On receipt of the indent the supplying licensee within the Union territory, if he decides to comply with the indent shall make necessary arrangements to obtain a transport permit in Form D.L.18.

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D.L.23 from the Deputy Commissioner having jurisdiction over his licensed premises to cover the transport of the commodity from the supplying licensee’s premises to those of the indentor. The currency of the transport permit shall be restricted to a reasonable period but not exceeding one day for every 50 kilometres or part thereof. In case the supplier is the distillery, the permit issued shall be by the Deputy Commissioner concerned after collection of the amount of the fee leviable on the quantity supplied. The transport permit issued to cover the transport from the distillery also, shall be in the same form as that in Form D. L. 23, and it shall be issued by the Officer-in-charge of the distillery. If the distillery or the supplying licensee is not able to or decides not to comply with the indent, either in full or in part he shall inform the indentor accordingly furnishing his reason therefor. A copy of the communications shall be sent to the Excise Inspector of the area in which the indenting licensee/permit holder is.

(3) The transport permit issued shall in all cases be prepared in four parts. Part I will be retained as office copy by the issuing officer. Part II will be sent to the indentor to be carried along with the consignment, Part III will be sent to the Excise Inspector of the area in which the indenting licensee/permit holder is, and Part IV will be given to the supplier for his file. The transport permit forms shall be bound in books and consecutively machine-numbered. In cases of supply sought from outside the Union territory, the authority competent to issue the import permit shall, if there is no objection, issue an import permit in Form D. L. 22, to the indentor to enable him to import the stock he has applied for. The import permit shall be made out in three parts. Part I will be retained as the office copy, Part II sent to the indentor for accompanying the consignment and Part III sent to the Excise Inspector of the area in which the exporting licensee is. Consignments imported shall not be opened by the indentor and taken into stock until verified by the Excise Officer. The importer shall give intimation to the verifying officer as soon as the consignment is received. The verifying officer will record his certificate of verification on Parts II and III of the transport permit, return Part II to the indentor, retain Part III for his record and intimate the Excise Officer who issued the permit of the result of the verification.

140. Application for the grant of a licence/permit— (1) A person desiring to obtain a licence/permit under this chapter shall apply to the Licensing Authority in Form D.L. 1 specifying the nature of licence/permit required to be granted. The application shall be affixed with court-fee stamp of the prescribed value. Separate applications shall be made for each kind of licence or permit applied for.

(2) No licence/permit under these rules shall be granted for a period beyond the 31st March next following the date of the commencement of the licence/permit.

(3) On receipt of the application referred to in sub-rule (1), the Licensing Authority shall verify the particulars furnished in the application and satisfy himself after enquiry: (i) that the applicant has not been convicted of any offence against the Act or the rules made thereunder or of any cognizable or non-bailable offences; (ii) that the applicant is a resident of the place where the licence or permit is required; (iii) that the applicant’s personal circumstances and local needs justify the grant of the licence/permit; (iv) and that the privilege is not likely to be misused. If the said authority is satisfied that the applicant is eligible for the grant of licence/permit applied for, he may grant the licence/permit after satisfying himself that the fee, if any, prescribed therefor has been paid.

(4) The licence/permit shall be issued in the name of the applicant. In the case of applications from a recognised institution or a registered firm or company the licence/permit shall be issued is favour of the accredited office-bearer or agent or other functionary who has been duly authorised by power of attorney, Articles of Association or similar rules relating to the management of the institution, firm or company.

(5) The quantity of denatured spirit or methylated spirit or methyl alcohol or denatured spirituous
preparations, as the case may be, to be allowed under the licence/permit shall be fixed by the licensing authority at his discretion after taking into account the bona-fide demands in the area the licence/permit is intended to serve. The quantity once fixed shall not be altered at any time during the licence/permit period, but may be altered at the discretion of the licensing authority at the time of renewal of the licence/permit for reasons to be recorded in writing.

(6) In the case of licences or permits granted only for denatured spirit in the first instance, methylated spirit or methyl alcohol or denatured spirituous preparations should not be included subsequently or vice versa except at the time of renewal of the licence/permit.

(7) If the licensing authority is satisfied that the applicant is not eligible for the licence or permit or that the grant of licence/permit is not justified with reference to conditions and circumstances specified in sub-rule 3 he shall by order in writing refuse to grant the licence/permit for reasons to be specified in the order. In that case the licence fee, if any, paid by the applicant shall be refunded.

(8) A licence/permit holder desiring to renew the licence/permit shall make an application in Form D.L.1 at least one month before the date of expiry of the licence/permit. The provisions of sub-rules (1) to (7) of this rule shall, as far as may be, apply to an application for renewal of licence/permit as if it were an application for the original grant of a licence/permit.

(9) Licences/Permits granted under this chapter may be suspended, cancelled or withdrawn in accordance with the provisions of sections 28 and 29 of the Act. Where a licence/permit is cancelled or suspended during its currency or it is not renewed on its expiry the licensee or permit holder shall forthwith intimate the Deputy Commissioner of the quantities of denatured spirit, methylated spirit, methyl alcohol and denatured spirituous preparations in stock with him. On receipt of such intimation the Deputy Commissioner shall instruct the Excise Officer or other authorised Officer to verify the stock and seal up the premises where the stock is stored. The stocks will however be deemed to be in the custody of the ex-licensee/permit holder who will make arrangements and will be responsible for its safety. The stock may only be sold with the permission of the deputy commissioner to other licensees/permit holders. The licensee/permit holder shall not however be allowed to receive fresh stock after his licence/permit expires or is suspended or cancelled. The permission to sell the stock to other licensees/permit holders shall be subject to the condition that all sums due to the Government shall first be paid out of the sale proceeds.

(10) (i) Every licensee/permit holder at the time of taking delivery of his licence/permit shall give to the Deputy Commissioner an undertaking in the form of a counter-part agreement executed on a stamped paper of appropriate value that he will abide by the provisions of the Act and rules, regulations and orders made thereunder and that he agrees to abide by all the conditions of the licence/permit.

(ii) A licensee/permit holder shall, before the licence/permit is granted or at any time during its currency, if so required by the authority deposit with the Deputy Commissioner in cash or in Government promissory notes such sum as may be prescribed by the licensing authority as security for the due observance of the conditions of the licence/permit. In case of non-observance of the terms of the licence/permit the security so deposited may be forfeited to Government and licence/permit cancelled. The forfeiture of the deposit and the cancellation of the licence/permit shall not be held to prevent the licensee/permit holder from being proceeded against in a court of law under the provisions of the Act or the rules made thereunder or under any other law for the time being in force.

(iii) Licences/permits issued under these rules shall not be sold, transferred, sub-rented or sub-leased without the previous permission of the authority who issued the same.

(iv) The licence/permit holder or his successors or assigns shall have no claim whatsoever to the continuance or renewal of the licence/permit after the expiry of the period for which such licence/permit was granted.

(v) A licensee/permit holder shall not change the premises in which he carries on business under his licence/permit except with the previous permission of the authority who issued the same.
Permission to shift business outside the area which the licensee/permit holder is intended to serve shall be treated as the grant of a fresh licence/permit and all the provisions relating to the grant of a licence/permit shall likewise apply to the granting of such permission.

141. **General conditions of licence/permit.**— (1) The licence/permit shall, except where no business is transacted, be hung up in a conspicuous place in the premises, in which the business under the licence/permit is transacted. A sign-board shall also be affixed to the licensed premises showing the number and kind of licence/permit and the hours of business.

(2) The licensed premises shall be kept open for business or for inspection by Excise or other authorised officers on all days except the weekly holidays or such other days on which the commissioner may order closure.

(3) In the absence of the licensee/permit holder, his authorised representative shall be in-charge of the licence/permit, stock and account books.

(4) The possession of denatured spirit, methylated spirit, methyl alcohol or denatured spirituous preparations outside the licensed premises is forbidden unless the quantity possessed is within the limits of private possession.

(5) Premises for wholesale and for retail sale shall not be located in the same place. Provided that when the licences are held by one and the same person they may be located in the same premises if the portion relating to one licence is effectively partitioned off from the portions relating to the other and the portions so participated off are sufficiently commodious to locate the business under the respective licences.

(6) If licences/permits are held by one and the same person in the following combinations, namely :-

(i) a licence for wholesale vend of denatured spirit of methylated spirit or methyl alcohol and licence for the manufacture and sale of denatured spirituous preparations; and

(ii) licence for manufacture and sale of denatured spirituous preparations and permit for the possession and use of denatured spirituous preparations.

The respective licences under each shall be located in separate premises.

(7) Denatured spirit, methylated spirit, methyl alcohol or denatured spirituous preparation possessed or exposed for sale in the licensed premises shall be undiluted and unadulterated. Denatured spirit or methylated spirit whose strength is below 50° O.P. shall not be possessed or sold.

(8) If any inspecting officer is of opinion that any spirit or denatured spirituous preparations found by him in the licensed premises is not of the required standard, he may, after recording his reasons, take in the presence of the licensee/permit holder or his authorised representative two samples from each of the receptacles containing such suspected spirit or denatured spirituous preparations and forward one sample in sealed bottle to the Chemical Examiner for analysis and cause the other to be sealed and kept with the licensee/permit holder. Pending receipt of the report of analysis or test from the Chemical Examiner such officer shall cause such stock of suspected spirit or denatured spirituous preparations to be sealed with his seal and leave the stock so sealed with the licensee/permit holder with written directions that it should be kept in safe custody. If the result of analysis or test shows that the suspected stock is not of the prescribed standard, the licensee/permit holder shall abide by the order of the licensing authority regarding its disposal. Otherwise the sealed stock shall be forthwith released. The officer who takes action under this rule shall send a report forthwith to the licensing authority through his official superior detailing the circumstances under
which the samples were taken.

Note:— The rendering or attempting to render any denatured spirit or preparations containing denatured spirit fit for human consumption or the possession of such spirit or preparation in respect of which such an attempt has been made is punishable under section 32 of the Act.

(9) Every bottle, jar, cask or other receptacle containing denatured spirit, methylated spirit, methyl alcohol received into and kept for storage or sale in a premises licensed under these rules or possessed by a private person or institution permitted to be in possession of such spirit or methyl alcohol shall have affixed to it in a conspicuous manner a label which should contain the picture of a full human skeleton at least three inches in length extending from top to bottom of the label with the following words printed on the right and left of the picture, namely:

"Poison not to be taken internally."

DENATURED SPIRIT
METHYLATED SPIRIT
METHYL ALCOHOL

"Spirits made in .......................................................... and bottled by ..........................................................

The words “Poison not to be taken internally” shall be printed in red and bold letters in English, Tamil, Malayalam and Telugu as the case may be. The design and style of the label shall be as in Form D.L. 19 (a) D.L. 19 (c), as the case may be.

(ii) In the case of denatured spirituous preparations, the label to be affixed with reference to the provisions in sub-rule (i) above of this rule shall be in Form D.L. 20

(10) True accounts of transactions shall be maintained from day to day in ink in the form prescribed in this Chapter. The accounts shall be in printed books. The accounts, copies of indent, invoices, and permits relating to the purchase, import or transport of denatured spirit or methylated alcohol or methyl alcohol or denatured spirituous preparations shall be preserved in support of accounts for one year after the period covered by the respective licence/permit and shall be produced when called for by any officer authorised to inspect the licence/permit. They shall be handed over to such officer on a receipt being given therefor. The licensee/permit holder shall furnish to the licensing authority such statistics or information as may be required from time to time regarding the working of the licence/permit.

(11) An inspection book paged and stamped with the seal of the Deputy Commissioner shall be maintained at the licensed premises for the use of inspecting officers. The book being Government property should be handed over to the licensing authority or inspecting officer either on demand during the currency of the licence/permit or voluntarily after the licence/permit expires or is cancelled, on a receipt given therefor.

(12) The holder of a licence permit issued under these rules shall, if so ordered by the licensing authority, provide himself with such weights and measures as may be prescribed for use in the licensed premises. The weights and measures shall bear the stamp of the Inspector of Weights and Measures or other authorised officer. The weights and measures shall be available at the licensed premises for use by inspecting officers whenever they need them.

(13) The licensee/permit holder shall pay the prescribed duty on the denatured spirit or methylated spirit or methyl alcohol obtained by holders of licences or permits from a distillery or Warehouse in the Union territory and denatured spirit or methylated spirit or methyl alcohol or
denatured spirituous preparations obtained from sources outside the Union territory. In the former case the duty shall be paid by the licensee/permit holder at the time of purchase of stock from the distillery or bonded warehouse and in the latter case the duty shall be credited into a treasury and the challan shall be enclosed to the application for an import permit. No refund to duty is permissible on denatured spirituous preparations exported to places outside Union territory. No remission, refund or abatement of any duty leviable under these rules or under the terms of any licence / permit issued thereunder shall be allowed on grounds of loss, leakage, etc., of denatured spirit or methylated spirit or methyl alcohol or denatured spirituous preparations or for any other cause whatsoever. All arrears or dues outstanding against any licensee/permit holder shall be adjusted from the deposit, if any furnished by the licensee/permit holder or collected from him. Any shortage or leakage or loss of denatured spirit or methylated spirit or methyl alcohol or denatured spirituous preparations not accounted for to the satisfaction of the licensing authority will render the licence / permit liable to cancellation and the licensee/permit holder being proceeded against under the provisions of the Act or these rules.

(14) The licensee/permit holder shall be bound by any additional general rules and conditions that may be prescribed under the Act, and shall if so required, by the licensing authority or any officer authorised by such authority deliver the licence/permit for amendment or for issue of a fresh licence/permit.

(15) All Excise Officers and other Officers duly empowered under the rules are entitled to inspect licensed premises and check the accounts maintained under the rules and carry out the duties and perform the functions appertaining to them. The licensee/permit holder is prohibited from having any pecuniary dealings whatsoever with such officers.

(16) If it is found that licensee/permit holder is suffering from leprosy or such other contagious disease, he shall not be allowed to continue to hold the licence/permit nor shall any person suffering from any such disease be employed by the licensee/permit holder in any capacity within the licensed premises. The licensee/permit holder shall not also employ any person convicted of an offence under the Act or the Rules or under the Indian Penal Code.

142. Submission of Returns.— At the close of each month the licensee/permit holder shall prepare a return of transaction showing the opening balance, receipts, issues and closing balance with the amount of duty paid by him, if any, and send it on or before the 10th of the succeeding month to the Deputy Commissioner. The particulars in respect of each commodity dealt with under the licence/permit shall be shown separately in the return.

SCHEDULE

[See rule 125 (a)]

Specially denatured Alcohol :

(a) For all industrial uses involving Chemical conversion of the Alcohol, e.g., manufacture of ethylene and its derivatives, manufacture of acetaldehyde and its derivatives, manufacture of ether acetone, etc.

Formula No. SD. 1: 22.73 litres of Methyl Alcohol.

Formula No. SD. 2: 9.092 litres of Methyl Alcohol with 9.092 litres of Benzene.

Formula No. SD. 3: 2.273 litres of Benzene with 2.273 litres of Petroleum Ether.

Formula No. SD. 4: 22.73 litres of Ethyl Ether.
Formula No. SD. 5: 0.909 litres of Crotonaldehyde.

Formula No. SD. 6: 2.273 litres of Acetone.

Formula No. SD. 7: 2.273 litres of Acetaldol or acetaldehyde.

(b) For use in the manufacture of Chloroform, Chlorol and its derivates including D.D.T.

Formula No. SD. 8: 4.546 litres of Crude Chloroform

Formula No. SD. 9: 1 per cent by weight Chlorol Hydrate.

(c) For manufacture of Ethyl Acetate, Ethyl Benzoate and various other ethyl esters.

Formula No. SD. 10: 2 per cent of esters of the organic acid which is to be produced.

(d) For use— (i) As a solvent in Lacquers, Polishes and Varnishes.

(ii) Manufacture of Thinners and of Cellulose and resinous materials.

(iii) Purification of chemicals.

(iv) For use in extraction processes.

Formula No. SD. 11: 22.73 litres of Methyl Alcohol or Benzene or acetone or Ether or ethyl acetate or any combination of these chemicals.

(e) For manufacture of Adhesives of binders, disinfectants, insecticides, embalming and preserving solution etc.

Formula No. SD. 12: 45.46 litres of formaldehyde solution containing not less than 37 per cent formaldehyde.

(f) For manufacture of Shellac from Crude Lac.

Formula No. SD. 13: 1 per cent of Acetone or 1 per cent of Methyl alcohol.

(g) For manufacture of Transparent Soap.

Formula No. SD. 14: 0.6 per cent of Caustic Soda or Caustic potash together with 0.5 per cent of castor Oil.

(h) For manufacture of Synthetic Pine Oil.

Formula No. SD. 15: 5 per cent of Turpentine Oil

(i) Perfumery Industries:

Formula No. SD. 16: One litre per 100 litres of alcohol Diethyl Phalate.

Formula No. SD. 17: 22.5 grams per 100 litres of alcohol Brucine or Brucine Sulphate.
FORM D.L. 1

[See rule 140 (1)]

Application for grant/renewal of licence/Permit under Chapter VIII

To

The Licensing Authority

..................................... Region

Original

Renewal

1. Kind of licence/permit required :

2. Name of applicant :

3. Permanent address :

4. Place of residence :

5. Occupation and approximate monthly income :

6. Address of premises in which the applicant proposes to do business under the licence/permit applied for :

7. The area in which the licence/permit applied for is intended to serve :

8. Quantity and purpose for which the licence/permit is required :

<table>
<thead>
<tr>
<th>At a time</th>
<th>Purpose for which required</th>
</tr>
</thead>
<tbody>
<tr>
<td>In a quarter</td>
<td>In a year</td>
</tr>
</tbody>
</table>

| Denatured Spirit |
| Methylated Spirit |
| Methyl Alcohol |

Denatured Spirituous Preparations

9. (a) If the licence/permit applied for is for possession and use, whether it is for use of denatured spirit/methylated spirit / methyl alcohol as such or for use in the manufacture or commodities other than Denatured spirituous preparations (the name of commodities and kind of denatured spirit and methylated spirit required to be specified).

(b) If the application is for a licence for manufacture of Denatured spirituous preparations by the
applicant himself or for the manufacture and sale of Denatured spirituous preparations.

10. Other licences/permits held by the applicant, if any, under the Pondicherry Excise Act and Rules.

11. The period for which the applicant was holding the licence/permit, if any, mentioned in Column 10.

12. Other business, if any, the applicant is doing.

13. Whether any previous application for licence/permit under the Pondicherry Excise Act, 1970, made by the applicant in this or any other region of the Union territory has been rejected. (If so, the number and date of the order and the authority which issued the order should be furnished).

14. The amount of fee paid with Challan number and date (Challan to be enclosed).

I hereby declare—

(a) that the particulars given above are correct;

(b) that I have not been convicted of any offence under the Pondicherry Excise Act, 1970 or the rules made thereunder or of any other cognisable or non-bailable offence;

(c) that I have gone through the Pondicherry Excise Rules, 1970 relating to the licence applied for by me herein and am conversant with the provisions thereof; and

(d) that I hereby undertake to abide by the conditions of the licence/permit and the provisions of the Pondicherry Excise Act, 1970, and the rules, regulations and orders made thereunder.

Place:

Date:    Signature of the applicant.

FORM D. L. 2

[See Rule 131 (1)]

Licence for the wholesale vend of Denatured spirit/Methylated spirit/Methyl alcohol

.................................................. Region

Licence is hereby granted and issued to .................................................. (hereinafter called the “Licencee”) of .................................................. residing at (hereinafter called the “Licensed-Premises”) in the village/Town of .................................................. Taluk .................................................. Region .................................................. for possession and wholesale vend of Denatured Spirit / Methylated Spirit / Methyl Alcohol during the year ending with .......... .................................................. subject to the following conditions:

1. The licensee shall be bound by the provisions of the Pondicherry Excise Act, 1970, rules, regulations, orders and the conditions of this licence.

2. The privilege conferred herein extends to the possession and issue or sale of Denatured Spirit/ Methylated Spirit/Methyl Alcohol in wholesale to holders of licences issued under the rules and subject to the conditions applicable to those licences.

3. The licensee shall obtain his supplies of Denatured Spirit/Methylated Spirit/Methyl Alcohol from
any one of the following sources:—

(a) Distillery in this Union territory; or

(b) The holder of similar licence in the Union territory; or

(c) From outside the Union territory by import; or

(d) Such other source as the Commissioner may in special cases approve subject to such terms and conditions as he may impose in that regard. All imports and transports from the sources of supply to the licensed premises of Denatured Spirit/Methylated Spirit/Methyl Alcohol by the licensee will be in accordance with the provisions of the rules.

4. The quantity of Denatured Spirit/Methylated Spirit/Methyl Alcohol possessed and issued under the terms of the licence shall not exceed the following limits at any one time:—

<table>
<thead>
<tr>
<th>Kind of Commodity</th>
<th>Quantity that may be possessed at any one time</th>
<th>Quantity that may be issued or sold in a year or the period covered by the licence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Denatured Spirit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Methylated Spirit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Methyl Alcohol</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5. (a) The minimum quantity of Denatured Spirit/Methylated Spirit/Methyl Alcohol sold at any one time by the licensee shall be 5 litres in the case of Denatured Spirit and 2 litres in case of either Methylated Spirit or Methyl Alcohol; the maximum quantity that may be issued or sold shall not exceed the quantity the purchasing licensee/permit holder is allowed to possess at any one time under the terms of his licence/permit. The issue or sale of Denatured Spirit/Methylated Spirit/Methyl Alcohol shall be against the indents of purchasing licensees/permit holders. The licensee shall issue a bill in respect of each issue or sale and particulars of such a bill shall be entered in the appropriate column of account in Form D.L. 10 maintained by the licensee.

(b) The transport of Denatured Spirit/Methylated Spirit/Methyl Alcohol issued or sold by the licensee from licensed premises to the premises of purchasing licensee/permit holder shall be covered by a transport permit in Form D.L. 23 issued in accordance of the provisions of the rules.

6. The licensee shall maintain daily accounts of transactions under this licence in Form D.L. 10. This account in respect of Denatured Spirit/Methylated Spirit/Methyl Alcohol as the case may be shall be in different openings in the accounts register. The licensee shall maintain an inspection book as prescribed under the rules. The licensee shall submit returns as required by the rules.

Station: __________________________ Signature: __________________________

Date: __________________________ Licensing Authority: __________________________

Seal of the Licensing Authority.
Form of permit for the possession and use of Denatured Spirit/Methylated Spirit/Methyl Alcohol either as such or for use in the manufacture of specified commodities other than Denatured Spirituous Preparations.

Number of permit:

.......................................................... region

Permit is hereby granted and issued to ........................................................ (hereinafter called "The Permit holder") at .......................................................... (hereinafter called "The Licensed Premises") in the village or Town, Taluk ............................................. region ........................................................... to possess denatured spirit/methylated spirit/methyl alcohol for use either as such and/or for use in the preparation or manufacture of the commodities mentioned in this permit during the period commencing from ............................................................ and ending with the .............................................. subject to the following conditions, namely :-

CONDITIONS

1. The permit holder shall be bound by the provisions of the Pondicherry Excise Act, 1970, rules, regulations and orders made thereunder and the conditions of this permit.

2. The privilege conferred by this permit extends to the possession and use of Denatured spirit/ Methylated spirit/Methyl alcohol either as such and/or use in the manufacture or preparation of the commodities specified in this permit. The permit holder is prohibited from selling denatured spirit/ methylated spirit/methyl alcohol obtained under the permit. No commodity other than those specified in the permit shall be manufactured without the approval of the licensing authority and before the name of the commodity is included in the permit. Nor shall the spirits be put to any other use than that indicated in the permit.

3. The permit holder shall obtain his supplies of denatured spirit/methylated spirit/methyl alcohol from any of the following sources:—
   (a) a distillery in the Union territory; or
   (b) from the holder of a licence in Form D. L. 2; or
   (c) sources outside the Union territory by import; or
   (d) such other sources as the Commissioner may in special cases appoint or approve subject to such terms and conditions as he may impose in that regard. The supplies shall be obtained only in accordance with the provisions of the rules.

4. The quantity of denatured spirit/methylated spirit/methyl alcohol possessed at any one time and that used and consumed under the permit in a quarter and during the year or period for which the permit is current shall not exceed the quantities entered below:—

____________________________________________________________________________________
<table>
<thead>
<tr>
<th>Kind of spirit</th>
<th>Quantity that may be possessed at any one time</th>
<th>Quantity that may be sold</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>In a quarter</td>
</tr>
<tr>
<td>Litres</td>
<td>Litres</td>
<td>Litres</td>
</tr>
</tbody>
</table>

Denatured spirit  
Methylated spirit  
Methyl alcohol

5. Denatured spirit/Methylated spirit/Methyl Alcohol obtained under the permit shall not be purified, recovered or redistilled except with the previous sanction of the Commissioner. The permit holder shall abide by the special terms and conditions, if any, which the Commissioner may impose with regard to each such sanction.

6. The permit holder shall maintain daily accounts of transactions in Form D.L. 11. The accounts in respect of each kind of denatured spirit/Methylated spirit/Methyl alcohol as the case may be shall be on different openings in the accounts register.

### NAME OF COMMODITIES PERMITTED TO BE MANUFACTURED UNDER THE PERMIT

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the commodity permitted to be manufactured</th>
<th>Kind of denatured spirit/methylated spirit/methyl alcohol permitted to be used in the manufacture of commodity mentioned in col.2</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

Station:

Date:

Seal of the Licensing Authority

Licensing Authority

FORM D.L. 4
No. of permit:

Form of permit issued to an Officer of the Railway for storage of Denatured spirit/Methylated spirit/Methyl alcohol and its distribution to out-station or any other Railway Stations in the Union territory of Pondicherry under his control

Permit is hereby granted and issued to ................................................................................ (name and address of the permit holder) ............................................................................... (hereinafter called “The Permit Holder”) in the Village/Town, .............................................. Region ............................................................................. to import, transport, store denatured spirit/methylated spirit/methyl alcohol at .................................................... for use in .......................................................... and for distribution to out-stations or other railway institutions in the Union territory of Pondicherry, under his control, during the year ending with ........... ........................................... subject to the following conditions, namely :—

(1) The permit holder shall be bound by the provisions of the Pondicherry Excise Act, 1970, rules, regulations, orders and the conditions of this permit.

(2) The permit extends only to the storage use and to the distribution to out-stations or other railway institutions in this Union territory, under the control of the licence of denatured spirit/methylated spirit/methyl alcohol and does not permit the sale thereof.

(3) The permit holder shall not store the denatured spirit/methylated spirit/methyl alcohol obtained under this permit in any place other than the licensed premises.

(4) The permit holder shall obtain his requirement of spirits either from a distillery or warehouse or from a licensee holding a licence in Form D.L. 2.

(5) Transport from the licensed premises to the Railway Institutions in the Union territory and to out-stations shall be covered by a transport permit in Form D.L.23

(6) Accounts of the daily transactions under this permit shall be maintained in Form D.L.12.

(7) The permit holder, shall send to the Licensing Authority of the region an extract of the Account maintained in Form D.L.12 on the 10th of the month following each quarter.

(8) An inspection book paged and stamped with the seal of the Licensing Authority shall be maintained for the use of inspecting officers and shall on demand be handed over to the Licensing Authority or any other officer authorised by him to receive it on a receipt being given therefor.

Station :

Date :

Seal of the Licensing Authority

Licensing Authority.

FORM D.L. 5
Licence for the retail sale of Denatured spirit/Methylated spirit/Methyl alcohol

Licence is hereby granted and issued to ................................................................................... (hereinafter called “the licensee”) to posses and sell in retail denatured spirit/methylated spirit/methyl alcohol at .................................................................................................................... (hereinafter called the “Licensed Premises”) in the village/town ........................................................................................................ taluk ........................................... region .................................................. ........................................... during the year ending with ........................................... subject to the following conditions:

CONDITIONS

1. The licensee shall be bound by the provisions of the Pondicherry Excise Act, rules, regulations, orders and the conditions of this licence.

2. The privilege conferred herein extends to the possession and retail sale of denatured spirit/methylated spirit/methyl alcohol to members of the public in quantities not exceeding the limits prescribed for possession without a licence.

3. The licensee shall obtain his supplies of denatured spirit/methylated spirit/methyl alcohol from any of the following sources:

   (a) a distillery in the Union territory; or

   (b) the holder of the licence in Form D.L. 2; or

   (c) sources outside the Union territory by import; or

   (d) such other sources as the Commissioner may in special cases permit.

The import or transport from the sources of supply to the licensed premises of the licensee, shall be in accordance with the provisions of the rules.

4. The quantity of denatured spirit/methylated spirit/methyl alcohol possessed at any one time and that sold under the terms of the licence shall not exceed the limits specified below:

<table>
<thead>
<tr>
<th>Kind of spirit</th>
<th>Quantity that may be possessed at any one time</th>
<th>Quantity that may be sold</th>
</tr>
</thead>
<tbody>
<tr>
<td>Denatured spirit</td>
<td></td>
<td>In a quarter Litres</td>
</tr>
<tr>
<td>Methylated spirit</td>
<td></td>
<td>In a year or the period of currency Litres</td>
</tr>
<tr>
<td>Methyl alcohol</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

[See rule 134 (1)]
5. (a) The licensee shall not sell at any one time more than 0.750 litre of denatured spirit/methylated spirit/methyl alcohol to any person or institution other than the holder of a licence issued under the rules, provided that in case of a registered medical practitioner, the licensee may sell at one time methylated spirit up to a maximum of four litres.

(b) The licensee shall not sell denatured spirit/methylated spirit/methyl alcohol to any person or allow any person to remove such spirit from his licensed premises unless such person or his agent or servant, who shall be authorised in writing by such person to make the purchase on his behalf, gives correct and full particulars required to fill in columns 8 to 11 of the form of account in form D.L. 13 and signs his name, or affixes his left thumb impression in column 12 of the form of account referred to above and unless the licensee is satisfied that the particulars furnished by the purchaser or his authorised agent or servant are true and that the denatured spirit/methylated spirit/methyl alcohol demanded is required bona fide by the said person for any of the purposes specified in the Act.

(c) The licensee shall issue a bill for each item of sale of denatured spirit/methylated spirit/methyl alcohol. The number and date of the bill shall be entered in the account.

6. The licensee shall maintain daily account of transactions under the licence in form D.L. 13. The accounts in respect of denatured spirit/methylated spirit/methyl alcohol, as the case may be, shall be on different openings in the account. The licensee shall maintain an inspection book paged and stamped with the seal of the Licensing Authority.

FORM D.L. 6

[See rule 135 (1)]

Form of licence for possession and use of denatured spirit in the manufacture of Denatured Spirituous Preparations and use or sale of Denatured Spirituous Preparations in wholesale to licence / permit holders

Number of licence..............................

Use/sale .............................................. region

Licence is hereby granted and issued to ......................................................... (hereinafter called as “the Licensee”) to possess and use denatured spirit in the manufacture of Denatured Spirituous Preparations and to use for sale Denatured Spirituous Preparations at................................................................. ......................................................... (hereinafter called “the licensed premises”) in the village/town of ............................................. taluk ............................................... region .................................. during the year ending with ......................................................... subject to the following conditions:—

CONDITIONS

1. The licensee shall be bound by the provisions of the Pondicherry Excise Act, 1970, the rules, regulations and orders made thereunder and the conditions of this licence.
2. The privilege conferred herein extends to the possession of denatured spirit and its use in the manufacture of Denatured Spirituous preparations and to the use of the Denatured Spirituous preparations so manufactured or its sale to holders of licences/permits in forms D.L. 7, D.L. 8 and D.L.9. It does not extend both to the use of Denatured Spirituous Preparations by the licensee and to its sale, nor shall denatured spirit obtained by the licensee be sold as such.

3. The licensee shall obtain his supplies of denatured spirit from any of the following sources, namely:

(a) a distillery in the Union territory; or

(b) holder of a licence in Form D.L.2 for wholesale vend of denatured spirit in the Union territory.

(c) sources outside the Union territory; or

(d) such other sources, as the Commissioner may in special cases approve.

The import or transport of denatured spirit from the source of supply to the licensed premises of the licensee shall be in accordance with the provisions of the rules.

4. The quantity of denatured spirit possessed at any one time and the quantity used in the manufacture of Denatured Spirituous Preparations in a quarter in a year or the period during which the licence will be current, shall not exceed the following limits:

<table>
<thead>
<tr>
<th>Kind of spirit</th>
<th>Quantity that may be possessed at any one time</th>
<th>Quantity that may be used for the manufacture of denatured spirituous preparations</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1) Litres</td>
<td>(2) Litres</td>
</tr>
<tr>
<td></td>
<td>(3) Litres</td>
<td>(4) Litres</td>
</tr>
<tr>
<td></td>
<td>In a quarter</td>
<td>In a year or period of currency of licence</td>
</tr>
</tbody>
</table>

5. The licensee shall, if so required by the Deputy Commissioner concerned, give notice to the Excise Officer having jurisdiction over the area in which the licensed premises are situated. Whenever he proposes to manufacture Denatured Spirituous Preparations, furnishing the date and time at which manufacture shall start and the duration for which the manufacturing operations shall last, so that the Excise Officer, may at his discretion, inspect the licensed premises at the time of manufacture and if he considers it necessary take samples of the Denatured Spirituous Preparations manufactured for purposes of analysis so as to ascertain the resinous contents. The licensee shall not sell or otherwise dispose of the stock of Denatured Spirituous Preparations in cases where samples are taken by the Excise Officer for the purpose of testing, unless the release of the stock for sale is authorised by the Excise Officer in writing or six weeks have elapsed since the Excise Officer took samples of Denatured Spirituous Preparations manufactured by the licensee.

6. The licensee shall not sell at any one time Denatured Spirituous Preparations in quantities exceeding :

(a) the limit allowed for possession at a time by the Purchasing licensee/permit holder in the case of sale to holders of licences/permits:
(b) the licensee shall not sell Denatured Spirituous Preparations to any person or allow any person to remove Denatured Spirituous Preparations from the licensed premises unless such person or his agent or servant who shall be authorised in writing by such person to make the purchase on his behalf:—

(i) declares the purpose for which the Denatured Spirituous Preparations is required;

(ii) gives correct and full particulars required to fill in columns 6 to 8 of the form of account in Form D.L. 17; and

(iii) signs his name, or if he is illiterate, affixes his left thumb impression in column 12 of the form of account referred to in clause (ii) above and unless the licensee is satisfied that the particulars furnished by the purchaser or his authorised agent or servant are true and that the Denatured Spirituous Preparations demanded is required bona fide by the said person for any of the purposes specified in the Act.

(c) The licensee shall issue a bill for each item of sale of Denatured Spirituous Preparations. The licensee shall issue a transport permit in Form D.L. 23 to cover the transport of the Denatured Spirituous Preparations sold and the transport permits shall be in printed forms, serially numbered and shall bear the office seal of the Deputy Commissioner. The number and date of the transport permit as also those of the bill shall be entered in columns (9) and (10) respectively of the accounts in Form D.L. 17.

The licensee shall also note the contents on the label affixed to every bottle or other container in which Denatured Spirituous Preparations is sold or exhibited for sale in the licensed premises.

Note:— This condition will be scored out if the licence is for use of Denatured Spirituous Preparations.

7. The licensee shall maintain accounts of daily transactions under this licence in Form D. L. 14 or D. L. 17 as the case may be, according as the Denatured Spirituous Preparations manufactured is used by the licensee himself, or is sold.

The licensee shall maintain correct accounts in respect of the ingredients such as shellac, resin, etc, purchased for the manufacture of Denatured Spirituous Preparations and produce proof of purchase and the accounts for verification, if so, required by the Inspecting Officers. The licensee shall also maintain an inspection book prescribed under the rules.

Station :

Date : Signature of the Licensing Authority

The seal of the Licensing Authority:
FORM D. L. 7

[See rule 136 (1)]

Number of permit: ___________________________  Region: ___________________________

Permit for the possession and use of Denatured Spirituous Preparations

Permit is hereby granted and issued to ................................................................. (hereinafter called "The permit holder") to possess and use denatured spirituous preparations at ................................................................. of ................................................................. (hereinafter called as the licensed premises) ................................................................. ................................................................. village/town ................................................................. Taluk ................................................................. Region ................................................................. during the year ending with ................................................................. subject to the following conditions, namely:—

CONDITIONS

1. The permit holder shall be bound by the provisions of the Pondicherry Excise Act, 1970, rules, regulations, and orders made thereunder and the conditions of the permit as amended from time to time.

2. The privilege conferred herein extends to the possession and use of denatured spirituous preparations and its use by the permit holder. The permit holder shall not sell denatured spirituous preparations.

3. The permit holder shall obtain his supplies of denatured spirituous preparations from —
   (a) the holder of a licence in Form D.L.6 for the manufacture and wholesale, sale of denatured spirituous preparations; or
   (b) from the holder of a licence in Form D.L.9 for the possession and sale of denatured spirituous preparations; or
   (c) sources outside the Union territory by import; or
   (d) such other sources as the Commissioner in special cases may approve.

   The import or transport of denatured spirituous preparations from the source of supply to the licensed premises of the permit holder shall be in accordance with the provisions of the rules.

4. The quantity of denatured spirituous preparations possessed at any one time and that issued by the permit holder in a quarter and in a year or the period of currency of permit shall not exceed the limits specified below:—

<table>
<thead>
<tr>
<th>Kind of commodity</th>
<th>Quantity that may be possessed at any one time (Litres)</th>
<th>Quantity that may be used in a quarter (Litres)</th>
<th>Quantity that may be used in a year or the period of currency of the permit (Litres)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Denatured spirituous preparations</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


5. The permit holder shall maintain daily accounts of the transactions under the permit in Form D.L. 15 and in the inspection book prescribed under the rules.

Station : 
Date :
Seal of the Licensing Authority ;

FORM. D. L. 8

[See rule 137 (1)]

No. and date of permit:

region

Permit for the possession of denatured spirituous preparations by an officer of the railway for use and distribution to out-stations or other railway stations in the Union territory of Pondicherry under his control.

Permit is hereby granted and issued to .................................................. (hereinafter called “The permit holder”) to possess and use denatured spirituous preparation at ........................................ of .................................................. (hereinafter called as the licensed premises) ........................................ ........................................ village/town .............................................. Region .............................................. for use and distribution to out-stations or other railway institutions in Pondicherry Union territory under his control during the year ending with ........................................ subject to the following conditions, namely:—

CONDITIONS

1. The permit holder shall be bound by the provisions of the Pondicherry Excise Act, 1970, rules, regulations, and orders made thereunder and the conditions of this permit.

2. The privilege conferred herein extends to the possession and use of denatured spirituous preparations and its use by the permit holder and its distribution to the out-stations and railway institutions mentioned in the permit up to the limit specified in each case. The permit holder is prohibited from selling denatured spirituous preparations.
3. (1) The permit holder shall obtain his supplies of denatured spirituous preparations from any of the following sources, namely:—

   (a) the holder of a licence in Form D.L.6 in the Union territory for the manufacture and wholesale vend of denatured spirituous preparations;

   (b) the holder of a licence in Form D.L.9 for the possession and sale of denatured spirituous preparations;

   (c) sources outside the Union territory by import; or

   (d) any other sources as the Commissioner may in special cases approve.

(2) The import or transport of denatured spirituous preparations from the sources of supply to the licensed premises of the permit holder shall be in accordance with the provisions of the rule

4. The quantity of denatured spirituous preparations that may be possessed at any one time and that may be used under the terms of this permit in a quarter and in a year or during the period of currency of the permit shall not exceed the following limits:—

<table>
<thead>
<tr>
<th>kind of commodity</th>
<th>Quantity that may be possessed at any one time</th>
<th>Quantity that may be used or issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Denatured spirituous preparations</td>
<td>(Litres)</td>
<td>(Litres)</td>
</tr>
</tbody>
</table>

5. The permit holder shall not issue to any out-station or other railway institutions denatured spirituous preparations in excess of the limits prescribed for respective stations or institutions and entered in the permit. The permit holder shall issue a transport permit in Form D.L. 23 to cover every transport from the licensed premises to the out-stations or institutions or issue of denatured spirituous preparations exceeding 0.750 litre at a time.

6. The permit holder shall maintain daily accounts of transactions under the permit in Form D.L.16. Similar accounts in the same form shall also be maintained in each of the out-stations or railway institutions supplied by the permit holder and the permit holder shall be responsible for the correct maintenance of accounts at such out-stations or institutions. The permit holder shall maintain an inspection book in accordance with the rules.
Name of the out-stations or railway Institutions to which the denatured Spirituous preparation is allowed to be issued by the permit holder.

<table>
<thead>
<tr>
<th>Maximum quantity to be issued</th>
<th>Monthly</th>
<th>Annually</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>(Litres)</td>
<td>(Litres)</td>
<td></td>
</tr>
</tbody>
</table>

Station:

Date: Signature of the Licensing Authority.

Seal of the Licensing Authority:

FORM D. L. 9

[See rule 138 (1)]

No. and date of Licence:

............................................. Region

Licence for sale of denatured spirituous preparations

Licence is hereby granted and issued to ........................................... (hereinafter called “the licensee”) to possess and sell denatured spirituous preparations at ........................................... (hereinafter called “the licensed premises”) in the village/town ........................................... taluk ........................................... region ........................................... during the year ending with ........................................... subject to the following conditions, namely:—

CONDITIONS

1. The licensee shall be bound by the provisions of the Pondicherry Excise Act 1970 rules, regulations and orders made thereunder as amended from time to time, and also by the conditions of this licence.

2. The privilege conferred herein extends to the possession and sale of denatured spirituous preparations either in whole sale to holders of licences or in retail to private persons or institutions not holding a licence.

3. The licensee shall obtain his supplies from any of the following sources:—

   (a) The holder of a licence in Form D.L. 6 for manufacture and wholesale, sale of denatured spirituous preparations; or

   (b) The holder of a similar licence in Form D.L. 9 for possession and sale of denatured spirituous preparations; or

   (c) Sources outside the Union territory by import; or

   (d) Such other sources as the Commissioner may in special cases approve.
The import and transport of denatured spirituous preparations from the sources of supply to the licensed premises of the licensee shall be in accordance with the provisions of the rules.

4. The quantity of denatured spirituous preparations possessed at any one time and that sold under the terms of the licence in quarter and in a year or in the period of currency of the licence shall not exceed the limits, specified below:

<table>
<thead>
<tr>
<th>Commodity</th>
<th>Quantity that may be possessed at any one time</th>
<th>Quantity that may be sold</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1) Litres</td>
<td>(2) Litres</td>
</tr>
<tr>
<td>Denatured spirituous preparations</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5. (a) The licensee shall not sell at any one time denatured spirituous preparations in quantities exceeding:

   (i) the limit allowed for possession at a time in case of sale to holders of licences/permits.

   (ii) 0.750 litre in the case of sale to private persons and institutions not holding a licence/permit.

   (b) The licencee shall not sell or allow any person to remove denatured spirituous preparations from the licensed premises unless such person or his agent or servant who shall be authorised by such person to make the purchase on his behalf—

   (i) declares the purchase for which the denatured spirituous preparations is required and;

   (ii) gives correct particulars to fill in columns 6 to 8 of the form of account in Form D.L.17;

   and

   (iii) signs his name or if he is illiterate affixes his left thumb impression in column 12 in the form of account referred to above and unless the licensee is satisfied that the particulars furnished by the purchaser or his authorised agent or servant are true and that the denatured spirituous preparations demanded are required bona fide by the said person for any of the purposes specified in the Act.

   (c) The licensee shall issue a bill for each item of sale of denatured spirituous preparations. If the quantity sold in the transactions is in excess of 0.750 litre the licensee shall issue a transport permit in Form D.L. 23. The number and date of the transport permit as also those of the bill shall be entered in columns 9 and 10 of the accounts in Form D.L. 17. The licensee shall also note the contents of denatured spirituous preparations on the label affixed to every bottle or other container in which denatured spirituous preparations is sold or exhibited for sale in the licensed premises.

6. The licensee shall maintain daily accounts of transactions under the licence in Form D.L.17. The licensee shall also maintain an inspection book numbered and stamped with the seal of the Licensing Authority.
FORM D. L. 10

[See rule 131 (4)]

Account to be maintained by holder of licence in Form D.L. 2 for the wholesale vend of Denatured Spirit/Methylated spirit/ Methylated Alcohol

<table>
<thead>
<tr>
<th>Date</th>
<th>Opening balance</th>
<th>From where received permit number and date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number of casks or other receptacles</td>
<td>Quantity (Litres)</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Total (Opening balance plus receipts)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of casks or other receptacles</td>
<td>Quantity (Litres)</td>
</tr>
<tr>
<td>(5)</td>
<td>(6)</td>
</tr>
</tbody>
</table>

Number of casks or other receptacles | Quantity (Litres) | Number of casks or other receptacles | Quantity [Column (3) plus Column (6)] (Litres) |
| (7) | (8) |
### Issues or Sales

<table>
<thead>
<tr>
<th>Name and address of purchaser (particulars of licence permit held by purchaser)</th>
<th>Quantity allowed to be possessed at a time by the purchaser</th>
<th>Number of indent with date/ Number and date of transport permit issued</th>
<th>Number of casks or other receptacles</th>
</tr>
</thead>
<tbody>
<tr>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
<td>(12)</td>
</tr>
</tbody>
</table>

### Total issues (for the day)

<table>
<thead>
<tr>
<th>Quantity (Litres)</th>
<th>Number (with date of the bill of sale)</th>
<th>Number of casks or other receptacles</th>
<th>Quantity (Litres)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(13)</td>
<td>(14)</td>
<td>(15)</td>
<td>(16)</td>
</tr>
</tbody>
</table>

### Closing Balance

<table>
<thead>
<tr>
<th>Number of Casks or other receptacles</th>
<th>Quantity</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Litres)</td>
<td>[Column (8) minus Column (16)]</td>
<td>[(Litres)]</td>
</tr>
<tr>
<td>(17)</td>
<td>(18)</td>
<td>(19)</td>
</tr>
</tbody>
</table>

---

**FORM D.L. 11**

[See Rule 132 (7)]

Account to be maintained by holder of a permit in Form D.L. 3 for possession and use of Denatured Spirit/Methylated Spirit/Methyl Alcohol either as such or for use in the manufacture or preparation of commodities other than denatured spirituous preparations.
<table>
<thead>
<tr>
<th>Date</th>
<th>Opening balance</th>
<th>Receipts</th>
<th>Total (opening balance plus receipts) Col. (2) plus Col. (4)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(Litres)</td>
<td>From whom received permit number and date</td>
<td>(Litres)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Quantity</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
</table>

Issues

<table>
<thead>
<tr>
<th>For use as such</th>
<th>For manufacture or preparation of commodity</th>
<th>Total issues for the day [Column (6) plus column (8)]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Commodity</td>
<td>Quantity</td>
<td></td>
</tr>
<tr>
<td>(Litres)</td>
<td>(Litres)</td>
<td></td>
</tr>
</tbody>
</table>

Closing balance

<table>
<thead>
<tr>
<th>Closing balance [column (5) minus Column (9)] litres</th>
<th>Commodities manufactured or prepared</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Commodity</td>
<td>Quantity of Commodity (unit to be specified in each case)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(10)</th>
<th>(11)</th>
<th>(12)</th>
</tr>
</thead>
</table>

Equivalent value in terms of Denatured spirit/Methylated Spirit/Methyl Alcohol of quantity in col. 12.

<table>
<thead>
<tr>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(13)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(13)</td>
</tr>
</tbody>
</table>
Accounts to be maintained by the permit holder in respect of Denatured Spirit/Methylated Spirit/Methyl Alcohol obtained under permit in Form D.L. 4 for supply to Railway institutions in the Union territory of Pondicherry and to out Stations.

<table>
<thead>
<tr>
<th>Date</th>
<th>Stock on hand</th>
<th>Source of supply</th>
<th>Quantity obtained</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td></td>
<td>Bulk litres</td>
<td></td>
<td>Bulk litres</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total col. (2) plus col. (4)</th>
<th>Address of consignee</th>
<th>Quantity supplied (with in this Union territory)</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
</tr>
<tr>
<td>Bulk litres</td>
<td></td>
<td>Bulk litres</td>
<td>Bulk litres</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount of duty payable on the quantity noted in Col. 7</th>
<th>Date of payment of duty into a Government Treasury (chalan No. and date to be noted)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
</tr>
</tbody>
</table>
FORM D.L. 13

[See rule 134 (4)]

Account to be maintained by the holder of a licence in Form D.L. 5 for the retail sale of Denatured Spirit/Methylated Spirit/Methyl Alcohol.

<table>
<thead>
<tr>
<th>Date</th>
<th>Opening balance</th>
<th>Receipts</th>
<th>Total (opening balance and receipts) Col. (2) plus Col. (4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(3a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td></td>
<td>Litres</td>
<td>Litres</td>
<td>Litres</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Quantity sold in each transaction</th>
<th>Number with date of bill or sale</th>
<th>Name and father’s name of purchaser</th>
</tr>
</thead>
<tbody>
<tr>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
</tr>
<tr>
<td>Litres</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address of purchaser</th>
<th>Purpose for which required</th>
<th>Name and address of the authorised agent or servant making the purchase</th>
</tr>
</thead>
<tbody>
<tr>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Signature or left thumb-impression of purchaser agent servant making</th>
<th>Quantity sold each day</th>
<th>Closing balance (col.5 minus col. 13)</th>
<th>Remarks or purchase</th>
</tr>
</thead>
<tbody>
<tr>
<td>(12)</td>
<td>(13)</td>
<td>(14)</td>
<td>(15)</td>
</tr>
<tr>
<td>Litres</td>
<td>Litres</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

FORM D.L. 14
Account to be maintained by the holder of a license in Form D.L. 6 for the possession and use of Denatured Spirit in manufacture of denatured spirituous preparations.

<table>
<thead>
<tr>
<th>Date</th>
<th>Opening balance</th>
<th>Receipts</th>
<th>Total (Col.2 plus Col.4)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>From whom received</td>
<td>Permit number and date</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(3a)</td>
</tr>
</tbody>
</table>

|      | Litres          | Litres | Litres                  |

Issued or taken for the manufacture of denatured spirituous preparations:

<table>
<thead>
<tr>
<th></th>
<th>Closing balance</th>
<th>Quantity for denatured spirituous preparations manufactured</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
</tr>
</tbody>
</table>

|      | Litres          | Litres | Litres                  |

FORM D. L. 15

Account to be maintained by holder of a licence/permit in Form D.L. 6/D.L. 7 for use of Denatured Spirituous preparations

<table>
<thead>
<tr>
<th>Date</th>
<th>Opening balance</th>
<th>Receipts</th>
<th>Total (Col.2 plus Col.4)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>From whom received</td>
<td>Permit number and date</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(3a)</td>
</tr>
</tbody>
</table>

|      | Litres          | Litres | Litres                  |
### FORM D.L. 16

[See rule 137 (3)]

**Account to be maintained by holder of a permit in Form D.L. 8**

Officer of the Railway for possession and use of Denatured Spirituous preparations and its distribution to out-stations or other Railway Institutions in the Union territory of Pondicherry under his control.

<table>
<thead>
<tr>
<th>Date</th>
<th>Opening balance (Litres)</th>
<th>Receipts</th>
<th>Total [Col.2 plus Col. (4)] (Litres)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>From whom received (Litres)</td>
<td>Permit No. and date</td>
<td>Quantity (Litres)</td>
</tr>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Issues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issued or taken for use by the permit holder himself (6)</td>
</tr>
<tr>
<td>Litres</td>
</tr>
</tbody>
</table>

---

**FORM D.L. 17**
[See rule 138 (3)]

Accounts to be maintained by holder of a licence in Form D.L. 6/ D.L. 9 for sale of Denatured Spirituous Preparations.

<table>
<thead>
<tr>
<th>Date</th>
<th>Opening balance</th>
<th>Receipts</th>
<th>Total</th>
<th>Issue of sale</th>
<th>Issues of sales (Contd.)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>From whom received</td>
<td>Permit No. and date</td>
<td>Quantity</td>
<td>Number and date of indent, number and date of transport permit in case of sales to licensee/permit holder.</td>
<td>Quantity sold or issued in each transaction.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Litres)</td>
<td>(Litres)</td>
<td>(Litres)</td>
<td>(Litres)</td>
<td>(Litres)</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(3a)</td>
<td>(4)</td>
<td>(9)</td>
<td>(10)</td>
</tr>
</tbody>
</table>
FORM D.L. 18

[See rule 139 (1)]

Indent for Denatured Spirit/Methylated spirit/Methyl Alcohol/Denatured Spirituous Preparations

From

To

Sir,

Please supply me the commodities mentioned below. I note the number of my licence/permit for your information.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Kind of commodity indented for</th>
<th>Quantity indented for (litres)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Advice copy of permit to be sent to Excise Officer
Licence holder

Permit holder (Indenter)

................................. Region.
Date of receipt of indent
Date of issue
Transport permit No.

Dated. Supplying licensee
Form 19 (a)

[See rule 141 (9) (i)]

Denatured spirit
Spirit made in ......................... Poison
and denatured in ....................... not to be taken
Skeleton internally.

FORM D.L. 19 (b)

[See rule 141 (9) (i)]

Denatured spirit
Spirit made in ......................... Poison
and denatured in ....................... not to be taken
Skeleton internally.

FORM D.L. 19 (c)

[See rule 141 (9) (i)]

Denatured spirit
Spirit made in ......................... Poison
and denatured in ....................... not to be taken
Skeleton internally

FORM D.L. 20

[See rule 141 (9) (ii)]

Denatured Spirituous Preparations French Polish/Varnish/Thinner.
(Contains shellac or percent of resinous matter weight in volume).

Manufactured by holder of licence ............................
Sold by holder of licence...........................................
FORM D.L. 21

[See rule 127)

Permit for the export of Denatured spirit/Methylated spirit/
Methyl alcohol/Denatured Spirituous preparations

No........................................................... Region : ............................................................

Thiru/M/s ................................................................................................. is/are hereby permitted
to export by road/rail/sea the following quantities of denatured spirit / methylated spirit / methyl alcohol
/ denatured spirituous preparations from .................................................................
in this Union territory to ........................................................... in the State of ...........................................................

<table>
<thead>
<tr>
<th>Particulars or receptacles</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kind of commodity</td>
</tr>
<tr>
<td>-----------------------</td>
</tr>
<tr>
<td>Denatured Spirit</td>
</tr>
<tr>
<td>Methylated spirit</td>
</tr>
<tr>
<td>Methyl Alcohol</td>
</tr>
<tr>
<td>Denatured Spirituous</td>
</tr>
</tbody>
</table>

2. This permit shall be valid for the period from ................................................................. to ................................................................. and shall accompany the consignment. It shall be used only once during its currency.

3. The consignment shall be exported in one lot and shall not be broken in transit, nor shall it be diverted or brought back into the Union territory of Pondicherry after export.

4. The permit holder shall as soon as possible (in any case within one month from the date of expiry of this permit) produce proof of the consignment having reached the destination in .................................................................

State :
Seal :

Signature
Designation.

(Permit issuing authority)

FORM D.L. 22
No. ................................................... Region ....................................................

**Permit for the import of Denatured Spirit/Methylated Spirit/Methyl alcohol/Denatured Spirituous Preparations**

Thiru/M/s ....................................................................... is/are hereby permitted to import by road/rail/sea the following quantities of denatured spirit/methylated spirit/methyl alcohol/Denatured spirituous preparations from ...................................... State to ..................................... in this Union territory.

________________________________________________________________________________________

**Particulars of receptacles**

<table>
<thead>
<tr>
<th>Kind of commodity</th>
<th>Sl. No.</th>
<th>Kind (with capacity of receptacles)</th>
<th>Description with marks if any.</th>
<th>Quantity (Litres)</th>
<th>Apparent strength of DNS/MS/MA/DSP</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
</tbody>
</table>

Denatured spirit
Methylated spirit
Methyl alcohol
Denatured Spirituous Preparations

________________________________________________________________________________

2. The permit will be valid for the period from ............................................ to .................................. and shall accompany the consignment. It shall be used only once during its currency.

3. The consignment shall not be broken in bulk while in transit. The import shall be made in one lot. It shall be opened at the destination only in the presence of an officer of the Excise Department authorised to verify the consignment and shall be taken into account only after his verification.

4. The permit holder shall give prompt intimation to the officer of the Excise Department so that verification can be done expeditiously and the verification report sent to the authority which issued the permit within ten days of arrival of the consignment at the place of destination.

Seal .

Signature

(Permit issuing authority)
FORM D.L. 23

[See rule 139 (2)]

Thiru/M/s ....................................................................... is/are hereby permitted to transport by road/rail/sea the following quantities of Denatured spirit/methylated spirit/methyl alcohol/Denatured Spirituous preparations from ...................................... to .....................................

<table>
<thead>
<tr>
<th>Particulars of receptacles</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kind of commodity</td>
</tr>
<tr>
<td>------------------------</td>
</tr>
<tr>
<td>Denatured spirit</td>
</tr>
<tr>
<td>Methylated spirit</td>
</tr>
<tr>
<td>Methyl alcohol</td>
</tr>
<tr>
<td>Denatured Spirituous Preparations</td>
</tr>
</tbody>
</table>

2. The permit will be valid for the period from ............................................ to .................................. and shall accompany the consignment. It shall be used only once during its currency.

3. The consignment shall be transported in one lot and shall not be broken in bulk during transport.

4. The consignment shall be verified by an officer of the Excise Department authorised in that behalf before it is opened and taken into account. But no such verification is necessary in cases in which the permit is issued by licensees authorised to issue the permit under the rules.

Signature

Designation

(Permit issuing authority)
CHAPTER—IX

Lease of the right of retail vend of liquors

143. **Lease of right of retail vend.**— The right of retail vend of liquors may be disposed of—

(i) by tender ;

(ii) by auction ;

(iii) by tender-cum-auction ; or

(iv) in any other manner ;

the Government may, by order, specify :

Provided that if the disposal is not finalised in any one manner, the Government may, by order, direct that it may be done in any other manner.

144. **Notification by the Excise Commissioner.**— After an order under rule 143 is made, the Excise Commissioner shall issue a notification containing the following particulars, namely:—

(i) the name or names of shops of liquors to be disposed of and the boundary, if any fixed ;

(ii) where the disposal is by tender, the last date for receipt of tenders, the time, date and place of their consideration;

(iii) where disposal is by auction the date on which, the time at which and the place in which the auction will be held ;

(iv) where the disposal is by tender-cum-auction, the last date for receipt of tenders and the time at which and the place in which the auction will be held.

(v) the period of lease;

1 Provided that unless otherwise decided by the Excise Commissioner the period of lease shall be one year at a time renewable for the like period up to a period not exceeding three years from the date of commencement of the first year of the lease period, subject to the conditions that the lessee agrees to pay for the second and, as the case may be, for the third year an enhanced kist for the shop at ²[five percent, of the rental amount paid for the year immediately preceding the year of renewal.

Provided further where the lease is terminated either at the end of the first year or as the case may be, the second year on account of non-compliance by the lessee of the provisions of these rules, the shop shall be auctioned afresh fixing the rental amount of the previous year as the minimum upset price and the lessee to whom the shop is disposed off in such auction shall hold the lease for the second year renewable for one more year under the foregoing proviso or, as the case may be, for the third year :

Provided also that where the Government so directs in the public interest, the Excise Commissioner, without renewing the lease, may conduct auction at the end of first lease year or as the case may be, the second lease year.”

2. Inserted vide E.O.G No.8 dated 02-02-2005.
1 [(vi) upset price for the shop and the minimum guaranteed quantity of Arrack that may be supplied to the Arrack shop and other general conditions governing the tender, auction and tender-cum-auction: and

(vii) any other matter which may be considered by the Excise commissioner necessary for information of the bidders and tenderers.]

145. **Manner of submission of tenders.**— (1) Where the right of retail vend of liquors is to be disposed of by tender or tender-cum-auction the tender shall be submitted by the tenderer himself in a sealed cover addressed to the Deputy Commissioner of the region where the shop is situated.

(2) The cover containing the tender shall be superscribed with the words “Tender for the Lease of the right of retail vend of Liquors (the kind of liquor to be mentioned) in the shop located in .......... ------------------ commune ------------------ firka ------------------ region for the period ------------------ and shall be delivered to the concerned Deputy Commissioner at the time and in the manner specified in the notification referred to in rule 144.

(3) (a) Where more than one tender is submitted by a person for the same shop, the tender containing the highest offer shall be considered and not the other tenders.

(b) Where any person desires to tender for more than one shop, he shall submit a tender for each shop, and only such tender as appears to be the most profitable to the Government shall be taken into account.

(4) Every tender received shall be acknowledged by the Officer receiving it.

(5) A tender shall not be conditional and if it is conditional it shall be rejected.

(6) Every tender shall be accompanied by

(i) a chalan for payment of earnest money deposit of an amount equal to 10 per cent of the upset price for the shop;

(ii) a certificate as to the solvency of the tenderer issued by the concerned Tahsildar or Deputy Tahsildar, as the case may be, for an amount not less than the annual lease amount quoted in the tender or a bank guarantee equivalent to the said amount.

(iii) a certificate from the concerned Tahsildar or Deputy Tahsildar to the effect that the tenderer has paid off all outstanding arrears due to the Government [and the concerned Municipality /Commune Panchayat.];

(iv) a certificate from a Gazetted Officer or M.L.A or M.P. that the tenderer or bidder has not been sentenced by any court of law for an offence involving moral turpitude; and

(v) income tax clearance certificate.

146. **Joint tenders.**— (1) A tender submitted jointly by more than one person shall be rejected, unless the tender is by a firm registered under the Partnership Act, 1932 (Central Act 9 of 1932) and is submitted by the person duly authorised by the firm.

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1. Insertion vide E.O.G.No.13 dated 04-06-1984
3. Amendment vide E.O.G.No. 20 dated 1-07-1997
147. **Disqualification.**- (1) A person shall be disqualified from submitting tender, if he --

(i) is a minor or an undischarged insolvent or is of unsound mind; or

(ii) is holding an office of profit under a State Government or the Central Government; or

(iii) has not paid the arrears of any Government dues, or excise dues or sales tax in respect of liquors sold by him; or

(iv) has been convicted of any offence involving moral turpitude.

*Explanation.* — For the purposes of this sub-rule, a company, firm or other body corporate shall be deemed to have incurred the disqualification, if the person in charge of and responsible for the conduct of the business of such company, firm or other body corporate has incurred the disqualification.

(2) A person shall not be disqualified under clause (iii) of sub-rule (1) if he produces a certificate from a competent Revenue, Excise or Commercial Tax Officer to the effect that the arrears have been paid.

148. **Withdrawal of tender.**— A tender once submitted shall not be withdrawn till the right of rental vend of liquor is disposed of.

149. **Consideration of tenders.**— Where the right of retail vend of liquor within a region is to be disposed of by tender, the Deputy Commissioner of that region shall on the day and at the time and place specified in the notification issued under rule 144, open in the presence of such of the persons who have submitted the tenders as are present, all the tenders received, make a list of the offers made, and may, after the tenders are recorded, in respect of all the shops in each commune in the order in which they are notified under rule 144, accept the most advantageous acceptable offer provisionally and announce the same.

150. **Auction.**— (1) Where the right of retail vend of liquor within a region is to be disposed of by auction, the Deputy Commissioner of that region shall, on the date and at the time and place notified under rule 144, hold the auction.

(2) The shop, shall be auctioned in the order in which they appear in the notification issued under rule 144.

151. **Procedure at auction.**— (1) The Deputy Commissioner shall cause the sale notification to be read out and explained in the regional language of the region. He shall thereafter prepare a list of intending bidders in respect of each shop to be auctioned.

(2) Only persons included in such list shall be permitted to bid.

\[2A\] (i) The persons included in the list of intending bidders shall pay a participation fee for each shop separately as under and this amount shall be refunded as hereinafter mentioned in this rule.

- Arrack Shop: Rs 5,000
- Toddy Shop: Rs 1,000

The participation fee collected from the bidders shall be refunded to them after completion of the auction process (or) after a period of one month from the date of completion of auction whichever is earlier;

The participation fee collected from the successful bidder or the next highest bidder in case the latter’s bid is accepted for any reason which is due and payable to them as per the above provisions shall not be refunded to bidder concerned and it shall be adjusted against the amount due and payable by them to the Excise Department at the time of such refund.

(ii) The persons included in the list of intending bidders shall also furnish an undertaking to the Deputy Commissioner (Excise) in Form U-1

FORM—U-1

[See rule 151 (2A) (ii)]

UNDERTAKING

I, .................................................................. S/o. .................................................... ........ residing at Pondicherry am an intending bidder for the arrack/toddy shop No. ........................................................................ of ............................................................................ Commune Panchayat /Municipality in the auction to be held on ..............................................

I am aware of all the conditions of sale and other formalities to be complied with by the bidders participating in the auction as published in Extraordinary Gazette No. ................................................ dated ......................... and the Pondicherry Excise Rules, 1970.

I undertake that in case I am the successful bidder, I shall pay the security deposit, execute and register lease agreement, mortgage deed, etc., within the stipulated time. In case of failure on my part to complete these formalities, I shall abide by the action taken against me in accordance with the conditions of sale.

PARTICIPANT

(3) No person shall be included in such list, if

(a) he is a person disqualified from submitting a tender ;

(b) he has not deposited the earnest money at the rates and in the manner specified in sub-rule (6) of rule 145 or has not furnished any of the certificates referred to in the said sub-rule.

Provided that in the case of a person whose bid for a shop is not accepted, the earnest money deposited by him in respect of such bid shall, if he so desires, be treated as earnest money for other shop at the same auction and if such amount is less than the amount of earnest money required to be deposited for the other shop the amount falling short is made good.

(4) After the list under sub-rule (1) is prepared, bids in respect of the shop shall be invited.

(5) The bids offered shall be recorded in such list and the signature of the highest bidder shall be obtained in token of his offer. A bid once offered shall not be withdrawn.

(6) A bid offered jointly by more than one person shall be rejected. No person shall be entitled to offer a bid in the name of another person :  

Provided that in the case of a firm, company or other body corporate, the person duly authorised in this behalf may offer bids on behalf of the firm, company or other body corporate.

(7) The Deputy Commissioner may, after the bids are recorded in accordance with sub-rule (3) in respect of all the shops in each commune accept provisionally, the highest bid and announce the same.

152. **Tender-cum-auction.**— (1) Where the right of retail vend of liquor within a region is to be disposed of by tender-cum-auction, the Deputy Commissioner of that region shall, on the date and at the time and place specified in the notification under rule 144, cause the sale notification to be read out and explained in the regional language.

(2) The sales shall be held communewise in such order as is indicated in the notification under rule 144 and the covers containing the tenders shall be handed over to the Deputy Commissioner concerned within such time as may be allowed in the said notification.

(3) The tender shall be rejected if the tenderer,—

(a) is a person disqualified from submitting tender ; or

(b) he has not deposited the earnest money at the rates and in the manner specified in sub-rule (6) of rule 145 or has not furnished any of the certificates referred to in the said sub-rule:

Provided that in the case of a person whose bid for a shop is not accepted, the earnest money deposited by him in respect of such bid shall, if he so desires, be treated as earnest money for other shop at the same auction and if such amount is less than the amount of earnest money required to be deposited for the other shop, the amount falling short is made good.

(4) After the expiry of the time limit allowed in sub-rule (2) the Deputy Commissioner shall open the tenders, make a list of the offers made and announce the most advantageous acceptable offer for the shops in each commune.

(5) As soon as the announcement referred to under sub-rule (4) is made in respect of the shops in each commune, bids in respect of each shop comprised in that commune shall be invited in the order in which they have been notified under rule 144.

(6) The bids offered shall be recorded in the list of bidders and the signature of the highest bidder obtained in token of his offer :

Provided that the bidder or bids in excess of the most advantageous acceptable offer announced under sub-rule (4) for the respective shops shall alone be taken into consideration.

(7) A bid once offered shall not be withdrawn. A bid offered jointly by more than one person shall be rejected. No person [*[*[*] shall be entitled to offer a bid in the name of another person :

Provided that in the case of a firm, company or other body corporate, the person duly authorised in this behalf may offer bids on behalf of the firm, company or other body corporate.

(8) After all the shops are thus auctioned in each commune, the Deputy Commissioner may accept provisionally the most acceptable amount offered in the tender or the highest amount quoted at the auction, as the case may be and announce the same.

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153. **Deposit of title deeds.**— The person whose tender, offer or bid is accepted provisionally under rules 149, 150, 151 and 152 shall, immediately on the day such acceptance is announced produce to the Deputy Commissioner the title deeds relating to the property offered as security and described in the solvency certificates issued by the Tahsildar or Deputy Tahsildar, as the case may be, failing which the Deputy Commissioner may select as provisional lessee the next highest bidder producing the above said documents if he has given a reasonable offer.

153A. **Furnishing of undertaking by successful bidder.**— The person whose tender, bid or offer is accepted provisionally under sub-rule (5) of rule 151 shall furnish an undertaking immediately to the Deputy Commissioner (Excise) in Form U-2.

**FORM—U-2**

[See rule 153 A]

**UNDERTAKING BY SUCCESSFUL BIDDER**

Whereas in the auction held on ................................................................. I have been declared provisionally as the successful bidder for the arrack/toddy shop No. ............................................ Pondicherry at a monthly kist of Rs ................................................... ;

Whereas I am aware of all the conditions set out in the notification published in Gazette No........, dated ......................... and read out openly before the auction by the Deputy Commissioner (Excise);

Whereas I hereby undertake to pay the security deposit, execute and register lease agreement and mortgage the properties offered as security within the stipulated time provided in the sale notice;

Whereas I am also aware of the payment of advance kist as per sale notice and consequences of failure to adhere to the conditions of sale, apart from the fact that confirmation of bid shall stand automatically cancelled for failure to pay security deposit, execute and register lease agreement and mortgage deed;

Now, therefore, I hereby undertake and agree that in case of failure on my part to adhere to the conditions, the security deposit shall be forfeited and the confirmation order be cancelled.

Participant.

154. **Postponement of auction and rejection of tenders or bids.**— The Deputy Commissioner may, for reasons to be recorded in writing postpone the auction to any other day notified by him.

(2) The Deputy Commissioner may reject any tender offered or bid submitted to him for any reason to be recorded in writing.

155. **Confirmation.**— (1) Whenever the Deputy Commissioner has accepted provisionally a tender, offer or bid, he shall forthwith submit to the Government through the Excise Commissioner the records of the proceedings conducted by him for confirmation.

(2) The Government shall, on a consideration of the records under sub-rule (1) pass an order confirming the disposal of the right to retail vend of liquor or refusing to confirm it. The order shall

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forthwith be communicated to the person concerned, \(^1\) [in form C.O.1].

\(^2\) [156. **Lease and mortgage to be executed.**— (1) The persons whose tender, offer or bid is confirmed under rule 155 shall, —

(a) remit into the State Bank of India or the Government Treasury or open a Term Deposit or Fixed Deposit or Bank Guarantee in the name of the Deputy Commissioner (Excise) in any Scheduled Bank in the Union territory of Pondicherry, a Security Deposit equal to five months bid amount of the knocking down price within [fifteen working days] from the date of communication of order, deduction being made of the earnest money deposited earlier:

Provided that the Excise Commissioner/Deputy Commissioner (Excise), shall have powers to accept or reject such securities of the non-nationalised Scheduled Banks for the reasons to be recorded in writing.

(b) execute and register an agreement of lease (in Form L.A.) with the Government incorporating the terms and conditions under which the right of retail vend of liquors is leased in his favour within ten days from the date of receipt of confirmation order.

(c) mortgage by deposit of title deeds for the value not less than the annual kist to be paid by him. The lessee shall also mortgage (at his expense) [in Form DM 1], the property offered as security towards lease amount due to Government, after paying five months kist as security deposit and one month advance kist, the property being free from all encumbrances and its value being not less than the rental amount due to the Government. The mortgage deed shall also be registered within 10 days from the date of receipt of confirmation order, for the rental amount due to the Government at the time of execution of mortgage deed;]

(2) If the person fails to furnish security deposit in full as mentioned in clause (a) of sub rule (1), within 5 days of receipt of the confirmation order, the confirmation order shall stand automatically cancelled and the right of retail vend shall be offered to the next highest bidder by the Excise Commissioner, if the offer made by the next bidder is not less than 90\% of the highest bid. The Earnest Money Deposit made by such person shall be liable to be forfeited to the Government by the Excise Commissioner and the person shall also be liable for loss of revenue, if any, on account of reauction consequently.

(3) If the person in whose favour the disposal is confirmed fails to execute and register an agreement of lease and mortgage the property offered as security for the annual lease amount for the lease period, and register the mortgage deed within 10 days from the date of receipt of the confirmation order [for the value not less than the rental amount due to Government at the time of execution of mortgage deed], the confirmation order shall be automatically cancelled and the deposit made by such person shall be liable to be forfeited and the right of retail vend of liquor shall be given to next highest bidder if the offer made by him is not less than 90\% of the highest bid, by the Excise Commissioner or shall be re-auctioned by the Excise Commissioner, if next highest bidder refuses to accept the offer.

\(^7\) [156.A **Renewal of lease.**— (1) The agreement of lease executed under clause (b) of sub-rule (1) of the rule 156 may be renewed if the lessee applied for such renewal subject to the terms and conditions specified in the notification issued under rule 144.

(2) The lessee intending to renew the lease agreement shall apply for such renewal not later than thirty days prior to the date of expiry of the lease year in Form R.A after remitting.—

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3. Insertion vide E.O.G. No.8 dt.02-02-2005.
5. Substitution vide E.O.G No.2 dated 29-10-1999
(a) an application fee of one hundred rupees ;

(b) a licence fee of one thousand rupees ; and

(c) a security deposit equal to five months rental amount payable for the lease year as specified in the notification issued under rule 144, into the State Bank of India or the Government Treasury or in a term deposit or fixed deposit in the name of the Deputy Commissioner in any scheduled bank in the Union territory of Pondicherry :

Provided that the Deputy Commissioner shall be at liberty to accept or reject such securities of non-nationalised scheduled banks for reasons to be recorded in writing.

(3) A lessee who fails to submit the application for renewal within the time specified in sub-rule (2) may submit an application for renewal after such time but before the date notified for auction of the shop for the subsequent lease year by paying a penalty of five thousand rupees in case of toddy shops, and twenty thousand rupees in case of arrack shops, together with interest at the rate of twelve percent per annum on the advance rental amount payable as security deposit under clause (c) of sub-rule (2) computed from the due date for submission of application under sub-rule (2) till the date of remittance of the security deposit.

(4) The Excise Commissioner may for reasons to be recorded in writing refuse to renew the lease for the second or, as the case may be, the third year and where an application for renewal is rejected the licence fee and the security deposit remitted by the lessee shall be refunded after deducting the dues, if any, payable to the Government by such lessee.

(5) The person whose lease is renewed in a lease year under this rule shall execute and register a fresh agreement of lease and mortgage respectively under clauses (b) and (c) of Rule 156.

(6) The lessee who has submitted his application for renewal of licence for the second or as the case may be, the third year shall pay the first month kist within 5 days from the date of the renewal of licence, failing which, the licence renewed for the second, or as the case may be, the third year shall stand automatically cancelled and the fees and the security deposit already paid shall be forfeited.

157. Application for licence and conditions to be fulfilled.— (1) On the provisions of the rule 156 being complied with, the licensing Authority shall issue licence 1 in Form L.1 in respect of the shop.

(2) No lessee shall be entitled to exercise the right of retail vend of liquor until the licence under sub-rule (1) is issued to him.

158. Failure to execute lease agreement, etc.— (1) Where the person in whose favour the disposal is confirmed fails to comply with the provisions of rules 156 and 157, the disposal of the right of retail vend of liquors shall be cancelled by the Government. The deposits made by such person shall be liable to be forfeited to the Government and the right of retail vend of liquors shall be disposed of afresh in such manner as the Government may direct.

(2) The disposal under sub-rule (1) shall be at the risk of the defaulter who shall, however, be not entitled to any excess amount realised from such disposal but shall be liable for the losses sustained by the Government. The Government shall be entitled to assess such loss and recover it as if it were an arrear of land revenue.

159. Adjustment of deposit.— (1) All deposits, unless forfeited in accordance with these rules shall be adjusted towards the final monthly rents payable by the person to whom licences are issued.

1. Inserted vide E.O.G. No.24 dated 12-08-1983.
160. **Refund of deposit.**— The earnest money or other deposits made under rules, unless forfeited or adjusted shall be refunded to the depositer.

1'[160-A. **Refund of interest on deposit.**— The interest, if any, accrued from a term deposit or fixed deposit made under these rules in the name of the Deputy Commissioner 2 [in any Scheduled Bank] shall be refunded to the depositer, after adjusting such sum, if any as may be found due to the Government under these rules.

161. **Power to increase or reduce the number of shops and prohibition to hold more than one licence under the same category.**— (1) The Government shall be competent to accord sanction to the increase or reduction in the number of shops.

(2) No person can become the lessee of more than one arrack shop, toddy shop or liquor shop, as the case may be:

3'http://example.com']

Provided that the Government may, in exceptional and deserving cases, for reasons to be recorded in writing, grant exemption from the operation of this sub-rule.]

162. **Closure of shop.**— The licensing authority may in accordance with sections 28 and 29 of the Act, cancel, suspend or withdraw the licence and in pursuance of cancellation, suspension or withdrawal direct the closure of the shop.

163. **Shifting of the shop.**— The Licensing Authority may either on the application of the licensee or otherwise and for reasons to be recorded in writing, direct the shifting of a shop from one place to another and a licensee shall not be entitled to any compensation on account of such shifting.

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1.Inserted vide E.O.G. No. 162 dated 22-11-1978
2. Amendment vide E.O.G.No. 45 dated 03-11-1982
3. Amendment vide E.O.G.No. 41 dated 08-04-1971
1 [FORM C.O. 1
[See rule 155 (2)]

Confirmation Order

The monthly highest bid offered by Thiru/Tmt. ............................................................... son of/ wife of Thiru ............................................................................... residing at .................................................. ........................................................... for the period from ..................................................... to ..................................................... for Rs. .................................................. (Rupees ......................... .......................................... ....) is hereby confirmed and he/she is permitted to run the arrack/toddy shop No. ................................................. of .................................................................. Municipality/ Commune Panchayat for the period from ........................................... to ............................................... on the terms and conditions laid down in the Notification No. ......................dated ..................... subject to fulfillment of the following conditions within seven days;

CONDITIONS

2 [1. The lessee should remit into the State Bank of India or the Government Treasury or open a Term Deposit or Fixed Deposit or Bank Guarantee in the name of the Deputy Commissioner in any Scheduled Bank in the Union territory of Pondicherry, a Security Deposit equal to five months bid amount of knocking down price within five days from the date of receipt of confirmation order, deduction being made of the earnest money deposited earlier, provided that the Excise Commissioner/Deputy Commissioner shall have powers to accept or reject such securities of the non-nationalised Scheduled Banks for the reasons to be recorded in writing.

2. The lessee shall execute and register 3 an agreement of lease in Form L.A.1. with the Government incorporating the terms and conditions under which the right of retail vend of liquors is leased in his/her favour within 10 days of receipt of confirmation order.

3. The lessee shall mortgage by deposit of title deeds for the value not less than the annual kist to be paid by him. The lessee shall mortgage, at his expenses (in form D.M.1), the property offered as security towards the lease amount due to the Government, after deducting five months security deposit offered and one month advance kist paid by the lessee, the property being free from all encumbrances and its value being not less than the rental amount due to the Government. The mortgage deed shall also be registered within 10 days from the date of receipt of confirmation order, for the rental amount due to the Government at the time of execution of mortgage deed.

4. However, the lessee will not be required to fulfill the conditions (1) and (3), if the entire lease amount for the lease period is paid in full.

5. If the person fails to furnish security deposit as mentioned in item 1 above, the confirmation order issued to him shall stand automatically cancelled and the right of retail vend shall be offered to the next highest bidder by the Excise Commissioner, if the offer made by the next highest bidder is not less than 90% of the highest bid. The deposit made by such person shall be liable to be forfeited to the Government by the Excise Commissioner.]

1. Inserted vide E.O.G.No. 24 dated 12.08.1983
2. Subsititution vide E.O.G.No. 20 dated 17.0.1997
3. Deleted vide E.O.G. No.8 dated 02.02.2005
4. SUbstitution vide E.O.G.No. 2 dated 29.01.1999
6. 'If the person in whose favour the disposal is confirmed fails to execute and register an agreement of lease and mortgage the property offered as security and fails to get the deed of mortgage registered as specified in sub-rule 1 (c) of rule 156, within 10 days from the date of receipt of the confirmation order for the value not less than the rental amount due to Government at the time of execution of mortgage deed, the confirmation order shall be automatically cancelled and the deposits made by such person shall be liable to be forfeited and the right of retail vend of liquor shall be given to the next highest bidder, if his offer is not less than 90% of the highest bid (or) shall be re-auctioned by the Excise Commissioner, if the next highest bidder refuses to accept the offer and the person shall be liable for loss of revenue, if any, accrued to the government].

Place :

Date : Deputy Commissioner (Excise)

2[FORM L.A. 1
[See rule 156 (b)]

Lease Agreement

This agreement made this the .................................. day of ..................................... one thousand nine hundred and eighty ..................................... between the President of India (hereinafter called the Government which expression shall unless excluded by or repugnant to the context, be deemed to include his successor or successors in office and assigns) of the first part, and .................................... son/wife of ............................. residing at ................................................. Union territory of Pondicherry (hereinafter called the Lessee) of the second part, and .........................................................................

And whereas, the lessee has been declared as the highest bidder at the auction sale held on ........... in respect of arrack/toddy shop No. .................................................... (more fully described in the schedules hereto annexed);

And whereas under rule 156 of the Pondicherry Excise Rules, 1970, the lessee is required to execute and register an agreement;

Now this agreement witnesseth is follows:

1. In consideration of the ................................................................. sums hereinafter made payable to the Government and of the convenants hereinafter contained and agreed upon by the lessee the Government hereby grants in to the lessee the licence and authority to sell arrack/toddy in the said

2. Inserted vide E.O.G. No. 24 dated 12-08-10983.
shop.

2. The licence, rights and privileges shall be held and exercised by the lessee from the day of .......................................................... to .......................................................... subject to determination as laid down in the Notification published in Extraordinary Gazette No. .......................................................... dated ......................................... (hereinafter referred to as the Gazette Notification) hereto annexed.

3. The lessee shall and will yield and pay to the Government a sum of Rs. .......................................................... (Rupees .......................................................... ) towards the rental amount for the period from .......................................................... to .......................................................... .

4. 1 The Government shall issue a permit to the lessee authorising him to take delivery of a specified quantity of arrack from the Government Distillery every day. It shall be open to the lessee to take delivery of arrack from the said distillery every day or to accumulate his quota and to take delivery of arrack in a bulk. However, no lessee shall be entitled to accumulate his quota of arrack for more than ........ days and his claim for arrack beyond ......................... days shall be deemed to have lapsed.]

5. The lessee agrees with the Government to abide by the clauses and conditions stipulated in the Gazette Notification hereto annexed and also agrees for the recovery of excise rental arrears with interest as per Pondicherry Excise Rules, 1970 and under the provisions of Pondicherry Revenue Recovery Act, 1970 in case of his default.

6. The Government covenants that the lessee paying the monthly rental and performing and observing the covenants and conditions on his part to be performed, and observed, may peaceably exercise and enjoy the rights and privileges hereby granted during the said term without any interruption save as provided in the said Gazette Notification by the Government or any person claiming through or under the Government.

7. The surety agrees to be held responsible along with the lessee for the due performance of the covenants on the part of the lessee.

In witness whereof Thiru .......................................................... Deputy Commissioner (Excise) .......................................................... acting for and on behalf of the President of India, the lessee and the surety/sureties/has/have hereunto set their respective signatures on the day, month and year first above written.

SCHEDULE

In the presence of : (1) Signed by Thiru .......................................................... for and on behalf of the President of India.

1. ..........................................................

2. ..........................................................

In the presence of : (2) Signed by the lessee.

1. ..........................................................

2. ..........................................................

In the presence of (3) Signed by the surety/sureties.

1.

2.

1 [FORM D.M. 1

[See rule 156 (c)]

Deed of mortgage

1. This deed of mortgage made on this .............................................. day of .................................. one thousand nine hundred and eighty ..................................... between the President of India (hereinafter called the mortgagee, which expression shall unless there is anything repugnant to the context, include his successors and assigns in office) AND ............................................................ son of ........................................................... residing at (hereinafter called the “mortgagor” which expression shall unless there is anything repugnant to the context include his heirs, legal representatives, successors, agents, assigns and administrators) and .................................................... son of .................................................. residing at ....................................................... (hereinafter called the surety which expression shall, unless there is anything repugnant to the context be deemed to include his heirs, representatives, successors and assigns), witnesses as follows :

Whereas the mortgagor has been the successful ................................... in the...............................

of the licence for vending arrack/toddy in the village of ......................................... of ..................................................

Municipality/Commune Panchayat for the period from ........................................ to .................................... made by the mortgagee;

2 [And whereas the lessee has agreed to execute and register the deed of mortgage for the rental amount of Rs. ............................................. being the amount due to the Government at the time of execution of this mortgage deed, after deducting 5 months security deposit and one month advance kist paid by the lessee”];

3 [“And whereas by an agreement dated ............................................................ and registered as Document No. ............................................................ of ............................................................ of Book .................................. of the Sub-Registrar’s Office entered into by the mortgagor and the surety with the mortgagee, the mortgagor as licensee of the aforesaid arrack/toddy shop No. ............................................................ of ..................................................

Municipality/Commune Panchayat has undertaken to fulfil the covenants made in the said agreement and to abide by the conditions stipulated in the notification published in the Extraordinary Gazette No............................................................ dated ........................................... annexed to the aforesaid agreement and as per clause .................................................... of the said notification the mortgagor shall pay the licence fee for the period from ........................................... to ........................................... in the following manner.

The lessee shall pay monthly kist in advance on or before 30th or 31st or last working day of the preceding month. The advance kist for the first month shall be paid within 5 days from the date of confirmation order along with Security Deposit”];

And whereas the mortgagor and his surety are bound to secure the due payment of the installments

1. Inserted vide E.O.G.No. 24 dated 12.08.1983
of licence fee as aforesaid on the security of their immovable property;

Now this deed witnesses as follows:

1. In pursuance of the aforesaid agreement and in consideration of the terms and conditions mentioned in the aforesaid notification and those mentioned below the mortgagor hereby agrees to let the mortgagee to realise the rental amount or any other dues arising out of the grant of the licence to him and the prescribed interest till the realisation of the amount due and all expenses for collecting such amounts as aforesaid due by the mortgagor, on the security of the property mentioned due by the mortgagor, on the security of the property mentioned in the schedule. The mortgagor, and his surety have assured the mortgagee that the properties mentioned in the Schedule belong to them absolutely and are free from any encumbrances whatsoever.

2. The mortgagee shall have absolute right to enter into the properties and take possession of them if the mortgagor defaults in the payment of the rental amount or any part of it which is in arrears.

3. Should the immovable properties mentioned in the schedule be insufficient for any amounts due to the mortgagee, the mortgagee has the right to proceed against the mortgagor and/or his surety personally and also against his other immovable and movable properties whether already acquired by him before the date of this mortgage or acquired after that date.

4. The mortgagor and the surety hereby covenant that till this mortgage is discharged they shall not encumber the property mentioned in the Schedule in any manner whatsoever by way of sale, settlement, gift, lease, will, declaration of trust or any other manner whatsoever.

5. The mortgagor and the surety undertake also to see that the value of the properties mentioned in the Schedule does not deteriorate by any wanton acts either by them or by any outsiders. The mortgagor and the surety shall, in the event of any deterioration in the value of the property mentioned in the schedule either by natural or any human or other causes and upon demand from the mortgagee, either pay off all the arrears due to mortgagee within 15 days of notice or at the option of the mortgagee offer fresh property as security for the whole or any part of the property mentioned in the schedule to the satisfaction of the mortgagee by a proper deed of fresh mortgage or by a substituted auxiliary or collateral mortgage executed by the mortgagor and the surety in favour of the mortgagee and duly get such deed registered, the mortgagor bearing all expenses for such a deed.

6. The mortgagee shall have the right to foreclose the mortgage as laid down in the Transfer of Property Act without the intervention of the Court if there is any breach of the covenants entered into by the mortgagor with the mortgagee either under this mortgage, deed or under the agreement entered into by them under the registered deed Document No. ................................ of Book .................................. of Sub-Registrar’s Office mentioned in paragraph 2 supra.

7. This mortgage shall be determined on the payment of all dues to the mortgagee and the mortgagor on such determination shall discharge the mortgage deed by a registered deed of release executed in favour of the mortgagor and the surety.

In witness whereof the mortgagor and the surety hereinbefore mentioned have set their hands unto this mortgage on the day, month and year first above mentioned,

Schedule of Property

In the presence of: Mortgagor Signature

1.
2.

In the presence of : Surety Signature

1.
2.

1 [Undertaking for Mortgage by deposit of title deeds

Pondicherry, dated:

From

Lessee/Surety,
Arrack/Toddy Shop No,............................... of....................
Commune Panchayat/Municipality,
Pondicherry.

To

The Deputy Commissioner (Excise)
Pondicherry.

On behalf of the President of India.

Sir,

I am writing this to confirm that I have deposited with you on ........................................................... in the Office of the Excise Commissioner, Pondicherry at Pondicherry Town. The title deeds relating to my properties at ........................................................... described in the appended Schedule, with the intention of creating an equitable mortgage on the said properties by way of collateral security for the amount due to the Government of Pondicherry by way of leasing arrack/toddy shop No. ........................................................... of ........................................................... Commune Panchayat/ Municipality of the said shop, to whom I stand surety.

The said properties are self-acquired and as such no one else has any interest in the said properties. The properties are under my sole occupation and possession.

There is no subsisting agreement for the sale of properties or any intending purchaser has taken possession of it or a part of it. The properties are fee from encumbrances. I also undertake that the properties involved in this transaction will not be encumbered in any way.

Further, I agree that the immovable properties mentioned in the Schedule be insufficient for any amounts due to the Government, the Government has the right to proceed against me personally and also against my immovable and movable properties whether already acquired by me before the date of the deposit or acquired subsequent to that date.

I also agree that the Government shall have the right to recover the arrears, if any, by invoking the

1. Inserted vide E.O.G. No.24 dated 12-08-1983.

Schedule of Properties

Pondicherry, the

From

..........................................................................................................................

..........................................................................................................................

Lessee, Arrack/Todd Shop No. ................................................................. of .............................................................

.......................................................................................................................... Commune Panchayat/ Municipality, Pondicherry.

To

The Deputy Commissioner (Excise)

.................................................................................................................................................................

for and on behalf of the President of India.

Sir,

I am writing this to confirm that I have deposited with you at the Office of the Deputy Commissioner (Excise), Karaikal/Mahe/Yanam on ............................................................... the title deeds relating to my properties at ............................................................. described in the appended schedule, with the intention of creating an equitable mortgage on the said properties in favour of the President of India by way of collateral/security for the amount due to the government of Pondicherry, by way of leasing arrack/toddy shop No ................................................................. of ............................................................. Municipality/Commune Panchayat in my favour/in favour of Thiru ............................................................. the lessee of the said shop to whom I stand surety.

The said properties are self-acquired and as such no one else has any interest in the said properties. The properties are under my sole occupation and possession.

There is no subsisting agreement for the sale of properties or any intending purchaser has taken possession of it or a part of it. The properties are free from encumbrances, I also undertake that the properties involved in this transaction will not be encumbered in any way.

Further, I agree that the immovable properties mentioned in schedule be insufficient for any amount due to the Government, the Government has the right to proceed against me personally and also against my immovable and moveable properties whether already acquired by me before the date of the deposit or acquired subsequent to that date.

I also agree that the Government shall have the right to recover the arrears, if any by invoking the provisions of the Pondicherry Revenue Recovery Act, 1970.

Schedule of Properties

Yours faithfully,
[FORM L. 1]

[See rule 157 (1)]

Licence for retail vend of arrack/toddy

Licence No. Pondicherry.

Region : Pondicherry dated

Municipality/Commune Panchayat :

Arrack/Toddy shop no. & location :

Name of the licence holder :

I, .................................................................... the Licensing Authority of the Pondicherry Region, hereby authorise Thiru/Tmt. ................................................................................................................... son/wife of ............................................................ residing at .................................................................. for the retail vend of arrack/toddy during the lease period from ............................................................ to ............................................ in the shop to be located within the boundaries specified below :

Monthly rental : Rs.

CONDITIONS

1. The licensee shall be bound by the provisions of the Pondicherry Excise Act, 1970 and rules and any general or special rules prescribed and orders made thereunder as amended from time to time and also by the provisions contained in the Notification published in the Extraordinary Gazette No..........

2. The licence may be suspended or cancelled in accordance with the provisions of section 28 of the Act and the licensee or his employee shall be liable for prosecution for breach of any of the conditions of the licence under the provisions of the Act or the rules and orders made thereunder.

3. The licensing authority may either on the application of the licensee or otherwise and for reasons to be recorded in writing, direct the shifting of a shop from one place to another and a licensee shall not be entitled to any compensation on account of such shifting.

4. The opening and closing hours shall be from 6.00 a.m to 10.00 p.m.

Licensing Authority.]

1. Inserted vide E.O.G. No.24 dated 12-08-1983.
To

The Excise Commissioner,
Pondicherry.

Sir,

Sub: Toddy/Arrack Shop Nos.

Application for renewal of lease for the year.................

I, ............................................................................................................................S/o ......................................................residing at..................................................................................
..................................................................................Pondicherry, am a lessee of Arrack/ Toddy Shop No. .................................................................................................................of.................................Commune/Municipality for the lease year......................................................

I am willing to run the said Arrack/Toddy shop for the Second/Third year by paying enhanced rental amount at......................................................

I hereby enclose the paid receipt of the application fee of Rs.100 and licence fee of Rs. 1,000 for renewal of lease.

I hereby enclose the Security Deposit of Rs.................................../by way of FDR/Bank Guarantee drawn in favour of the Deputy Commissioner (Excise), Pondicherry/ Karaikal/Mahe/ Yanam.

I hereby undertake to execute and register the lease agreement within 10 days from the date of renewal of lease.

I also undertake to execute and register a fresh mortgage deed for the enhanced rental amount of the properties offered as security, within 10 days from the date of renewal of lease.

I am also aware of the payment of advance kist as per sale notice and consequences of failure to adhere to the conditions of sale apart from the fact that the licence renewed shall stand automatically cancelled for failure to pay advance kist, execute and register the lease agreement and mortgage deed and also aware that the security deposit, application fee, licence fee shall be forfeited.

I hereby undertake and agree that in case of failure on my part to adhere to the conditions, the security deposit shall be forfeited and the licence be cancelled.

Yours faithfully,

LESSEE OF ARRACK/TODDY SHOP No..................................................]

CHAPTER - X

Tapping of trees

164. Assignment of trees.— Every licensee to sell toddy shall be assigned such Government trees from which he may tap toddy for being supplied to the licensed shop, subject to payment of tree tax and tree rent.

165. Tapping licence.— A licence to tap trees (hereinafter called the tapping licence) shall be issued subject to the following conditions namely :

(1) A tapping licence may be issued on the application of the licensee to sell toddy or his authorised agent.

(2) The application shall be made to the Excise Inspector in the prescribed form and shall be accompanied by the challan for having credited, the tree tax and tree rent in full in respect of the Government trees and tree tax in full in respect of private trees which he desires to tap for his shop.

(3) Where tapping is from private trees, the licensee shall obtain on the application the counter signature of the owner of such trees, as a token of his consent and willingness to pay the tree tax in case the licensee fails to pay. The application shall be attested by the village karnam.

(4) On the receipt of application, the Excise Officer, shall at once takes steps for marking the trees with the help of the lessee and timely issuance of tapping licence and transport permits to the licensee.

(5) No trees shall be tapped nor toddy be drawn from them until the trees have been marked. But trees may be prepared, for tapping after tree tax is credited.

(6) In the case of date trees, tapping period shall be ordinarily four months. But in special cases the Deputy Commissioner may grant extension which shall not exceed one month.

(7) In the case of coconut trees, the tapping period shall be half-yearly i.e 1st April to 30th September next and from 1st October to 31st March next. But in special cases the Deputy Commissioner may grant extension which shall not exceed one month. Under no circumstances tapping will be permitted beyond 31st March.

(8) The marking will be made within fifteen days before 31st March for convenience, but pot shall not be attached before the evening of 23rd March or the date of confirmation whichever is later.

(9) Licensee shall return the tapping licence and transport permits to the concerned Excise Officer after their expiry.

(10) Toddy shall not be drawn or kept between 8 p.m and 6 a.m.

166. Licensing Authority’s powers to prohibit.— The Licensing Authority, if he is of the opinion that trees in occupied lands should not be tapped he may,—

(i) refuse to grant tapping licence ;or

1. Amendment vide E.O.G.No. 41 dated 08.04.1971
(ii) if such licence has already been granted, withdraw the licence and in such a case the licensee shall not be entitled to any compensation for the period immediately prior to the date of the withdrawal of the licence.

167. **Conditions to be observed by licensees.**— (1) The licensing Authority may prohibit the licensees from tapping the trees, in the groves assigned to them if there is any dispute between the neighbouring licensees or for any other valid reasons.

(2) The licensee shall not purchase toddy from any other toddy licensee except on application to the Licensing Authority who may grant the required permit on proof of necessity in the following cases, namely :—

(i) Where there is an unusual demand for toddy in a shop in consequence of a festival or for any other valid reason to be recorded by the Licensing Authority.

(ii) Where trees have ceased to yield during the last few days of a lease.

(iii) Where toddy drawn by one shop-keeper at the end of the lease cannot reach the shop before first few days of the new lease.

(3) No toddy in excess of the produce of trees assigned shall be transported, kept or sold.

(4) The licensee shall be responsible for all the payments of tree tax and tree rent of the assigned trees.

(5) If any portion of the tree tax or tree rent is not paid within the stipulated time by the licensee, the tapping licence may be cancelled or suspended under section 28 of the Pondicherry Excise Act, 1970 and no fresh licence shall be issued till all the dues are paid.

(6) If, in spite of notice being served, the licensee fails to pay the arrears of tree tax, tree rent within the time limit, the licensee shall be liable for being prosecuted in the court of law for illicit tapping.

(7) The licensee shall credit the tree rent prescribed for every tree belonging to Government in the Government Treasury along with the tree tax.

(8) The tapping of the trees shall be subject to the following conditions namely :—

(a) [Omitted]

(b) the trees shall not be overtapped or tapped every day but may be tapped on alternate days during the currency of the tapping permit;

(c) the depth and width of the incision shall not be more than one-third of the diameter of the tree at the point of incision and the length of the incision shall not exceed twenty centimetres;

(d) the central spike-like cluster shall not be touched. Not less than eight leaves shall be left excluding the central spikelike cluster on that face of the tree on which incision is made above the tap line of the incision;

(e) the licensee shall not cut or injure or permit to be cut or injure the trees licensed to him;

(f) the licensee shall not be entitled to any compensation.—

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1. Amended vide E.O.G.No. 41 dated 08.04.1971
(i) if his licensed trees are withdrawn for public purposes;

(ii) if his shop is re-sold due to non-payment of Government dues.

(9) Adulteration of toddy or distillation of spirit from toddy is prohibited.

(10) The toddy drawn for one shop shall not be mixed up with that for the other or transorted in one receptacle.

(11) Toddy shall be sold only at the licensed premises and not any where else.

(12) The licensee or his licensed vendor shall not sell to any person, toddy more than the quantity allowed at a time.

(13) The licensee shall furnish all facilities to the Excise Officer for his inspection of the shop or in the groves.

(14) [The licensee to sell toddy shall pay the tax at the following rates, namely:—

(a) Coconut tree—Re. 1 per tree per six months

(b) Sago palm tree—Re. 4 per tree, per year,

(c) Palm tree—Re. 1 per tree per year

(d) Date tree—Re. 1 per tree per year].

(15) The tree rent shall be Rs. 1-75 per tree per year and it shall be paid in full along with the application for grant of tapping licence.

CHAPTER—XI

Grant of Rewards

168. **Grant of rewards.**—(1) In any case in which a penalty is imposed or confiscation ordered by a competent authority under any law for the time being in force for the administration or protection of excise revenue, the undermentioned officers of Excise Department may grant in such proportions, as they think fit to any person, or persons who may have contributed to the conviction of the offender or to the seizure of the property so confiscated a reward not exceeding the proceeds of the liquor or intoxicating drug confiscated, plus the amount for which any other article confiscated in the same case may sell plus the amount of any fine imposed therein.

Provided always that the aggregate amount of the reward thus granted in any one case, shall not exceed if the reward is to be made by the Excise Commissioner rupees two hundred and fifty and if the reward is to be made by the Deputy Commissioner rupees fifty.

(2) In any case in which any person or persons may have been convicted for an offence under the Pondicherry Excise Act, 1970, but in which no penalty or confiscation may have been imposed or ordered or in which any person has performed any service of special merit in respect of prevention of detection of any such offence rewards may be granted:

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1. Amended vide E.O.G.No. 41 dated 08.04.1971
Provided always that the aggregate amount of the reward thus granted in any one case, shall not exceed rupees one hundred if the reward is to be made by the Excise Commissioner or rupees fifty if the reward is to be made by the Deputy Commissioner.

169. **Incurring expenditure.**— The Excise Commissioner or the Deputy Commissioner with the sanction of the Excise Commissioner may incur at his discretion an expenditure not exceeding rupees fifty in each case, for the employment of informers or for any other purpose connected with the prevention or detection of any offence against the laws relating to Excise Revenue.

170. **Government sanction.**— In all cases where the reward proposed and expenditure to be incurred exceeds the amounts mentioned in rules 168 and 169, previous sanction of Government shall be necessary.

171. **Minimum reward.**— No reward shall be less than half the aggregate amount of the fines and confiscations realised:

    Provided that where the aggregate amount of fines and confiscation realised is small not exceeding rupees ten the reward may be of equal amount.

172. **Rewards where fine, etc., not imposed.**— Where any sentence of imprisonments is passed and no fine is imposed or realised or no confiscation is ordered, reward may, in the discretion of the officer authorised under rule 168 and 169 be granted subject to the limits of sanction specified in these rules.

173. **Rewards to informer etc.**— Not less than half of the amount of reward shall be given to the informer, if any, and the remainder to the persons actually cooperating in the seizure or arrest:

    Provided that where the amount is realised in execution of the Magistrates warrant the amount of reward to the persons co-operating shall be one-fourth of the amount of reward admissible under these rules and one-fourth shall be given to the person who applied for the warrant.

174. **Distribution to be equal.**— Rewards shall be as far as possible, be distributed equally among the officer engaged in the transaction for which the reward is granted.

175. **Sanction of Excise Commissioner.**— No reward shall be given to the Excise Inspectors without the previous sanction of the Excise Commissioner and rewards to the officers of other Departments shall be made through the Heads of the Department concerned.

176. **Cases where there is no informer.**— Where there is no informer in a case the entire amount of reward shall be given to the persons who actually co-operated in the detection and seizure.

177. **Manner of payment.**— Recommendation rolls in Form No.1 or bills as the case may be, for payment of rewards should be submitted to the Excise Commissioner after the case has ended in conviction of the offenders and where an appeal has been presented, after the conviction is confirmed and where no appeal is filed after the limitation period for filing the appeal has expired. The rolls or bills shall clearly indicate the amount of fine or penalty if any, and sales of confiscated property in the case realised.
(2) (i) On receipt of the recommendation rolls or bills, the amount sanctioned or passed by the Excise Commissioner will be drawn on abstract contingent bills and forwarded to the officers concerned. The payment of reward may be made personally by the Deputy Commissioner and acknowledgment obtained from the payees and forwarded to the Excise Commissioner’s Office.

(ii) No delay should be permitted in the disbursement of rewards.

(3) Reward in special cases, may with the previous sanction of the Government, be made in any other form than the grant of money.

| FORM No. I |
| (See rule 177) |

Combined roll of Rewards

<table>
<thead>
<tr>
<th>From</th>
<th>To</th>
<th>Dated</th>
<th>Despatched</th>
<th>Received</th>
</tr>
</thead>
</table>

Enclosure

Statement of Rewards recommended for the month of .......................................................

Signature and Designation
CHAPTER—XII

Special conditions of licence for sale of Arrack

178. Licensee to sell arrack of prescribed strength etc.— (1) Every licensee licensed to vend arrack by retail sale shall sell only arrack of prescribed strength.

(2) [No arrack except that obtained from the Government Distillery shall be kept or sold in the premises licensed to sell arrack.]

2 [178-A. Minimum guaranteed quantity of arrack.— (1) [No licensee shall purchase arrack from the Government Distillery] less than the minimum guaranteed quantity specified by the Excise Commissioner in the notification issued under rule 144:

Provided that,—

(i) the Deputy Commissioner may, for any special reason, permit the licensee to lift the short drawn minimum guaranteed quantity pertaining to any particular month other than May and June in the next succeeding month;

(ii) the Excise Commissioner may, whenever he deems it necessary, permit the licensee to lift the short drawn minimum guaranteed quantity of any month other than the months of May and June in any subsequent month or months; and

(iii) no short drawn minimum guaranteed quantity shall be permitted to be lifted beyond the 30th June:

Provided further that the licensee shall not claim lifting of such short drawn minimum guaranteed quantity as a matter of right and shall be liable to pay the full agreed kist, whether or not he is permitted by the Excise Commissioner or Deputy Commissioner (Excise) as the case may be to lift the short drawn minimum guaranteed quantity of arrack of a month in the succeeding month or in any of the subsequent months.

(2) Notwithstanding anything contained in sub-rule (1), where for any reason not attributable to the licensee the minimum guaranteed quantity is not made available to the licensee the Excise Commissioner may grant permission in the kist proportionate to the quantity which was not so made available to the licensee:

Provided that the licensee shall have no option to pay the entire kist for the month and to lift such short drawn minimum guaranteed quantity in the succeeding month or any of the subsequent months as he may be permitted by the Excise Commissioner:

Provided further no such short drawn minimum guaranteed quantity shall be permitted to be lifted beyond 30th June.

(3) Subject to the provisions of sub-rules (1) and (2) above; the licensee of Arrack shop shall not claim supply of Arrack over and above the minimum guaranteed quantity fixed for his shop provided, however, that subject to availability, the excess quantity required may be allowed to be drawn subject to the payment of additional kist proportionate to the excess quantity allowed to be drawn and such other terms and conditions as may be determined by the Excise Commissioner.

1. Substitution vide E.O.G.No. 2 dated 29.01.1999
2. Inserted vide E.O.G.No. 13 dated 04.06.1984
(4) Any balance of Arrack held in stock by the licensee at the expiry of the term of the previous year's licence shall be taken over to the succeeding licensee after payment of issue price fixed therefor. Such balance taken over by the succeeding licensee shall be adjusted against the minimum guaranteed quantity fixed for the shop. Where such taking over of the stock by the succeeding licensee is not possible, the Deputy Commissioner (Excise) may arrange for the disposal of the balance in any manner as he thinks fit and the amount realised by such disposal shall be disbursed to the previous year's licensee.

1 [(5) The Lessee shall lift the minimum guaranteed quota regularly and on any account the lessees shall not lift below 50% of the quantum of the minimum guaranteed quota in a particular month. Failure to lift the 50% of minimum guaranteed quota in a particular month, shall lead to cancellation of Licence by the Excise Commissioner”.

179. **Counter to be constructed.**— The licensee to vend arrack shall construct a counter in the shop not more than one meter high.

180. **Retail price.**— 2 [The Government, may, if it deems fit, fix the retail selling price of arrack from time to time.]

181. **Licensee to buy arrack only from depot, etc.**— 3 [(1) The licensee to vend arrack shall purchase all the quantity of arrack to be sold in his shop from the Government Distillery and he shall pay the issue price therefor at such rates as may be fixed from time to time at the said distillery.]

(2) No arrack shall be issued less than two litres at a time from the distillery.

182. **Consignment to be under seal.**— (1) 3 [All the consignment of arrack issued from the Government distillery, shall be sealed by the Officer-in-charge of the Government distillery in such a manner that the letters of the seal are distinct. The licensee shall be responsible for the breakage of seal in transit. The licensee shall have to use bottles for sample arrack that can be effectively closed and sealed for the transport of the arrack issued from the said distillery. Bottles which cannot be closed and sealed shall not be used.]

(2) No arrack shall be kept for sale except in porcelain jars, or wooden casks and plastic containers or any other receptacle which the Deputy Commissioner may specially permit.

183. **Sample bottle not to be opened.**— A sample bottle of arrack shall have a minimum capacity of 750 milliliters. The licensee shall not break the seal and sell the arrack contained in the sample bottle issued by the distillery until the consignment of the arrack to which it relates is completely sold.

184. **Mixture not permitted.**— The arrack kept in the shops and offered for sale and the arrack sold shall be unadulterated and undiluted and it shall be of the same quality and strength as issued from the 3 [Government distillery.]

185. **Rods etc.**— (1) The licensee shall keep in the shop gauge rods and receptacles certified by the Excise Inspector concerned, to facilitate the measurement during inspection.

1. Inserted vide E.O.G.No.20 dated 17.7.1997
(2) The licensee shall use metric measures for the sale of arrck.

186. **Accounts.**— The licensee shall maintain true and correct daily accounts in the specified form. He shall preserve all permits covering the receipts of the shop in a serial order. He shall maintain an inspection book at the shop. The registers are the property of the Government and the licensee shall return them to the concerned Excise Officer at the expiry of his licence.

187. **Licensee to abide by rules.**— Every licensee shall be bound to observe the provisions of the Pondicherry Excise Act, 1970 and rules, orders made thereunder from time to time.

**CHAPTER—XIII**

**Excise Licences (General Conditions)**

188. **Application.**— The rules in this Chapter shall apply to all licences issued under the Pondicherry Excise Act, 1970 for sale of liquors and every such licence shall be deemed to include the conditions prescribed by this chapter as general conditions.

189. **Definition.**— In this chapter, “shop” means the licensed premises where liquor is sold.

190. **Commencement of business.**— The Licensee shall commence his business on the 1st April or such date as may be notified by the Excise Commissioner and shall keep open on every day during such hours as may be fixed by the Excise Commissioner.

191. **Selection of sites.**— (1) (i) In the case of arrack and toddy, the Government shall appoint a committee in each region from time to time, consisting of the representatives of the Revenue Department, Police Department and the concerned Municipality (hereinafter called the Selection Committee) who shall give their views on the boundaries within which each of the shops shall be located.

   (ii) In fixing the boundary, the Government shall take the views of the Selection Committee and all other relevant factors into consideration.

   (iii) The same procedure shall be followed in the case of change of sites also.

   (2) In the case of other shops, the applicant shall select a site and intimate the licensing authority who may after making such enquiry as he thinks fit, approve the site so selected.

   (3) After such approval the description of the shop shall be entered in the licence to be issued.

   (4) The licensee shall sell liquor only in the approved shop and shall not sell any other article in the said premises.

192. **Sign-boards etc.**— (1) Every licensee shall affix a sign board in a conspicuous place of the shop showing the nature of the shop, number of licence and retail price in such language as may be understood by the majority of the residents in the locality.

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1. Amendment vide E.O.G.No. 41 dated 08-04-1971

1. [(2) No advertisement on the manufacture of liquors or the sale thereof by way of slides, banners, boards, publication in newspaper, gift articles or in any other form shall be permitted.]

193. **Entrance and Exit.**— There shall be only one and the same entrance and exit for the shop.

194. **Mixture prohibited.**— The licensee shall not mix any material injurious to the health or mix anything to decrease or increase the strength of the liquor or its intoxicating power.

195. **Employment of women and certain others prohibited.**—<sup>2</sup> [(1) Omitted.]

(2) He shall not employ any person who has been convicted.

(3) The licensee shall not employ, in any capacity, a person who is below the age of 18 years or a person who is suffering from any contagious disease.

196. **Liquor not to be sold to certain persons, etc.**— (1) No liquor shall be sold or otherwise given to the following persons, namely :

(a) insane persons;

(b) persons known or believed to be drunk;

(c) persons known or suspected to be about to take part in a riot or disturbance of public peace or any other crime;

(d) Excise Officials, Police Officers, Railway servants and Motor bus Chauffeur, on duty or in uniform; and

(e) persons below the age of 18 years.

(2) No quantity of liquor shall be allowed to be taken out of the shop except to the extent permitted by the rules under the Pondicherry Excise Act, 1970.

197. **Licensee not to permit certain acts.**— Gambling, dance, gathering, feast or any kind of entertainment or unlawful act shall not be permitted in shop.

198. **Intimation to Police Officers.**— The licensee shall give intimation to the Police Officers of any thief or person suspected to have committed any offence when such person is in his shop.

199. **Closure of shops for election purposes.**—<sup>2</sup> [The Government shall have the right to order the closing of the arrack, toddy and liquors shops for reasons of security or law and order on the date of election and on the two preceding days and the licensees are not entitled to claim any compensation therefor.]
199-A. [Closure of shops for other purposes.— (1) All arrack, toddy and liquor shops and bars shall remain closed on the following days :—

(i) [****] Gandhi Jayanthi day.

(ii) Any day as may be specified by the Deputy Commissioner for reasons of security or law and order or for any other purpose ;

200. Sales only for cash.— No liquor shall be sold except for cash.

[201. Payment of rent.—] 3[(1) The rent shall be payable in the manner provided below :—

(i) The Security Deposit paid in cash or Fixed Deposit Receipt shall be adjusted towards the kist for the last five months.

(ii) The lessee shall pay monthly kist in advance on or before the 30th or 31st or the last working day of the preceeding month. The advance kist for the first month shall be paid within five days from the date of confirmation order along with Security Deposit, failing which the shop shall be given to next highest bidder if the offer made by him is not less than 90% of the highest bid.

(2) Failure to pay the next months kist in advance before the due date shall render the licence liable to be cancelled by the Excise Commissioner within 30 days after giving notice and the shops will be put to reauction.

4[(3) In case the lessee pays the advance kist with interest [ of 9% ] as notified from time to time along with a penalty of 2% of the arrears involved, before the reauction, the Excise Commissioner may permit him to run the shop.]

(4) The defaulting lessee shall jointly and severally with his sureties in addition to the interest be liable for the loss that may accrue to Government as a result of the reauction made for the remaining period. The arrears of monthly kist and loss accrued to the Government shall be recovered under the provisions of the Pondicherry Revenue Recovery Act, 1970.

(5) The Deputy Commissioner may stop the issue of liquor or tapping trees for realisation of kist amount, tree tax and tree rent.

(6) The Bank Guarantee furnished shall be enforced for violation of lease agreement and conditions of sale.”]

202. Suspension of licence.— (1) The licence may be suspended by the licensing Authority when the licensee makes default in payment of the rent, tree tax and tree rent.

(2) When a licence is suspended, the Licensing Authority may make alternate arrangements for the sale of liquor. Any loss which the Government may incur in this behalf may be recovered from the licensee and the licensing Authority may forfeit the deposits either in full or in part with the approval of the Excise Commissioner or Government, as the case may be.

5. Inserted vide E.O.G. No.8 dated02-02-2005.
203. Transfer of lease not permitted.— The right of retail or wholesale vend of liquor shall not be transferred by the licensee except with the previous permission of the Licensing Authority.

1 [Provided, however, inclusion of partners other than legal heirs in the right of retail or wholesale vend of liquor shall be permitted on payment of double the licence fee prevailing at the time of such inclusion]

204. Only authorised persons to be in-charge.— The licensed shop shall not be put in charge of any person other than one authorised by the licensee by an authorisation issued in consultation with the Excise Inspector. The licensee shall be bound by all acts of the persons so authorised.

205. Report of breach.— Every breach of the conditions of the licence for the provisions of the Pondicherry Excise Act, 1970 by any servant of the licensee or other person shall immediately be reported by the licensee to the Excise Officer and the licensee shall comply with the orders of the Excise Officer in this behalf.

206. Licensee not to be interested in Excise Officer.— No licensee shall have any pecuniary transactions with the Officers of the Department of Excise, Police or Revenue.

207. Inspection.— (1) The following Officers shall be authorised to inspect any shops :-

   (a) Any Excise Officer not below the rank of a Sub-Inspector.

   (b) Any Revenue Officer not below the rank of Tahsildar.

   (c) Any Gazetted Officer of the Medical or Health Department.

   (2) The licensee shall produce the receptacles kept for measurements of the liquor at the time of inspection.

   (3) The licensee shall maintain an inspection book and other registers as may be prescribed by the Excise Commissioner and keep a record of all inspection notes and make proper entries. The inspection Book shall be delivered to the Excise Officer on the termination of the lease period :

2 [Provided that a toddy shop licensee shall not be required to maintain the inspection book and the registers prescribed under this sub-rule].

208. Conviction entails cancellation of all licences.— Where a licensee holds more than one licence and he is convicted for breach of conditions of any one of such licences, the other licences also may be cancelled.

209. Shifting of shops:— The licensee shall not shift the licensed premises from one place to another without the prior approval of the Licensing Authority.

1 [Provided that the licensing authority may permit, subject to the fulfilment of conditions of licence,

2. Insertedvide E.O.G.No. 41 dated 08.01.1971.
shifting of licensed premises on payment of one-fourth of the license fee for such shifting]

210. **Licensee not entitled to compensation.**— Where a licence is cancelled during the currency of the licence, the licensee shall not be entitled to any compensation of any kind.

CHAPTER—XIV

Issue of duplicate licenses and permits

211. **Application for copy.**— (1) When a licence, permit, or authorisation granted or issued under the Act, or rules or orders made thereunder is lost, misplaced, destroyed, torn, defaced or otherwise becomes illegible the holder of such licence, permit or authorisation may make an application to the Officer or authority who granted such licence, permit, or authorisation or the grant of a duplicate licence, permit or authorisation as the case may be.

   (2) Such application shall be accompanied by an affidavit sworn by the applicant explaining the circumstances necessitating the request for a duplicate licence, permit or authorisation.

   (3) When the application is made on the ground that the original licence, permit or authorisation is torn, defaced or has become illegible, such original document shall be enclosed to the application.

212. **Grant of duplicate.**— (1) On receipt of the application, affidavit and the enclosures, if any, referred to in rule 211, the Licensing Authority may, after making such enquiries, as he deems necessary and if he sees no objection, may grant the duplicate of the licence, permit or authorisation.

   (2) When a duplicate licence, permit or authorisation is issued, it shall be clearly stamped “Duplicate” and shall be marked with the date of issue of the duplicate with that of the original.

213. **Fee.**— The following fee shall be paid for the grant of a duplicate licence, permit or authorisation, namely :—

   (a) In cases where a fee is charged for grant of the licence, permit or authorisation an amount of five rupees or an amount of equal to five per cent of the fee paid for the original licence, permit or authorisation, whichever is less.

   (b) In cases where no fee is chargeable for the grant of the original licence, permit, or authorisation, a fee of one rupee.

214. **Bond to be executed.**— When the duplicate is applied for on the ground that the original licence, permit or authorisation has been lost or misplaced, the licensee shall, before taking delivery of the duplicate licence, permit or authorisation execute a bond on a stamp paper of appropriate value that he or she shall surrender the original, lost or misplaced licence, permit or authorisation if and when the same is found or recovered and that the applicant shall not before so surrendering make any use of the same.

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CHAPTER—XV

Appeal

215. Form of appeal.— (1) Every appeal under section 60 of the Pondicherry Excise Act, 1970 shall be made in the form of a petition addressed to the authority to whom the appeal lies, and shall be drawn up in concise and legible language; and shall bear the signature or mark of the appellant or his duly authorised agent and shall also bear a court-fee stamp of the requisite amount as fixed under the article 11 of Schedule II of the Court Fees Act, 1870.

(2) The petition of the appeal shall contain the following particulars:—

(i) the name, father’s name, occupation and place of residence or address of the appellant;
(ii) the name and address of the writer (or typist, if it is typed) of the appeal petition;
(iii) the date of order appealed against;
(iv) a brief and precise statement of the facts; and
(v) the grounds of objection to the order appealed against.

(3) The petition shall be accompanied by the order appealed against in original or an authenticated copy thereof, unless the omission to produce such order or its copy, as the case may be, is explained at the time of the presentation of the petition of appeal to the satisfaction of the appellate authority.

216. Appeals how presented.— The petition of appeal shall either be presented to the appellate authority by the appellant or his agent or be forwarded to such authority by registered post.

217. Rejection of appeal.— (1) If the petition of appeal does not comply with the requirements of rules 215 and 216 it may summarily be rejected:

Provided that no appeal shall be rejected under this sub-rule unless the appellant is given such opportunity, as the appellate authority thinks fit, so as to enable him to comply with the requirements of the said rules.

(2). An appeal may also be rejected on other grounds which shall be reduced to writing by the appellate authority:

Provided that before an order rejecting an appeal under this sub-rule is passed, the appellant shall be given a reasonable opportunity of being heard.

218. Hearing of appeal.— (1) If the appellate authority does not reject the appeal under rule 217 it shall fix a date for hearing the appellant or his agent.

(2) The appellate authority may at any stage adjourn the hearing of an appeal to any other date.

(3) If on the date fixed for hearing or any other date to which the hearing may be adjourned,
appellant does not appear before the said authority either in person or through an agent, the said authority may dismiss the appeal or may decide it ex-parte as it thinks fit.

219. Reasonable opportunity to be given.— Before an appellate authority passes any order in appeal, likely to effect any person adversely, it shall send to such person a notice and give him reasonable opportunity of being heard.

220. Copy of order to be supplied.— A copy of order passed in appeal shall be supplied free of cost to the appellant or the person affected thereby and another copy shall be sent to the Officer whose order forms the subject matter of appeal.

CHAPTER—XVI

Authorisation for entry, inspection and Investigation

221. Authorised Officer under section 50 and 54.— The power of entry and inspection exercisable under section 50, and the powers in matters of investigation under section 54, shall be exercised by any Excise Officer not below the rank of an Excise Sub-Inspector within the area of his respective jurisdiction.

CHAPTER—XVII

Grant of expenses to persons summoned to give information

222. Classification of persons, summoned to give information.— (1) Persons other than Government Servants summoned as witnesses by the Excise Officers to give information in investigations in respect of offences under the Pondicherry Excise Act, 1970, shall, for purposes of these rules, be classified as hereunder, namely :-

1. Class A
2. Class B
3. Class C

(2). The class to which a person belongs shall be decided by the Excise Officer who called such person to give information.

(3). Government servants called for the purpose mentioned in sub-rule (1) shall be entitled to the travelling allowance and daily allowance admissible to them under the rules regulating their service conditions.

223. Rates at which expenses are allowed.— Expenses shall be paid to the different classes of persons mentioned in sub-rule (1) of rule 222 at the rates specified in the Table below :-

<table>
<thead>
<tr>
<th>Class of witness</th>
<th>T.A. by Rail</th>
<th>T.A.by public transport</th>
<th>T. A. by road</th>
<th>Daily allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Class A</td>
<td>I Class fare</td>
<td>Actual fare</td>
<td>Bus fare</td>
<td>Rs. 5 per day</td>
</tr>
<tr>
<td>2. Class B</td>
<td>II Class fare</td>
<td>Actual fare</td>
<td>Bus fare</td>
<td>3 per day</td>
</tr>
<tr>
<td>3. Class C</td>
<td>III Class fare</td>
<td>Actual fare</td>
<td>Bus fare</td>
<td>1.5 per day</td>
</tr>
</tbody>
</table>

224. Calculation of travelling allowance and daily allowance.— (1) Travelling Allowance, shall be
admissible only in respect of a journey by the shortest available route.

(2) The number of days for which daily allowance is payable shall be determined by the Excise Officer investigating the case.

225. **Payment.—** The expenses shall be paid by the Excise Officer on the same day on which the enquiry is held. All bills for such payment shall after payment be submitted for scrutiny to the authority to whom the said Excise Officer making the payments is subordinate.

**CHAPTER—XVIII**

**Destruction of Intoxicants**

226. *Intoxicants in licensed premises.—* (1) Any intoxicant kept in any licensed premises which may, on examination, be declared to be unfit for use by reason of admixture with such intoxicant or substances deemed to be noxious or objectionable, in contravention of the rules made under section 70 or for any other reason shall be destroyed under the orders of the Deputy Commissioner concerned.

(2) Any intoxicant kept in any licensed premises which may on examination be declared to be unfit for use by reason of its being fermented or admixed as aforesaid shall be destroyed by the Excise Officer in whose jurisdiction the licensed premises are situated.

227. **Destruction how made.—** Whenever any intoxicant is ordered to be destroyed under these rules by the Deputy Commissioner, it shall be destroyed in the presence of such Officer as the Deputy Commissioner may depute in that behalf.

228. **Compensation not payable.—** No compensation shall be payable to any person in respect of the intoxicant destroyed under these rules.

229. **Other proceedings not affected.—** The destruction of intoxicant under these rules shall be without prejudice to any proceedings, that may be deemed necessary in respect of the breach, if any, of the conditions or restrictions subject to which any license in respect of such intoxicant has been granted.

**CHAPTER - XIX**

**Disposal of confiscated articles**

230. *Confiscated articles to be made over to the Deputy Commissioner.—* Subject to the provisions of the Pondicherry Excise Act, 1970, when any article, animal or thing is duly confiscated either by the order or otherwise, such articles, animal or thing shall be made over to the Deputy Commissioner for disposal or be disposed of in the manner, herein after contained.

231. **Potable Liquor.—** (1) Confiscated potable liquor, if it is in sealed bottles or in other receptacles, the contents of which may reasonably be believed not to have been tampered with, shall be disposed of in the following manner, namely :-

(i) Such liquor shall be disposed of by public auction after fixing a reserve price which shall be not less than seventy-five per cent of the ordinary local price of such liquor (excluding taxes and duties) in the case of bottled liquor with the seals intact and fifty per cent of the ordinary local price of such liquor (excluding taxes and duties) in the case of loose liquor, to the highest bidder provided that the bid offered does not exceed the maximum price, if any, fixed by the Government or Excise Commissioner.
and that fuel bidder holds a licence to sell liquor under the Pondicherry Excise Act or the rules and orders made thereunder:

(ii) If no adequate bid is received in auction, a report shall be made to the Excise Commissioner for orders regarding its disposal and the goods disposed of as per the orders.

(2) All other confiscated liquor, except potable spirits, rectified spirit and absolute alcohol shall be destroyed and potable spirits and rectified spirits and absolute alcohol shall be sent to the Excise Commissioner for redistillation or such other disposal as he may deem fit.

232. *Denatured Spirit.*— All confiscated denatured spirit other than that in bottles bearing the seal of an Excise Officer shall be destroyed if it is less than five litres. The denatured spirit in bottles bearing the seal as aforesaid shall be sold by public auction to the highest bidder provided he holds a licence for the retail sale of denatured spirit, in all other cases a sample of such denatured spirit shall be sent to the Chemical Examiner for analysis as to whether it conforms to the specification of denatured spirit permitted for sale. If the analysis shows that the confiscated denatured spirit conforms to such specifications, it shall be sold to the highest bidder provided he holds a licence for the wholesale of the denatured spirit. If no adequate bid is received in auction, a report shall be made to the Excise Commissioner for orders regarding its disposal and it shall be disposed of in accordance with those orders. If the analysis shows that the confiscated denatured spirit does not conform to the specifications, a report shall be made to the Excise Commissioner and the denatured spirit disposed of as per the orders.

233. *Methyl alcohol and higher alcohol.*— All confiscated methyl alcohol or higher alcohol shall be destroyed.

234. *Medicinal and toilet preparations containing alcohol, perfumed spirits and alcoholic essences.*— (1) All confiscated toilet preparations, perfumes and essences containing alcohol other than essences used in the manufacture of potable liquors shall be sold by public auction:

Provided that where such articles are not of the nature, quality and substances which they purport to be, they shall be destroyed.

(2) Essences containing alcohol used in the manufacture of potable liquor shall be destroyed, if they are found not fit for use by the Chemical Examiner.

235. *Toddy.*— Confiscated toddy shall be destroyed.

236. *Intoxicating Drugs.*— (1) All confiscated hemp and intoxicating drugs other than Ganja and Bhang shall be destroyed.

(2) All confiscated Ganja and Bhang if less than 50 grams in weight shall be destroyed.

(3) All confiscated Ganja and Bhang which on examination is found to be unfit for human consumption shall, with the previous sanction of the Excise Commissioner, be destroyed.

(4) All confiscated Ganja or Bhang, if fifty grams or more in weight, and found not unfit for human consumption shall be sent to the Officer-in-charge of the Treasury, Pondicherry or such other Officer as the Excise Commissioner nominate.

(5) The Officer referred to in clause (4) shall dispose of the Ganja and Bhang sent to him, under
the said clause in consultation with the Excise Commissioner. Any Ganja or Bhang out of the stock sent to him, if found by him to be unfit for human consumption shall, with the previous sanction of the Excise Commissioner be destroyed by him.

(6) The said Officer shall maintain a register showing proper accounts of the receipt and subsequent disposal of the confiscated Ganja and Bhang sent to him under clause (4).

237. Molasses.— (1) Confiscated molasses, if deemed fit for use, may be sold to any person holding a licence of sale of the same under the Act or any rules, or order made thereunder.

(2). Where molasses cannot be sold, they shall be destroyed.

238. Destruction of articles to be in the presence of responsible officer.— Whenever any confiscated articles or hemp has to be destroyed in conformity with these rules, it shall be destroyed in the presence of the Magistrate or Officer ordering the confiscation or forfeiture, as the case may be, or in the presence of the Excise Officer not lower in rank than that of an inspector.

239. Other articles.— (1) All confiscated articles other than those dealt with in the preceding rules shall, unless otherwise directed by the Excise Commissioner, in any particular case, be put up to auction and sold to the highest bidder, but if there is no bid, they shall be destroyed.

(2) Stills and all implements and apparatus for the manufacture of liquor or intoxicating drugs shall be broken up or otherwise rendered useless for such manufacture before being offered for sale.

(3) Confiscated utensils and such other articles of metal shall, if the Excise Commissioner so orders, be broken up or rendered useless before they are offered for sale.

240. Disposal to be deferred till time for appeal has expired except in certain cases.— The sale or other disposal of confiscated articles shall be deferred till the period of limitation for appeal against the order of the Court, Excise Commissioner, Deputy Commissioner or any other officer ordering confiscation has expired or if an appeal is made against such order, till the appeal is finally disposed of:

Provided that :-

(a) in the case of a confiscated animal, the sale shall not be so deferred unless the owner thereof deposits with the Deputy Commissioner such sum as that officer deems to be sufficient for the feedings and up keep of such animal, till the end of the period required for preferring an appeal or till the disposal of such appeal as the case may be.

(b) if the article confiscated is liable to speedy and natural decay or if the disposal thereof would be for the benefit of the owner it may be sold immediately and if the sale of such thing is not advantageous to the owner, the Deputy Commissioner, may direct it to be destroyed.

241. Procedure to be adopted if order confiscation be reversed. - If an order of confiscation of any intoxicant or hemp or other thing be reversed on appeal, such article, hemp or thing or the sale proceeds thereof and the balance of the amount if any deposited for feeding, upkeep or safe custody thereof after deduction of the expenditure, if any incurred in its maintenance shall be returned to the owner thereof, or his duly authorised agent. If no one appears within two months from the date of order on appeal to claim such article, hemp or thing or the sale proceeds thereof, the same shall be handed over to the Police for disposal in accordance with the provisions of the Police Act, 1856.
242. **Unclaimed confiscated intoxicants.**— Intoxicants and hemp in respect of which an offence has been committed and the offender is not known or cannot be found any intoxicants and hemp which are found unclaimed in Railways and in the Post Office shall, when forwarded to the Excise Commissioner or the Deputy Commissioner be dealt with under these rules.

243. **Confiscated articles in cases compounded.**— Any intoxicants, hemp or molasses and any other property if any confiscated in a case compounded under section 44 of the Act shall be disposed of in accordance with these rules.

**CHAPTER—XX**

Compounding of offences

244. **Compounding of offences.**— The Excise Commissioner and the Deputy Commissioner may, subject to the maximum amount of one thousand rupees fixed in section 44, accept from any persons referred to in the said section, a minimum of amount, prescribed below namely :-

(a) Where the value of the property in respect of which the offence is committed, is ascertainable.-

   (i) On the first occasion-Twice such value or Rs.40 whichever is greater.

   (ii) On the second occasion-Five times such value or Rs.150 whichever is greater.

   (iii) On the third occasion-Ten times such value or Rs.200 whichever is greater.

   (iv) On the fourth occasion-Fifteen times such value or Rs.300 whichever is greater.

   (v) On the fifth occasion and subsequent occasions-Twenty times such value or Rs.400 whichever is greater.

(b) Where the value of the property in respect which the offence is committed is not ascertainable minimum amount for which the offence may be compound shall be in terms of rupees in the rates indicated above, according to the number of occasions.
CHAPTER-XXI

Miscellaneous

245. Fees.— The applications for issue of import and export permits, licences and permits etc., under these rules shall be levied fees by means of court fee labels at the rates specified below, namely :-

<table>
<thead>
<tr>
<th>Nature of application</th>
<th>Amount of Court Fees.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Application for issue of import permit</td>
<td>...</td>
</tr>
<tr>
<td>2. Application for issue of export permit</td>
<td>...</td>
</tr>
<tr>
<td>3. Application for issue of licence</td>
<td>...</td>
</tr>
<tr>
<td>4. Application for issue of permit for possession or transport</td>
<td>...</td>
</tr>
<tr>
<td>5. Other kinds of applications not otherwise provided for in the rules</td>
<td>...</td>
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</tbody>
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Rs.    P

1 [CHAPTER-XXII]

Breweries

246. Definitions.— In this chapter unless the context otherwise requires :-

(a) “Inspecting Officer” means an Officer not below the rank of an Excise Inspector appointed to control, supervise, inspect the operations of the Brewery and the storage and issue of Beer therefrom;

(b) “Beer” means, any liquor prepared from malt or grain with or without the addition of sugar and has and includes ale, black beer, porter, stout and spruce beer;

(c) “Brewery” means, a building where Beer is manufactured, and includes every place therein where Beer is stored or issued;

(d) “Copper” means, any vessel into which either worts and water is boiled or heated in the course of brewing;

(e) “Fermenting Vessel” means any vessel in which worts are fermented by the action of yeast;

(f) “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 60° F, being taken to be 1000° ;

(g) “Hop-back” means any vessel into which worts are run after boiling in order to remove the spent hops;

1. Amended vide E.O.G No. 114 dated 28.10.1971
(h) "Mashtun" means any vessel in which malt or grain is exhausted in the course of brewing;

(i) "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 ;

(j) "Sugar" means any saccharine substance, extract or syrup and includes any material capable of being used in brewing except malt or corn ;

(k) "Under back " means any vessel into which worts run either from the mashtun or hop-back

(l) "Wort" means the liquor obtained by exhaustion of malt or grain or by the solution of saccharine matter in the process of brewing.

247. **Application for licence.**— (1) Any person desirous of obtaining a licence for a brewery shall apply to the Commissioner in Form No. 1 through the Deputy Commissioner. The application shall be accompanied by a treasury chalan for having credited the fee prescribed in rule 249 and a full description (hereinater called an “Entry”) of the premises or the plan of the proposed building and utensils in which the purpose of and distinguishing marks on each room, place and vessels shall be clearly specified. The entry shall be checked whether by the Deputy Commissioner or some other Officer duly authorised by him in this behalf, who will certify to the fact, if he finds it correct, and forward it to the Commissioner, who, if satisfied that permission may be granted to the starting of the brewery with the previous sanction of the Government, issue the licence in Form No.2.

248. **Renewal of licence.**— (1) Applications for renewal of licences shall be presented at least one month before they expire. Such applications shall be made to the Commissioner through the Deputy Commissioner and it shall be accompanied by a treasury chalan for having credited the fee prescribed in rule 249.

(2). The Commissioner may, if satisfied that the licence may be renewed, renew the same.

249. **Fee for grant or renewal of licence**.— The fee for grant of a licence or for renewal of a licence shall be as follows :-

(i) Breweries to manufacture or manufacturing 50,000 litres and under in a year Rs. 3,000 per year

(ii) Breweries manufacturing more than 50,000 litres but not more than 1,25,000 litres Rs. 4,000 per year

(iii) Breweries manufacturing more than 1,25,000 litres but not more than 2,50,000 litres Rs.5,000 per year

(iv) Breweries manufacturing more than 2,50,000 litres but not exceeding 5,00,000 litres Rs.1[7,500] per year

(v) For every additional 5,00,000 litres or part thereof in excess of 5,00,000 litres Rs.1[7500] per year

250. **Duration of licence.**— Every licence granted or renewed under these rules shall not be for a period exceeding one year.

251. **Security to be taken.**— Every licensee shall execute an agreement binding himself, his heirs, legal representatives and assignees to observe the conditions of the licence, hypothecating the brewery buildings, machinery, apparatus together with the stock of Beer, etc., as security for the payment of money which may be due to Government by way of duty, rents or other payment due under the provisions of his licence. If the agreement is not executed within ten days from the date of approval of the application for licence, the licence shall be cancelled and the licensee shall not be entitled for refund of the fee paid.

252. **Control.**— The Inspecting Officer shall take an account of all the operations in the Brewery and it shall competent for him or any other Officer authorised to inspect the brewery to enter the building and to visit and examine any room, place or utensil mentioned in the entry at any time either by day or night.

253. **Vessels in Brewery.**— All mashtuns, coppers, coolers, fermenting and racking or settling vessels shall be so placed and fixed and backs so placed as to admit of the contents being accurately gauged or measured. Before taking into use all such vessels shall be caused by the Inspecting Officer or by such other Officer as may be deputed by the Deputy Commissioner for the purpose, in the presence of the licensee or his authorised agent, and the tables shall be constructed for showing the total capacity of each vessels in litres and in the case of mashtuns, racking or settling vessels, its capacity for each 1/2 cm. in depth. In the case of under backs, coppers and coller, dimension tables only need be constructed.

254. **Name of each room or vessel to be distinctly marked.**— The name or an abbreviation thereof of each room or vessel shall be conspicuously marked and where more than one room or vessel is used for the same purpose they shall be distinguished by progressive member. Any room or vessel entered for a specific purpose shall be used for that purpose only.

255. **Alterations, repairs etc.,**— No repairs shall be executed or additions or alterations made to either the buildings or the plant without the sanction in writing of the Commissioner. Minor repairs may be made with the written permission of the Deputy Commissioner.

256. **Storage of Beer in casks.**— Where Beer is stored in casks which are used exclusively for storing and not for issue from the brewery; such casks shall be numbered consecutively and each shall have mark on both heads, its number and capacity which shall be entered in the register kept by the brewer in the form prescribed by the Commissioner and also the number of brew in which the Beer was manufactured.

257. **Gauging rods.**— The inspecting officer shall be provided with proper gauging rods and standard saccharometer and thermometer to which the licensee has got the approval of the Commissioner.

258. **Brewing Books.**— The licensee shall keep in the Brewery, a brewing book supplied by the Commissioner. This book shall be the property of Government which shall be accessible for inspection by the Inspecting Officer or any other Officer authorised in this behalf. This shall be replaced every quarter. The entries in this book shall be made by any responsible employee of the licensee approved
by the Deputy Commissioner. There shall be no mutilations or defacement of the entries already made and the loss of it will entail immediate suspension of the brewer’s licence and if on enquiry the explanation of the brewer is unsatisfactory, his licence may be cancelled.

259. **Brewing book maintenance.**— The brewer shall enter in the proper columns at least twenty-four hours, before beginning to mash malt or grain or to dissolve sugar, the day and hour of brewing and in the “Remarks” column, the consecutive number of the brew and the word “Indian” or “English” as the case may be, with date and hour of making entry, and at least six hours before the time entered for mashing or dissolving, he shall enter separately in the proper columns the quantities of malt or unmalted corn, sugar and of hops or hop-substitutes to be used and the hour when all the works will be drawn off the grains in the mashtun. He shall also enter in the appropriate columns the dip and gravity of worts collected, the number and description of the vessel or vessels in which they have been collected and the date and hour of the entry. Such entry shall be made within one hour after the collection has been completed and if the worts are not collected before 6 p.m. the entry shall be made before 8 a.m. next morning. If fermentation has started before the requisite entry is made; the brewer shall enter the true original gravity worts. Each entry shall be initialled by the brewer or his agent.

260. **Brewing.**— Beer shall be brewed from good materials and its quality shall be such as to satisfy the Commissioner. Wort shall not be brewed of a higher gravity than 10730. Nothing shall be added to Beer after it has been racked and removed to a beer store except fining or other materials approved by the Commissioner. Beer, in Beer stores must not be diluted and any beer found in stores must not be diluted and any beer found adulterated will be liable to forfeiture. The forfeiture of beer, will not relieve the brewer from the penalty of fine or cancellation of licence prescribed under rule 267.

261. **Surveys.**— Officers surveying of breweries shall make complete survey of the whole of the brewery room every day on which they will visit the brewery showing in the proper columns, the survey books, the form of which will be prescribed by the Commissioner, the condition of each vessel and the dip and gravity of each vessel containing fermenting worts, unless such work shall be fining, when except in case of suspicion of fraudulent addition or removal of worts, the surface need not be broken. A copy of each survey will be made in a similar book and will be left at the brewery for the information of the brewer.

262. **Stock book.**— The licensee shall keep a stock accounts in such form as may be required by the Commissioner in which he shall duly enter the net quantity of beer brewed, the quantity of any, returned and brought into stock after verification by the authorised officers and the total quantity issued. Each issue within the State shall be accompanied by a permit in Form No. 3 issued by the Inspecting Officer. But the export permits shall be issued by Commissioner. The stock book shall be checked at least once in a week by the inspecting officer.
263. **Corrections etc. in the accounts.**— No entry in any of the books kept by the brewer under these rules shall be erased or overwritten. If there be any need of correction of any entry a circle in red ink or pencil should be drawn around the incorrect entry and correct entry be made with the initials of the person-in-charge. The Inspecting Officer shall initial the corrections during his next inspection. Grave errors shall be reported to the Deputy Commissioner by the Inspecting Officer and his directions shall be acted upon.

264. **Samples.**— Samples of wort in any stage of fermentation or of stored beer may be taken for analysis without payment by the Inspecting Officer or any authorised Officer. The Inspecting Officer shall at least once in a quarter, forward the samples of wort in fermentation to the Laboratory for analysis. On any other occasion when the samples of wort or beer are taken the Inspecting Officer shall submit a special report to the Deputy Commissioner explaining the reasons and the nature of analysis required. Samples of brewing material shall be taken only if required, by the Commissioner. When, however, there is large discrepancy between the quantity of malt or unmalt corn entered in the brewing book and that of the grains in the mashtun, a sample of the grains should be taken and at once sent for analysis with a copy of entry in the brewing book, the dip of the grains in the mashtun, the quantity represented by the dip and percentage or increase or decrease. On this report and after examination of the samples, the Commissioner will pass such orders as he thinks fit.

265. **Stock taking.**— The stock of the beer in every brewery shall be taken at least twice in each year by the Inspecting Officer or such other officer authorised. Stock shall only be taken at other times by the Inspecting Officer or any other Officer so authorised, if there is any suspicion of fraudulent practices. In the former case immediate report shall be submitted to the Deputy Commissioner and in the latter, to the Commissioner, along with the explanation of the brewery for any excess or deficiency exceeding one per cent and any orders passed thereon shall be executed.

266. **The charging and collection of duty.**—

1. The duty on all the beer brewed for the purpose of consumption, less an allowance of 5% for wastage, shall be charged at such rate as may be specified by the government and paid from time to time into the Government Treasury and the relative challan produced before the issue of necessary permits.

2. The Inspecting Officer shall submit a statement showing the quantity of beer issued and the amount of duty collected, thereon, every month to the Deputy Commissioner and also submit a copy thereof to the Commissioner.

267. **Refund when and how made.**— Where it is found that the brewer has paid any excess amount, he may claim its refund and if on verification his claim is found to be correct, the amount shall be refunded or adjusted towards the duty on any subsequent issues, the relevant entries being made under the initials of the Inspecting Officer in the permits towards which the adjustment is effected.

268. **Quarters.**— The brewer shall when required to do so by the Commissioner, provide quarters for the Inspecting Officer and his staff, to the satisfaction of the Deputy Commissioner or in the event of the his not being able to do so, pay reasonable rent fixed by the Deputy Commissioner.

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269. **Breach of Rules.—** In case of any breach of these rules or conditions of licence either by the licensee or by his employees, the Commissioner may suspend or cancel the licence or both and the licensee shall not be entitled to any compensation. The suspension or cancellation shall not prevent the prosecution of any person for any offence which he may commit against the provisions of the Pondicherry Excise Act, 1970 or other law for the time being in force. If, on prosecution the licensee or his employee is convicted, by the Court, it shall be lawful for the Commissioner to declare his licence forfeited.

270. **The licensee to be bound by all additional Rules.—** The brewer (licensee) shall be bound by all the 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 Commissioner with regard to individual brewery and shall cause all persons employed by him in his breweries to obey all such rules.

271. **Appeal.—** (1) Except as otherwise provided, an appeal shall lie-

(a) to the Deputy Commissioner from any order or proceedings taken under these rules by the Inspecting Officer or any other Officer authorised by him.

(b) to the Commissioner from any order passed or proceedings taken or any appellate order passed by the Deputy Commissioner.

(2) The appeal under clause (a) of sub-rule (1) shall be preferred within sixty days and the appeal under clause (b) of sub-rule (1) shall be preferred within ninety days of the communication of the order appealed against.

(3) In the said Rules, in Chapter XXIII, as now renumbered, the existing rule shall be renumbered as Rule 272.

**FORM NO.1**

(See rule 247)

Application for the Brewer Licence

To

The Excise Commissioner,
Pondicherry.

1. Name or names of the applicant with full postal address.

2. The amount of capital proposed to be invested.

3. The name of the place and the site in which the building for housing the brewery is situated (description and plans of the building to be furnished)

4. Description of the vessels and other permanent apparatus.
5. Approximate production capacity of the Brewery.

6. Date from which the applicant desires to start the Brewery.

7. Whether the applicant is prepared to bear the cost of Excise Establishment posted at the Brewery.

8. Whether the quarters will be provided or rent will be paid to the Excise Staff posted at the Brewery.

9. Whether the applicant has enclosed the treasury chalan for having credited the prescribed licence fee in favour of the Government.

DECLARATION

1. I/We hereby declare that the particulars mentioned in the application are correct.

2. I/We are not convicted of any offence under the Pondicherry Excise Act or Rules made thereunder or any of the cognizable or non-bailable offence.

3. I/We have gone through the Pondicherry Excise Rules, 1970 relating to the licence applied for by me/us, thereunder, and am/are conversant with the provisions thereof.

4. I/We hereby undertake to abide by the conditions of the licence and provisions of the Pondicherry Excise Act, 1970 and the Rules and regulations made thereunder.

Signature of the Applicant

FORM NO.2

(See rule 247)

I..................................................., Excise Commissioner in Pondicherry under the provisions of section 15 of the Pondicherry Excise Act, 1970 hereby licence you........................................................(hereafter called the licensee) to manufacture beer in the Brewery at...............................from ..............................to..................................... subject to the following conditions to be observed by you, the licensee :-

CONDITIONS

1. The licensee shall be bound by the provisions of the Pondicherry Excise Act, 1970, Notifications, Rules and orders made or issued thereunder and the Pondicherry Excise (Brewery) Rules, 1971.

2. The licensee shall observe such rules as may be prescribed by the Government or such instructions and orders as may be issued by the Excise Commissioner from time to time in regard to the control of the manufacture, possession and sale or issue of the beer.
3. The licensee shall be bound by such orders as may be passed by the Government or the Excise Commissioner concerning the process of manufacture to be adopted and the standard and quality of beer to be produced.

4. The licensee shall provide a saccharometer and a thermometer of a kind to be approved by the Excise Commissioner for testing the gravity of wort in the Brewery. A hydrometer should also be provided for testing the strength of the beer. The stores fermentation rooms, all vessels and apparatus in the Brewery shall be kept clean. The premises of the Brewery should also be kept clean and in sanitary conditions.

5. The licensee is prohibited from manufacturing any of the beers, save the ones specifically instructed.

6. The licensee is prohibited from issuing any of the beers except with the permission of the Inspecting Officer or other authority duly authorised.

7. The account of the transactions in the Brewery relating to wort and beer should be maintained in such forms and in such manner as may be required by the Commissioner.

8. The licensee shall furnish any statistics relating to the wort and beer that may be required when called upon to do so by any competent authority.

9. For any breach of the rules or the conditions of the licence, the Excise Commissioner may after giving a fortnight’s notice to the licensee suspend or cancel the licence. The licensee shall not be entitled to any compensation on account of such suspension or cancellation.

Excise Commissioner

FORM NO.3

(See rule 262)

Form of Permit under Rule 262

(To be retained at the Brewery)

Permit for transport of beer to the.....................................Taluk/District
Sent via........................................Name of the Carrier :
Time Allowed for transit :........................................ days...............

<table>
<thead>
<tr>
<th>No. of casks or packages</th>
<th>Description and strength of beer</th>
<th>Quantity</th>
<th>In bottles</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Litres</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Litres</td>
</tr>
</tbody>
</table>

Station :

Dated Officer
(To accompany the consignment)

Permit for transport of beer to the..............................................Taluk/District.

Sent via......................................................Name of carrier :...................................

Time allowed for transit :.......................................................... days..............

<table>
<thead>
<tr>
<th>No. of casks or packages</th>
<th>Description and strength of beer</th>
<th>Quantity</th>
<th>In bottles</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Litres</td>
<td>Litres</td>
</tr>
</tbody>
</table>

Station :

Dated :

(To be sent to the Excise Officer of the destination)

Permit for transport of beer to the..............................................Taluk/District.

Sent via......................................................Name of carrier :...................................

Time allowed for transit :.......................................................... days..............

<table>
<thead>
<tr>
<th>No. of casks or packages</th>
<th>Description and strength of beer</th>
<th>Quantity</th>
<th>In bottles</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Litres</td>
<td>Litres</td>
</tr>
</tbody>
</table>

Station :

Dated :

(Officer]
178

1 [CHAPTER-XXII]

272. Storage of Indian or foreign liquor/spirit in bond.— In this chapter unless the context otherwise requires :-

(a) “Bonded Warehouse” means a warehouse where Indian or foreign liquor/spirit is stored in bond ;

(b) “excise supervision” means the supervision by the members of the staff of the Excise Department appointed in that behalf of the Excise Commissioner or any other competent authority;

(c) “form” means a form appended to these rules;

(d) “Officer-in-charge” means an Officer appointed for the purpose of supervising the operations at a bonded warehouse ;

(e) “to store Indian or foreign liquor/spirit in bond” with all its grammatical variations means to store, deposit or keep Indian or foreign liquor/spirit in a bonded warehouse without payment of the excise duty payable thereon;

(f) “warehouse” means a place for storing, depositing or keeping Indian or foreign liquor/spirit;

(g) the words and expressions not defined in these rules shall have the meanings, respectively, assigned to them in the Act.

273. Application for licence.— (a) Any person holding a wholesale liquor licence/Distillery or Manufactory licence/brewery licence desiring to store in bond Indian or foreign liquor/spirit shall make an application for a licence in that behalf to the Excise Commissioner through the Deputy Commissioner. The application shall contain the following particulars, namely :-

(1) name and address of the applicants (in the case of a firm or company, the names and addresses of the partners or directors should be furnished) ;

(2) name and address of the place where Indian or foreign liquor/spirit is to be stored in bond together with the description and the correct plan of the building or rooms to be used as a warehouse in triplicate ;

(3) the maximum quantity of each kind of Indian or foreign liquor/spirit required to be stored in bond at any one time ;

(4) The date from which the applicant desires to store Indian or foreign liquor/spirit in bond:

(5) Whether the applicant is prepared to deposit the amount of security fixed by the Excise Commissioner as a guarantee for the observance of the Act and rules and orders made thereunder:

(6) Whether the applicant holds a wholesale liquor licence granted under Chapter VI, Distillery/Manufactory licence granted under Chapter III/Brewery licence granted under Chapter XIII of the Pondicherry Excise Rules, 1970.

(b) The applicant shall also give an undertaking to the effect that he shall abide by the provisions of the Act, rules, regulations and orders made thereunder and the conditions of the licence and shall execute a bond in Form ‘A’ for the payment of the prescribed duty.

1. Inserted vide Extraordinary Gazette No. 276, dated 01.12.1977
274. Grant of licence.— (1) On receipt of the application under rule 273, the Deputy Commissioner shall verify the particulars given therein and satisfy himself that the building or rooms of the warehouse conform to the requirements of rule 276. He may make such enquiries as he deems necessary and if he sees no objection to permitting the applicant to store in bond Indian or foreign liquor/spirit at the place specified in the application, he shall forward the application to the Excise Commissioner, with his recommendation.

(2) On receipt of the application under sub-rule (1) the Excise Commissioner, may, if he is satisfied that there is no objection to the grant of the licence applied for, grant the applicant a licence as provided in rule 284 and 285 subject to the conditions that the applicant deposits such amount of security, as may be fixed by the Excise Commissioner.

[Provided that where the Excise Commissioner deems it expedient so to do, he may, with the approval of the Government and for reasons to be recorded in writing relax the condition relating to depositing of security under this sub-rule in respect of any applicant.]

275. The Excise Commissioner shall retain the originals of the description and plan referred to in rule 273, forward the duplicate thereof to the Officer-in-charge through Deputy Commissioner and return the triplicate to the licensee.

276. Arrangement of warehouse.— The building or rooms of the warehouse shall be strongly constructed of masonry or brickwork. The windows of the building or rooms shall be fitted with the malleable iron bars not less than 19.05mm. in thickness, set not more than 101.60mm. apart and fixed in the masonry or brickwork to depth of at least 50.80mm at each end. On the inside of each window there shall be securely fastened to the bars a stout wire netting, the appertures in which shall not exceed 25.40 mm, diameter. There shall be only one entrance to the building or main room of the warehouse and to each store room, respectively, which must open in to the warehouse enclosure, and the door of each shall be secured by an excise ticket lock.

277. All transactions pertaining to the receipt, transport, storage in bond and issues of Indian or foreign liquor/spirit shall be under excise supervision.

278. The licensee shall not carry out such transactions on Sundays and public holidays notified by Government, except with the permission of the Deputy Commissioner.

279. Supervisory staff.— (a) The Excise Commissioner may appoint such staff at the bonded warehouse for excise supervision as he deems necessary.

(b) The average cost of the staff so appointed, including dearness allowance, uniform allowance and other compensatory allowances, together with pension and leave salary contributions calculated at such rates as may be prescribed by Government from time to time will be recovered in advance at the beginning of every month from the licensee.

1. Inserted vide Extraordinary Gazette No.8, dated 06.03.1990
280. **Storage and issue.**— Indian or foreign liquor/spirit shall not, save with the permission of the Excise Commissioner be stored, deposited or kept in the bonded warehouse except in full corked bottles duly sealed or capsuled.

281. (1) No Indian or foreign liquor/spirit in the bonded warehouse shall be issued to any person or removed therefrom to any other place, except under cover of a pass in Form BW 2 granted in this behalf and on payment of the excise duty (due under the rules), on such removal or issue.

   (2) If the licensee wants to issue, or remove any quantity of Indian or foreign liquor/spirit from the bonded warehouse he shall make an application to the Deputy Commissioner through the Officer-in-charge in that behalf.

282. **Accounts to be kept.**— The licensee shall maintain from day to day in ink correct and true accounts of Indian or foreign liquor/spirit received in, issued from and held in balance at the bonded warehouse. The account shall be maintained in Form B W - II. He shall also keep an Inspection Note Book with pages numbered consecutively for inspecting officers to enter their remarks in it.

283. **Deficiency in stock.**— Any loss in the Indian or foreign liquor/spirit stored in bond or issued therefrom if found excessive by the Excise Commissioner and not satisfactorily accounted for by the licensee shall be liable to the excise duty at the full rates payable thereon. Excise duty on breakages exceeding one per cent shall be paid by the licensee.

284. **Form of licence.**— A licence for the storage in bond of Indian or foreign liquor/spirit shall be in Form B W - I.

285. **Fee.**— The fee for the grant of a licence in the form prescribed in rule 284 shall be ₹ [Rupees fifty thousand] per annum or part thereof.

286. **Duration of licence.**— Such licence shall not be granted for a period beyond the 31st March next following the date of its commencement.

287. The licensee shall observe and keep up all the rules applicable to warehouse generally and for the issue of Indian or foreign liquor/spirit prescribed by Government and also all such further rules as may be made under the Act from time to time.

288. The licensee is prohibited from holding within the area covered by his licence any interest in the retail vend of Indian or foreign liquor/spirit or in the vend of other intoxicating liquors and from employing any such persons who has such interest. This prohibition does not extend to the wholesale supply of Indian or foreign liquor/spirit to licensed vendors within the State on payment of duty, taxes and fees due to Government and on the strength of the permit issued by the Deputy Commissioner.

289. All Excise Officers of and above the rank of Inspectors shall have authority to inspect the warehouse and to check the accounts.

1. Amendment vide Extraordinary Gazette No. 28 daed 31-05-2002
2. In the case of import under bond of Indian or foreign liquor/spirit the licensee shall first obtain an import permit from the Deputy Commissioner. The application for permit shall contain the following
particulars:—

(a) the name of the person desiring to make the imports ;

(b) the quantity and the description of liquor proposed to be imported ;

(c) the place from which it is proposed to be imported ;

(d) the route of transport ;

(e) the period for which the permit is to be current

It shall be the duty of the licensee to see that in all cases the exporter sends an advice of issue to the Deputy Commissioner where the warehouse is situated and the Officer-in-charge of the warehouse. The advice must contain the following particulars :-

(1) quantity in litres.

(2) strength;

(3) equivalent in proof litres;

(4) description;

(5) particulars of the consignment from which the liquors were bottled along with number and date of the distillery permit if any;

(6) number and date of the import permit issued by the Deputy Commissioner;

(7) number and date of the export permit issued by the Excise authority at the place of export.

291. The consignment shall not be broken in bulk in transit and shall be open to verification at any time by an Officer not below the rank of an Excise Inspector. No consignment shall be opened at the destination except after it is first opened and verified by the Officer referred to above.

292. Under no circumstances shall any licence obtained under these rules be, sold, transferred or sub-rented without the previous sanction of the Excise Commissioner.

293. Infraction of any of the conditions of the licence or of these rules either by a licensee or by any person in his employment shall entail on the licensee or the person in his employment or both a fine up to one thousand rupees for each such infraction, or the suspension or cancellation of the licence and forfeiture of the fee or security paid by the licensee. The imposition of a fine will not stand as a bar to the prosecution of the licensee or the person in his employment for specific offences omitted. The Excise Commissioner is competent to impose the fines and penalties.

In the said Rules in Chapter XXIV, as now renumbered, the existing rule shall be renumbered as 294.
FORM-A

[See Rule 273 (b)]

Form of the bond to be executed by the Licensee for Indian or Foreign liquor/spirit bonded warehouse.

Know all men by these presents that I/We*.................................[hereinafter called the obliger(s)] am/are jointly and severally held and firmly bound to the Government of Pondicherry (hereinafter called “the Government”) in the sum of Rs................(Rupees...................) to be paid to the Government for which payment well and truly to be made. I/We jointly and severally bind myself/ourselves and my/our heirs, executors and administrators by these presents:

Whereas the above bonded obliger(s) having applied to the Excise Commissioner, Pondicherry for and obtained a licence for the storage in bond of Indian or foreign liquor/spirit at...................................the licence being entered in the records of the Excise Commissioner, Pondicherry (hereinafter called “the Commissioner”) as Licence No..................dated...................and whereas the Commissioner has required the obliger(s) to deposit the amount of this bond, in cash/securities as hereinafter mentioned of a total face value of rupees endorsed in the Commissioner’s favour namely;

And, Whereas, the obliger(s) has/have deposited with the Commissioner the cash/securities as aforementioned.

Now the condition of this bond is that if the obliger(s) shall observe all the provisions of the Pondicherry Excise Act, the Rules, notifications and orders thereunder and in particular shall deposit all Indian or foreign liquor/spirit allowed to be imported to the bonded warehouse in a store room or other place of storage approved by the Commissioner (hereinafter referred to as “licensed premises’) and shall not remove or issue from the licensed premises before the proper duty or fee if any has been paid, any Indian or foreign liquor/spirit except as provided for in the said rules.

And if the obliger(s) pays/pay into the Government Treasury or Bank all dues whether excise duty or fees payable by the obliger(s) under the provisions of the Pondicherry Excise Act, 1970 and the rules and orders made thereunder and complies with all the provisions of the said Act, the said rules and the orders and notifications issued thereunder.

This obligation shall be void but otherwise and on breach in the performance of all or any of the terms and conditions herein contained the same shall be in full force.

And it is hereby agreed and declared that the Government may, at its option, appropirate the said amount of security deposit in satisfication of any amount due to the Government under this bond and the Government may also recover any such amount as it were an arrear of land revenue under the provisions of the Revenue Recovery Act, for the time being in force or in any other manner as the Government may deem fit.

I/We declare that this bond is given under the provisions of the said rules for the performance of an act in which the public are interested.
In witness whereof Shri...................(obligor)and Shri........................for and on behalf of the Government hereunto set their hands this day, the ..........................19..

Signature of the obliger(s)

Address (1) Occupation
Address (2) Occupation

Place :

Date :

Witnesses : (1)

(2)

Accepted by me this...........................day of....................19

Deputy Commissioner (Excise), Pondicherry.

on behalf of the Government of Pondicherry.

*Delete the letter and words not applicable.

FORM—B W—I
Licence authorising storage in bond of Indian or foreign liquor/spirit

Licence is hereby granted under and subject to the provisions of the Pondicherry Excise Act, 1970 and the rules and orders made thereunder to ..............................................of............................. authorising him to store in bond Indian or foreign liquor/spirit at..............................in District of...........................................(Plan approved and enclosed during the period from............... to .......... subject to the following conditions, namely:-

CONDITIONS

1. The licensee shall pay into the Government Treasury or Bank a sum of Rs.10,000 (Rupees ten thousand only) as licence fee and a sum of Rs.............................(Rupees.......................................) as deposit.

2. The licence extends to the storage in bond of Indian or foreign liquor/spirit not exceeding.........................litres, in the aggregate at any one time, Indian or foreign liquor/spirit stored in the bonded warehouse shall be removed only to the premises licensed in Form C.L.1 under rule 113 (1) and such removal shall be only under the cover of a pass granted in that behalf and on payment of excise duty due.

3. The licensee shall pay to the State Government in advance at the beginning of each month from the date of the licence, the average cost of the staff appointed for the purpose of excise supervision, which includes dearness allowance, uniform allowance and other compensatory allowances, and also pension and leave salary contributions calculated at such rates as may be prescribed by Government from time to time.

4. (i) If the licensee desires to discontinue the bonded warehouse he shall give one months previous notice in that behalf to the Excise Commissioner.

(ii) If the licensee fails to give such notice he shall be liable to pay the cost of the Excise staff appointed at the bonded warehouse for Excise supervision until it is withdrawn.

5. The expense in respect of excise escort prescribed for the receipt or removal of Indian or foreign liquor/spirit shall be paid by the licensee to the Government.

6. The licensee shall carry on the business at his licensed premises either personally or by an agent or servant duly authorised by him in this behalf in writing signed by himself and countersigned by an Excise Officer not below the rank of Inspector.

7. (1) The licensee shall keep in the licensed premises a true and correct account of the daily transaction of Indian or foreign liquor/spirit received, issued and held in balance at the licensed premises. The passes and counterfoils of the passes covering the receipts and issues of Indian or foreign liquor/spirit shall be kept along with the account. The accounts and passes shall at all times be open to inspection by officers of the Excise Department not below the rank of Inspector.

(2) The licensee shall render to the officer-in-charge on or before the 7th day of each month a statement showing the quantity of Indian or foreign liquor/spirit received at and issued from his licensed premises during the preceding month and also the quantity of Indian or foreign liquor/spirit held in balance at the end of the preceding month and shall furnish such other information as the Excise Commissioner, Deputy commissioner (Excise) or the Officer-in-charge may from time to time require.

8. The licensee shall keep an Inspection Note-Book at the premises for the use of the inspecting
officers. The book shall be paged consecutively and sealed with the seal of the Deputy Commissioner.

9. The licensee shall not, without the permission of the Excise Commissioner sell, transfer or sub-let the privilege of storing in bond Indian or foreign liquor/spirit granted to him by the licence nor shall he in connection with the exercise of the said right enter into any agreement which in the opinion of Excise Commissioner is of a nature of a sub-lease. No person will be recognised as the partner of the licensee for the purpose of this licence, unless the partnership has been declared by the Excise Commissioner before the licence is granted and the names of the partners have been entered jointly in the licence or if the partnership is entered into after the granting of the licence unless the Excise Commissioner agrees, on application made to him to alter the licence and to add the name of the partner in the licence.

10. The licensee shall abide by the conditions of this licence and the provisions of the Pondicherry Excise Act, 1970 and the rules and orders made thereunder.

11. The licensee shall obey all orders issued from time to time by the Excise Commissioner, Deputy Commissioner and the Officer-in-charge.

12. The licensee, his heirs, legal representatives or assignee shall have no claim whatsoever to the continuance or renewal of this licence after the expiry of the period for which it is granted. It shall be entirely within the discretion of the Excise Commissioner to permit or not, the assignee of the licence in case of sale or transfer or the heir or legal representative of the licensee in case of his death to have the benefit of the licence for the unexpired portion of the term for which it is granted.

13. This licence may be suspended or cancelled in accordance with the provisions of the Pondicherry Excise Act, 1970.

14. Infraction of any of the conditions of this licence or of Pondicherry Excise Act and rules either by the licensee or by any person in his employment shall entail on the licensee or the person in his employment or both the penalties referred to in the Act and rules.

15. In case this licence is cancelled during the currency of the licence period or is not renewed on its expiry, the licensee shall forthwith surrender the whole stock of Indian or foreign liquor/spirit held in balance at the licensed premises to the Officer-in-charge for disposal.

Granted this....................day of...............................19..

Excise Commissioner
FORM BW II

Register of accounts of Indian or foreign liquor stored in bond, issued and held in balance at the bonded warehouse of .......................................................... for the month of .........................19....................

Name and address of the licensee:

<table>
<thead>
<tr>
<th>Date</th>
<th>Pass No. and date</th>
<th>Received</th>
<th>Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Spirits</td>
<td>Wines</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Lit 750</td>
<td>Lit 750</td>
</tr>
<tr>
<td></td>
<td></td>
<td>500</td>
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<tr>
<td></td>
<td></td>
<td>(1)</td>
<td>(2)</td>
</tr>
</tbody>
</table>

Balance of the month

1.
2.
3.
4.

Upto 31st
Total received
Opening balance
Grand total
Less Sold
Closing balance
<table>
<thead>
<tr>
<th>Spirits</th>
<th>Wines</th>
<th>Fermented liquor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lit 750</td>
<td>Lit 750</td>
<td>Lit 750</td>
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<td>Mi Mi Mi Mi</td>
<td>Mi Mi Mi Mi</td>
<td>Mi Mi Mi Mi</td>
</tr>
</tbody>
</table>

Signature of the licensee or his authorised servant.  
Details of Treasury receipt for payment of duty.  
Remarks
FORM B W 2
(See rule 281)

Pass No : Phone :

Date :

Excise Officer-in-charge...........................................................Warehouse............................
(address)

Pass for the export/transport of duty paid in bond Indian or foreign liquor

1. For the transport of : I.M.F.L./ Beer

2. Product of :

3. Details of transport/export permit :

4. locality of destination :

5. Name of transporter/exporter :

6. Details of liquor :

<table>
<thead>
<tr>
<th>Product</th>
<th>Quantity in cases</th>
<th>Packing litres</th>
<th>Bulk litres</th>
<th>Strength marks</th>
<th>Pure Alcohol litres</th>
<th>Proof</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
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</tr>
</tbody>
</table>

7. Price :

8. Route :

9. Export fee/excise duty amounting to Rs.... has been paid into the Stae Bank of India (Pondicherry) vide challan No..... Dt........

10. Period of currency : This pass will remain current for.......................days.

Excise Officer (In-charge)
CONDITIONS

1. The licensee should give intimation about the arrival of a consignment to the Excise Officer.

2. The consignment shall not be broken in transit and it should be opened in the presence of the Excise Officer.

3. The licensee is not entitled as against the Government for any compensation or refund or reduction of duty for any loss or damage while stocks are in transit.

4. The Excise Officer shall verify the consignment and record a certificate of verification.

Excise Officer (In-charge).

M/s............................................................

CHAPTER—XXIV

Repeal and Savings

294. Repeal and savings.— All rules or orders corresponding to the foregoing rules framed under any enactment, Arrete or Deliberations repealed by section 71 of the Act are hereby repealed:

Provided that any permit, licence or authorisation made or issued under any of the repealed rules shall so far as it is not inconsistent with the provisions of these rules, be deemed to have been made or issued under the corresponding provisions of these rules and shall continue to be in force accordingly, unless and until it expires or is superseded by anything done or any action taken under the Act or these rules as the case may be.
THE MEDICINAL AND TOILET PREPARATIONS (EXCISE DUTIES) RULES, 1956

S.R.O.891, dated the 9th March, 1957. - In exercise of the powers conferred by Sec.19 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955), the Central Government hereby makes the following Rules, namely:

CHAPTER 1

Preliminary

1. Short title.- These rules may be called the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956.

2. Definitions.- In these rules unless there is anything repugnant in the subject or context:

(i) “the Act” means the Medicinal and Toilet Preparations (Excise Duties) Act, 1955;

(ii) “absolute alcohol” means alcohol conforming to the British Pharmacopoeial specification for dehydrated alcohol;

(iii) “bonded manufactory” means the premises or any part of the premises approved and licensed for the manufacture and storage of medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs or narcotics on which duty has not been paid;

(iv) “non-bonded manufactory” means the premises or any part of the premises approved and licensed for the manufacture and storage of medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs or narcotics on which duty has been paid;

(v) “Chemical Examiner” means the Chemical Examiner to the State Government and includes such other officer whom the State Government or the Central Government may at any time appoint as Chemical Examiner;

(vi) “denatured spirit” or “denoted alcohol” means alcohol of any strength which has been rendered unfit for human consumption by the addition of substances approved by the Central Government or by the State Government with the approval of the Central Government;

(vii) “duty” means the duty of excise payable under Sec.3 of the Act;

(viii) “Excise Commissioner” means the Head of the Excise administration of a State and includes a Prohibition Commissioner and also an officer designated in any State as Prohibition or Excise Director;

(ix) “finished store” means that portion of a non-bonded or bonded manufactory which is set apart for the storage of its finished preparations;

(x) “Form” means a Form appended to the rules;

(xi) “gauge” means to determine the quantity of alcohol or dutiable goods contained in, or taken from, any cask or receptacle or to determine the capacity of any cask or receptacle;

1. Published in the Gazette of India, 1957 Pt.II, Sec.3, p.502. They have been extended to and brought into force in the Union territory of Dadra and Nagar Haveli by G.S.R.95, dated the 12th January, 1968.
(xii) "laboratory" means that part of a non-bonded or bonded manufactory in which the actual manufacture of dutiable goods takes place;

(xiii) "manufacturer" means a person to whom a licence has been granted for the manufacture of dutiable goods;

(xiv) "officer-in-charge" means an officer of the Excise Department of any State appointed by the collecting Government to supervise work in a bonded manufactory or a bonded warehouse and includes officers of any other Department similarly appointed;

(xv) "proper officer" means an Excise Officer in whose jurisdiction the premises of the manufacturer of any dutiable goods, or of any person engaged in the process of manufacture of or trade in such goods or containers thereof, whether as manufacturer, wholesale dealer, or intended manufacturer or wholesale dealer, are situated;

(xvi) "prove" means to test the strength of alcohol by hydrometer or other suitable instrument;

(xvii) "quarter" means a period of three months beginning with 1st January, 1st April, 1st July, or 1st October;

(xviii) "rectified spirit" means plain undernatured alcohol of a strength not less than 50.0° over proof and includes absolute alcohol;

(xix) "restricted preparation" means every medicinal preparation specified in the schedule and includes every preparation declared by the Central Government as restricted preparation under these rules;

(xx) "unrestricted preparation" means any medicinal preparation containing alcohol but other than a restricted reparation or a spurious preparation;

(xxii) "Schedule" means the schedule annexed to these rules;

(xxiii) "spirit store" means that portion of the bonded or non-bonded manufactory which is set apart for the storage of alcohol, opium, Indian hemp and other narcotic drugs or narcotic purchased free of duty or at prescribed rates of duty specified in the schedule to the Act;

(xxiii-a) "standard preparation" means a preparation other than a "sub-standard preparation";

(xxiii-b) "State Government" in rules 4 (1) and (2), 19, 30, 38(1),50, 58(3),60(2),80, 82(ii),96,199, 112, 129(2), 127 and 132 of these Rules shall, in relation to a Union territory, means the Administrator thereof appointed under Art, 239 of the Constitution of India;

(xxiv) A "sub-standard preparation" is-

(a) a pharmacopoeial preparation in which the amount of any of the various ingredients is below the minimum that the pharmacopoeial composition would require, or

(b) a proprietary medicine which does not conform to the formula or the list of ingredients disclosed on the label on the container or on the container;

(xxv) "warehouse" means any place or premises licensed under rule 70.
3. Agent or owner of goods, manufactory or warehouse to be deemed owner for certain purpose.- When any person is expressly or impliedly authorised by the owner of any dutiable goods, manufactory or warehouse to be his agent in respect of such goods, manufactory or warehouse such agent shall, for all purposes of the Act and these rules be deemed to be the owner of such goods, manufactory or warehouse.

CHAPTER II

Appointment of Officers

4. Appointment of officers and delegation of powers to them.- (i) The State Government may appoint such number of Excise Officers as it thinks fit to exercise all or any of the powers conferred or to discharge all or any of the duties imposed by the Act or these rules and define the jurisdiction of every such officer.

(ii) Unless the State Government in any case otherwise directs, the Excise Commissioner may authorize any Excise Officer subordinate to him to exercise throughout his jurisdiction, or in any specified area therein, all or any of the powers conferred or to discharge all or any of the duties imposed on an Excise Commissioner under these rules.

5. Excise Commissioner may exercise the powers of any officer.- The Excise Commissioner may perform all or any of the duties, or exercise all or any of the powers assigned to any Excise Officer under these rules.

CHAPTER III

Levy and refund of, and exemption from duty

6. Recovery of duty.- Every person who manufactures any dutiable goods, or who stores such goods in a warehouse, shall pay the duty or duties leviable on such goods under the Act, at such time and place and to such person as may be designated in, or under the authority of these rules, whether the payment of such duty or duties is secured by bond or otherwise.

7. Exemption from duty on medicinal preparation for Government and charitable institutions.- (1) Except as provided in sub-rule (2) no duty shall be collected on medicinal preparation containing alcohol manufactured in India and supplied direct from a bonded manufactory or warehouse to the following institutions:

(i) hospitals and dispensaries working under the supervision of the Central Government or State Government;

(ii) hospitals and dispensaries subsidized by the Central Government or a State Government;

(iii) charitable hospitals and dispensaries under the administrative control and management of a local body;

(iv) Medial Store Depot, of the Central Government or a State Government and

(v) every other institution certified by the principal Medical Officer of the district in which such institution is situated as supplying medicines free to the poor.

(2) If in the supply of any medicinal preparation made direct to all or any of the institution referred to in sub-rule (1), any loss or shortage is detected at the destination, the manufacturer or the licensee of a warehouse, as the case may be, shall be liable to pay duty on such loss or shortage at the rate in force on the date on which such loss or shortage is detected made known to the proper officer;

Provided that if it is proved to the satisfaction of the Excise Commissioner that the loss or shortage was due to circumstances over which the manufacturer or licensee, as the case may be, had no control, the Excise Commissioner may remit the whole or part of duty payable]

8. Power to exempt from duty in special cases.- The Central Government may be notification in the official Gazette, exempt subject to such conditions as may be specified in the notification any dutiable goods from the whole or any part of the duty leviable on such goods if in the opinion of that Government it is necessary to grant such exemption in the interest of trade or in the public interest.

9. Time and manner of payment of duty.- (1) No dutiable goods shall be removed from any place where they are manufactured or any premises appurtenant thereto, which may be specified by the Excise Commissioner in this behalf, whether for consumption, export or manufacture of any other commodity in or outside such place, until the excise duty leviable thereon has been paid at such place and in such manner as is prescribed in these rules or as the Excise Commissioner may require;

Provided that such goods may be deposited without payment of duty in a warehouse or may be exported out of India under bond as provided in rule 97;

Provided further that the Excise Commissioner may, if he thinks fit, instead of requiring payment of duty in respect of each separate consignment of goods removed from the place or premises specified in this behalf, or from a warehouse keep with any person dealing in such goods an account-current of the duties payable thereon and such account shall be settled at intervals not exceeding three months, and the account-holder shall periodically deposit a sum therein sufficient in the opinion of the Excise Commissioner cover the duty on the goods intended to be removed from the place of manufacture or storage.

(2) If any dutiable goods are, in contravention of sub-rule(1) deposited in, or removed from, any place specified therein the manufacturer thereof shall pay the duty leviable on such goods upon written demand made by the proper officer, whether such demand is delivered personally to him or is left at the manufactory or his dwelling-house, and he shall also be liable to a penalty to be determined by the Excise Commissioner which may extend to two thousand rupees, and such goods shall also be liable to confiscation.

10. Alteration of duty.- The rate of duty applicable to goods cleared on payment of duty shall be the rate in force on the date on which duty is paid, or if the goods are cleared from a manufactory or warehouse, on the date of the actual removal of such goods from such manufactory or warehouse.

Provided that if the goods have previously been removed from a warehouse under bond to be re-warehoused and the duty is paid on such goods without their being re-warehoused, the rate applicable thereto shall be the rate in force on the date on which duty is paid, or if duty is paid through an account maintained with the Excise Commissioner under rule 9 on the date on which an application in Form A.R.2 is delivered to the officer-in-charge of the warehouse from which the goods were removed.

11. Recovery of duties or charges short-levied or erroneously refunded.- When duties or charges have been short-levied through inadvertence, error, collusion or mis-construction on the part of an Excise Officer, or through mis-statement as to the quantity or having been levied, has been, owing to any such cause erroneously refunded the person chargeable with the duty or charge, so short-levied, or to whom such refund has been erroneously made, shall pay the deficiency or
repay the amount paid to him in excess, as the case may be, on written demand by the proper officer being made within six months from the date on which the duty or charge was paid or adjusted in the owner’s account-current, if any, or from the date of making the refund.

12. Residuary powers for recovery of sums due to Government.- Where these rules do not make any specific provisions for the collection of any duty, or of any deficiency in duty if the duty has for any reason been short-levied, or of any other sum of any kind payable to the collecting Government under the Act or these rules, such duty, deficiency in duty or sum shall, on written demand made by the proper officer, be paid to such person and at such time and place, as the proper officer may specify.

13. No refund of duties or charges erroneously paid, unless claimed within six months.- No duties or charges which have been paid or have been adjusted in an account current maintained with the Excise Commissioner under rule 9 and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be refunded unless a written claim is lodged with the proper officer within six months from the date of such payment or adjustment as the case may be.

14. Rebate of duty on goods exported.- The collecting Government shall, subject to such safeguards, conditions and limitations as are specified in Chapter VII of these rules grant rebate of duty on dutiable goods, if exported out of India.

15. Export under bond of goods on which duty has not been paid.- Dutiable goods may be exported out of India, without payment of duty, from a warehouse or a bonded manufactory, provided that export is made in accordance with the procedure set out in the relevant provisions of Chapter VII of these rules and the owner entries into a bond in Form B-3 with such surety or sufficient security, and under such conditions as the Excise Commissioner approves, in a sum equal at least to the duty chargeable on the goods, for the due export thereof at the place of export, within the period that may be specified by the officer-in-charge under sub-rule(3) of rule 99 and such bond shall not be discharged unless the goods are duly exported out of India, to the satisfaction of the Excise Commissioner or are otherwise accounted for the satisfaction of such officer, nor until the full duty due upon any deficiency of goods not so accounted for, has been paid.

16. General bond by an exporter.- The Excise Commissioner may permit any licensed person desirous of exporting from his State, in the manner provided in the foregoing rules, dutiable goods on which duty has not been paid, to enter into a general bond in Form B-3 with such surety or sufficient security, in such amount, and under such conditions, as the Excise Commissioner approves, for the export, from time to time, of such dutiable goods with in the period prescribed for the goods exported under sub-rule (3) of rule 99:

Provided that in the event of death, insolvency or insufficiency of the surety, the Excise Commissioner may, in his discretion demand a fresh bond and may, if the bond is with security, demand at any time he considered it fit to do, additional security.

17. Penalty for failure to furnish proof of export within the prescribed period.- When any person authorized to export dutiable goods in bond in accordance with the provisions of Chapter VII of these rules fails to furnish proof of such export to the satisfaction of the Excise Commissioner, he shall upon a written demand being made by the officer-in-charge forthwith pay the duty leviable on such goods, and shall also be liable to a penalty which may, subject to a maximum of two thousand rupees, extend to twice the amount of duty and until such duty and penalty are paid, the Excise Commissioner may in his discretion refuse to permit such person to make further exports of dutiable goods in bond.
CHAPTR IV

Manufacture

18. Supply of rectified spirit for manufacture of medicinal and toilet preparations.- Rectified spirit shall ordinarily be supplied to a manufacturer from a distillery or a spirit warehouse of the State in which the manufactory is situated. The manufacturer, however, is not precluded from obtaining his requirements of rectified spirit from sources situated outside the State.

19. Wastage in transit of rectified spirit.- If, in any particular case it is proved to the satisfaction of the Excise Commissioner that the loss is bona fide and not due to negligence or connivance on the part of the manufacturer, the duty payable in respect of such loss may be waived in full or in part according to the merits of the case.

Except with the prior sanction of the State Government the concession in this rule shall not be applicable to issues of rectified spirit made to non-bonded manufactories.

20. Mode of manufacture.- Manufacture of medicinal and toilet preparations containing alcohol shall be permitted in bond without payment of duty as well as outside bond. In the case of manufacture in bond alcohol on which duty has not been paid shall be used under excise supervision; and in the case of manufacture outside bond, only alcohol on which duty has already been paid shall be used.

SECTION A

Manufacture in bond of medicinal and toilet preparation containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics.

21. Issue of rectified spirit without payment of duty.- Rectified spirit shall be issued without previous payment of duty for the manufacture of medicinal and toilet preparations containing alcohol subject to the conditions that the manufacturer enters into a bond in Form B-1 with sufficient security, as laid down in rule 96, towards due payment of duty and observance of the rules.

22. Entry into and exit from a bonded manufactory.- Unless otherwise ordered by the State Government there shall be only one entrance to the bonded manufactory and one door to each of its compartment. All the doors shall be secured with excise ticket locks during the absence of the officer-in-charge.

23. Essentials of bonded manufactory.- (1) A bonded manufactory shall make provision for the following;

   (i) one plain spirit store unless the manufactory is attached to a distillery or a rectified spirit warehouse from which rectified spirit is made available as and when necessary;

   (ii) at least one large room for manufacturing medicinal preparations;

   (iii) one or more rooms for storing finished medicinal preparations;

   (iv) separate arrangement for manufacture of toilet preparation;

   (v) the storage of finished toilet preparation;

   (vi) accommodation with necessary furniture near the bonded premises for the office-in-charge.
(vii) malleable iron rods not less than 19 mm. in thickness, set not more than 102 mm. apart, embodied in brick work up to a depth of at least 51 mm and covered on the inside with strong wire netting or expanded metal of a mesh not exceeding 25 mm. in diameter of length in every window of the bonded premises; 

(viii) a board on which the name of the room and a serial number, if any, are legibly painted in oil colour on the outside of every such room in the manufactory; 

(ix) all pipes from sinks or wash-basin inside manufactory premises so fixed as to admit of the supply of gas or electricity being cut off and all the regulators or switches being securely locked at the end of the day’s work. 

(2) The Central Government may in special cases relax any of the provisions of Cl.(i)to (x)of sub-rule (1). 

24. No additions or alterations to be made without orders.- No addition or alteration shall be made in the bonded premises or in respect of the permanent fixtures therein without the previous orders of the Excise Commissioner. Plans, in triplicate showing each addition or alteration shall be submitted with the application for the necessary permission and copies disposed of in the same manner as copies of the original plans of the bonded manufactory as provided in rule 95. 

25. Arrangement of receptacles in a bonded manufactory.- (1) The permanent vessels for the storage of alcohol, opium, Indian hemp and other narcotic drugs and narcotics received under bond and all the finished preparation on which duty has not been paid shall be secured with excise ticket locks. 

(2) All vessels intended to hold alcohol and liquid preparations shall be gauged by the officer-in-charge. They shall each bear a distinctive serial number and their full capacities distinctly and indelibly marked on them. A record of these details shall be kept in Form R.G.-I. 

(3) Table shall be computed to shown contents at an inch and length of an inch of the depth of each such vessel. 

26. Indent for rectified spirit.- Rectified spirit required for manufacturing medicinal and toilet preparations shall be obtained on an indent in Form I.D.-1 countersigned by the officer-in-charge, from any distillery or spirit warehouse approved by the Excise Commissioner, the original being sent by the licence of the bonded manufactory to the distiller the duplicate sent through the officer-in-charge to the distillery or spirit warehouse officer and the triplicate retained as office copy. The cost price of such rectified spirit shall be paid by the licensee of the bonded manufactory the duplicate of the indent, he shall issue the spirit required under bond, under appropriate permit in the Form in vogue in the State for transport of rectified spirit and send the advice portion of such permit to the officer-in-charge. 

27. Verification of rectified spirit received.- Consignments of rectified spirit received under bond shall be verified in volume and strength and the receipt of such supply shall be entered in register in Form R.G.-2. Subject to the provision of rule 19 duty at the rate levied by the State Government on alcoholic liquors on all wastages shall be paid by the licensee of the bonded manufactory into a Government treasury on receipt of a demand from the officer-in-charge and a copy of the treasury receipt shall be sent to the distillery officer who shall thereupon make the necessary adjustment in his register. 

28. Storage of rectified spirit.- (1) After the rectified spirit received has been verified, it shall be stored in one or more vessels in the spirit store. 

(2) If, in any particular case, it is proved to the satisfaction of the Excise Commissioner that the loss is bona fide and not due to negligence or connivance on the part of the manufacturer, the
duty payable in respect of such loss may be waived in full or in part according to the merits of the case.

29. Issues of rectified spirit from the spirit store.- (1) Rectified spirit shall be issued from the spirit store to the laboratory of the manufactory on a requisition of the licensee, which shall be made in Form R.Q.-1, but only in such quantities as are in conformity with the formula laid down in the relevant pharmacopoeia or the formula of the patent and proprietary medicines displayed on the label of the container in the manner prescribed in the Drugs Rules, 1945, for the time being in force, for the particular preparation for which the alcohol is required. In the case of medicinal preparation manufactured from concentrated tinctures the exact quantity of spirit to be added to them shall be calculated after ascertaining the proof-spirit content of the concentrated tinctures by analysis by the Chemical Examiner. For this purpose two samples of not less than 142 ml. each shall be taken from each concentrated tincture, one of which shall be sent to the said Chemical Examiner for ascertaining the proof-spirit content while the other shall be retained by the officer-in-charge of the bonded manufactory until the result of analysis is known, after which it may be added to the concentrated tincture from which it was originally taken. All rectified spirit so issued shall, in the presence of the officer-in-charge, be added without delay to the other materials for the preparation specified in the application. Rectified spirit shall not be issued for any purpose other than the manufacture of medicinal and toilet preparation in the laboratory.

(2) Finished medicinal or toilet preparations may be transferred from the finished store to the laboratory of the manufactory, for addition to raw materials for the preparation of the same of any other kind of preparation on written requisition from the licensee. Such transfers shall be shown in the respective registers maintained and the alcohol contents shall be adjusted correctly.

30. Indent for opium, Indian hemp and other narcotic drugs and narcotics, their storage and issue for manufacture.- Indent for opium shall be made to the nearest subtreasury or the Government Opium Factory, Ghazipur or to the warehouse or to the place of storage approved by the State Government, in Form I.D.-1. The supply of Indian hemp and other narcotics shall also be included for from the nearest Government warehouse in the same Form. The supply of Opium, Indian hemp, narcotic drugs and other narcotics shall be made under permit as prescribed in rule 26. On their receipt in the bonded manufactory they shall be verified and accounted for in the register in Form R.G-2 as in the case of alcohol, Opium, Indian hemp, narcotic drugs and other narcotic obtained by the licensee free of duty shall be stored separately in the spirit store and secured by excise ticket locks. They shall be issued for the manufacture of medicinal preparations only on a requisition in Form R.Q-1 by the licensee as in the case of alcohol.

31. Manufactured dutiable goods.- Each preparation manufactured shall be registered and shall bear a distinctive serial number, which shall be known as its batch number in the register in Form R.G.-3. This Register shall also show the receipt and disposal of all alcohol issued to the laboratory from the spirit store and the quantity of finished medicinal preparation manufactured therefrom. As soon as a preparation is manufactured, it shall be removed to the finished store where, after it has been carefully measured, it shall be stored in vessels provided for the purpose and accounted for in the register in Form R.G-4. The issue of opium, Indian hemp, narcotic drugs and other narcotics shall be made under the appropriate permit and the advice portion of such permit shall be sent to the officer-in-charge.

32. Manufacturing vessels to bear labels.- Every time the percolator, or other vessel intended for alcohol is charged there shall be attached to it a label showing the following particulars;

(a) the name and batch number of the preparation;

(b) the description and quantity of alcohol placed in it from time to time; and

(c) the date of removal of the preparation and the quantity of such preparation removed.
33. Sample to be taken.- (i) On completion of production of a medicinal or toilet preparation, the officer-in-charge shall permit the licensee to take free sample of 227 ml. or such quantity of the preparation as the officer-in-charge considers necessary for analysis in his own laboratory and declaration of the strength of alcohol and medicaments.

(ii) Any quantity left over after analysis shall be destroyed by the licensee in his laboratory in the presence of the officer-in-charge of the laboratory.

(iii) A separate account of the quantity used by the licensee for analysis shall be maintained.

(iv) The alcoholic strength of a preparation as declared by the licensee shall be entered by the licensee in the register in Form R.G.-3.

(v) Immediately after declaration by the licensee of the alcoholic strength of a finished preparation and before such preparation is removed to the store, the licensee shall make proper entries in the register in Form R.G.-3.

(vi) The officer-in-charge shall check the entries and if they are found in order, he shall check the contents of as many as he thinks necessary of the vessels in which the preparation is being stored. He shall then initial on the relevant entries of the Register in Form R.G.-3 and take two samples from each batch of such finished preparation for analysis and report by the Chemical Examiner.

(vii) One set of samples shall be sent at once to such Chemical Examiner and a note to the effect shall be made in the register in Form R.G-3. The report of the Chemical Examiner, when received, shall be shown to the licensee.

(viii) The duplicate sample of a preparation which is intended exclusively for replacement of the original sample or repetition of its analysis, when necessary, shall be kept under excise ticket lock, and shall be returned to the finished store immediately on receipt of the report of the Chemical Examiner.

(ix) All such samples sent shall be sealed by the officer-in-charge and the licensee of the manufactory.

(x) The duplicate sample shall not be returned to the finished store in any case where-

(a) the alcohol strength of a preparation from which the sample was taken, is declared by the Chemical Examiner to be beyond the margin of 3% unless the Excise Commissioner permit standardization of such sub-standard preparation ; and

(b) the preparation is declared to be a spurious preparation under these rules.

(xi) All samples required for analysis under these rules shall be supplied free of cost by the licensee and all expenses in connection with packing and despatch of the samples shall be borne by him. Samples of medicinal or toilet preparation may also be taken at any time by the officer-in-charge or other superior officer and such samples shall be sent to the Chemical Examiner for analysis and check.

34. Storage of finished products.- (i) Medicinal and toilet preparation shall on completion of production be stored in bulk in jars or bottles each containing not less than 2,273 ml;

(ii) Such preparation ready for issue may be filled in bottles or containers of not less than 57 ml content:

Provided that the Excise Commissioner may by an order in writing specify that any such preparations may be filled in bottles or containers of smaller capacity ;
(iii) Every container of a finished preparation shall bear a label showing the name of the preparation, its batch number, its alcoholic strength and the name of the manufacturer.

(iv) The label of each container of a preparation stored in bulk shall, in addition, indicate the actual contents in litres, its alcoholic strength and the date of storage.

(v) The containers shall be kept so arranged in suitable racks as to allow ready identification of each batch.

(vi) Any goods stored may be left in the store room for a period of three years or for such extended period as the Excise Commissioner may, in each case, allow. The owner of the bonded laboratory shall, before the expiry of the period of three years or the extended period, if any, clear the same for consumption in the State on payment of excise duty or for removal in bond to a bonded warehouse or for exportation.

35. Deficiency noticed in the finished store.-(1) A record shall be kept of all deficiencies in bulk content of any finished medicinal or toilet preparation in store by the officer-in-charge in Form R.G.- 4, and a report of all such deficiencies, shall be submitted by him at the end of each quarter to the Excise Commissioner.

(2) All such loss in the absence of a satisfactory explanation from the licensee shall be subject to levy of duty on the quantity so lost at penal rates which shall not be more than double the rates prescribed.

(3) If the Excise Commissioner is satisfied that the deficiency reported under sub-rule(1) was due to natural or unavoidable causes, and if he is satisfied that the alcoholic preparation has not gone into consumption, he may remit the duty.

36. Disposal of sub-standard preparations.-(1) A finished medicinal or toilet preparation which is or is suspected to have deteriorated in quality may, if the manufacturer so desires, be destroyed with the permission of the Excise Commissioner in the presence of the officer-in-charge and relevant entries made in the register in Form R.G.-4.

(2) The Excise Commissioner may, on an application made to him by the manufacturer, allow him to re-process a sub-standard preparation.

(3) Excise duty shall not be levied on the preparation so destroyed provided the Excise Commissioner is satisfied that the deterioration of the preparation, or in the alternative its improper manufacture, was due to reasons beyond the control of the licensee.

37. Disposal of recovered alcohol.- (1) Alcohol recovered in the course of production of a medicinal or toilet preparation or distilled separately from the mark of such preparation may be used for subsequent production of the same preparation provided such alcohol is collected separately and accounted for separately.

(2) In cases where the alcohol recovered from a preparation liable to duty at the lower rate is sought to be used in the manufacture of a preparation subject to higher rate of duty, the duty on the preparation so manufactured shall be collected or made leviable on determination of the spirit strength of the preparation.

(3) An account of recovered alcohol in a recovered alcohol vat shall be maintained by the officer-in-charge in Form R.G.-2.

(4) Recovered alcohol declared by the licensee to be unfit for use shall be destroyed by him in the presence of the officer-in-charge on submission of written application. No rebate of duty shall
be allowed on recovered alcohol so destroyed.

38. Wastage in manufacture.- (1) The State Government may, from time to time fix the percentage of wastage in the production of a particular medicinal or toilet preparation. Any wastage that exceeds the allowable limit and is not properly accounted for shall be charged with the duty together with such penalty not exceeding the duty leviable thereon as the Excise Commissioner may deem fit. If the alcohol in strength of a preparation is found by the Chemical Examiner to exceed the highest allowable limit by more than 3 proof degrees or to be below the lowest allowable limit, its issue from the bonded manufactory shall be withheld.

(2) The licensee may be allowed to adjust the alcoholic strength or the medicaments or the ingredients of such a batch of preparation in a suitable manner with the previous approval of the Excise Commissioner provided the process employed does not impair the therapeutic or toilet properties of the preparation in any way.

(3) A sample of the preparation shall be sent to the Chemical Examiner for analysis after adjusting the spirit or medicaments or other ingredients, and issue of the adjusted batch of such preparation shall be allowed only when the Chemical Examiner’s report has been formed to be satisfactory.

(4) When an excess of more than 20 proof degrees over the strength declared by the licensee of any batch of preparation is found by the Chemical Examiner, the true strength as ascertained by the Chemical Examiner, shall be entered in the batch account in Form R.G-3, and the reason for this alteration shall be briefly noted in the remarks column, and the excess duty due from the licensee or any quantity issued from the batch on payment of such duty to the credit of the Central Government (in the case of Union territories) or the State Government prior to the receipt of the Chemical Examiner’s report, shall be realized by the officer-in-charge with the previous sanction of the Excise Commissioner.

(5) No refund or abatement of excess duty shall be allowed on any quantity of a batch of preparation issued on payment of such duty and prior to the receipt of the Chemical Examiner’s report, if the strength is found to be lower than that declared by the licensee.

39. Remission of duty in case of loss due to accident.- In case of any accidental loss of alcohol in a bonded manufactory, otherwise than by theft, the officer-in-charge shall institute necessary enquiries without delay to ascertain the cause of such loss. If such loss is found to be beyond the control of the licensee the duty on the alcohol so lost shall be remitted with the approval of the Excise Commissioner or any Excise Officer subordinate to, the Excise Commissioner specially empowered by him in this behalf;

40. Issue from a bonded manufactory.- (1) Issues of alcoholic preparation and preparation containing opium, Indian hemp or other narcotic drugs and narcotics shall be made from a bonded manufactory on payment of duty. The licensee shall present before the officer-in-charge an application in Form A.R.-2 signed by him or by his authorized representative. The officer-in-charge shall, after checking the entries and realizing the duty payable, allow the required quantities to be removed after issuing a permit;

Provided that issue to another bonded warehouse shall be made without payment of duty under proper security governed by the rules in Chapters VII and VIII.

(2) If the licensee is also an account-holder as provided for in rule 9, duty leviable on alcohol preparations and preparations containing opium, Indian hemp or other narcotic drugs and narcotics to be issued from a bonded manufactory shall be debited in the account-current before the preparation are removed from the bonded premises.
41. The licensee to maintain proper accounts. etc.- (1) The licensee shall maintain accounts in proper forms and registers as prescribed in the Appendix to these rules.

(2) The licensee shall deliver to the officer-in-charge, by the 5th of each month, a return of transactions of business in respect of the preceding month in Form.R.T.-1.

42. Size of establishment.- It shall be open to the Excise Commissioner to determine the size of the Supervisory staff in consultation with the licensee.

43. Accounts.- The officer-in-charge shall maintain accounts in the prescribed form and shall take steps to ensure that the licensee also maintain accounts. Separate account shall be written up daily by the officer-in-charge and the licensee or by any person authorized by him and shall be compared and reconciled before the manufactory is closed at the end of the day’s transactions.

44. Collection of duty.- The officer-in-charge shall be responsible for correct collection of duty and penalty, if any, at the prescribed rate before any medicinal or toilet preparation containing alcohol are allowed to be removed from the premises except in the case of exports or removal under bond or under such conditions as may be permitted by the Excise Commissioner.

45. Scope of duties.- The officer-in-charge shall exercise such supervision as is required to ensure that alcohol issued for a certain preparation added to the materials which go to make that preparation and that no portion of such alcohol is diverted to the other purposes.

(2). Agents, clerks, compounders and other person, who have been duly authorized in this behalf by the licensee, and approved by the officer-in-charge, may enter into and carry out their work in connection with the manufacture during the working hours of the manufactory.

(3) Any person duly authorized in this behalf by the licensee may sign all applications and indents for the issue of rectified spirit or finished preparations.

(4) Excise Officer specially empowered in this behalf by the Excise Commissioner shall inspect the manufactory in accordance with the instructions prescribed herein and shall submit the notes of their inspection to the officer specified by the Excise Commissioner. They shall also be responsible for the correct maintenance of accounts and collection of duty by the office-in-charge.

SECTION B

46. Opening and closing hours.- The work of manufacture and sale in the non-bonded manufactory shall be conducted between the hours of sunrise and sunset and on such days and hours as may be fixed by the Excise Commissioner.

The premises shall remain closed from the hours of sunset to sunrise each day.

47. Building arrangements.- Arrangement of the building shall be as under :

(i) The portion of the non-bonded manufactory used as “laboratory” shall be separated from that used for other purpose.

(ii) The windows of the “spirit store”, “laboratory” and “finished store” shall be fitted with malleable iron bars not less than 19 mm. in thickness, set not more than 102 mm. apart and fixed in the brick-work to a depth of at least 51 mm. at each end. On the inside of each window there shall be securely fastened to the bars stout wire-netting the aperture of which shall not exceed 25 mm. in diameter.

(iii) There shall be only one entrance to the non-bonded manufactory and one door each to the “laboratory”, “spirit ”, “store”, and, “finished store”.
(iv) All pipe from sinks and wash-basins inside the manufactory premises shall discharge into closed drains forming part of the general drainage system of the premises.

(v) All electric and gas connections with the licensed premises shall be so fixed as to admit of the supply of electricity or gas being cut off and the regulators or switches being securely locked out at the end of day’s work.

(vi) There shall be separate “spirit store” for the rectified spirit purchased at the duty of Rs.1.10 paise, Rs.3.85 paise and Rs.15.50 paise per London Proof Litre.

(vii) There shall be separate finished stores for medicinal and toilet preparation falling under each item of the Schedule to the Act.

(viii) All alterations in arrangement of building and plants shall be made only with the previous sanction of the Excise Commissioner.

(xi) The State Government may relax all or any of the provisions of Cls. (i) to (viii) in the case of small manufacturers whose annual consumption of alcohol does not exceed 500 liters and also in the case of those who prepare medicinal preparation for dispensing to their patients only and not for sale.

48. Receptacles.- (i) The permanent vessels for the storage of alcohol and finished preparations containing alcohol in the non-bonded manufactory shall be gauged accurately and tables shall be computed to show the contents of every 20mm, and 2 mm. of its depth

(ii) The receptacles for the storage of finished preparations in the finished store shall be of metal, porcelain or glass as may be convenient and necessary.

(iii) Each permanent vessel shall bear a distinctive serial number, its full capacity, and the purpose for which it is to be used, distinctly and indelibly marked on it.

A record of these details shall be kept in the register in the Form R.G.-1.

(iv) All receptacles containing alcohol, tinctures, liquid extracts or other alcoholic medicinal or toilet preparation, in the laboratory shall have affixed to them labels signed by the manufacturer or his authorized representative showing the batch number, the name of the preparations and the quantity of alcohol added in the receptacles during the course of manufacture.

(v) Labels placed on macerators and percolators or carboys shall show the quantity of proof-spirit contained in them on each occasion and shall be destroyed when they are emptied and cleaned.

(vi) Labels on bottles filled for removal shall show among other details, which the manufacturer may require, the alcoholic contents in proof-strength and the average percentage of absolute alcohol it contains.

49. Indent for rectified spirit-duty paid.- (1) Rectified spirit required for manufacturing medicinal and toilet preparations shall be obtained on an indent prepared in triplicate, Form I.D.-1, from any distillery or spirit warehouse approved by the Excise Commissioner, the original being sent by the licensee of the manufactory to the distiller or spirit warehouse-keeper, the duplicate to the officer-in-charge of the distillery or spirit warehouses through the proper officer and the triplicate retained by the licensee as office copy. The cost of such rectified spirit shall be paid by the licensee of the manufactory to the distiller or spirit warehouse-keeper. The licensee shall credit the duty payable on the spirit indented for into a Government treasury of the collecting Government and enclose the chalan in token of such payment, to the duplicate copy of the indent. The treasury officer shall send an advice of such payment to the officer-in-charge of the distillery or spirit warehouse. The officer-in-charge of the distillery or spirit warehouse, after satisfying himself that the
correct amount of duty has been paid, as evidenced by the chalan enclosed by the licensee and the advice of such payment received, from the treasury officer, shall order the issue of rectified spirit required. The rectified spirit shall be brought from the distillery or spirit warehouse to the manufactory covered by a permit issued by the officer-in-charge of the distillery or spirit warehouse. All such permits shall be filed along with respective indents. The rectified spirit so brought into the non-bonded manufactory shall be immediately transferred to the spirit store and the necessary accounts written up then and there in the register in Form R.G.-2. Accounts of all transaction in respect of rectified spirit purchased paying the duty of Rs.1.10 paise, Rs.3.85 paise and Rs.15.50 paise per London Proof Litre shall be maintained separately.

(2). Where the manufactory as well as the warehouse from which rectified spirit is to be obtained are located within the same State, the licensee may authorize the owner of the distillery or warehouse to pay the duty on his behalf before the issue of rectified spirit. On such authorization the owner of the distillery or warehouse shall pay the amount of duty into a Government treasury to the credit of the collecting Government or in such manner as may be prescribed by the Excise Commissioner.

50. Indent for opium, Indian hemp and other narcotic drugs and narcotics, their storage and issue for manufacture.- Indent for opium shall be made to the nearest sub-treasury or to the Government Opium Factory, ghazipur, or to the warehouse or place of storage approved by the State Government in Form I.D-1. The supply of Indian hemp, narcotic drugs and other narcotics shall be indented for from the nearest Government warehouse or place of storage approved by the State Government in the same form. The supply of opium, Indian hemp and other narcotic drugs and narcotics shall be made under permit as prescribed in rule 49. On their receipt in the non-bonded manufactory they shall be verified and accounted for in the register in Form R.G-2. Opium, Indian hemp and other narcotic drugs and narcotics obtained by the licensee free of duty shall be stored separately in the spirit store. Every time opium, Indian hemp other narcotic drugs and narcotics are issued from the spirit store of the laboratory, such issues shall be accounted for in the register in Form R.G-2

51. Restrictions on manufacture.- (1) Manufacturer shall not sell or transfer the rectified spirit obtained by him to any other person.

(2) Medicinal preparations, containing alcohol, which are capable of being consumed as ordinary alcoholic beverages falling under item No.1(ii) (c) of the Schedule to the Act shall not be manufactured from rectified spirit on which only the duty of Rs.1.10 paise per London Proof Litre has been paid and such preparations shall be made manufactured only from rectified spirit on which a duty of Rs.3.85 paise per London Profit litre has been paid and the rectified spirit obtained after payment of the aforesaid duty of Rs.3.85 paise shall be accounted for separately.

(2-A). Medicinal preparations containing alcohol which are capable of being consumed as ordinary alcoholic beverages falling under either item No.1(ii) (b) or item No.3 (iii) of the Schedule to the Act shall not be manufactured from rectified spirit on which only the duty of Rs.1.10 paise or Rs.3.85 paise per London Proof Litre has been paid and such preparations shall be manufactured only from rectified spirit on which duty of Rs.15.50 paise per London Proof Litre has been paid and the rectified spirit obtained after payment of the aforesaid duty of Rs.15.50 paise shall be accounted for separately.

(3) In no case shall the quantity of rectified spirit in the possession of the manufacturer exceed the limit fixed by the licensing authority.

52. Manufacture, storage and sale to be carried on only in the licensed premises of the non-bonded manufactory.- (1) The manufacture and storage of all preparation shall be carried on in the licensed premises only.

(2) Each preparation manufactured shall be registered and shall bear a distinctive serial
number, which shall be known as its batch number in the register in Form R.G.-3. This register shall also show the receipt and disposal of all rectified spirit, opium, Indian hemp and other narcotic drugs and narcotics drawn from the spirit store and the quantity of finished preparation manufactured therefrom.

(3) All finished preparations shall be transferred from the “laboratory” to the “finished store” and shall be so arranged that the checking of stock of every batch of preparation from the accounts register “in Form R.G.-4” is facilitated.

(4) Finished preparation made from rectified spirit obtained at different rates of duty shall be kept separately in the finished store.

(5) Every preparation stored in bulk shall be measured into the storage vessel to the nearest fluid ounce by the manufacturer and sealed.

(6) When any of the contents of a vessel, in which the preparations are stored in bulk are removed, the manufacturer shall enter on the stock card attached thereto the quantity taken out and the manner of disposal with his signature and date.

53. Sample to be taken by the Excise Officer at least once a month for analysis.- (1) The Excise Officer, in whose jurisdiction the manufactory is situated, shall, without previous notice to the manufacturer, take samples of not less than 13 per cent, and not more than 15 per cent, (save in exceptional circumstances) of the total number of the medicinal and toilet preparations containing alcohol from the finished stocks at least once every month and forward them to the Chemical Examiner for analysis and report whether the alcoholic contents thereof tally with the percentage of alcohol shown on the labels affixed to the bottles.

(ii) If the proof strength reported by the Chemical Examiner is more than 3 per cent, proof spirit than the strength declared by the manufacturer on the labels pasted on such bottles, the manufacturer is liable to a penalty at the rate of 10 times the difference in duty in the quantity so manufactured but not exceeding Rs.2,000.

(iii) If such differences are found to occur frequently, the Excise Commissioner may order the cancellation of the license held by the manufacturer.

(iv) Samples of finished products may also be taken at any time by the Excise Commissioner, and such other Excise Officer authorized by the Excise Commissioner in this behalf.

(v) All such samples shall be taken by the officer personally and in the presence of the manufacturer or his authorised agent.

54. Procedure to be followed in taking samples.- (i) A sample shall be of 227 ml. or such quantity as may be fixed by the Excise Commissioner.

(ii) Every sample shall be taken in duplicate.

(iii) the cork of every bottle in which sample is kept shall be fixed with the officer’s personal seal or the official seal and the name of the preparations and batch number shall be stated on label axed to each such bottle.

(iv) The label of the bottle shall be signed by the officer taking the sample.

(v) The manufacturer, if he so desires, shall be allowed to affix his own seal and sign the labels.

(vi) The duplicate samples shall be kept securely under lock and key in an almirah (to be provided by the manufacturer) until the result of the analysis has been reported, save in the case in
which the Chemical Examiner has asked for another sample either to replace the previous sample despatched to him or to repeat the analysis. Duplicate samples, to which no further reference is needed, shall be promptly returned to the manufacturer.

(vii) The samples to be sent for examination shall be carefully placed in a case and securely fastened with tape or wire to be supplied by the manufacturer and shall be sealed by the officer taking the samples, with the personal seal or the official seal, and despatched without delay, at the expenses of the manufacturer, to the Chemical Examiner.

(viii) A letter advising the despatch of the sample shall be sent to the Chemical Examiner in duplicate. The letter shall contain besides other information a fascimile of the seal used. The Chemical Examiner shall acknowledge the receipt of the sample in the duplicate copy to the despatching officer.

55. No compensation to manufacturer of samples taken for analysis.- The manufacturer shall not be entitled to any compensation for the samples taken for the purpose of analysis under these rules.

56. Correct and up-to-date accounts in prescribed printed registers to be maintained.- (i) The manufacturer shall maintain up-to-date, correct and proper accounts in the relevant register and deliver to the proper officer, by the 5th of each month, a monthly return of transactions of business.

(ii) The manufacturer shall also furnish such statements as may be required by the Excise Commissioner or by any officer empowered by him in this behalf.

(iii) All the account registers shall be obtained by the manufacturer at his cost from the respective Taluq office or Excise Office or such other office authorized to sell such registers.

57. Employees.-(i) The manufacturer shall furnish to the Excise Commissioner and the proper officer a list containing the names of the manager or assistant manager employed by him and of all other employees whose duties require them to another non-bonded manufactory.

(ii) He shall promptly inform the Excise Commissioner and the proper officer of any changes which he may choose to make in the list from time to time.

(iii) No person other than the person whose name is contained in the list shall enter the manufactory without the special permission of the proper officer.

58. Inspection.- (1) The non-bonded manufactory shall at all reasonable times be open to inspection by the Excise Commissioner and other Excise Officer having jurisdiction over the area in which the manufactory is situated.

(2) The proper officer shall inspect the non-bonded manufactory at least once every month.

(3) The State Government may authorize any officer of the prohibition, land revenue medical and public health department to inspect the non-bonded manufactory.
SECTION C

Classification of Medicinal and Toilet Preparation Containing Alcohol

1[59. Allopathic preparations.- Allopathic preparations are medicinal preparations made according to the modern system of medicines and all under either of the following two categories, namely :

(a) Official allopathic preparation that is to say, those preparation which are made in accordance with the formula given in the latest editions of the following pharmacopoeia and official compendia of drugs standards of formularies, namely :-

(i) Indian Pharmacopoeia ;

(ii) Official pharmacopoeia of any other country to which the drug claims to comply ;

(iii) In the case of the preparations for which the formulae are not included in the latest edition of the official pharmacopoeia of any country, such preparations as may be included in the latest editions of the official compendia of drug standards or formularies, namely, the British Pharmaceutical Codex or the national Formulary of the United States, the British Veterinary Codex, the National Formulary of Indian, the Dental Formulary of U.S.A to which the preparation claims to comply ;

Provided that where the formularies are not specified either in the latest edition of the Indian Pharmacopoeia or the official pharmacopoeia of any country or the official compendia of drug standards of the formularies specified above, but are specified in the edition immediately preceding the latest edition of the said pharmacopoeia or official compendia, as the case may be, the preparations made in accordance with the formula specified in such immediately preceding edition of the relevant pharmacopoeia or official compendia shall be considered to be the official allopathic preparations;

(b) non-official allopathic preparation (that is to say, preparation other than the official allopathic preparations) made according to the modern system of medicine and conforming to the formulæ displayed on the label.]}

1. Subs. by G.S.R.1030, dated 7th November, 1986 (w.e.f. 29th November, 1986)
Restricted and unrestricted medicinal preparations

60. Maintenance of restricted list of preparations.- (1) A list of medicinal preparations which are considered as capable of being misused as ordinary alcoholic beverage, hereinafter referred to as restricted preparations, is given in the Schedule. All other medicinal preparations being manufactured from a date prior to 1st April, 1957, shall be considered to be not capable of being misused as ordinary alcohol beverages (hereinafter referred to as unrestricted preparations).

(2) If, however, a preparation falling in the unrestricted category is found to be widely used as ordinary alcoholic beverage, Central Government may, on the request of a State Government or suo motu, refer the matter to the Standing Committee referred to in rule 68. The Central Government shall, if so advised by the said Committee, declared the preparation as a restricted preparation and the and the item or sub-item or both in the Schedule to the Act under which the preparation falls, and thereupon include the said preparation in the Schedule.

(3) Medicinal preparation other than official allopathic preparations which are manufactured in India for first time on and subsequent to 1st April, 1957, shall be presumed to be restricted preparations unless declared to the contrary by Central Government on the advice of the Standing Committee. Any manufacturer, intending to produce a new alcohol preparation other than an official allopathic preparation, shall submit the samples of such preparation with the receipt to the State Government. The State Government shall forward such request with receipt to the Central Government for a decision. The Central Government shall refer the matter to the Standing Committee and in accordance with the advice tendered by it declare the category in which the preparation should be placed and the item or sub-item or both in the Schedule to the Act under which the preparation falls. The decision of the Central Government shall be communicated to all State Governments. In case the preparations and if the preparation is declared to be an unrestricted preparation it shall be included in the schedule on unrestricted preparations.

The advice of the Standing Committee shall be communicated within a reasonable time and in no case later than six months from the date of submission of sample to the Committee.

Homeopathic Preparations

61. Mode of manufacture.- American, British and general pharmacopoeias that are in vogue at present in the various States, shall be recognized as standard pharmacopoeia for homeopathic preparation for the purpose of these rules until such time as the Central Government evolves its own pharmacopoeia.

62. [* * * * *]

Preparation with narcotic ingredients

63. Preparations containing opium, Indian hemp and other narcotic drugs and narcotics.- The rules in respect of alcoholic medicinal and toilet preparations shall, as far as may be apply to preparations containing opium, Indian hemp, and other narcotic drugs and narcotics.

Ayurvedic Preparations

64. Types of preparations.- Asavas and Aristas are the principal types of Ayurvedic preparations in which alcoholic contents is self-generated and not added to such.

65. Pharmacopoeia for Ayurvedic preparations.- Until a standard Ayurvedic pharmacopoeia has been evolved by the Central Government, the pharmacopoeias that are in the various States shall be recognized as standard Ayurvedic pharmacopoeias.
66. Classification of preparation containing self-generated alcohol for purpose of levy of duty.- No duty shall be levied on Ayurvedic preparations containing self-generated alcohol in which the alcoholic content does not exceed 2 per cent; proof spirit. Where the percentage of proof spirit is in excess of 2 per cent, duty will be leviable under item 2 (ii) or 2(i) of the Schedule to the Act according as the preparations as capable of being consumed as ordinary alcoholic beverage or not:

Provided that Ayurvedic practitioner registered under any law for the time being in force in any State where there is no such registration of Ayurvedic practitioners, such practitioners, as are proved to satisfaction of the Excise Commissioner to be of good standing, shall be allowed to manufacture and dispense Ayurvedic preparations, excepting those prepared by distillation or by addition of alcohol as such during the process of manufacture or to the finished product, free of duty subject to the following conditions:

(a) Practitioners shall take out licence on payment of fee of Rs.1 in the manner hereinafter stated;

(b) such preparations shall be used only for the patients of the practitioners and shall not be for sale to the general public;

(c) the practitioner shall allow drawing of samples of Excise Officer to ensure that the preparation contain only self-generated alcohol; and

(d) daily account shall be maintained of all the preparations manufactured and dispensed giving particulars of names and addresses of the patients of the practitioners

67. Levy of duty on Ayurvedic preparations made by distillation or to which alcohol is added at any stage of manufacture.- For purpose of duty Ayurvedic preparations, made by distillation or to which alcohol is added at any stage of manufacture, shall be treated as alcoholic preparations capable of being used as ordinary alcoholic beverage.

67-A [* * *]

Standing Committee

68. Standing Committee and its functions.- (1) [The Standing Committee referred to in rule 60 shall consist of the following as its members:]

(i) The Drugs Controller of the Government of India;

(ii) the Chief Chemist, Central Revenues Control Laboratory;

(iii) one pharmacologist to be nominated by the Central Government;

(iv) the Adviser in Indigenous systems of Medicine, Ministry of Health, Family Planning and Urban Development.

[Provided that the Drugs Controller, the Chief Chemist or the Adviser may, for reasons to be recorded by him in writing, depute the Deputy Drugs Controller, [ Deputy Chief Chemist] the Deputy Adviser in Indigenous System of Medicines, as the case may be to attend any meeting of the Committee on his behalf.]

The Committee shall advise the Central Government on all matters connected with the technical aspects of the administration of the Act and their rules and, in particulars, on the question whether-

(i) a particular preparation is entitled to be treated, or to continue to be treated, as a genuine medicinal or toilet preparation for the purposes of the Act:

(ii) and if so, whether it should be treated, or continue to be treated, as a restricted or unrestricted preparation.

(2) The Committee may tender such advice, on the motion of the Central Government and may make such investigation as it or the Central Government considers necessary, and the Central Government may take, on such advice, such decision as that Government thinks fit.

(3) For the purpose of such investigation, four samples of 227 ml. each or such other quantity of the preparation as may be considered necessary shall be taken.

4 The Standing Committee shall before declaring under sub-rule (2) of rule 60 a preparation as a restricted preparation, grant, if the person concerned so desires, an opportunity of being heard in the matter.

(5) Where a member of the Standing Committee is unable for any reason to, attend the meeting of that committee, he may nominate an officer subordinate to him attend the meeting on his behalf.

CHAPTER V

Warehousing

69. Establishment of bonded warehouses.- The manufacturers or dealers in dutiable goods may establish bonded warehouses anywhere in India. No duty paid goods and no goods other than dutiable goods shall be deposited in such bonded warehouses.

70. Licensing of warehouse.- The Excise Commissioner shall license a private warehouse for the storage of dutiable goods on which duty has not been paid and may direct in what manner and on what terms such goods shall be stored and how and in what manner such warehouse shall be secured by locks or fastenings.

71. Licensee to enter into a bond.- The Excise Commissioner shall require the licensee to furnish a bond in Form B-2 with such surety or sufficient security, in such amount and under such conditions, as the Excise Commissioner approved binding the licensee to pay duty on the goods deposited therein and for the due and safe removal of such goods to another warehouse and for the due observance of the terms, conditions and requirements of the Act, these rules and any other rule made hereunder in respect of the same:

Provided that on the revocation of any licence by the Excise Commissioner all such goods warehoused therein shall be removed as the Excise Commissioner directs and no abatement of duty or allowance shall be made in respect of any such goods for deficiency of quantity, strength or quality after due notice of such revocation has been given to the licensee;

Provided further that in the event of death, insolvency or insufficiency of the surety, the Excise Commissioner may, in his discretion, demand a fresh bond; and may, if the bond is with security, demand at any time he considers it fit to do so, additional security.

1. Ins. by G.S.R.604, dated the 27th April,1978.
72. Receipt of goods at warehouse.- All goods brought for warehousing shall be produced to the officer-in-charge of the warehouse, if any, or the proper officer, together with the relative transport and shall be weighed, gauged and proved, wherever necessary, in his presence and assessed to duty prior to entry into the warehouse and the quantity and description of the goods, the marks and numbers of the packages, the number and date of the permit and the amount of duty leviable thereon shall be noted in the warehouse register in Form R.G.-5. All goods received into the warehouse shall be kept separate from other goods until the receipt account has been taken by the officer-in-charge or the proper officer, as the case may be.

73. Owner’s power to deal with warehoused goods.- With the sanction of the officer-in-charge or the proper officer, as the case may be, and in accordance with such instructions as the Excise Commissioner may, from time to time, issue in writing in this behalf, any owner of goods lodged in a warehouse may sort, separate, pack and re-pack the goods and make such alterations therein as may be necessary for the preservation, sale or disposal thereof. After the goods have been so separated and repacked in such manner as may be ordered by the Excise Commissioner, the officer-in-charge or the proper officer, as the case may be, may, at the owner’s request, cause or permit any damaged good remaining after such repacking to be destroyed subject to such limitations as the Excise Commissioner may, from time to time, impose and may remit the duty assessed thereon.

74. Goods not to be taken out of warehouse except as provided by these rules.- No goods shall be removed from any warehouse except on payment of duty or for removal to any other warehouse or for export and on presentation of a written application prescribed in rule 81 or rule 98, as the case may be.

75. Periods for which goods may remain in warehouse under bond.- Any goods warehoused may be left in the warehouse in which they are deposited for a period of three years or such extended period as the Excise Commissioner in each case allow. The owner of any such goods remaining in the warehouse shall, before the expiry of the period mentioned above, clear the same for consumption in the State after payment of duty or for removal in bond to another bonded warehouse or for expenses.

76. Mode for calculating quantity of goods warehoused.- The quantity of goods contained in any package warehoused may be calculated by weight, measure, gauge, proof strength, or in such other manner as the Excise Commissioner may direct.

77. Power to remit duty on warehoused goods lost or destroyed.- If any goods lodged in a warehouse are lost or destroyed by unavoidable accident, the Excise Commissioner may remit the duty thereon:

Provided that if any goods are so lost or destroyed, notice thereof shall be given to the officer-in-charge of the warehouse or the proper officer immediately on discovery of such loss or destruction.

78. Responsibility of the licensee of the warehouse.- The licensee of the warehouse in respect of goods lodged therein, shall be responsible for their due reception therein and delivery therefrom and for their safe custody while deposited therein, according to the quantity or weight reported by the officer who has assessed the goods.

79. Offences with respect to warehousing.- If the owner by goods warehoused, by himself or by any person in his employ, or by any other person with his connivance commits any of the following offences, namely:

(a) opens any of the locks or doors of the warehouse, which is required by these rules, or by any general or special order of the Excise Commissioner, to be locked or makes or obtains access into such a warehouse except in the presence of an officer acting in his duty as such: or
(b) after the approval of a warehouse, makes any alteration therein or addition thereto without the previous consent of the Excise Commissioner: or

c) warehouse goods in, or removes goods from, a warehouse otherwise than as provided by these rules: or

d) privately removes or conceals any goods either before or after they are warehoused;

he shall be liable to a penalty which may extend to two thousand rupees, and all goods warehoused, removed, or concealed in contravention of this rule shall be liable to confiscation.

80. Monthly returns.- Within seven days after the close of each month, every licensee shall submit to the Excise Commissioner a monthly return showing the quantity of dutiable removed on payment of duty and such other particulars as the State Government may by general or special order require.

81. Clearance on payment of duty.- When the licensee desires to remove goods on payment of duty, he shall make an application in Form A.R.-2 in triplicate, to the officer-in-charge or the proper officer, as the case may be, at least twelve hours before he is intended to remove the goods. The officer shall, thereupon, assess the amount of duty leviable on the goods and on production of evidence that the sum has been paid into a treasury or the sum has been debited to the account current, as the case may be, shall allow the goods to be cleared.

CHAPTER VI

Licensing

82. Procedure for obtaining licence.- (1) Every person desiring to engage in operation requiring the possession of a licence shall apply in writing every year for a licence or for renewal thereof to the licensing authority who shall be-

(i) the Excise Commissioner in the case of a bonded manufactory or warehouse; 

(ii) in other cases such officer as the State Government may authorize in this behalf; 

(2) If any person desires to have more than one kind of licence he shall submit a separate application for every such licence.

(3) Where the applicant has more than one place of business he shall obtain a separate licence in respect of each such place of business.

83. Form of application- (1) Every application for a licence under these rules shall be in such one of the proper forms of application as may be appropriate to the case, shall clearly describe the premises, if any, in which the applicant intends to conduct his business, and shall be submitted so as to reach the licensing authority at least two months before the proposed date of commencement of the working of the licence. In case of renewal such application shall be submitted at least one month before the commencement of the year for which it is required.

(2) Every such application for grant or renewal of licence shall, where a fee is prescribed in the subjoined table, be accompanied by a treasury chalan showing payment of such fee;

Provided that were an application for the renewal of licence is not made within the period prescribed by sub-rule (1), it shall be accompanied by an additional fee, payable in the same manner, equivalent to twenty-five per cent, such fee or rupee one, whichever is higher.
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<th>Sl.No</th>
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<th>Licence fee payable per annum</th>
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1. Manufacture under bond for payment of duty-
   (a) Allopathic medicinal preparations and toilet preparations containing alcohol-
      (i) where, in the alcohol consumed, the pure alcohol content is less than 2250 litre per annum 200
      (ii) where, in the alcohol consumed, the pure alcohol content is more than 2250 litre per annum 400
   (b) Medicinal preparations and toilet preparations not containing alcohol, but containing opium, Indian hemp, or other narcotic drug or narcotic. 20
   (c) Homeopathic preparations containing alcohol-
      (i) where, in the alcohol consumed, the pure alcohol content is less than 2250 litres per annum 200
      (ii) where, in the alcohol consumed, the pure alcohol content is more than 2250 liters per annum 400
   (d) Medicinal preparations in Ayurvedic, Unani or other indigenous systems of medicines containing alcohol and which are prepared by distillation or to which alcohol has been added 50

1. Subs. by G.S.R.1030, dated 7th November, 1986 (w.e.f. 29th November, 1986)
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<td>2.</td>
<td>Manufacture outside bond-</td>
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<td>(a) Allopathic medicinal preparations and toilet preparations containing alcohol-</td>
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<td>(i) where, in the alcohol consumed, the pure alcohol is 70 litres or less per annum</td>
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<td>(ii) where, in the alcohol consumed, the pure alcohol is more than 70 litres but less than 280 litres per annum</td>
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<td>(iii) where, in the alcohol consumed, the pure alcohol is 280 litres or more per annum</td>
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<td>(d) Medicinal preparation in Ayurvedic, Unani or other indigenous systems of medicines containing alcohol and which are prepared by distillation or to which alcohol has been added.</td>
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<td>3.</td>
<td>Manufacture of medicinal preparations containing self-generated alcohol in Ayurvedic or Unani or other indigenous systems of medicines by Ayurvedic or Unani practitioners for dispensing for the use of their patients and not for sale of general public.</td>
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<td>4.</td>
<td>Bonded warehouse</td>
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<td>5.</td>
<td>Manufacture of medicinal preparations containing alcohol by hospitals, dispensaries and other charitable institutions which are eligible from exemption from duty under rule 7 and which are specifically authorised in this behalf by the State Government or by the Administration in the case of</td>
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84. Grant of a licence.- (1) On receipt of the application, the licensing authority may make such inquiries for verification of details stated in the application and also such other inquiries as it deems necessary. If the authority is satisfied that the conditions for the grant of the licence applied for have been complied with, it shall grant the applicant an appropriate licence.

(2) In fixing the quantity of alcohol while issuing the license under sub-rule (1) to any manufacturer, licensing authority shall satisfy itself about the requirements of alcohol of that manufacturer and if that authority is of the opinion, that the quantity of alcohol asked for is not in conformity with the bona fide needs of the manufacturer, it shall either reduce or refix the quantity of alcohol as it may deem fit.

85. Form of licence-Limitations.- (1) Every licence granted or renewed under these rules shall be in such one of the proper forms of licence as may be appropriate, shall have reference only to the premises, if any, described in the licence, and shall be for a period not exceeding one year but in no case shall such period extend beyond 31st March next following the date of commencement of the licence.

(2) Every licence shall be deemed to have been granted or renewed personally to the licensee and no licence shall be sold or transferred.

(3) Where a licensee sells or transfers his business to another person, the purchaser or the transferee shall obtain a fresh licence under these rules but it shall be granted free of fee for the residue of the period covered by the original licence.

(4) If the holder of a licence wishes to enter into partnership in regard to the business covered by the licence he shall do so after obtaining the previous sanction of the licensing authority and his licence shall thereafter be suitably amended. Where a partnership entered into, the partner as well as the original holder of the licence shall be bound by the conditions of that licence.

(5) If a partnership is dissolved, every persons who was a partner immediately before such dissolution shall send a report of the dissolution to the licensing authority within ten days thereof.

(6) If during the currency of a licence the licensee desires to transfer his business to new premises he shall intimate his intention to the licensing authority at least fifteen days in advance, specifying the address of the new premises, and get his licence suitably amended. The licence shall, thereupon, hold good in respect of the new premises.

86. Alteration or substitution of licence.- The licensing authority may, at any time, call for any licence and may amend or alter it or may tender to the licensee a new licence in accordance with any further conditions which may be prescribed. No correction in the licence shall be valid unless ordered and attested by the licensing authority.

87. Revocation and suspension of licence.- (1) Any licence granted under these rules may be revoked or suspended by the licensing authority if the holder, or any person in his employ, is found to have committed a breach of the conditions thereof or of any of the provisions of the Act or these rules or has been convicted of an offence under Sec.161, read with Sec. 139 or with Sec.116 of the Indian Penal Code (45 of 1860).

Provided that such revocation or suspension shall be made until the holder of the licence has been given a reasonable opportunity of showing cause against the action proposed to be taken.

(2) Every such order shall be in writing and shall specify the reasons for the suspension or revocation and shall be communicated to the licensee.

(3) Where a licensee is revoked or suspended under this rule the holder of the licence shall
not be entitled to claim from the Central or State Government any compensation or refund of licence-fee for such cancellation or suspension.

88. Refund of licence fee.- (1) If the licence applied for is refused, the licence-fee paid, if any, with the application shall be refunded.

(2) If the applicant surrenders his licence at any time either before the commencement of the licence or during the currency of the licence, he shall forfeit any claim for refund of such licence-fee in full or in proportion to the period not availed of.

89. License to be exhibited.- Every licence shall exhibit his licence (or a copy thereof, certified by the proper officer) in a conspicuous part of the licensed premises.

90. Regulation of business of licensee.- (1) the licensee shall conduct his business under the licence either personally or by an agent authorised in writing by him in this behalf.

(2) The licensed premises and all the goods licensed to be dealt with shall at all times be opened to inspection by the Excise Commissioner and any other officer empowered by him in this behalf subject to the provisions of rule 58.

(3) The licensee shall, when so required by the Excise Commissioner or by an officer empowered by him in this behalf, give an explanation in writing regarding any irregularity detected at his licensed premises and shall furnish any information regarding the management of the said premises. He shall answer all questions put to him to the best of his knowledge and belief. He shall also, if so required, allow any officer duly empowered by the Excise Commissioner to take samples of any of the goods he is licensed to deal in for analysis.

(4) The licensee shall provide a visit-book paged and stamped by any officer empowered by the Excise Commissioner in this behalf, in which the visiting officer may record in remarks when inspecting the licensed premises. The licensee shall, on the termination of the period of the licence, deliver the visit-book, the accounts and the licence to such officer as directed by the licensing authority.

(5) The licensee shall preserve invoices, each memoranda, permits and other documents relating to the consignments received and dealt with by him for a period of one year after the year to which they relate.

91. Additional rules specifically applicable for applying for a licence to manufacture medicinal and toilet preparations in a bonded/non-bonded manufactory.- In addition to the particulars required in rule 83, a person desiring to obtain a licence to establish a bonded or non bonded manufactory shall in his application for licence furnish the following particulars.

(i) the name or names, and the address or addresses of the person or persons applying; if the applicant is a firm, the name and address of every partner of the firm; and if company, the registered name and address thereof, the names of the Directors, Managers and Managing Agents, and if there is a Managing Director; the name of such Director;

(ii) the amount of capital proposed to be invested in the venture;

(iii) the name of the place, and the site on which the building or buildings housing the bonded or non-bonded manufactory is/are situated or to be constructed;

(iv) the approximate date from which the applicant desires to commence working the manu-
factory in case the required licence is granted;

(v) the number and full description of the vats, stills and other permanent apparatus and machinery which the applicant wishes to set up or work.

((vi) the maximum quantities London-proof litres of alcohol and alcoholic content in unfinished and finished preparations and the maximum quantities by weight of opium, Indian hemp or other narcotic drugs and their content in unfinished and finished preparation, which are likely to remain in the manufactory at one time ;)

(vii) whether the proposed bonded manufactory will require the service of a whole-time or part-time Excise Officer;

(viii) the kind and number of each licence under the\[Drugs and Cosmetics Act, 1940\] (23 of 1940)] held by the applicant; and

(ix) a list of all preparations which the licensee proposes to manufacture in his manufactory showing the percentage or proportion of alcohol in terms of London-proof litres contained in each such preparation containing alcohol, or of opium, Indian hemp or other narcotic drug or a narcotic, in terms of weight in preparations containing those substance, quoting the authority (pharmacopoeia) under which such preparations are prepared to be manufactured.

92. Plan of the manufactory to accompany the application.- The applicant shall enclose with the application site and elevation plans of the manufactory building or buildings showing the location of the different rooms therein with doors and windows and also similar plans of the quarters in the case of a bonded manufactory, if the licence is required to provide quarters for the exercise staff to be posted to the bonded manufactory; Provided that the State Government may relax the provisions of this rule in the case of hakims and vaidyas who prepare medical preparations for dispensing to their patients only and not for sale.

93. In case of a firm certain particulars to accompany the application.- In the case of a firm a true copy of the partnership deed and if a company, a list of Directors and Managers, as certified by the Registrar of Joint Stock Companies, together with copies of Memorandum of Association, Articles of Association and the latest balance sheet shall be submitted with the application.

94. The applicant to be in possession of the requisite licence under the Drugs and Cosmetics Act, 1940.- No licence for the manufacture of medicinal and toilet preparations or renewal of such licence shall be granted to an applicant unless he holds the requisite licence under that Act for the manufacturer of the said medicinal preparations.

95. Disposal of application for licence to manufacture medicinal and toilet preparation in a bonded/non-bonded manufactory by the licensing authority.- (1) On receipt of an application, licensing authority shall cause such enquiries to be made as it may deem necessary including enquiries into the following:

(i) the qualifications and previous experience of technical personnel engaged in the manufacturing operation;

(ii) the equipment of the bonded and non-bonded manufactory;

(iii) soundness of the applicant’s financial position; and

(iv) suitability of the proposed building for the establishment of manufactory.
at any time before or after the approval of the plans. After the completion of construction and equipment of the manufactory the licensing authority shall cause a verification of the plans; the applicant then shall submit blue prints of the plans, in triplicate, for approval of the licensing authority. One copy of the same shall be retained in the office of the licensing authority, one shall be sent to the officer-in-charge or the local Excise Officer as the case may be, for record in his office and one shall be with the licensee.

96. Security.- Before granting the licence the licensing authority shall in cases where security is required to be furnished by or under these Rules, fix the amount of such security.

This security shall be furnished either in cash or in interest-bearing securities viz. Government Promissory Notes, National Savings Certificate, Post Office Savings Bank Pass-Books, or Post Office Cash Certificate or in Fixed Deposit Receipts of the State Bank of India, or any other Bank duly approved by the State Government. This security is liable to be increased or decreased by the licensing authority at any time, should it consider, for any reason, that the amount so fixed is inadequate, excessive or unsuitable.

CHAPTER VII

Export under claim for Rebate of Duty or under Bond.

97. Method of export.- Duty-paid goods shall be exported under claim for rebate of duty. Goods under bond for payment of duty shall be sent to the place of export under bond for their due export.

98. Application to be submitted.- The exporter shall present to the officer-in-charge or the proper officer, as the case may be, an application in triplicate in Form A.R.-3 if the goods are to be exported by land and in Form A.R-4 if the goods are to be exported by sea or air or by parcel post. The officer-in-charge or the proper officer shall send the original to the customs officer or the border examiner or the postmaster, as the case may be, at the place of export, deliver the duplicate to the consignor and retain the triplicate as office copy. A separate application shall be submitted in respect of each consignment.

99. Examination of goods prior to despatch.- (1) Goods under bond.- When goods from a bonded manufactory or warehouse are to be exported, the cases or packages, in which such goods are packed, shall be legibly marked in ink or oil colour (or in such other durable manner as the Excise Commissioner may in any particular case allow), with a progressive number commencing with No.1 for each year, with the owner’s name and special mark, if any, the total quantity of dutiable goods with their alcoholic contents in London-proof litres.

(2) Duty paid goods.- The owner of a non-bonded manufactory or a wholesale dealer, who wants to export duty paid goods shall give 48 hours’ notice to the proper officer, for supervising packing of the goods to be exported. The manufacturer or wholesale dealer shall present the entire consignment to be exported to the proper officer. The said officer shall take samples from each kind of dutiable goods to be exported and shall allow the despatch of the goods subject to fulfilling further conditions laid down in sub-rule (3). Thereafter he shall send the samples to the Chemical Examiner for analysis. On receipt of the analysis report of the Chemical Engineer, the proper officer shall enter the alcoholic content in London-proof liters of the goods packed as ascertained by analysis in the duplicate copy of the application which the owner shall present to him before its presentation to the Excise Commissioner for claiming rebate of excise duty as laid down in rule 103:
Provided that the process of determining alcoholic content by chemical analysis shall be dispensed with in the case of goods sent out from a bonded manufactory or warehouse if the owner of such goods chooses to pay the duty on goods to be exported in lieu of entering into a bond for due transport of goods to the place of report and in which case the procedure laid down in sub-rule (1) shall apply.

(3) After verifying the particulars entered in the application, and, in the case of duty-paid goods, after satisfying himself that the goods are identifiable as the goods, in respect of which the payment of duty cited in the application was made, the officer-in-charge or the proper officer, as the case may be, shall get the following particulars noted in the body of each packages:

(a) Name and address of the consignee
(b) description of the goods.
(c) total quantity of the goods packed.
(d) alcoholic content of the goods in London-proof liters as declared by the manufacturer.
(e) gross weight of the package.

and shall then seal each package with his official seal in such a manner that the package cannot be tampered with without breaking the seal. The said officer shall endorse all copies of the application, shall specify the period within which the goods shall be actually exported and return the duplicate to the consignor, who, after despatching the goods shall enter the number and date of the railway receipt or bill of lading in the duplicate copy and shall communicate these particulars to the proper officer for entry in the other copies.

100. Examination at the place of export.- On arrival at the place of export by post have been sealed, the exporter shall present the duplicate application, together with the packet or packets to which it refers, to the postmaster at the office of booking.

101. Examination at the place of export.- On arrival at the place of export, the goods shall be presented, together with the duplicate application, to the Customs Collector, Border Examiner, or any officer of customs or land customs duly appointed for the purpose. The consignment shall be carefully examined and check-weighed and if the seals are intact and the case or the packages correspond with the description given in the application, and the particulars stated in the duplicate application and the original received from the officer at the place of despatch agree in all respects, the Customs Collector, Border Examiner, or any such officer of customs shall allow export and shall then certify on the duplicate application that the goods have been duly exported (citing in the case of exports by sea or air, the shipping bill number and date and other particulars of export) and return it to the exporter.

102. Further procedure in respect of goods exported by parcel post.- Where the goods are exported by post, the postmaster of the post office of final despatch from India shall certify on the duplicate application that the goods covered by the application have been duly exported out of India and shall return it, through the postmaster at the post office of booking to the exporter. The original application shall be returned to the officer-in-charge of the proper officer with the certificate of export.

103. Presentation of claims for rebate.- In order to obtain payment of the rebate, the exporter shall produce to the Excise Commissioner from whose jurisdiction the goods were despatched, the duplicate application bearing the certificate of the officer, who examined the goods at the port or post office of export or the frontier, as the case may be. If the Excise Commissioner is satisfied from comparison of the duplicate application with the original received from such certifying officer, that the claim is in order, he shall sanction the rebate:
Provided such claims for rebate of duty shall be made within one month from the date of issue of the certificate of the officer who examined the goods at the port or post office of export or the frontier, as the case may be:

Provided further that the Excise Commissioner may in his discretion extend the period within such claims for rebate shall be made.

CHAPTER VIII

Inter-State Movement of Medicinal and Toilet Preparations containing Alcohol, Opium, Indian Hemp and other Narcotic Drugs and Narcotics.

104. Mode of Inter-State movement.- Dutiable goods manufactured under bond or stored in a bonded warehouse in any State, unless exempted from payment of duty under rules 7 and 8, may be removed from such State to any other State:

(i) after payment of duty in the first mentioned State in the manner laid down in rule 40 or rules 81, as the case may be, or

(ii) in bond, in the manner hereinafter prescribed for movement from one bonded warehouse to another.

Movement from one Bonded Warehouse to another Bonded Warehouse

105. Bond for due arrival and re-warehousing.- (1) When warehoused goods are to be removed from one warehouse to another, the consignor or the consignee of the goods shall, before the goods are removed, enter into a bond in Form B-4 with such surety or sufficient security as the Excise Commissioner may prescribe, for a sum equal, at least, to double the duty chargeable on such goods for the due arrival and re-warehousing thereof at the warehouse of destination within such time as the officer-in-charge of the warehouse of removal directs. Such bond shall be furnished to the officer-in-charge of the warehouse of removal, or of the warehouse of destination according as the bond is executed by the consignor or the consignee.

(2) Such bond shall not be discharged until, such goods are produced to the officer at the warehouse of destination and are duly re-warehoused or are the otherwise accounted for to the satisfaction of the State Excise Officer having jurisdiction over the executor of the bond not until the full duty due upon any deficiency on such goods and so accounted for has been paid.

(3) For the purpose of such a discharge, if the bond has been furnished by the consignor, an essential condition shall be the prior receipt by the officer-in-charge of the warehouse of removal, of the duplicate application from the officer-in-charge of the warehouse of destination with his re-warehousing certificate recorded therein as hereinafter provided.

106. Remover may enter into a general bond.- The Excise Commissioner may permit any person, to remove warehoused goods from one warehouse to another, by entering into a general bond in Form B-4, with such surety or sufficient security in such amount and under such condition, as the Excise Commissioner approved for the removal, from time to time, of any goods from one warehouse to another and for the due arrival and re-warehousing thereof at the warehouse of destination within such time as the officer-in-charge of the warehouse of removal directs;

Provided that in the events of death, insolvency of insufficiency of the surety, or where the amount of bond is inadequate the Excise Commissioner may, in his discretion, demand a fresh bond and may, if the bond is with security, demand at any time he considers fit to do so, additional security.
107. Procedure in respect of goods removed from one warehouse to another.-- (1) The application for removal of goods from one warehouse to another in triplicate shall be presented by the consignor to the officer-in-charge of the warehouse removal at least 24 hours before the intended removal together with such other information as the Excise Commissioner may, by general or special rules or order, require.

(2) Such officer shall then take account of the goods, and after completing the removal certificate on all the copies of the application, shall send the duplicate to the officer-in-charge of the warehouse of destination, and hand over the triplicate to the consignee. He shall also over-deliver to the consignor a transport permit.

(3) On arrival of the goods at the warehouse of destination, the consignee shall present them together with the triplicate application and the transport permit to the officer-in-charge of such warehouse, who shall, after taking account of the goods, complete the re-warehousing certificate on the duplicate and the triplicate application and return the duplicate to the officer-in-charge of the warehouse of removal, and the triplicate to the consignee for despatch to the consignor.

(4) The consignor shall present the triplicate application duly endorsed with such certificate to the officer-in-charge of the warehouse of removal within ninety days of the date of issue of the transport permit.

108. Failure to present triplicate application.-- (1) If the consignor fails to present the triplicate application to the officer-in-charge of the warehouse of removal in the manner laid down above, and the duplicate application endorsed with the re-warehousing certificate has also not been received by such officer, from the officer-in-charge of the warehouse of destination, the consignor shall, upon a written demand being made by the former officer, pay the duty leviable on such goods within ten day of the notice of demand and if the duty is not so paid, he shall not be permitted to make fresh removals of any warehoused goods from one warehouse to another until the duty is paid or until the triplicate application is so presented or the duplicate application is so received.

(2) Where such duty has been paid, it shall be refunded to the consignor, either on his presentation of his triplicate application to, or on the receipt of the duplicate application by the officer at the warehouse of removal, duly endorsed as provided above, with a certificate by the officer-in-charge of the warehouse of destination that the goods covered by the application have been satisfactorily re-warehoused.

109. Procedure on failure to pay duty.-- (1) If the owner fails to pay any sum demanded under any of the preceding rules, the officer authorized in this behalf by the State Government may forthwith either proceed upon the bond executed by the owner of such goods, or cause such portion as he thinks fit of such goods (if any) in the warehouse, on account of which the money is due, to be detained with a view to recovering the demand; and if the demand is not discharged within ten days from the date of such detention, due notice thereof being given to the owner, the goods so detained may be sold by public auction duly advertised in the official Gazette, or in such other manner as the Excise Commissioner may, in any particular case direct.

(2) The net proceeds of the sales of any goods so detained shall be adjusted against the amount due under the bond and the effect of such adjustment shall be recorded and if there is any surplus remaining after such adjustment, the surplus shall be paid to the owner of the goods:

Provided that application for the payment of such surplus is made within six months from the date of sale unless the period is extended by the Excise Commissioner on sufficient cause being shown.
CHAPTER IX

Entry, Search, Seizure and Investigation

110. Authorized officers to have free access to premises, equipment, stocks and accounts of dealers in dutiable goods.- Any officer authorised in writing by the Excise Commissioner in this behalf, shall have free access at all reasonable times to any premises licensed under these rules and to any place where dutiable goods are manufactured, stored or kept for sale, and may, with or without notice to the owner, inspect the building, the plant, the machinery, the stocks and the accounts, and may at any time check the records made of the goods stocked in, or removed from the manufactory, warehouse or place of their transfer within a manufactory to that part of the premises, if any, in which they are to be used for the manufacture of any other commodity, whether for the purpose of testing accuracy of any return submitted under these rules, or of informing himself as to any particulars regarding which information is required for the purpose of the Act or these rules.

111. Penalty for obstruction or for giving false or misleading information.- If any person by himself or by any person in his employ.

(i) voluntarily obstructs or offers any resistance to or impedes, or otherwise interferes with; or

(ii) willfully gives false or misleading information to the officer duly appointed under rule 110, no. ho is acting in accordance with his duty thereunder;

such person shall be liable to a penalty which may extend to five hundred rupees.

112. Power to detain person and examine goods.- Any Excise Officer duly empowered by the State Government may stop and detain any person found carrying or removing any dutiable goods for the transport of which a permit or other transport document is required by these rules, and may examine the goods and may require the production of a permit or other document authorizing the removal thereof. If a permit or other prescribed document is produced agreeing with the goods in all respects, the officer may endorse thereon the time and place of his examination thereof.

113. Power to stop, enter and search.- Any Excise Officer not below the rank of a sub-inspector of excise may stop and search any vessel, car or other means of conveyance for dutiable goods, and enter and search at any time by day or by night any land, building, any enclosed place, premises, vessel, conveyance or other place upon or in which he has reason to believe that dutiable goods are stored, manufactured or carried or in contravention of the provisions of the Act or these rules, and in case of resistance break open any door and remove any other obstacle to his entry, open and search into such land, building and closed places, premises, vessel, conveyance or other place.

114. Seizure.- Any Excise Officer not below the rank of a sub-inspector of excise may seize and remove or detain any goods in respect of which, it appears to him, the duty should have been, but has not been, levied or that contravention of the provisions of the Act or these rules has occurred. He may also seize and remove or detain any receptacle, packages or coverings, in which such goods or articles are contained, and animals, vehicles, vessels or other conveyance used in carrying such goods or articles and any implements and machinery used in the manufacture of such goods.

115. Power to require access to place, vessel or conveyance for inspection or examination of goods.- Any officer not below the rank of the sub-inspector of excise may require any person who has the immediate possession, control or use of any land, building, enclosed place, or of any dutiable goods, stored manufactured or carried thereupon or therein, to open or allow access to inspect or examine such place or conveyance or to open, unload, unpack or allow the inspection or examination of such articles.
116. Police to take charge of articles seized.- All officers-in-charge of police stations shall take charge of and keep in safe custody, pending the orders of the Magistrate or of the adjudicating Excise Officer, all things seized under the Act or these rules which may be delivered to them, and shall allow any officer who may accompany such goods to the police or who may be deputed for the purpose by his superior officer, to affix his scale to such things or to take samples of and from them. All samples so taken shall also be sealed with the seal of the officer-in-charge of the police station.

117. Summons and notices : Manner of service.- (1) Any Excise Officer not below the rank of a sub-inspector of excise may summon any person whose attendance he considers necessary either to give evidence or to produce documents or any other things, in any enquiry which such officer is making for any of the purposes of the Act or the rules.

(2) Every summons or notice issued under the Act or the rules shall be in writing in duplicate, and shall state the purpose for which it is issued, and shall be signed by the officer issuing it, and shall also bear his official seal, if he has any; and shall be served by tendering a copy of it to the persons summoned, or if he cannot be found, by affixing a copy of it to some conspicuous part of the house in which he is known to have last resided, or carried on business or personally worked for gain.

118. Service of notice : Notice not void for error.- No notice shall be deemed void on account of an error in the name or designation of any person referred to therein, unless such error has produced a material misconception of the intended intimation.

119. Disposal of things seized.- (1) The owner or person having the charge of any animal seized and detained shall provide from day to day for its keep while detained, and if he fails to do so, such animal may be sold by public auction, and the expenses (if any) incurred on account of it defrayed from the proceeds of the sale.

(2) When anything is seized an order for its release is subsequently passed and owner does not, within a period of one month, appear to claim such thing and tender the duties, penalties and charge (if any) due in respect thereof, it may be sold by public auction; and such duties, penalties, and charges will be defrayed from the proceeds of the sale.

(3) Surplus proceeds of a sale under these rules shall, if not claimed by the owner of the things seized within a period of three months from the date of such sale be forfeited, to the collecting Government.

120. Prosecution.- No prosecutions under the Act shall be instituted except by an Excise Officer not below the rank of a sub-inspector of excise.

121. Arrests.- Any Excise Officer not below the rank of a sub-inspector of excise may arrest any person whom he has reason to believe to be liable to punishment under the Act or any person who, on demand by him refuse to give his name and residence, or who gives his name and address which such officer has reason to believe to be false.

122. Provisions of arrests and seizures to be in conformity with the Act.- All arrests and seizures made under these rules shall be in conformity with the provisions of the Act and the rules.

CHAPTER X
Penalties, Confiscations and Appeals

123. Power of adjudication of confiscation and penalty.- (1) Where by these rules anything is liable to confiscation or any person is liable to penalty such confiscation or penalty shall
be adjudged by the Excise Commissioner.

(2) The State Government may confer on any Excise Officer the power to adjudge confiscation or penalty and may prescribed the limit within which such power may be exercised.

124. General penalty.- A breach of these rules shall, where no other penalty is provided herein, be punishable with a penalty which may extend to one thousand rupees and with confiscation of the goods in respect of which such breach is committed.

125. Composition of offences.- The Excise Commissioner, or any Excise Officer specially empowered by him in this behalf, may accept from any person whose property is liable to confiscation under this Act or these rules or who is reasonably suspected of having committed an offence under the Act a sum of money not exceeding two thousand rupees in lieu of confiscation of goods or of punishment for breach of any provisions of the Act or of the rules.

126. Confiscation.- (1) When any goods or articles are liable to confiscation for breach of any of the provisions of the Act or these rules, any alcohol, drugs or materials by means of which the breach has been committed and of any receptacle, packages or covering in which such goods or articles are contained and the animals, vehicles, vessels or other conveyances used in carrying such goods or articles and any implements or machinery used in the manufacture of such goods shall be liable to confiscation.

(2) When anything is confiscated under these rules, such things shall thereupon vest in the collecting Government.

(3) The officer adjudging confiscation shall take and hold possession of the things confiscated, and every officer of police, on the requisition of such officer, shall assist him in taking and holding such possession.

127. Appeals.- (i) An appeal against an order of an officer other than an Excise Commissioner made in exercise of the powers conferred on him by the Act or these rules shall lie to the Excise Commissioner of the State concerned;

Provided that an appeal against an order passed by the Excise Commissioner shall lie to the State Government:

Provided further that if, between the date of the order or decision appealed against and the date of the hearing of the appeal, the officer who passed the order or decision is promoted to be the officer to hear such appeal, such appeal shall be heard by an officer superior in ranks to such officer.

(ii) Every appeal under this rule should be filed within three months of the date of the decision or order appealed against an order passed in appeal under this rule shall, subject to the power of revision conferred by rule 129, be final.

128. Revision petitions.- (1) The Central Government may, on the application of any person aggrieved by any decision or order passed under the Act or these rules, and from which no appeal lies, reverse or modify such decision or order.

(2) Every application under sub-rule (1) shall be filed within six months of the date of the decision or order appealed against.

129. Appeal and application for revision to be accompanied by copy of decision or
Every appeal or application for revision shall be accompanied by a copy of the decision or order by which the appellant, or applicant as the case may be, is aggrieved.

CHAPTER XI
Miscellaneous

130. Excise Commissioner may require a fresh declaration.- If the Excise Commissioner at any time require a new declaration to be made in any case, he shall cause a written notice, addressed to the person who signed the existing declaration, to be delivered at the declared premises, and at the expiration of fourteen days from the delivery of the notice the existing declaration shall, without prejudiced to any liability incurred, be void and the licence granted to the owner in respect of the premises shall be suspended.

131. Stocks of dutiable goods to be stored in an orderly manner.- (1) All dutiable goods stored in the premises of a person licensed under Chapter VI of these rules or in a private warehouse, whether without or after payment of duty, shall be stacked in an orderly manner, so as to permit of actual counting and, if the Excise Commissioner so requires, packages containing goods of the same kind and with the same quality in each shall be kept together in separate lots and the goods shall be arranged in separate rows each row containing, the same number of packages of uniform size of volume or strength. The Excise Commissioner may also require the licensed person or keeper of the warehouse, to maintain stock cards in respect of the separate lots and to leave an accessible passage free of packages in the middle of the warehouse or other place of storage and a similar passage along the walls of such warehouse or other place of storage and a similar passage along the walls of such warehouse or other place of storage at right angles to the aforesaid passage, so as to facilitate counting, and may require that each separate lot or consignment shall be clearly marked with the number and date of the document under which the goods were admitted to the place of storage, the number of the relevant record in stock card, account or warehouse register and such other identifying particulars as he may direct.

(ii) Breach of this shall be punishable with a penalty which may extend to one thousand rupees.

132. Account of stock of goods in a manufactory or warehouse to be taken and balance to be struck.- As often as the Excise Commissioner may deem it necessary or proper, and at least once in every year, the stock of dutiable goods remaining in a manufactory or warehouse or store-room licensed or approved for the storage of such goods shall be counted, weighed, measured, proved, gauged or otherwise ascertained in the presence of the proper officer or the officer-in-charge, as the case may be, and if the quantity so ascertained is less than the quantity which ought to be found in such premises, (after taking into account receipts and deliveries, and making such allowance for wastage by evaporation or other natural causes, as the proper officer or the officer-in-charge, as the case may be may consider reasonable and as may be in accordance with any order issued by the State Government) the owner of such goods shall, unless the deficiency be accounted for to the satisfaction of such officer, be liable to pay the duty leviable on such deficiency; and shall also be liable to a penalty which may extend to ten times the duty chargeable on such goods as are found deficient or a sum of Rs.2,000 whichever is less.

133. Restriction of removal of goods.- Dutiable goods shall not be delivered from a bonded manufactory or a bonded warehouse licensed under these rules before six o’clock in the forenoon or
134. Licensees’ liability for removal of goods by any person.- If any dutiable goods are, in contravention of any condition prescribed in these rules, remove by person from the place where they are manufactured or warehoused, the manufacturer or the licensee or keeper of the warehouse shall be held responsible for such removal, and shall be liable to be dealt with according to the provisions of the Act or the rules as if he had removed the goods himself.

135. How registers and stock accounts to be maintained.- (1) Where any person is required by these rules to maintain any register or a stock account in respect of goods manufactured or stored by him, he shall-

(i) at the time of making any entry, insert the date when the entry is made;

(ii) correctly keep such account or register in the manner required and shall not cancel, obliterate, or alter any entry therein, except for correction of any errors, with the sanction and in the presence of the proper officer or the officer-in-charge, as the case may be, and shall not make any entry therein which is untrue in any particulars.

(iii) keep the account (or) Register at all times redy for the inspection of the Excise Officers, and shall permit any such officer to inspect it and make any such minute therein or any extract therefrom, as the officer thinks fit, and shall, at any time, if demanded, send that minute or extract to that officer.

(2) Any person who fails to enter the required particulars within the time prescribed in the relevant rules, or who fails to keep such account or Register, as the case may be, or to deliver it up to the Excise Officer on demand or who obstructs or hinders such officer in making any minute therein or extract therefrom, or conveys away or conceals it, or destroys or tears out any leaf therefrom, or makes any false entry therein or fraudulently alters any entry therein, shall be liable to a penalty which may extend to two thousand rupees and all the goods of which due entry has not been made in such account or register shall be liable to confiscation

136. Provision and maintenance of weighting and measuring apparatus.- (1) Every person licensed to deal in dutiable goods shall render all necessary assistance to Excise Officers in taking account of such goods in his possession, and shall, where so required by the Excise Commissioner by written order, provide sufficient and just scales and weights, or a correct weighing machine, capable of weighing the largest and smallest package of such goods which may be packed on his premises, and, where necessary, a set of standard measures and instruments for the purpose of weighing, measuring, gauging, proving and taking an account of the goods in his warehouse, stock or possession, and of any vessels used for the purpose of containing any such goods.

(2) The weights, measures, and gauging and proving instruments shall be of the denomination as may be specified by the Excise Commissioner by general or special order.

(3) The dealer shall maintain and keep the scales, weights, measures, and gauging and proving instruments in such proper and convenient place in his manufactory, warehouse, or other premises as the proper officer or the officer-in-charge approved, so that they shall be at all times ready for the use of officers.

(4) The dealer shall permit every officer specified in sub-rule (1) to the scale, weights measures, and gauging and proving instruments for the purpose aforesaid and shall, with his servants and workmen whenever required by such officer, weigh or measure, or assist him in weighing, measuring and gauging, as he requires and in taking account of any such goods as aforesaid.

after six o’clock in the afternoon, nor at any hour on Sundays and closed holidays, except with the permission of the Excise Commissioner and under such conditions, as the Commissioner may, by general or special order, direct.
(5) For any refusal or neglect on the part of a licensee to comply with any of the provisions of this rule, he shall be liable to a penalty which may extend to one thousand rupees.

137. Provision and maintenance of locks.- (1) Where any warehouse, room, place, vessels, or fitting belonging to any person licensed to deal in dutiable goods is by these rules, or by any general or special order of the Excise Commissioner, directed to be secured or locked, the licensee shall, to the satisfaction of the proper officer-in-charge, as the case may, provide, affix, repair and renew all fastenings requisite for the purpose of enabling officers to affix locks thereto or otherwise to secure them.

(2) If the licensee or warehouse-keeper fails so to do, the proper officer may provide affix, repair or renew the fastenings, and the expense thereof shall be paid on demand by the licensee or warehouse-keeper, as the case may be.

(3) All requisite excise ticket or keys shall be provided by the collecting Government.

(4) If any licensee or warehouse-keeper fails on demand to pay the expenses of proving, affixing, repairing or renewing, fastenings, as prescribed in sub-rule (2) or if any licensee or warehouse -keeper, or his servant or workman, wilfully destroys or damages any such fastening, or any lock-lable, or improperly obtains access into any warehouse, room, place, vessel or fitting, or has any fastening vessels or fitting so constructed, that the security intended to be obtained by any lock or fastening may be defeated, the licensee or warehouse-keeper shall be liable to penalty which may extend to two thousand rupees.

137-A. Duplicate of documents may be granted on payment of fees.- The proper officer may, on application, grant a duplicate of any certificate, licence, transport permit or other document issued to any person on payment of a fee of rupee one, and subject to such other conditions as may be imposed by the proper officer, if he is satisfied that no fraud has been committed or is intended by the applicant.

138. Goods, plant and machinery chargeable with duty not paid.- When the duty leviable on any goods is owing from or by any person carrying on trade or business, whether as a manufacturer or as dealer in such goods, all dutiable goods, and all materials and preparations from which any such goods are made and all plants, machinery, vessels, utensils, implements, any articles for making or manufacturing any such goods, or preparing any materials or by which the trade or business is carried on, in the custody or possession of any agent other person in trust for or for the use of the person carrying on such trade or business, may be detained for the purpose of exacting such duty ; and any officer duly authorised by general or special order of the Excise Commissioner may detain such goods, materials, preparations, plant, machinery, vessels, utensils, and articles until such duties or any sums recoverable in lieu thereof are paid or recovered ; and such direction shall have effect notwithstanding any change in the ownership of the trade or business.

139. Dutiable goods not to be sold except in prescribed containers bearing a label.- If any dutiable goods are found in the possession of any dealer in or retailer of such goods, not being wrapped or labelled as hereinbefore prescribed or of which the wrapper or label is out or torn, or the wrapper or other container bears any other mark or appearance of having been opened or tampered with, such goods shall be liable to confiscation and such dealer or retailer shall be liable to a penalty which may extend to one thousand rupees.

140. Officer not to disclose information learned in his official capacity.- If any officer except in the discharge in good faith of his duty as such officer disclosed any particulars learned by him in his official capacity in respect of any goods, he shall be liable to a penalty not exceeding one thousand rupees.
141. Provisions of lodging for the excise staff posted to the bonded manufactory or warehouse.- The licensee of a bonded manufactory or warehouse shall where so required by the Excise Commissioner, provide the officer and the staff posted to the manufactory or bonded warehouse premises at a rent not exceeding ten per cent, of the pay of each officer so accommodated. If for any reason the licensee is not able to provide such accommodation he shall provide suitable accommodation to the satisfaction of the Excise Commissioner near the factory or bonded warehouse recovering only ten per cent of the pay of the occupant.

Explanation.- These expression “pay” shall not be deemed to include dearness allowance and other allowances.

142. Power to issue supplementary instructions.- The Excise Commissioner may issue written instructions providing for any supplemental matters arising out of these rules.

143. Cancellation of the former rules, orders and notification.- All rules made under any law corresponding to this Act in force in any State are hereby repealed except as respect things done or omitted to be done before such repeal and every licence granted under any such rules shall be deemed to have been granted in accordance with the provisions of these rules.

SCHEDULE

List Of Medicinal And Toilet Preparations Containing Alcohol which are Capable of Being consumed As Ordinary Alcohol Beverages

Pharmacopoeial Preparations

Aquas:

Aqua Anisi Concentrata (Anisi Water Concentrated).

" Anethi Concentrata (Concentrated Distilled Water)

"Comphorae Concentrata.

`` Caryohphilli Concentrata.

`` Cari Concentrata.

`` Chloroformi Concentrata.

`` Cinnamoni Concentrata.

`` Mellis.

`` Menthae Piperitae Concentrata.
Elixirs:

Elixir Anisi.

`` Aromaticum.
`` Aurantii Amari.
`` Papaini.
`` Pepsini.
`` Simplex.

Extracts:

Extractum Agroyri Liquidum.

`` Cocillanace Liquidum.
`` Exphoribiale Liquidum.
`` Kavae Liquidum.
`` Kolae Liquidum.
`` Malti Liquidum.
`` Glycertium Croci.

Infusions:

Infusum Carophilli Concentratum.

`` Rosae Acidum Concentratum.
`` Infusum Scopari Conc.

Liquors:

Liq. Ethyl Nitritis.

" Ethyl Nitritis Conc.
" Cocci.

Lotions:

Lotion Evaporans.

Spirits:

Spiritus Aetheris.
" Aetheris Compositus.
" Aetheris Nitrosi.
" Ammoniae Fetidus
" Ammoniae Aromatscus.
" Amygdalae Amarae.
" Anisi.
" Aromoraciae Compositus.
" Aurantii Compositus.

" Cassia.
" Cajputi.
" Camphorae.
" Choloroformi.
" Cloniensis.
" Juniperi.
" Lavandulae.
" Lavandulae Compositus.
" Menthae Piperitae.
" Pulegii.
" Rosamarini.
" Succus Limonis.

Syrups :

    Syrups Aromaticus.
    " Chloralis.
    " Limonis (Except M/s. Calcutta Chemical Company’s Lemon Syrup B.P.)

Tinctures :

    Tinctures Absinthii
" Aurantii
" Aurantii Conc.
" Boldo.
" Cardamomi Aromatica
" Tincturae Cardamoni Composita.
" Carminative.
" Cascarillae.
" Cinnamomi.

Tincturae Cinnamomi Composita
" Cocci.
" Coto.
" Croci
" Cubabae
" Gentian Co.
" Hamamelidis.
" Kolae.
" Kramariae.
" Limonis.
" Limonis Concentrata.
" Lupuli.
" Oliveri Cortice.
" Sumbul.
" Tolutana.
" Valerianae Simplex.
" Vinum Aurantii.

" Vinum Xercum (Sherry Wine)
" Zingiberis Fortis.
" Zingiberis Mitis.
Non-Pharmacopoeial Preparations

Medicinal Preparations:

Acetum Odoratum.
" Rovendulae.
" Rosae.
Amrit.
Apetone.
Aqua Anethi.
" Anisi
" Aromaticum.
" Aurantii Amaris.
" Cardamomi Co.
" Elixir Simplex.
" Hollis.
" Juniperi Concentrata.
" Lavandulae.
Asaplros.
Asavin.
Asavine.
Asok Cordial.
Asok Eletris.
Aswan.

B.C.Min Elixir (except the product of this name manufactured by M/s. Phoenix Drugs House (P) Lts. Calcutta)

Caricapetol.
Cinocainis.

Elixir Amygdalae Co.
" Cardamomi Co.
" Valerian Bromi.
valerine Compound.

Enzymol.

Essence Amygdalae Co.

Amygdalae.

Anethi.

Anesi

Aromatica.

Auranti.

Capsici.

Cardamomi.

Cardamomi Co.

Caryophyllii.

Crinalis.

Limonis.

Menthae Pip.

Mint.

Myristicae.

Roemarini.

Shatwari.

Zingiberis.

Extractum Absinthii Liq:

Aurantii Amar Liq.

Ext. Kamala Liq.

Extracum zingiberis.

Shatwari Liq.

Extract Rosae Liq.
Glycerium Aurantii.
Glycolactophos.
Hapatina.
Infusum Limonis.
Kalpak.
Ladcovine.
Lecivin.
Liquid Extract of Ashwagandha "Ashwin"
Liquid Extract Kushta (Saussurea Lappa, Product of M/s. Zandu Pharmaceutical Works, Bombay)
Liquor Aurantii Pro.Syrup.
" Croci.
" Limonis Pro.Syrup.
" Lilly Tonic.
" Lotio Ros.
Maltona.
Meciovine.
Metofit.
Metovit.
Mustee Tonic.
Nervobrin.
Neurolecithin.
Rakto-Phospho-Mait.
Sarsa Hemtinic.
Sherltone.
Sinatone.
Soma Tonic.
Spiritus Absinthii.
" Anethii.
Aromaticus.
Aromaticus.
Aurantii.
Caramomi Compsitus.
Cardamom.
Carui.
Coriandri.
Cumini.
Limonis.
Menthae Virid.
Pimentae.
Pudinae.
Rosae.

Succus Cucumis.
Cucus Mori.
Super Neoevel.
Surupus Cinnamomi,
Tinctura Avena.
Card Co-Extra.
Cardamomi.
Carui.
Caryophyllii
Coriandri.
Cumini Alba.
Cumini Nigra.
Gentianae.
Gulancha.
Kamala.
" Levandulae.
" Limonis Cortex.
Manthae Peperiatae.
" Orris Root.
" Personis Co.
" Santali Citrini.
" Santali Rubri.
" Sumbul.
" Tinospora.
" Vanilla.
" Vindla.

Vinolecithin.
Vino-Pepsol.
Vinosan.
Vinovita.
Vinter Forte.
Vintex.
Vinum Absinthii.
Vitafan.
Vitaphol.
Zola Cordiation.

**Toilet Preparations.**

Eau-de-Cologne (Except Tata`s and Calcutta Chemical Co`s Eau-de-Cologne Eau-de-Portugal).
Lavender Water (Except Calcutta Chemical Co`s Lavender Water).
Essence of Lavedulae.
Essence Rosse Duleis.
Santal Flay.

Eau-de-Toilette Calypso. ... ...
Eau-De-Toilette Gulcheri ... ... Products of M/s. Tata Oil Mills Company Ltd., Bombay.
Perfume Calypso ... ... 
Perfume Gulcheri. ... ... 
Eau-de-Lavande ... ... Products of M/s. Tata Oil Mills Company Ltd., Bombay.
Lakme Eau-de Cologne ... ... 
Lakme Toilet Water ... ... 
Joie De Viver Perfume ... ... 
Alma De Dios Perfume ... ... 
Korrissimo Perfume ... ... Products of M/s. Kay J’ere Perfumes, Bombay.
La vie En Rose Perfume ... ... 
Ma`mzelle ... ... 
Perfume Blue Orchid ... ... 
Perfume Manoranjatham ... ... Products of M/s. Variety Industrial Agencies, Bombay.
Perfume Fortune ... ... 
After-Shave Lotion ... ... Product of M/s. Kemp & Co. Ltd. Bombay.

Ayurvedic Preparations

Drakaharishta.
Drakshasva.
Pippalyasavam.
Mahadraksharista ... ... Manufactured by M/s. Dacca Aurvedic Pharmacy Ltd., Calcutta.
Pippalays Dyasab. ... ... Manufactured by M/s. C.K. Sen & Co. (P) Ltd., Calcutta.
Kumangur ... ... Manufactured by M/s. Rajvaidya Gune’s Shahu Aryoushadhi Karkhana Ltd., Kanpur.
Himalaya Sanjiyini Sudha ... ... Manufactured by M/s. Himalaya Ayurved Bhawan, Patna.
<table>
<thead>
<tr>
<th>Product</th>
<th>Manufacturer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Himalaya Stri-Sanjivini</td>
<td>Do-</td>
</tr>
<tr>
<td>Himalaya Shisu-Sanjivini</td>
<td>Do-</td>
</tr>
<tr>
<td>Himalaya Salsa</td>
<td>Do-</td>
</tr>
<tr>
<td>Kumari Asav No.1</td>
<td>Manufactured by M/s. Dr. Purohit’s Pharmacy, Kolhapur (Maharashtra).</td>
</tr>
<tr>
<td>Balant Kadha No.3</td>
<td>Manufactured by M/s. Dr. Purohit’s Pharmacy, Kolhapur (Maharashtra)</td>
</tr>
<tr>
<td>Drakshasav</td>
<td>Manufactured by M/s. Universal Ayurvedic Pharmacy, Shantinagar, Nagpur.</td>
</tr>
<tr>
<td>Mrutsanjivani Sura</td>
<td>Do-</td>
</tr>
<tr>
<td>Dashmulasav</td>
<td>Do-</td>
</tr>
<tr>
<td>Khajursav</td>
<td>Do-</td>
</tr>
<tr>
<td>Mritsaniiivani Sura</td>
<td>Manufactured by M/s. Samrat Ayurvedic Pharmacy regd. Amritsar.</td>
</tr>
<tr>
<td>Madhuras</td>
<td>Manufactured by M/s. Bharat Manufacturing Co. Hazaribagh (Bihar)</td>
</tr>
<tr>
<td>Somras</td>
<td>Do-</td>
</tr>
<tr>
<td>Shaktiras</td>
<td>Do-</td>
</tr>
<tr>
<td>Kumarex-3</td>
<td>Manufactured by M/s. Dhuotpapeshwar Industries Ltd. Panvel (Maharashtra)</td>
</tr>
<tr>
<td>Asshotone</td>
<td>Do-</td>
</tr>
<tr>
<td>Drakshasava (Special)</td>
<td>Do-</td>
</tr>
<tr>
<td>Abhayarishtra</td>
<td>Manufactured by M/s. Shir Ram Aushadhi Bhandar Chiplyn, Ratnagiri (Maharashtra)</td>
</tr>
<tr>
<td>Amritarishta</td>
<td>Do-</td>
</tr>
<tr>
<td>Kutjarishta</td>
<td>Do-</td>
</tr>
<tr>
<td>Arjunarishta</td>
<td>Do-</td>
</tr>
<tr>
<td>Lohasasava</td>
<td>Do-</td>
</tr>
<tr>
<td>Arvindasava</td>
<td>Do-</td>
</tr>
<tr>
<td>Medicinal Preparation</td>
<td>Manufacturer</td>
</tr>
<tr>
<td>-----------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>Tansino</td>
<td>Manufactured by M/s. Verma Pharmacy Private Ltd., Poona</td>
</tr>
<tr>
<td>Eutonoic</td>
<td>Do-</td>
</tr>
<tr>
<td>Pancharishta</td>
<td>Manufactured by M/s. Zandu Pharmaceutical Works Ltd., Bombay</td>
</tr>
<tr>
<td>Lexsoll</td>
<td>Manufactured by M/s. Dr. R. Shri Kantiah, Bangalore.</td>
</tr>
</tbody>
</table>

**TABLE A**

*(Restricted Preparations)*

**MEDICINAL PREPARATIONS**

<table>
<thead>
<tr>
<th>Medicinal Preparation</th>
<th>Manufacturer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asavin</td>
<td>Product of M/s. Indu Pharmaceutical Works, Bangalore.</td>
</tr>
<tr>
<td>Elixir Taka Combex</td>
<td>Product of M/s. Metro Golden Laboratoreis (India), Bombay.</td>
</tr>
<tr>
<td>Metovit.</td>
<td></td>
</tr>
</tbody>
</table>

*(Restricted Preparations)*

**Pharmacopoeial Preparations**

**MEDICINAL PREPARATIONS**

<table>
<thead>
<tr>
<th>Medicinal Preparation</th>
<th>Manufacturer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tinct. Quill B.P.C</td>
<td>* * *</td>
</tr>
<tr>
<td>Tinct. Hemidesmi. I.P</td>
<td>* * *</td>
</tr>
<tr>
<td>Tinct. Chinensis.</td>
<td></td>
</tr>
<tr>
<td>Capvintone</td>
<td>Manufactured by M/s. Fr. Superior Monte Mariano Church, Farangipet (South Karnal)</td>
</tr>
<tr>
<td>Aqua Punae Cone</td>
<td>Manufactured by M/s. Tack Pharmaceuticals, Jodhpur.</td>
</tr>
<tr>
<td>Elixir Tysobin</td>
<td>Manufactured by M/s. Shetty Pharmaceutical and Biological Ltd., Hyderabad.</td>
</tr>
<tr>
<td>Medicinal Preparation (Non-Pharmacopoeial)</td>
<td></td>
</tr>
<tr>
<td>------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Elixir Peptenzyme</td>
<td>Manufactured by M/s. Pharma Trust, Bombay.</td>
</tr>
<tr>
<td>Tincture Saussuria</td>
<td>Manufactured by M/s. India Chemical and Pharmaceutical Works, Hyderabad.</td>
</tr>
<tr>
<td>Glycero Compound with Lecithin</td>
<td>Manufactured by M/s. Spencer &amp; Co. Ltd. Madras.</td>
</tr>
<tr>
<td>Shericamis</td>
<td>Manufactured by M/s. Avon Malariana Pharma, Mangalore.</td>
</tr>
<tr>
<td>Ashitone</td>
<td>Manufactured by M/s. Ashoka Laboratories, Rampura, Phul (Punjab).</td>
</tr>
<tr>
<td>Tr. Moschi</td>
<td>Manufactured by M/s. National Pharmaceutical and Medical Service, Quilon.</td>
</tr>
<tr>
<td>Ark Podina</td>
<td>Manufactured by M/s. Aurora Laboratories, Lucknow.</td>
</tr>
<tr>
<td>Natripac</td>
<td>Manufactured by M/s. Pharmed Private Ltd., Chembur, Bombay.</td>
</tr>
<tr>
<td>MEDICINAL PREPARATION</td>
<td>Manufacturer</td>
</tr>
<tr>
<td>---------------------------------------------------</td>
<td>--------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Akinton.</td>
<td>Manufactured by M/s. Akin Laboratories, Hyderabad.</td>
</tr>
<tr>
<td>Gentian Simple (Tinct. Gentian B.P.C. 1923)</td>
<td>Manufactured by M/s. Sewa Pharmacy Ltd., Nasik-Poona Road, Nasik-1</td>
</tr>
<tr>
<td>Bayer’s Tonic.</td>
<td>Manufactured by M/s. Bayer (India) Ltd. Kolshet Road, Thana, Bombay.</td>
</tr>
</tbody>
</table>

**TABLE B**

*(Unrestricted Preparations)*

<table>
<thead>
<tr>
<th>MEDICINAL PREPARATION</th>
<th>Manufacturer</th>
</tr>
</thead>
<tbody>
<tr>
<td>M and H. Vasakanol</td>
<td>Do</td>
</tr>
<tr>
<td>M and H-B Complex Syrup</td>
<td>Do</td>
</tr>
<tr>
<td>M and H-B Complex Forte Syrup</td>
<td>Do</td>
</tr>
<tr>
<td>Vibeta Elixir</td>
<td>Do</td>
</tr>
<tr>
<td>VimideX</td>
<td>Manufactured by M/s. Pharma Search Laboratories, Bombay.</td>
</tr>
<tr>
<td>Campho Codi Vasaka</td>
<td>Manufactured by M/s. Zandu Pharmaceutical works Ltd., Bombay.</td>
</tr>
<tr>
<td>Liquid Etract of Urginea</td>
<td>Do</td>
</tr>
<tr>
<td>Standatone</td>
<td>Manufactured by M/s. Standard Pharmacy, Bombay.</td>
</tr>
<tr>
<td>Kof-Tone</td>
<td>Do</td>
</tr>
<tr>
<td>Product</td>
<td>Company/Manufacturer</td>
</tr>
<tr>
<td>------------------------</td>
<td>--------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Vallergan Syrup</td>
<td>Manufactured by M/s. May and Baker Ltd., Bombay.</td>
</tr>
<tr>
<td>Vallergan Forte</td>
<td>- Do</td>
</tr>
<tr>
<td>Nuropep</td>
<td>Manufactured by Dr. Bhalchandra Laboratory, Bombay.</td>
</tr>
<tr>
<td>Phedros</td>
<td>Manufactured by M/s. Merck Sharp and Dhome of India Private Ltd., Bombay.</td>
</tr>
<tr>
<td>Aciminos (with vitamin B-12)</td>
<td>- Do</td>
</tr>
<tr>
<td>Vitmol Compound</td>
<td>- Do</td>
</tr>
<tr>
<td>B.G.Phos-12</td>
<td>- Do</td>
</tr>
<tr>
<td>Prothricin</td>
<td>- Do</td>
</tr>
<tr>
<td>Toniazol</td>
<td>Manufactured by M/s. Taddington Chemical Factory Private Ltd., Bombay.</td>
</tr>
<tr>
<td>Heparex</td>
<td>Messers. Birla Laboratories, Calcutta.</td>
</tr>
<tr>
<td>Elbicom</td>
<td>- Do</td>
</tr>
<tr>
<td>Tulso</td>
<td>- Do</td>
</tr>
<tr>
<td>Tuisol with Ephedrine</td>
<td>- Do</td>
</tr>
<tr>
<td>Dilapsin</td>
<td>Messers Dhootapapeshwar Industries Ltd., Panvel, Kolaba (Bombay).</td>
</tr>
<tr>
<td>Darkowin</td>
<td>Messers. The Sanitex Chemical Industries Ltd., Baroda.</td>
</tr>
<tr>
<td>Hepatina</td>
<td>Messers. The Calcutta Chemical Co. Ltd., Calcutta.</td>
</tr>
<tr>
<td>Bisedyl (ii)</td>
<td>Callo-cal-D Elixir.</td>
</tr>
<tr>
<td>Cas-Evac</td>
<td>Efcorlin Sterile Solution (conc.)</td>
</tr>
<tr>
<td>Elixir Bivinal</td>
<td>Elixir Ephedrine Compound</td>
</tr>
</tbody>
</table>
Elixri Myliron
Euphomin

Gaffartone (ii) (with Creosole and Guaiacol)  
(Products of M/s. Standard Pharmaceutical Works, Calcutta)

Gajjartone (iii) (Plain)

Germol

Liquid Bardase

Liquor Sedans

K-Liquid

Mynberrys Compound with ovolocithin  ... ...  
(Manufactured by M/s Associated Drug Co. Private Limited, Bangalore).

Endrine Isotonic  ... ...  

Rubraton Elixir Pediatric  ... ...  
(Product of the M/s. Sarabhai Chemicals, Baroda)

Sani-Vidal Compound (with Creosote and Guaiacol)  ... ...  
(Product of the Sanitexe Chemical Industries Ltd. Baroda)

Govil’s Gripe Water  ... ...  
(Product of M/s. Gopladas Visram &Co., Bombay)

Kleshahari  ... ...  

T.C.F. Vitamin B. Complex (Oral Liquid (including Vitamin B-12)  ... ...  
(Product of M/s. Pharma Search Laboratories, Bombay.

Bronchosol (Cough Syrup)  ... ...  
(Product of M/s. Indian Research Institute Private Ltd. Calcutta.,

Gripe Mixture  ... ...  

Vasak with Hypo and Tolu  ... ...  

Orheptol  ... ...  
(Product of M/s. Emceed Export Company, M.B.H. Bombay)

Plexbex Elixir  ... ...  
(Product of M/s. Geffrey Manners & Co., Private Ltd., Bombay.)
<table>
<thead>
<tr>
<th>Product Name</th>
<th>Company Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sedofina Elixir</td>
<td>Product of M/s. Calcutta Chemical Co. Ltd., Calcutta</td>
</tr>
<tr>
<td>Palot Compound</td>
<td>Product of M/s. Parke Davis &amp; Co. Ltd., Bombay</td>
</tr>
<tr>
<td>Irin Compound with Creosote and Guaiacol</td>
<td>Product of M/s. Indian Research Institute (Private) Ltd., Kolkata</td>
</tr>
<tr>
<td>Irin Vita-Compound with Guaiacol, Vitamin B-Complex and Vitamin B-12</td>
<td>Do</td>
</tr>
<tr>
<td>Bromvate.</td>
<td></td>
</tr>
<tr>
<td>Govil’s Amrit Mixture</td>
<td></td>
</tr>
<tr>
<td>Govil’s Asthaof</td>
<td>(Product of M/s. Gopaldas Visram &amp; Co. Bombay-2)</td>
</tr>
<tr>
<td>Asthma and Cough Mixture</td>
<td></td>
</tr>
<tr>
<td>Govil’s Peppermint Compound</td>
<td></td>
</tr>
<tr>
<td>Veer Bachha</td>
<td>Products M/s. Birla Laboratories, Kolkata</td>
</tr>
<tr>
<td>Gripe-z (Gripe Water)</td>
<td></td>
</tr>
<tr>
<td>Mistura Bismuth Co., with Opium</td>
<td>(Product of M/s. Empire Chemical Works, Bombay-7)</td>
</tr>
<tr>
<td>Hemo-Drakso Mart</td>
<td>(Product of M/s. Alemic Chemical Works Co. Ltd., Baroda-3)</td>
</tr>
<tr>
<td>Waterbury’s Compound with Creosote and Guaiacol</td>
<td>(Product of M/s. Pharmed Private Ltd. Bombay-1)</td>
</tr>
<tr>
<td>Sani-Germol</td>
<td>(Product of M/s. Sanitex Chemical Industries, Ltd., Baroda)</td>
</tr>
<tr>
<td>Pyribenzamine Elixir</td>
<td>(Product of M/s. Ciba Farma Private Ltd., Bombay)</td>
</tr>
<tr>
<td>Calcidrine Syrup</td>
<td>(Product of M/s. Abbott Laboratories India, Bombay)</td>
</tr>
<tr>
<td>Alliton Compound</td>
<td>(Product of M/s. Allied Pharmaceuticals Laboratories, Baroda)</td>
</tr>
<tr>
<td>Alliton phos syrup</td>
<td></td>
</tr>
<tr>
<td>Becozym Syrup</td>
<td></td>
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<tr>
<td>Listerine Antiseptic</td>
<td>(Product of M/s. Pharmed Private Ltd., Bombay)</td>
</tr>
<tr>
<td>Stanley’s Pulmostan Compound with Creosote and Guaiacol</td>
<td>(Product of M/s. Stanley Pharmaceuticals, Madras)</td>
</tr>
<tr>
<td>Stanley’s Gripe Mixture</td>
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<tr>
<td>Pernexin Elixir</td>
<td>(Product of M/s. Shering Asia, Bombay)</td>
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Incretone ... ... (Product of M/s. G.W. Carnick Co. (Asia) Ltd., Bombay).
Amrutjan Ltd’s Gripe Mixture ... ... (Product of M/s. Amrutjan Ltd., Chennai).
Pasuma Injection ... ... (Product of M/s. Emedia Export Co. M.B.H., Bombay).
Aminobiks ... ... Messrs. Ubique Chemicals Laboratory Private Ltd., Calcutta.
Cofrom Elixir ... ... Messrs. Abbott Laboratories (India) Private Ltd., Bombay.
Elixir Panovin ... ... Messrs. Bombay Pharmaceutical Works Private Ltd., Bombay.
Phosfomin ... ... Messrs. Sarabhai Chemical, Baroda.
Phospho Vintone ... ... Messrs. Standard Pharmaceutical Works Ltd., Calcutta.

Plebex Forte Vitamin B-Complex Elixir ... ... Messrs. Geoffrey Manners & Co. Private Ltd., Bombay.
Rubraplex ... ... Messrs. Sarabhai Chemicals, Baroda.
Ubiks Elixir Vitamin B-Complex with Folic Acid ... ... Messrs. Ubique Chemical Laboratory (Private) Ltd., Calcutta.
Ubike Cough Syrup ... ... - Do-
Utrobiks ... ... - Do-
Waterbury’s Vitamin Compound ... ... Messrs. Pharmed Private Ltd., Bombay.
Cremosuxidine ... ... Messrs. Merck Sharp and Dohme of India Private Ltd., Bombay.
Tyotocin ... ... - Do-
Cremomycin ... ... - Do-
Liquor Diastos ... ... - Do-
B.G. Phos ... ... - Do-
Antol ... ... Manufactured by M/s. The Bengal Immunity Co., Ltd., Calcutta.
<table>
<thead>
<tr>
<th>Product</th>
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<tbody>
<tr>
<td>Raj Bindu</td>
<td>Manufactured by M/s. Vallabh Vijay and Sons, Bombay.</td>
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<tr>
<td>Cobetone</td>
<td>Do</td>
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<tr>
<td>Deltasta Nasal Spray</td>
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<tr>
<td>Vicks Formula-44 Cough Mixture</td>
<td>Do</td>
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<td>Bivit</td>
<td>Manufactured by M/s. Prof. Gajjar’s Standard Chemical Works Limited, Bombay.</td>
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<td>New Farilex</td>
<td>Manufactured by M/s. Rallis India Ltd., (T.C.F.Division), Bombay.</td>
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<tr>
<td>Syrup of Figs</td>
<td>Manufactured by M/s. Kemp and Compnay Ltd., Bombay.</td>
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<td>Ambodryl Syrup</td>
<td>Manufactured by M/s. Parke davis (India) Private Ltd., Bombay.</td>
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<tr>
<td>Dilantin Suspension</td>
<td>Do</td>
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<tr>
<td>Collo-Cal-with B-12 Oral</td>
<td>Do</td>
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<tr>
<td>Nutro Phos</td>
<td>Manufactured by M/s. The Cochin Chemical Laboratories Private Ltd., Kerala.</td>
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<td>Devezyme</td>
<td>Manufactured by M/s. Devens Pharmaceuticals, Bombay.</td>
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<td>Lacteena</td>
<td>Manufactured by M/s. Enoch Pharma, Quilon.</td>
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<td>Garnigen Drops</td>
<td>Manufactured by M/s. Bhopa Laboratories, Kottayam.</td>
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<tr>
<td>Liquid Extract of Borbordis</td>
<td>Do -</td>
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<tr>
<td>Liquid Extract of Aletris</td>
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<td>Antesol Elixir</td>
<td>Manufactured by M/s. Sarabhai Chemicals, Baroda.</td>
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<td>Savlon Hospital Concentrate</td>
<td>Manufactured by M/s. Imperial Chemical Industries (India) Private Ltd. Calcutta.</td>
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<tr>
<td>Savlon Liquid Antiseptic</td>
<td>Do -</td>
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<tr>
<td>Savlon Veterinary Concentrate</td>
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<td>Lorexine Head Lotion</td>
<td>Manufactured by M/s. Imperial Chemicals Industries (India) Private Ltd., Calcutta.</td>
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<tr>
<td>Tetmosol Solution</td>
<td>Do -</td>
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<td>Catevlon Concentrate</td>
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<td>Catevlon Tincture</td>
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<td>Shetty’s Gripe Mixture</td>
<td>Manufactured by M/s. Shetty’s Pharmaceutical and Biological Ltd., Hyderabad.</td>
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<tr>
<td>Baby Lonel.</td>
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<td>Vilkof Cough Syrup</td>
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<td>Tossex Syrup</td>
<td>Manufactured by M/s. Sarabahai Chemicals, Baroda.</td>
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<td>Haemoplex</td>
<td>Manufactured by M/s. Pratap Industries, Chitur, Kerala.</td>
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<td>Printoplex</td>
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<td>Printophos</td>
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<tr>
<td>Vasacodin Cough Syrup</td>
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<tr>
<td>Printozol</td>
<td>Do</td>
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<tr>
<td>Anand Gripe Water</td>
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<td>Toniazol</td>
<td>Manufactured by M/s.Rallis India Ltd., Bombay.</td>
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<tr>
<td>Bambinic</td>
<td>Manufactured by M/s.Ayurvedasharm Pharmacy Ltd., Ahemdnagar.</td>
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<td>Lullamin Drop</td>
<td>Manufactured by M/s.Pharma Trust, Bombay.</td>
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<td>Mixture Cardamomi Rubrum</td>
<td>Manufactured by M/s.Alco Chemical Industries Pvt. Ltd., Gondal (Saurashtra)</td>
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<td>Pelican Cough Syrup with Anit-histamine</td>
<td>Manufactured by M/s.Pelican Pharmaceutireis and Chemical Industries, Bombay.</td>
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<td>Proxymel Scillae</td>
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<td>Pectovil Belladona</td>
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<td>Periactin Syrup</td>
<td>Manufactured by M/s.Merck Sharp Dohme of India Ltd., Bombay.</td>
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<td>Tossex Expectorant Cough Syrup</td>
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<td>Allied Gripe Mixture</td>
<td>Manufactured by M/s. The Allied Pharmaceutical Laboratories, Bombay.</td>
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<td>Deschiers`Syrup of Haemoglobin with Vitamin B-12</td>
<td>Manufactured by M/s.Franco Indian Manufactures Pvt. Ltd., Bombay</td>
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<td>Micoren Drops</td>
<td>Manufactured by M/s.Suhrid Geigy Ltd. Baroda.</td>
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<td>IPCA`s 999 Cough Mixture</td>
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<td>Kafes Cough Syrup</td>
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<td>Gripex</td>
<td>Manufactured by M/s. Cochin Chemicals Laboratories Pvt., Ltd.Chalakudi</td>
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<td>Gripe Water</td>
<td>Manufactured by M/s. Chempha Laboratories, Kolae.</td>
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<td>Chempha syp</td>
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<td>B-Neurophos</td>
<td>Manufactured by M/s. Standard Pharmaceuticals Ltd., Serampore (West Bengal)</td>
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<td>Risol with Caretapentance</td>
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<td>Tixylix</td>
<td>Manufactured by M/s. May and Baker Ltd., Bombay.</td>
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<td>Sirolin New Formula</td>
<td>Manufactured by M/s. Roche Product Ltd., Bombay.</td>
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<td>Spasmosol</td>
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<td>Detigon</td>
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<td>Sasnyl</td>
<td>Manufactured by M/s. Dr. Bhilchandra Laboratory, Bombay.</td>
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<td>Syrpoglyc</td>
<td>- Do-</td>
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<tr>
<td>Kenalog-S Nasal Drops</td>
<td>Manufactured by M/s. Sarabhai Chemicals, Wadi, Baroda.</td>
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<td>Argenil Expectorant</td>
<td>Manufactured by M/s. Vitacher Pharmaceuticals, Bombay.</td>
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<td>Novolep</td>
<td>Manufactured by M/s. Bengal Chemicals and Pharmaceuticals Ltd., Calcutta.</td>
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<td>Selvigon</td>
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<td>Bytco Gripe</td>
<td>Manufactured by M/s. Bytco Chemical Industries, Nasik Road.</td>
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<td>Carmixol</td>
<td>Manufactured by M/s. Chempha - laboratories, Kalol.</td>
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<td>Special Cough Mixture</td>
<td>Manufactured by M/s. M.C Sarkari and Sons, Bulsar.</td>
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<tr>
<td>Sarkari’s anti-Asthmatic Mixture</td>
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<tr>
<td>Sarkari’s Tooth-ache Drops</td>
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<tr>
<td>Sarkari`s Saraperilla</td>
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<tr>
<td>Sarkari`s Ague-mixture</td>
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<tr>
<td>Sarkari`s Antuspin Cough Mixture for Babies</td>
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<tr>
<td>Beta Complex</td>
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<tr>
<td>Phosphoplex</td>
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<td>Syrup Rose</td>
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<tr>
<td>Syrup Orange B.P</td>
<td>Do</td>
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<tr>
<td>Bharat`s Body Jivan</td>
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<tr>
<td>Bharat`s Gripe Water</td>
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<td>Gripe Mixture</td>
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<td>Novutox 2%</td>
<td>Manufactured by M/s. J.S.Morision Son and Jones (India) Pvt. Ltd., Bombay.</td>
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<td>Novutox 3%</td>
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<tr>
<td>Xylotox Hydrochloride2%</td>
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<td>Ferry Tonic</td>
<td>Manufactured by M/s. Assam Chemical and Pharmaceutical Ltd., Guahati.</td>
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<td>Acicod</td>
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<td>Syrup Vasaka Plain</td>
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<td>Hypro-Lime Phos</td>
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<td>Manufacturer Information</td>
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<td>Guipac</td>
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<td>Vascodin</td>
<td>Manufactured by M/s. Surya Chemicals Lucknow.</td>
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<td>Ashoka Cordial Compound</td>
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<td>Crimault’s Linctus</td>
<td>Manufactured by M/s. Laboratories Crimault Pvt. Ltd., Bombay.</td>
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<td>Syrup Bronchohist</td>
<td>Manufactured by M/s. Scientific Pharmacy, Bombay.</td>
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<td>Girish Ring Worm Lotion</td>
<td>Manufactured by M/s. Girsh Pharmaceutical Works, Surat.</td>
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<td>Girish Jiven Arka</td>
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<td>Gripe Mixture</td>
<td>Manufactured by M/s. Wad Laboratories, Kolhapur.</td>
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<td>Hepolax</td>
<td>Manufactured by M/s. Pharmaceuticals and Chemicals (Travancore) Trivandrum.</td>
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<td>Vasadrin</td>
<td>Manufactured by M/s. oBombay Drug House Pvt. Ltd., Bombay.</td>
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<td>Diapec Suspension</td>
<td>Manufactured by M/s. Pfizer Ltd., Bombay.</td>
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<td>Calorite</td>
<td>Manufactured by M/s. Libra Drugs (India), Poona.</td>
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<td>Pektoline C.Belladona</td>
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<td>Carminex Forte</td>
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<tr>
<td>Diaphorex</td>
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<td>Carminex</td>
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<td>Esiphos</td>
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<td>Diaphormix</td>
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<td>Anlex of Cough Syrup</td>
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<tr>
<td>Carmix</td>
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<td>Fosiron</td>
<td>Manufactured by M/s. Mysore Pharmaceutical (1935), Bangalore.</td>
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<tr>
<td>Femitone</td>
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<td>Hakim's Gripe Water</td>
<td>Manufactured by M/s. G.N. Hakim and Sons, Baroda.</td>
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<td>Imperial's Gripe Water</td>
<td>Manufactured by M/s. Imperial Pharmaceutical Products, Bombay.</td>
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<td>Karnative Mixture</td>
<td>Manufactured by M/s. Worli Chemicals Works, Bombay.</td>
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<td>Lodhra</td>
<td>Manufactured by M/s. Kesari Kuteeram (P) Ltd, Madras.</td>
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<td>Amrita</td>
<td>Do</td>
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<td>Sariba</td>
<td>Do</td>
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<td>Garabharakshak</td>
<td>Manufactured by M/s. Kesari Kuteeram (P) Ltd., Madras</td>
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<td>Sariphaladi Panakam.</td>
<td>Manufactured by M/s. Kesari Kuteeram (P) Ltd., Madras</td>
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<td>Diarine</td>
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<td>Pain Reliver</td>
<td>Manufactured by M/s. Chempha Laboratories, Kalol(Gujarat).</td>
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<td>Syrup of Calcium Hypophosphite</td>
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<tr>
<td>Anti Pyrasol</td>
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<td>Wormipar</td>
<td>Do</td>
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<td>Vinfertone</td>
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<td>Manufactured by M/s. Chempo Laboratories Kalol (N.G)</td>
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<td>Glycodin Terp Vasaka</td>
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<td>Gorvasympyon</td>
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<td>Diaphorate (Diaphoretic Mixture)</td>
<td>Manufactured by M/s. Rallis India Ltd., Bombay.</td>
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<td>Trikas (Cough Mixture)</td>
<td>Manufactured by M/s. Tridal Chemicals, Amravathi.</td>
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<tr>
<td>Carminet(Carminative Mixture)</td>
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<td>Kurbel (Diarrhoea and Dystentery Mixture)</td>
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<td>Stamjost Expectorant</td>
<td>Manufactured by M/s. Stan-Rel Private Ltd., Baroda.</td>
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<td>Wilson`s Gripe Water</td>
<td>Manufactured by Ms/ Wilson Medicine Co., Bombay</td>
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<td>Wilson Aletris Cordial</td>
<td>Manufactured by M/s. Wilson Medicine Co., Bombay</td>
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<td>Universal`s Mist Asthma</td>
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<td>Universal`s Mist Alkali</td>
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<td>Universal`s Cholera Mixture</td>
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<td>Universal`s Gripe Water</td>
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<td>Universal`s Gripe Mixture</td>
<td>Do-</td>
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<td>Universal`s Mist Cough Sedative</td>
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<td>Uri Ashoka</td>
<td>Manufactured by M/s. United Research Institute, Lucknow.</td>
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<td>Carmitona Gripe Waer</td>
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<td>Essential Oil Mixture</td>
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<td>Syrup Vasaka-cum-Tolu</td>
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<td>Xylotox 2%</td>
<td>Manufactured by J.L. Morison, Son and Jones (India) Pvt. Ltd., Bombay.</td>
</tr>
<tr>
<td>Xylotox Hydrochloride Plain 2%</td>
<td>Do-</td>
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<tr>
<td>Xylotox Hydrochloride Plain 1%</td>
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<td>Syrup Cofex</td>
<td>Manufactured by M/s. Zone Chemical Co., Bombay.</td>
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<td>Zonodynle</td>
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<td>Manners Gripe Mixture</td>
<td>Manufactured by M/s. Geoffrey Manners and Company Ltd., Bombay.</td>
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<td>Akinzyne</td>
<td>Manufactured by M/s. Akin Laboratories, Hyderabad.</td>
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<td>Arkehazim</td>
<td>Manufactured by M/s. G.N. Hakim and Sons, Baroda.</td>
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<td>Stomachex</td>
<td>Do-</td>
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<td>Cough Remedy</td>
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<tr>
<td>Vadnere Gripe</td>
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Squibb's Ague Specific ... ... Manufactured by M/s. Popular Remedies Mfg. Company, Bombay.

Fairgenol (Hospital Strength) ... ... Manufactured by M/s. Fairdeal Corporation (Pvt) Ltd., Bombay.

Carmine Mixture ... ... Manufactured by M/s. Pharmakab Laboratories, Sholapur.

K.B.Gripe ... ... Do-

Carminex ... ... Manufactured by M/s. Elsen Pharmaceutical Co., Poona.

Binox Gripe Water ... ... Manufactured by M/s. Binox Laboratories, Jalgaon.

Binex Balmrit ... ... Do-


Nikof ... ... Manufactured by M/s. Wad Laboratories Udayan Nagar, Kolhapur.

Phormix ... ... Do-

Sanividol Compound ... ... Manufactured by M/s. Sanitex Chemical Industries Ltd., Baroda.

Libra Cough Syrup ... ... Manufactured by M/s. Libra Drugs (India) 92, Mangalwar Peth, Poona-11

Libra Cough Syrup (with ephedrine) ... ... Manufactured by M/s. Libra Drugs (India) 92, Mangalwar Peth, Poona-11.

Carmil ... ... Do-

Monisons's Vasaka Cough Syrup ... ... Manufactured by M/s. Monji Vishram & Co., Bombay.

Zatmat Ringworm Lotion ... ... -Do-

Smiths Asokavin ... ... Manufactured by M/s. Smit, Stainstreet & Co., Ltd., 18-Convent Road, Calcutta -14.

Smiths Asokavin with Hormones ... ... Manufactured by M/s. Smith, Stainstreet & Co. Ltd., 18-Convent Road. Calcutta-14.

Smiths Valerian Bromide Elixir ... ... Do-
Smiths Pancet Elixir

Smiths Hemolivit Forte Elixir

Dr. Purohit’s Shwashari Plain

Dr. Purohit’s Shwashri Compound

Dr. Purohit’s Cozil

Dr. Purohit’s Gripe Water

Special Balamrit

Queen Brand Ague Mixture

Huxley’s Pain Killer

Pyosan Gumpaint

Ipca’s 999 Cough Syrup

Whoopepa cough Syrup

Syncalton Liquid Oxedrine Tartate

Ringworm Lotion

Incretone (Combined Thyroid Minerals and Botanicals)

Wilson’s Ringworm Lotion

Wilson’s Joyti Bindu

Detigon Linctus

Girish Pain Mixture

-Do-

Do-

Do-

Do-

Do-

Do-

Manufactured by Dr. Purohit’s Pharmacy 325-E, Kolhapur (Maharashtra).

Manufactured by M/s. Huxley & Co. (India), 25 Dalal Street, Bombay-1.


Manufactured by M/s. Ipca Laboratories, Pvt., Bombay.

Manufactured by M/s. German Remedies Pvt., Ltd., Bombay.

Manufactured by M/s. G.N.Hakim and Sons, Pratap Nagar, Baroda-4.


Manufactured by M/s. Wilson Medicine, C0.,391m Arthur Road, Bombay-11.

Manufactured by M/s. Bayer (India)Ltd. Kilshet Road, Thana, Bombay.

Manufactured by M/s. Girish Pharmaceutical works, Surat
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</table>

*Please see relevant page numbers of this Rule.
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<td></td>
<td></td>
<td></td>
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*Please see relevant page numbers of this volume.
Application for licence to manufacture goods liable to duty of excise under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955

(IN BOND/OUTSIDE BOND)

(See Rule 83 and 91)

(Delete the letters and words not applicable)

*To

The Excise Commissioner...............................State.

The Collector..............................................District.

Sir,

I/We........................................residing at..........................taluk......................................... .... district........................................................request that I/We may be granted the accompanying licence to manufacture....................................................... the year ending the 31st March, 19 may be renewed for

2. I/We hereby declare particulars (in the table overleaf) of the manufactory and the I/We carry premises where---------------------------------------------------------- on business for the intended to carry manufacture of such goods.

3. I/We agree to abide by the terms and conditions of the licence when may be granted/renewed.

4. I/We have enclosed a challan for payment of licence fee of rupees.

5. I/We enclosed the site and elevation plans of the manufactory building(s) and also similar plans for the quarters of the Excise Staff, together with relevant records.

6. I/We hereby declare that no excise licence previously held by me/us has been revoked or suspended or has failed to be renewed owing to a breach of the Act and/or rules governing that grant of such licence.

7. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

Signature(s) of the applicant(s)

*The Licensing Authority.
1. Name or names and the address or addresses of the person or persons applying; if the applicant is a firm, the name and address of every partner of the firm; and if a company, the registered name and address thereof, the names of the Directors, Managers and managing Agents, and if there is a Managing Director, the name of such Director:

2. The amount of capital proposed to be invested in the venture.

3. The name of the place, and the site on which the building or buildings housing the manufactory is/are situated or to be constructed:

   in case of renewal of licence, the following particulars, with distinguishing letter or number or letter and number of each to be furnished:

   (i) brief description (with boundaries) of the premises:

   (ii) description of each main division or sub-division of the manufactory.

   (iii) spirit store:

   (iv) laboratory;

   (v) finished store;

4. Approximate date from which the applicant desires to commence the manufactory:

5. The number and full description of the vats, stills and other permanent apparatus and machinery which the applicant wishes to set up for work or already setup (giving distinguishing letter or number or letter and number of each):

6. The maximum quantities in London-proof litres of alcohol and alcoholic content in unfinished and finished preparations and on the maximum quantities by weight of opium, Indian Hemp or other narcotic drugs or narcotic and their contents in unfinished and finished preparations, which are likely, to remain in the manufactory at any one time.

7. The amount in cash or Government Promissory Notes which the applicant is prepared to furnish for the due performance of the conditions on which the licence may be granted:

---

* Subs. by G.S.R.941, dated the 24th July, 1975.
8. (i) Whether the proposed bonded manufactory will require services of a whole-time or part-time Excise Officer;

(ii) Whether quarters for the excise staff will be provided within the manufactory or its vicinity: (not applicable to non-bonded manufactories);

9. The kind and number of each under the `[Drugs and Cosmetics Act, 1940]` held by the applicant:

10. A list of all preparations which the applicant proposes to manufacture and/or or those manufactured during the preceding year, in the manufactory showing the percentage or proportion of alcohol in terms of London-proof litres contained in each such preparation containing alcohol, or opium, Indian hemp or other narcotic drug or narcotic, in terms of weight in preparations containing those substances, quoting the authority (Pharmacopoeia) under which such preparations are/were proposed to be manufactured;

<table>
<thead>
<tr>
<th>Name of preparation</th>
<th>Quantity manufactured during the year</th>
<th>Quantity to be manufactured during the year</th>
<th>Quantity as per column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Quantity as per column 3</th>
<th>Percentage of alcohol in London-proof Litres/Percentage by weight of opium, Indian hemp, narcotics or narcotic drugs</th>
<th>Formula according to which the preparation is made</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>6</td>
<td>7]</td>
</tr>
</tbody>
</table>

Application for a licence to manufacture Ayurvedic preparations
by an ayurvedic practitioner

(See Rule 8)

(Delete the letters and words not applicable)

*To

Sir,

I....................................................residing at............................................................... ...........
taluk.......................................................district........................................................... .and practising
at............................................................................................................................. ...........
request that

I may be granted a                                                during
the year ending the
31st March, 19.

2. I hereby declare in the schedule overleaf particulars of my professional qualifications and also particulars of preparation intended to be manufactured during the year ending the 31st March, 19, and those manufactured in the preceding year by me.

3. I declare that the preparations to be manufactured or those manufactured in the preceding year are and, were solely for the purpose of dispensing to my patients and will not be and were not sold for trade purpose.

4. I agree to abide by the terms and conditions of the licence which may be granted/renewed.

5. I have enclosed a challan in payment of the licence fee of........rupees.

6. I hereby declare that no such licence previously held by me has been revoked or suspended or has failed to be renewed owing to a breach of the Act/or rules governing the grant of such licence.

7. I declare that to the best of my knowledge and belief the information furnished herein is true and complete.

Place..................

Date.................. (Signature of applicant)
SCHEDULE

1. Recognized degree/diploma of the practitioner.

2. Registration No. of the practitioner, if any.

3. Place of manufacture of the preparations.

4. Preparations manufactured/to be manufactured

<table>
<thead>
<tr>
<th>SI No.</th>
<th>Name of preparation</th>
<th>Quantity manufactured during the preceding year</th>
<th>Quantity to be manufactured during the year</th>
<th>Formula according to which the preparation is made</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
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<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

M.& T.P.Series No.3

**FORM A.L.-3**

*Application for licence for a bonded warehouse for the storage of excisable goods liable to duty under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955.*

(See Rule 83)

(Delete the letters and words not applicable)

To

The Excise Commissioner of..............................State.

Sir,

I/We............................................... residing at.............................taluk............................... ......

I/We may be granted a district...........................................................request that-------------------------------- licence for the accompanying

as a bonded warehouse during

use of my/our premises described overleaf........................................ the year ending

may be renewed for

31st March, 19
2. I/We agree to abide by the terms and conditions of the licence which may be granted/renewed.

3. I/We have enclosed a challan in payment of the licence fee of...........rupees.

4. I/We have verified that the surety/sureties specified in the bond(s) executed by me/us in form(s)........................under rule...........................is/are alive and his/are solvent.

5. I/We hereby declare that no excise licence previously held by me/us has been revoked or suspended or has failed to be renewed owing to a breach of the Act and / or rules governing the grant of such licence.

6. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

Place..................

Date................. Signature(s) of the applicant(s)

Description of premises

<table>
<thead>
<tr>
<th>Distinguishing letter or number of letter and number of each</th>
<th>Detailed description of each</th>
<th>Purpose of each</th>
</tr>
</thead>
</table>

3. Description of each main division or sub-division of the warehouse.

4. Areas and total storage capacity.

5. Varieties of dutiable goods to be stored.

6. Quantities of each variety of such goods stored during the previous year.

7. Estimated quantity of each variety of such goods to be stored during the period of the licence applied for.

*Strike out if the application is made for the first time and if the bond has been executed with Security

*Strike out if the application is made for the first time.
FORM L.-1

Licence to manufacture medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics under bond for payment of duty.

(See Rule 83)

(Delete the letters and words not applicable)

Shri/Sarvashri......................of......................having undertaking to comply with the conditions prescribed in the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, and any orders issued thereunder and having paid the prescribed licence-fee of Rs..............................is/are hereby authorised to manufacture dutiable goods specified overleaf during the year ending 31st March, 19........, in the premises situated at.............and................ described in his/their application dated...........subject to the provisions of the Rules.

2. The privilege conferred by this licence extends only to the manufacture of preparations of standard pharmacopoeias of Allopathic, Ayurvedic, Homoeopathic and Unani System of medicine, proprietary types of medicines and all toilet preparations.

3. The quantity of spirit/opium/Indian hemp/narcotic drugs/narcotics in the licensee`s possession shall not exceed......................................................London-proof litres/............................................kilograms/............................................grams at any one time and shall not be allowed more than*London-proof litres/............................................kilograms/..............*grams for the year ending 31st March, 19.............

4. This licence may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application thereof is found to be false or if any undertaking given in such application is not carried out.

Place................

Date................. (Licensing Authority)

Renewal of the licence

<table>
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<tr>
<th>Date of renewal</th>
<th>Year for which renewed</th>
<th>Signature of licensing authority</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* To be fixed by the licensing authority in accordance with the actual requirements of the manufacture
List of preparations authorized to manufacture

<table>
<thead>
<tr>
<th>Standard preparations</th>
<th>Proprietary preparations</th>
</tr>
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<td>Allopathic</td>
<td>Homoeopathic</td>
</tr>
<tr>
<td>Ayurvedic</td>
<td>Unani</td>
</tr>
<tr>
<td>Name of the preparation</td>
<td>True formula of the preparation</td>
</tr>
<tr>
<td>Toilet preparation</td>
<td></td>
</tr>
</tbody>
</table>

M.& T.P.Series No. 5.

FORM L-2

Licence to manufacture medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drug and narcotic outside bond.

(See Rule 83)

(Delete the letters and words not applicable)

Shri/Sarvashri.............................................of.......................having undertaken to comply with the conditions prescribed in the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, and any orders issued thereunder and having paid the prescribed licence fee of Rs................is/are hereby authorised to manufacture preparations specified overleaf during the year ending 31st March, 19, in the premises situated at...............and............. described in his/their application dated...............subject to the provisions of the rules.

2. The privilege conferred by this licence extends only to manufacture preparations of standard pharmacopoeias of Allopathic, Ayurvedic, Homoeopathic and Unani Systems of medicine, proprietary types of medicine and all toilet preparations.

3. The quantity of spirit/opium/Indian hemp/narcotic drugs/narcotics in the licensee’s possession shall not exceed......................*London-proof litres/......................*kilograms/......................*grams/...................... at any one time and shall not be allowed more than ......................*London-proof litres/......................*kilograms/......................*grams for the year ending 31st March, 19...

4. The licence may be revoked or suspended or its renewal may be refused if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out.

Place...........................
Date.......................... (Licensing Authority)

* To be fixed by the licensing Authority in accordance with the actual requirements of the manufacture.
M.&T.P. Series No. 6.

FORM L-3

Licence for Ayurvedic or Unani practitioner to manufacture Ayurvedic or Unani preparations containing self-generated alcohol for dispensing and not for trade purpose.

(See Rule 83)

having undertaken to comply with the conditions prescribed in the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956 and any orders issued thereunder and having paid the prescribed licence-fee of Rs._____________ is hereby authorized to manufacture Ayurvedic or Unani preparations containing self-generated alcohol during the year ending 31st March, 19____, in the premises at.............................and described in his application dated.............................. subject to the provisions of the rules.

2. The privilege conferred by this licence extends only to the manufacture of Ayurvedic or Unani preparations containing self-generated alcohol for dispensing to his patients and not for trade purpose.

3. This licence may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out.

Place..................
Dated.................. (Licensing Authority)
Renewal of the licence

<table>
<thead>
<tr>
<th>Date of renewal</th>
<th>Year for which renewed</th>
<th>Signature of licensing authority</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

M & T.P. Series No.7

**FORM L-4**

**Licence for a bonded warehouse**

*(See Rule 83)*

(Delete the letters and words not applicable)

The under-mentioned premises belonging to Shri/Sarvashri..................................................are hereby licensed, subject to the provisions of Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, and any orders issued thereunder, as a bonded warehouse for the deposit of dutiable goods on which duty has been paid.

**Situation and description of premises.**

2. The licence is granted to Shri/Sarvashri who has/have paid the prescribed fee of Rs. it is not transferable to any person and will remain in force until the 31st March, 19 unless revoked before that date.

3. This licence may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out.

Place................

Date..............

(Licensing Authority)

Renewal of licence

<table>
<thead>
<tr>
<th>Date of renewal</th>
<th>Year for which renewed</th>
<th>Signature of licensing authority</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
M.&T.P.Series No.8

FORM B.-1

Bond to be entered into by the licensee of a bonded manufactory

(See Rule 21)

(Delete the letters and words not applicable)

I/We am [hereinafter called obligor(s)] bound to the President in the sum of rupees to be paid to the President of India/Governor of for which payment bind myself/ourselves and my/our legal representatives.

The above-bounden obligor(s) having applied to the Excise Commissioner of ...................... obtained a licence for the manufacture of at his/their manufactory at ...................... the licence being entered in the State Excise Records as No...................... dated.

Whereas the Commissioner has required the obligor(s) to deposit as guarantee for the amount of this Bond, the sum of rupees the securities as hereinafter mentioned of a total face value of rupees endorsed in the Commissioner’s favour, namely,

and whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned.

The condition of this bond is that if the obligor(s) and his/her legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, and in particular shall either produce for charge of duty all dutiable goods manufactured at the above manufactory and such other dutiable goods on which duty has not been paid which are brought into the manufactory for manufacturing, or shall deposit such goods in a store room or other place of storage approved by the Commissioner under rule 31 of the Rules or shall otherwise account to the satisfaction of the Commissioner, for such goods and shall not remove from the approved premises or from the store room or other place of storage, before the proper duty has been paid, any dutiable goods except as provided for in the rules.

And if the obligor(s) or his/thier legal representative shall pay into the treasury to the account of Commissioner, all dues whether excise duty or other lawful charges, which shall be demandable from the obligor(s) as shown in the records of the proper officer within ten days from the date of demand thereof being made in writing by the said officer.

This obligation shall be void.

Otherwise and on breach or failure in the performances of any part of this conditions, the same shall be in full force.
And the President of India/Governor of .............. State shall, at his option, be competent to make good all the loss and damages from the amount of guarantee deposit or by enforcing his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place................

Date................. Signature(s) of Obligor(s)

Witnesses (1) (2)

Address (1) (2)

Occupation (1) (2)

Accepted by me this day of 19,

...............of Excise, President of India

On behalf of the-------------------------

Governor of

M.& T.P. Series No.9

FORM B-2(SUR.)

Bond (with Surety) to be entered into by the licensee of a private bonded warehouse

(See Rule 71)

(Delete the letters and words not applicable)

I/We......................................................................................of................................... ............

(hereinafter called the obligor(s) and...........................of (hereinafter called the surtey) are jointly and severally bound to the President of India/Governor of ................................. State for which payment we jointly and severally bind ourselves and our legal representatives.

The above-bounden obligor(s) being the licensee of the warehouse at........................... licensed by the Excise Commissioner.................................................State at (hereinafter called the Commissioner) at a private bonded warehouse and registered in the State Excise Records as No.............................dated..........................for the storage of

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all provisions of the Medicinal and Toilet Preparations(Excise Duties) Rules, 1956, to be observed in respect of a private bonded warehouse.

And if all dues, whether duty or other lawful charges which shall be demandable on the goods admitted to this warehouse as shown by the records of the proper officer of State Excise, be duly paid
into the treasury to the account of the Commissioner within ten days of the date of demand thereof being made in writing by the said officer of State Excise.

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this conditions, the same shall be in full force.

We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place.................

Date............... Signature(s) of obligor(s)

Witnesses (1)

(2)

Address (1)

(2)

Occupation (1)

(2)

Place.................

Date............... Signature of Surety

Witnesses (1)

(2)

Address (1)

(2)

Occupation (1)

(2)

Accepted by me this..........................day of...............................19,

....................of Excise

President of India

On behalf of the--------------------------

Governor of
FORM B-2(SEC.)
Bond (with Security) to be entered into by the licensee of a private bonded warehouse.

(See Rule, 71)

(Delete the letters and words not aplicable)

I/We.................................................................(hereinafter called) am

the obligor(s)........................................................................................................... bound to the President of

are jointly and severally

India/Governor of...............................State....................................................................... in the sum

of................................................................................................................................rupees to be paid to the President of India/Governor of

 ..........................................................................................................................................................State for which payment.

I

bind myself/ourselves and my/our legal representatives

we jointly and severally

The above-bounden obligor(s) being permitted to remove, from time to time,

licensed by the Excise Commissioner ..................State at (hereinafter called the Commissioner) as a private-bounded warehouse and registered in the State Excise Records as No.................................................dated..................................for the storage of.

Whereas the Commissioner has required the obligor(s) to deposit, as guarantee for the amount

of this Bond the sum of.................................................................................rupees in cash

the securities as hereinafter mentioned of a total face value of rupees endorsed in the Commissioner’s favour, namely.

And whereas the obligor(s) has/have furnished such guarnatee by depositing with the Commissioner the cash/securities as aforementioned.

The condition of this Bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Medicinal and toilet Preparations (Excise Duties) Rule, 1956, to be observed in respect of a private bonded warehouse ;

And if all dues, whether excise duty or other lawful charges, which shall be demandable on the goods admitted to this warehouse, as shown by the records of the proper officer of State Excise, be duly paid into the treasury to the account of the Commissioner within ten days of the date of demand thereof being made in writing by the said officer of State Excise.

This obligation shall be void.

Otherwise and on breach of failure in the performance of any part this conditions, the name shall be in full force.

And the President of India/Governor of...............................State shall, at his option, be competent to make good all the loss and the damages either from the amount of the guarantee deposit or by enforcing his rights under the above-written bond or by both.
I/We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place........................

Date......................... Signature(s) of obligor(s)

Witnesses (1) (2)

Address (1) (2)

Occupation (1) (2)

Accepted by me this.................................day of..............................19,

____________________ of Excise,
President of India
On behalf of the..............................
Governor of

Accepted by me this.................................day of..............................19,

____________________ of Excise
President of India
On behalf of the..............................
Governor of

M.& T.P. Series No.11

FORM B-3(SUR.)

Bond (with Surety) for the due despatch of dutiable goods removed for export to a foreign country without payment of duty

(See Rule 15)

(Delete the letters and words not applicable)

I/We......................................................................................of................................... ............

(hereinafter called the obligor(s) and I..............................................of (hereinafter called the surtey)

are jointly and severally bind to the President of India/Governor of ...State, in the sum of ......................... rupees to be paid to the President of India/Governor of... State for which payment we jointl/ and seveally bind ourselves and our legal representatives.

The above-bounden obligor(s) being permitted to remove the dutiable goods described in his/their application No............................ dated.......................... from the ......................... for export to....................... licensed manufactory

via ................................................ (Port or land customs stations of export).
The condition of this bond is that if the obligor(s) and his/their representatives shall observe all provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be observed in respect of ........................................ so exported:

And if all the said goods are duly exported to ................................................... via before the ........................................ day of ........................................ 19......;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this conditions, the same shall be in full force.

We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place ......................

Date ................. Signature(s) of obligor(s)

Witnesses (1)  
(2)

Address (1)  
(2)

Occupation (1)  
(2)

Place ............... 

Date ................. Signature of Surety 

Witnesses (1)  
(2)

Address (1)  
(2)

Occupation (1)  
(2)

Accepted by me this ................................ day of ........................................ 19...,

................. of Excise 
President of India
On behalf of the ................................
Governor of

87
FORM B-3(SEC.)

Bond (with Security) for the due despatch of dutiable goods removed for export to a foreign country without payment of duty.

(See Rule 15)
(Delete the letters and words not applicable)

I/We.......................................................................of.................................................. ............

[hereinafter called the obligor(s)]..............................................................................................

am

are jointly and severally

the President of India/Governor of..........................................................................................

State in the sum of...........................................................rupees to be paid to the President of India/Governor of.

State for which payment

I

bind myself/ourselves and my/our legal representatives.

we jointly and severally

The above-bounded obligor(s) being permitted to remove the dutiable goods described to his/their application No......................................................dated............................................

from the bounded waterhouse/licensed manufactory, at......................................................via .......................................................(port or land customs station of export.)

Whereas the Excise Commissioner of State.................................at (hereinafter called the

Commissioner) has required the obligor(s) to deposit as guarantee for the

the sum of............................................ rupees in cash

amount of this bond

the securities as hereinafter mentioned of a total face value of rupees endorsed in the Commissioner’s favour, namely :

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Com-

missioner the cash/securities as aforementioned.

The conditions of this bond is that if the obligor(s) and his /their legal representatives shall

observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be

observed in respect of dutiable goods so removed.

And if all the said goods are duly exported to......................................................via............................................

(port or land customs station of export) before the......................................................day of...........19..

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this conditions the same

shall be in full force.

And the President of India/Governor of......................................................State shall at his option, be competent to make good all the loss and damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond, or by both.
I/We declare that this bond is given under the orders of the State Government for the performance of an act in which the public are interested.

Place..............

Date.............. Signature(s) boligor(s)

Witness (1)
(2)

Address (1)
(2)

Occupation (1)
(2)

Accepted by me this..........................day of..........................19

-----------------of Excise President of India

On behalf of the..................................

Governor of

M &T.P.Series No.13.

FORM B-3(GEN SUR.)
General Bond(with Surety) for the due despatch of dutiable goods removed from time to time for export to a foreign country without payment of duty.

(See Rule 16)

(Delete the letters and words not applicable)

I/We........................of..........................................................
[hereinafter called the obligor(s)] and..........................of....................................................
(hereinafter called the surety) are jointly and severally bound to the President of India/Governor or..........................................................State in the sum of ......................rupees to be paid to the President of Indian/Governor of.....................................State for which payments we jointly and severally bind ourselves and our legal representative.

The above bounden obligor(s) being permitted to remove from time to time, conditional on the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, being observed, *without payment of duty from the bonded warehouse/ Licensed manufacatory, at ............... for exportation.

The condition of this bond is that if the obligor(s) and his/their legal representative shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rule, 1956, to be observed in respect of dutiable goods so removed.

And if the said goods are duly removed and exported within such time as the Excise Commissioner of.....................................State at..........................directs;

* Here enter the description of the dutiable goods.
This obligations shall be void.

Otherwise and on breach or failure in performance of any part of this condition, the same shall be in full force.

Central

We declare that this bond is given under the order of the --------------------------------------------

State

Government for the performance of an act in which the profile the public are interested.

Place..........................
Date.........................

Signature(s) of the Obligors(s)

Witness (1) Address (1) Occupation (1)
(2) (2) (2)

Place..........................
Date.........................

Signature of surety.

Witness (1) Address (1) Occupation (1)
(2) (2) (2)

Accepted by me this........................day of...............19

---------------------------of Excise

President of India
On behalf of the--------------------------------------------

Governor of

M.&T.P Series No. 14

FORM B-3 (GEN. SEC.)

General Bond (with Security) for due despatch of dutiable goods removed from time to time for export to a foreign country without payment of duty.

(See Rule 16)

(Delete the letters and words not applicable)

I/We........................................................................of....................................................................
am

[hereinafter called obligor(s).................................................................................................................]

are jointly and severally bound to the President of India/Governor of...............................................................State in the sum of..................................................................rupees to be paid to the President of India/Governor of ..............................................................State, for which payment ........................................................................ bind

we jointly and severally

myself ourselves and my/our legal representatives.
The above bonded obligor(s) being permitted to remove, from time to time, conditional on the provisions of the Medicinal and Toilet Preparation (Excise Duties), Rules, 1956, being ob served.............................................. without payment of duty, from the ........................................ licensed manufactory at------------------------for exportation.

Whereas the Excise Commissioner of............................................State at............................................(hereinafter called the Commissioner ) has required the obligor(s) to deposit as the sum of...............rupees in cash guarantee for the amount of this Bond---------------------------- the securities as hereinafter mentioned of a total face value of rupees endorsed in the Commissioner’s favour, namely,

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned.

The condition of this bond is that if the obligor(s) or his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparation (Excise Duties) Rule, 1956, to be observed in respect of the goods so removed for export ;

And if the said goods are duly removed and exported within such time as the Commissioner directs ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this conditions, the same shall be in full force.

And the President of India/Governor ..........................................................State shall at his option be competent to make good all the loss and damages either from the amount of the guarantee deposit or by enforcing his rights under the above-written bond or by both.

Central I/We declare that this bond is given under the orders of the.............................. State

Government for the performance of an act in which the public are interested.

Place.................... Date................. Signature(s) of obligor(s).

Witnesses (1) Address (1) Occupation (1)

(2) (2) (3)

Place............. Date............. Signature(s) of surety.

Witnesses (1) Address (1) Occupation (1)

(2) (2) (2)

Accepted by me this............... day of............19.... ---------------of Excise President of India On behalf of the------------------ Governor of
M.&T.P.series No.15

FORM B-4(SUR.)

Bond (with Surety) for the due arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another

(See Rule 105)
(Delete the letters and words not applicable)

I/We..........................................of............................................................................... ............
[hereinafter called the obligor(s)] and.........................................(hereinafter called the surety) are
jointly and severally bound to the President of India/Governor of...............................................State
in the sum of........................................rupees to be paid to the President of India/Governor of
State..............for which payment we jointly and severally bind ourselves and our legal representa-
tives.

The above-bounded obligor(s) being permitted to remove the goods described in his/their
application No......................dated..............from the bonded warehouse at...................to the bonded
warehouse at..............................................

The condition of this bond is that if the obligor(s) and his/their legal representatives shall
observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be
observed in respect of the goods so transferred.

And if all the said goods are duly removed to and rewarehoused at the warehouse at........
before..........................the day of.........................19 ;

This obligation shall be void.................................................................

Otherwise and on breach or failure in the performance of any part of this conditions, the same
shall be in full force.

Central
We declare that this bond is given under the orders of.............................................
State

Government for the performance of an act in which the public are interested.

Place......................
Date...................... Signature(s) of obligor(s)

Witness (1) Address (1) Occupation (1)
(2) (2) (2)

Place......................
Date...................... Signature of surety

Witness (1) Address (1) Occupation (1)
(2) (2) (2)
M. & T.P. Series No. 16.

FORM B-4 (SEC.)

Bonded (with Security) for the due arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another.

(See Rule 105)

Delete the letters and words not applicable)

I/We.................................................................................of [hereinafter called the obligor(s)] am

------------------------------------------------------------------------ bound to the President of India/Governors of............. are jointly and severally
I State for which payment.................................................... bind myself/ourselves and my/our legal we jointly and severally
representatives.

The above-bounden obligor(s) being permitted to remove the goods described in this /their application No.............................................................................. dated. from the bonded warehouse at.................... to the bonded warehouse at ...........................................................

Whereas the Excise Commissioner at.......................................................(hereinafter called the Commissioner) has required the obligor(s) to deposit as guarantee for the amount of this the sum of........................................rupees in cash bond------------------------------------------------------------- the securities as hereinafter mentioned of a total face value of...........rupees endorsed in the Commissioner’s favour, namely,

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparation (Excise Duties) Rules, 1956, to be observed in respect of the good so transferred ;

And if all the said goods are duly removed to, and rewarehoused at before the.................... day of ............................................19 :

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this conditions, the same shall be in full force.

And the President of India/Governor of...........................................................................State shall, at his option, be competent to make good all the loss and damages either from the amount of
the guarantee deposit or by enforcing his rights under the above written bond or both.

Central

I/We declare that this bond is given under the order of the Government
State

for the performance of an act in which public are interested.

Place

Date

Signature(s) of obligor(s)

Witenesses (1) Address (1) Occupation (1)

(2) (2)

Accepted by me this day of 19

...........of Excise.

President of India

On behalf of the Governor of

M.T.P.Series No.17.

FORM B-4(GEN.SuR.)

General bond(with surety/ies) for the arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another.

(See Rule 106)

(Delete the letters and words not applicable)

I/We ........................................................of................................................................ ............

[hereinafter called the obligor(s) am/are bound to the President of India/Governor of
...........................................................................State  in the sum of
.....................................................rupees and I/We

of.........................(hereinafter called the “First Surety”)
of.........................(hereinafter called the “Second Surety”)
of.........................(hereinafter called the “Third Surety”)
of..........................( hereinafter called the “Fourth Surety”)

(all hereinafter collectively referred to as the First Surety, the Second Surety, the Third Surety, the Fourth Surety) are each of us severally, bound to the President of India/Governor of................. State in the sum of.................rupees each to be paid to the President of India/Governor of.........................State for which payment I/We the obligor/obligors bind ourselves and our legal representatives and I/We the above-named First Surety, the Second Surety, the Third Surety, the Fourth Surety severaly bind myself/ourselves and our legal representatives.

The above-bounden obligor(s) being permitted to remove from time to time conditional on the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, being observed, * from the bonded warehouse(s) at to other bonded warehouse situated anywhere in India or vice versa

*Here enter the description of the dutiable goods.
The condition of his bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the said rules, to be observed in respect of the goods so transferred from time to time.

And if the said goods are duly removed to and rewhoused at the bonded warehouse(s) of destination to which they are permitted to be removed within such time as proper officer directs.

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

Central

We declare that this bond is given under the orders of the---------------------------Government State for the performance of an act in which the public are interested.

Place......................

Date....................... Signature(s) of obligor(s)

Witnesses (1) Address (1) Occupation (1)
(2) (2) (2)

Signature(s) of obligor(s)

Witnesses (1) Address (1) Occupation (1)
(2) (2) (2)

Accepted by me this.........................day of................19.

-------------------------of Excise.

President of India

On behalf of the --------------------------
Governor of

M.&.T.P.Series No. 18

FORM B-4 (GEN. SEC.)

General Bond(with Security) for the due arrival and rewarehousing of dutiable goods removed from one bonded warehousing to another.

(See Rule 106)

(Delete the letters and words not applicable)

I/We .............................................................................of........................................... ............ am

[hereinafter called the obligor(s)..........................................................................................bound to
are jointly and severally
the President of India/Governor of.............................................State in the sum of .................
rupees to be paid to the President of India/Governor of.............................................................State
I for which payment-------------------------------------- bind myself/ourselves and my/our legal representatives.

The above-bounden obligor(s) being permitted to remove, from time to time, conditional on the provisions of the Medicinal and Toilet Preparation (Excise Duties) Rules, 1956, being observed * from bonded warehouse(s) at to other bonded warehouse situated anywhere in India or vice versa.

Whereas the Excise Commissioner.....................................(hereinafter called the Commissioner) has required the obligor(s) to deposit, as guarantee for amount of this bond the sum of....................................rupees in cash

the securities as hereinafter mentioned of a total face value of rupees endorsed in the Commissioner’s favour, namely-

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned. The condition of this bond is that if the obligor(s) his/their representatives shall observe all the provisions of the said rules, to be observed in respect of the goods so transferred from time to time.

And if the said goods are duly removed to and rewarehoused at the bonded warehouse(s) of destination to which it is permitted to be removed, within such time as the proper officer directs.

The obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of the condition. the same shall be in full force.

And the President of India/ Governor of.........................State shall at this option, be Competent to make good all the loss and damages either from the amount of the guarantee deposit or by enforcing his rights under the above-written bond or by both.

I/We declare that this bond is given under the order of the State Government for the performance of an act in which the public are interested.

Place...................

Date............... Signature(s) of obligor(s).

Witnesses (1) Address (1) Occupation (1)

(2) (2) (2)

Accepted by me this.................................day of......................19,

---------------------of Excise

President of India

On behalf of the----------------------

Governor of

* Here enter description of the dutiable goods.
FORM R.G.-1  
(Rules 25)  
Register of vessels or receptacles  
Bonded/Non-bonded Manufactury  
In*.............................of  
Bonded Warehouse  

Shri/Sarvashri...........................

(Delete the words not applicable)

<table>
<thead>
<tr>
<th>Consecutive Numbers</th>
<th>Description of vessels or receptacles</th>
<th>Gauged Contents</th>
<th>When taken into use</th>
<th>When taken Out of use</th>
<th>Where installed</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
<tr>
<td>Month and date</td>
<td>In hand</td>
<td>Received</td>
<td>Total in hand and received</td>
<td>Expended</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------</td>
<td>---------</td>
<td>----------</td>
<td>---------------------------</td>
<td>----------</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Quantity</td>
<td>Strength</td>
<td>Proof</td>
<td>Whence</td>
<td>Indent number</td>
<td>Permit number</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>
**FORM R.G.- 3**  
(Rule 31, 33, and 52)  
Register of operations in the bonded/non-bonded manufactory  
of  

<table>
<thead>
<tr>
<th>Shri/Sarvashri.......................</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Month and date</strong></td>
</tr>
<tr>
<td>Bank</td>
</tr>
<tr>
<td>G-D</td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Date</th>
<th>Batch No.</th>
<th>Alcohol in L.P. litres</th>
<th>Opium</th>
<th>Indian hemp</th>
<th>Other narcotics drugs or narcotics</th>
<th>Bulk Quantity</th>
<th>Vessel No.</th>
<th>Vessel No.</th>
<th>Total Bulk Qty., in stock as per cols. 8 &amp; 10</th>
<th>Issue Bulk Qty.</th>
<th>Amount</th>
<th>Treasury Receipt No. &amp; Date Entry No. &amp; Date in Account current ledger</th>
<th>Balance stock Bulk Qty.</th>
<th>Wastage</th>
<th>Remarks</th>
</tr>
</thead>
</table>
## Form R.G.-5 (Part I)
(Rule 72 and 75)
Warehouse register of receipts
(To be maintained in a Bonded Warehouse)

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Date</th>
<th>No. and date of Transport Permit</th>
<th>Name and address of owner of goods</th>
<th>Number and description of packages</th>
<th>Marks and number</th>
<th>Gross Weight</th>
<th>Batch No.</th>
<th>Name of preparation</th>
<th>Alcohol in L.P. litres</th>
<th>Opium</th>
<th>Indian hemp</th>
<th>Other narcotic drugs and narcotic</th>
<th>Duty chargeable</th>
<th>Room or place in warehouse in which deposited</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>G-D 10 S-T 11 S-T 12</td>
<td>3-4</td>
<td>4-5</td>
<td>6-7</td>
<td>8-9</td>
<td>10-11</td>
<td>12-13</td>
</tr>
</tbody>
</table>

* Where the goods are received from another warehouse the date of first warehousing should also be stated in red ink?
### Warehouse register of receipts
(To be maintained in a Bonded Warehouse)

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Number and date of relative entry in Part I</th>
<th>Number and date of relative application of clearance</th>
<th>Description of goods issued</th>
<th>Duty recovered</th>
<th>Balance in stock of warehouse</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number and address and licence No. of persons to whom issued</td>
<td>Number of packages issued</td>
<td>Content per litre</td>
<td>Rate</td>
<td>Amount</td>
</tr>
<tr>
<td></td>
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<td>23</td>
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<tr>
<td>24</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
FORM V.B.- 1
(Rule.90)

Visit Book

Village/Town : Name of licensee:
Taluk : Description of the licence
Circle :
Range :

Licence No........................

QUANTITY OF ALCOHOL, ETC.

<table>
<thead>
<tr>
<th>Authorised to obtain during the year</th>
<th>Authorized to possess at any one time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alcohol C-D</td>
<td>Opium S-T</td>
</tr>
<tr>
<td>Indian hemp S-T</td>
<td>Other narcotic drugs and narcotics</td>
</tr>
<tr>
<td>Grams</td>
<td>Grams</td>
</tr>
</tbody>
</table>

Notes:- 1. This book must be delivered up to the licensing authority on the expiry of the period for which the licence is valid.

2. This book must be available at all times for any officer authorized to inspect the licensed permises for writing his minutes.

(Delete the words not applicable)
FORM I.D-1
(Rules 26, 49 and 50)
Indent for Alcohol/Opium/Indian
Hemp/other Narcotic drugs/Narcotics

Non-Bonded/ bonded Manufactory of
Shri/Saravashri...................................
Indent No.

To
The Distillery Officer...........
The Treasury Officer...........
Factory Officer, Ghazipur.

Sir,

Please issue litres/kilograms/grams of Spirit(of not less than 50% O.P. Strength, Opium/Indian hemp/other narcotic drugs/narcotics for use in the manufacture of dutiable preparations in my/our Bonded/Non-Bonded Manufactory at...................

I/We.................shall pay duty at the rate levied by the State Government on alcoholic liquors on all wastages in excess of the wastage allowed under rule 19.

Signature of Licensee
Courter-signatures of Licence
No............................
Officer-in-charge
Bonded Manufactory
Proper Officer.
(Deleter the words not applicable)
Requisition for issue of alcohol/opium/Indian hemp/other narcotic drugs/narcotics from the spirit store of bonded manufactory of Shri/Sarvashri.................................

Counter foil

Requisition No.................................

To

The Office-in-Charge

Sir,

Please issue litres/kilograms/grams of alcohol/opium/Indian hemp/other narcotics drugs/narcotics for the manufacture of the following preparation:

<table>
<thead>
<tr>
<th>Month and date</th>
<th>Alcohol /Opium/ Indian hemp/ other narcotic drugs/narcotics required</th>
<th>Kind of preparation</th>
<th>Quantity</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>G.D S-T Grams</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>G-D</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Dated

Signature of licensee.

Requisition for issue of alcohol/opium/Indian hemp/other narcotic drugs/narcotics from the spirit store of bonded manufactory of Shri/Sarvashri.................................

Foil

Requisition No.................................

To

The Office-in-Charge

Sir,

Please issue litres/kilograms/grams of alcohol/opium/Indian hemp/other narcotics drugs/narcotics for the manufacture of the following preparation:

<table>
<thead>
<tr>
<th>Month and date</th>
<th>Alcohol /Opium/ Indian hemp/ other narcotic drugs/narcotics required</th>
<th>Kind of preparation</th>
<th>Quantity</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>G.D S-T Grams</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>G-D</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Dated

Signature of licensee.
**FORM A.R-1**  
(Rule 107)  

Application for removal of dutiable goods from one bonded manufactory/warehouse to another bonded Warehouse

I/We apply for leave to remove the undermentioned goods from [blank] to [blank].

<table>
<thead>
<tr>
<th>Description of goods</th>
<th>Manner of transport</th>
<th>Route of transport</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number and Date of entry in the register of bonded manufactory warehouse</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Batch No.</th>
<th>Name of preparation</th>
<th>Bulk quantity</th>
<th>Manner of transport</th>
<th>Route of transport</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

2. I/We hereby declare the particulars given above to be true.

Place....................

Date....................

Signature of the licensee or his authorized agent.

Owners licence No...............................................

<table>
<thead>
<tr>
<th>Number and description of packages</th>
<th>Gross weight of packages</th>
<th>Marks and number of packages</th>
<th>Value of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rate</td>
</tr>
<tr>
<td>Rs.np.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>G-D</th>
<th>G-D</th>
<th>S-T</th>
<th>S-T</th>
<th>Grams</th>
<th>Rs.np.</th>
<th>Rs.np.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

106

To

...........................................................................................................................

I hereby certify that the consignment conforms in all respects to the description given overleaf and that the following particulars relate thereto.

Duty (i) Rate (ii) Amount

Bond No...............................dated...............
Transport permit No.................dated.............
Place...................................
Date................................... Signature of Officer-in-charge.

2. Certificate of Officer-in-Charge of the Warehouse of destination.

I hereby certify that the consignment arrived at.........on.......that the goods conform in all respect to the description given overleaf except for the following discrepancies ; and that they have been re-warehoused under Entry No.....................dated..................

Place.........................

Date......................... Signature of Officer-in-Charge
**M.&T.P.Series No. 29**

**FORM A.R.-2**
(Rules 40 and 81)

Application for clearance on payment of duty from bonded manufactory/warehouse of

Shri/Sarvashri

<table>
<thead>
<tr>
<th>Description of goods</th>
<th>Dry</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rate</td>
</tr>
<tr>
<td>Content per litre/kilograms</td>
<td>Rs.P</td>
</tr>
<tr>
<td></td>
<td>Rs.P</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Number and date of entry in Register of the Bonded Warehouse/Manufactory</th>
<th>Name of preparation</th>
<th>Batch No.</th>
<th>Number of preparation</th>
<th>Alcohol in L.P. litres</th>
<th>Opium</th>
<th>Indian hemp</th>
<th>Other narcotic drugs or narcootics</th>
<th>Marks and number of containers</th>
<th>True formula of the preparations</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>G-D</td>
<td>G-D</td>
<td>S-T</td>
<td>S-T</td>
<td>Gram</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(*To be entered by the owner or his agent in works and figures)

I/We declare the above particulars to be true and correctly stated.

I/We apply for leave to clear the above goods.

Place......................

Date......................

(Signature of the owner or his authorized agent)
Assessment Memorandum
(To be entered in words and figures)

1. Total number of containers......................
2. Quantity of goods on which duty is assessed........
3. Rate of duty..............
4. Total duty-payable............

Signature

Place.......................... Office-in-Charge
Date.......................... Bonded Manufactory/Warehouse.

Statement of duty paid at..................
Treasury
Sub-Treasury
State Bank of India
Reserve Bank of India

1. For payment in cash(to be filled in by the owner or his agent)

<table>
<thead>
<tr>
<th>Name of person tendering Payment</th>
<th>Particulars of person Payment</th>
<th>Amount in words and figures Rs.</th>
<th>Head of account</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
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</tr>
</tbody>
</table>

Date.............................
(To be filled in by Treasury or Bank) Signature to tender...............
Deposit No.............................
Dated.............................

Received payment of rupees...............(in words)
Signature of Treasurer..............................
Accountant...................................
Treasury Officer..................................
Agent or Manager...................................

II. For Payment through account-current

<table>
<thead>
<tr>
<th>Number and date of Transport Permit, if any.........</th>
<th>Title of Account of ledger Number</th>
<th>Number and date of entry</th>
<th>Amount Rs. P</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
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</tr>
</tbody>
</table>

Place..........................
Date..........................
Signature of owner or his authorised agent.
**FORM A.R.- 3**  
(Rules 98)

**Application for removal of dutiable goods for export by land**

To

The Excise Officer..........

The Office-in-Charge

I/We............................................................of.................purpose to export the

undermentioned goods....................(Country of destination) by the............route under claim for:

rebate

<table>
<thead>
<tr>
<th>Description of goods</th>
<th>Value</th>
<th>Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marked G-D</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross weight</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of containers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Name and preparation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Description</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alcohol in L. litres</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opium</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indian hemp</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other narcotics drugs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>True formula of the preparation</td>
<td>Rs. P.</td>
<td></td>
</tr>
<tr>
<td>Rs. P.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rs. P.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grams</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number and date of document under which duty was paid or Number and date of document under rule</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount of Rebate claimed</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number and date of Railway receipt if any</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Remarks
2. I/We hereby declare that the above consignment of goods intended for export to.........

3. I/We hereby declare that the above particulars are true and correctly stated.

Place..............................

Date................................. Signature of owner or his authorised agent.

Certify that I have examined the above mentioned consignment, that the description given above that duty has been paid thereon, and that after examination I have sealed the packages with my official seal, the owner has entered into a bond under rule 16,

Place.................

Date............... Signature : Excise Officer......................

Officer-in-Charge of Bonded

Manufactory/Warehouse...............................
### Application for removal of dutiable goods for export by Sea/Air/Post

To

The Excise Officer .......... 
The Office-in-Charge

I/We propose to export the undermentioned consignment to .......... claim for rebate .......... (country of destination) by Sea/Air/Post under bond:

<table>
<thead>
<tr>
<th>Description of goods</th>
<th>Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contents per litre</td>
<td>Value</td>
</tr>
<tr>
<td></td>
<td>Rate</td>
</tr>
<tr>
<td></td>
<td>Rs. np.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Number of packages</th>
<th>Gross weight</th>
<th>Marks and Number of containers</th>
<th>Batch No.</th>
<th>Name of preparation</th>
<th>Bulk quantity</th>
<th>Alcohol in L.P. litres</th>
<th>Opium</th>
<th>Indian hemp</th>
<th>Other narcotics drugs or narcotics</th>
<th>True formula of the preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

2. I/We hereby declare that the above particulars are true and correctly stated.

Signature(s) of application(s) or his/their authorised agent(s)
1. Certified that I have examined the consignment described overleaf, that the particulars stated in the description are correct, that duty has been paid on the goods................................. and that after examination I have sealed the packages the owner has entered into a bond under rule 16 with my official seal

Place..........................

Date.......................... Signature of Excise Officer.................................

Officer-in-Charge

(On original and duplicate)

**EXPORT BY SEA/BY AIR**

2. Certified that the seals on the packages were found intact and that I have satisfied myself that the particulars of the consignment are as specified overleaf except for the shortages mentioned below.

3. Certified that the consignment was shipped under my supervision under shipping bill No........dated........by S.S./Air ship....................... which left for...............on the day of..........19......

Place..................

Date.................. Signature of Preventive Officer.

Countersigned. Signature of Customs Collector.

(On duplicate only)

4. Certified that the goods described overleaf have not been relanded and are not intended to be related at any port in India.

Signature of Exporter.

**EXPORT BY POST**

5. Certified that the consignment described above has been despatched by foreign post to........................................on.............day of............19......

Place..................

Date............... Signature of Post Master, Post Office.

6. Certified that the alcoholic content of the dutiable goods mentioned above is...........L.P. litres ascertained by chemical analysis and the duty leviable is Rs.

Rs..........

Date............... Signature of Excise Officer.

Place .....................

Date .....................

8. Certified that I have this day paid the sum of Rs...........(........Rupees) to..... in satisfaction of his claim.

Place .....................

Date .....................

Signature of Officer-in-Charge.  
Treasury  
(Delete the entries and words not applicable)

M.&T.P.Series No. 32

FORM T.P.-1  
(Rule 107 and 112)  
Transport permit for intra-State/inter-State movement of dutiable goods

Permit is granted to Shri/Sarvashri...............................................................  
(here enter name of consignee)

to transport from......................................................................................(here enter place of despatch)
to.............................................................................................................(here enter place of despatch)
the dutiable goods....................................................................................as specified below :-  

(Here state description and weight or quantity of each kind of goods)

<table>
<thead>
<tr>
<th>Number and marks of packages</th>
<th>Gross weight</th>
<th>Batch No.</th>
<th>Name of preparation</th>
<th>Bulk quantity</th>
<th>Alcohol in L. litre</th>
<th>Opium</th>
<th>Indian hemp</th>
<th>Other narcotic drugs or narcotics</th>
<th>The formula of the preparation</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
This pass must be used within 90 days from the date of its issue. The bulk of the consignment shall not be broken in transit.

Place..................

Date.................. Excise Officer

---------------------------------
Officer-in-Charge of
Bonded Manufactory/
Warehouse

Certified that the consignment of dutiable goods mentioned above has been received intact.

Place..................

Date.................. Signature of Excise Officer........................

Note:- This Form will be printed in books of two parts and four parts. In the case of book containing four parts the certificate at the top should be printed in the last part above.
FORM D.D.-1
Notice of demand for payment of duty
(Rule 9)

Office..........................19

Name and address of assessee..............................

Licence No.......................................................

Amount Rupees................................................

Date by which duty is to be paid.........................

Assessment Particulars

Quantity of medicinal and toilet preparations
...........................................litres.

Number of packages......................................

Variety..............................................................

Content per litre of dutiable goods :

Alcohol   Opium   Indian Hemp   Other narcotic
(in L.P. litres)                                    narcotic

Rate of duty..................................................

*Duty paid at............................Treasury Receipt
number......................dated..................
duty paid through account current......................

(Date of account or Ledger No.)

FORM D.D.-1
Certificate of Payment
(Rule 9)

Office..........................19

Head of Account :

Excise duty on medicinal and toilet preparations.

To.................................................................

Certified that I have today received the sum of
Rupees..............................excise duty demand on the foils attached hereto.

Assessment Particulars

Name of assess..............Licence No..........

Number of packages...........weight in..........litr.

Variety..............................................................

Content per litre of dutiable goods :

Alcohol   Opium   Indian Hemp   Other narcotic
(in L.P. litres)                                    narcotic

below.

Rate of duty..................................................

Number..............................................................

Signature

T reasury
Certificate of Payment

To be retained by the Treasury officer
Head of Account............................

Excise duty on medicinal and toilet preparations.

Certified that I have today received the
Sum of Rs..................(Rupees.....................
P................) Excise duty demanded on the foil
attached hereto.

Assessment Particulars

Name of assessee...............Licence No.........................
Number of packages...............Weight in....................
Variety........................................................................
Content per litre of dutiable goods:

<table>
<thead>
<tr>
<th>Alcohol</th>
<th>Opium</th>
<th>Indian Hemp</th>
<th>Other narcotic</th>
</tr>
</thead>
<tbody>
<tr>
<td>(in L.P.</td>
<td></td>
<td></td>
<td>(in L.P.</td>
</tr>
<tr>
<td>litres)</td>
<td></td>
<td></td>
<td>litres)</td>
</tr>
</tbody>
</table>

Rate of duty............................................................
Officer-in-Charge..............Treasury..........................
Number.................................................................
Date............................Signature.

Received the sum of Rs..................
(Rupees.....................................................)
............Signature.
............Treasury

No..................
............19

Receipt

Received the sum of Rs..................
(Rupees.....................................................)
FORM R.T.-1  
(Rules 41 and 56)  

Return of transaction of business at the bonded/non-bonded manufactory of Shri/Savashri............at............ during the month of.......................19.  
(To be submitted by the licensee by the 5th of every month)

<table>
<thead>
<tr>
<th>Bulk</th>
<th>Alcohol L.P</th>
<th>Opium</th>
<th>Indian hemp</th>
<th>Other narcotic durigs or narcotics</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>G-D</td>
<td>G-D</td>
<td>G-D</td>
<td>S-T</td>
<td>Grams</td>
<td></td>
</tr>
</tbody>
</table>

1. Opening Balance...

2. Receipt from distillery/spirit warehouse/treasury.

3. Total Stock (1+2)..

4. Wastage in transit..

5. Issue for manufacture of preparations..

6. Quantity remaining in unfinished preparations

7. Quantity remaining in finished preparations at the end of month.

8. Balance in stock at the end of month.

9. Wastage in manufacture with brief reasons in remarks Col.

10. No of batches-
    (a) manufactured
    (b) in unfinished condition at the end of the month
### 11. Particulars of manufactured preparations:

<p>| | | | | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Batch No.</td>
<td>Opening balance</td>
<td>Bulk Quantity</td>
<td>Manufactured during the month</td>
<td>Total stock as per Cols. (3) &amp; (4)</td>
<td>Clearance on payment of duty</td>
<td>Bulk Quantity</td>
<td>Duty paid during the month</td>
<td>Issues under bond</td>
<td>Total quantity issued as per Cols.</td>
</tr>
<tr>
<td>G-D</td>
<td>G-D</td>
<td>G-D</td>
<td>G-D</td>
<td>Rs.P</td>
<td>G-D</td>
<td>G-D</td>
<td>G-D</td>
<td>G-D</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
</tr>
</tbody>
</table>

I/We declare that the particulars in this statement have been correctly stated. Countersigned and forwarded to...............................................................................................

(Signature of the licensee or his authorised agent)

Officer-in-charge.
Bonded Manufactory,  
........................................
.........................of Excise...

M.& T.P. Series No. 36

**FORM R.T-2**

(Rule 80)

Return of transaction of business at the bonded warehouse at ..........of Shri/ Sarvashri.........for the month of .............19..
<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Name of preparation</th>
<th>Manufacturer’s Trade Marks etc.,</th>
<th>Batch No. &amp; date of manufacture</th>
<th>Declared content per litre</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Alcohol in L.P litres</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>G-D S-T S-T</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Opium</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Indan hemp</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Other narcotic drugs or narcotics Grams</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Opening balance quantity in Grams or litres</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

**Receipt during the month,**

<table>
<thead>
<tr>
<th>Quantity in grams or litres</th>
<th>Total stock as per Col. 9 and 10</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>11</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Clearance on payment of duty Quantity in grams or litres</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount of duty paid during the month, Rs. P.</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Transference to other warehouses, Quantity in grams or litres</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Quantity removed as per Col 12 and 14 grams or litres.</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Balance quantity in stock grams; or litres.</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Wastage, if any, with brief reasons thereof grams or litres</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
</tr>
</tbody>
</table>

I/We declare that above particulars are correctly stated.

Place.......................... Signature of the licensee or his authorised agent)

Date..........................

Countersigned and forward to..................

Place..............

Date..............

Officer-in-charge, Bonded Warehouse.
NOTIFICATION

G.S.R.265 (E), dated 28th March, 2000 - In pursuance of sub-rules (3) of rule 60 of the Medicinal and Toilet Preparations (Excise duties) Rules, 1956, and on the advice of the Standing Committee constituted under rule 68 of the said rules, the Central Government hereby declare that the medicinal preparations specified in Col. (2) of the Table below, prepared by the manufacturers specified in the corresponding entry in Col. (3) of the said Table, shall be placed in the category of preparations specified in the corresponding entry in Col. (4) of the Table aforesaid.

TABLE

<table>
<thead>
<tr>
<th>SL. No.</th>
<th>Medicinal Preparations</th>
<th>Name of the Manufacturer</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Arjunarishta</td>
<td>M/s. Unjha Ayurvedic Pharmacy, UNJHA</td>
<td>Unrestricted Preparation falling under item 2(i) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).</td>
</tr>
<tr>
<td>3.</td>
<td>Amritarishta</td>
<td>M/s. Unjha Ayurvedic Pharmacy, UNJHA</td>
<td>Unrestricted Preparation falling under item 2(i) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).</td>
</tr>
<tr>
<td>5.</td>
<td>Ashvagandharishta</td>
<td>M/s. Unjha Ayurvedic Pharmacy, UNJHA</td>
<td>Unrestricted Preparation falling under item 2(i) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).</td>
</tr>
<tr>
<td>8.</td>
<td>Kumariasav</td>
<td>M/s. Unjha Ayurvedic Pharmacy, UNJHA</td>
<td>Unrestricted Preparation falling under item 2(i) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).</td>
</tr>
</tbody>
</table>

1. Published in the Gazette of India, Extraordinary, dated 28th March, 2000, Pt.II, Sec.3(i).
<table>
<thead>
<tr>
<th>SL. No.</th>
<th>Medicinal Preparations</th>
<th>Name of the Manufacturer</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>17.</td>
<td>Rohitakarishsta</td>
<td>M/s. Unjha Ayurvedic Pharmacy, UNJHA</td>
<td>Unrestricted Preparation falling under item 2(i) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).</td>
</tr>
<tr>
<td>SL. No.</td>
<td>Medicinal Preparations</td>
<td>Manufacturer</td>
<td>Category</td>
</tr>
<tr>
<td>--------</td>
<td>------------------------</td>
<td>--------------</td>
<td>----------</td>
</tr>
<tr>
<td>27.</td>
<td>Drakshozyme</td>
<td>M/s. Unjha Ayurvedic Pharmacy, UNJHA</td>
<td>Unrestricted Preparation falling under item 2(i) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).</td>
</tr>
<tr>
<td>28.</td>
<td>Kumari Aasav No. 3, Batch No. 9</td>
<td>Shri Laxmi Aushadh Shala, Rajapur, Dist. RATNAGIRI.</td>
<td>Unrestricted Preparation falling under item 2(i) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).</td>
</tr>
<tr>
<td>29.</td>
<td>Kumari Aasav No. 3, Batch No. 9</td>
<td>Shri Laxmi Aushadh Shala, Rajapur, Dist. RATNAGIRI</td>
<td>Unrestricted Preparation falling under item 2(i) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).</td>
</tr>
<tr>
<td>SL. No.</td>
<td>Medicinal Preparations</td>
<td>Name of the Manufacturer</td>
<td>Category</td>
</tr>
<tr>
<td>---------</td>
<td>------------------------</td>
<td>--------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>31.</td>
<td>Kumari Aasav No. 3, Batch No.7</td>
<td>Shri Laxmi Aushadh Shala Rajapur, Dist, RATNAGIRI</td>
<td>Unrestricted Preparation falling under item 2(i) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).</td>
</tr>
</tbody>
</table>
NOTIFICATION

G. S. R. No. 2.— In exercise of the powers conferred by section 10 read with section 78 of the Narcotic Drugs and Psychotropic Substances Act, 1985 (Central Act 61 of 1985), the Lieutenant-Governor, Pondicherry hereby makes the following rules, namely:—

1. **Short title, extent and commencement.**— These rules may be called the Pondicherry Narcotic Drugs Rules, 1985.

2. They shall extend to the whole of the Union territory of Pondicherry and shall come into force from 14th November, 1985.

3. **Definitions.**— In these rules, unless there is anything repugnant in the subject or context—

   (i) 'Act' means the Narcotic Drugs and Psychotropic Substances Act, 1985;

   (ii) 'Approved Practitioner' means—

      (a) Any Medical Practitioner registered under any Medical Act for the time being in force in India;

      (b) Any Medical Officer of the Military, Naval or Airforce Services on the active lists; or

      (c) Any qualified Veterinary Surgeon;

   (iii) 'Collector' means the Chief Officer incharge of the revenue administration of a District and includes any other officer empowered by the Government to perform all or any of the functions of the Collector under these rules;

   (iv) 'Excise Commissioner' means the Excise Commissioner of Pondicherry and includes any other officer specially authorised by the Government to exercise throughout the Union territory of Pondicherry or any specified area therein or any of the powers of the Excise Commissioner under these rules;

   (v) 'Export' means to take out of the Union territory of Pondicherry to any other State or Union territory in India;

   (vi) 'Form' means a form appended to these rules;

   (vii) 'Government' means the Government of Pondicherry;
(viii) 'Import' means to bring into the Union territory of Pondicherry from any other State or Union territory in India;

(ix) 'Licence' means a licence issued under these rules;

(x) 'Licensed Chemist' means a person licensed under these rules for the sale on prescription, of narcotic drugs and for the manufacture of narcotic drugs from materials which he is lawfully entitled to possess.

(xi) 'Licensed Dealer' means a person who has obtained a licence under these rules:

(a) for the manufacture of medicinal opium or of any preparation containing opium, morphine and codeine and their salts and such other manufactured drugs notified under section 2 (xi) (b) of the Act from the materials which he is lawfully entitled to possess; and

(b) for the possession and the sale otherwise than on prescription such manufactured drug as referred to in (a) above; and

(c) to purchase, sell, or warehouse, poppy straw;

(xii) 'Manufactured Drugs' means (a) Medicinal cannabis and medicinal opium (b) morphine, codeine, thebaine and their salts (c) Coca derivatives and (d) any other manufactured drugs notified under section 2 (xi) (b) of the Act;

(xiii) 'Medical Authority' means the medical authority constituted by the Government for the purpose of these rules;

(xiv) 'Narcotic Drugs' means the drugs as defined under section 2 (xiv) of the Act;

(xv) 'Permit' means a permit issued under these rules;

(xvi) 'Prescription' means the prescription given by an approved practitioner for the supply of any narcotic drug in accordance with these rules.

4. No person shall manufacture, possess, sell, purchase, transport, warehouse, use, consume, import or export except for medical or scientific purposes and in the manner and to the extent provided by the provisions of these rules any narcotic drug.

II. Manufacture

5. (1) Manufacture of medicinal opium or medicinal hemp from the material which the maker is lawfully entitled to possess is prohibited save in accordance with the conditions of licence granted by the Excise Commissioner in Form-II.

(2) The licence fee shall be rupees 1,000 (Rupees one thousand only) per annum and the licence shall be valid for the financial year commencing on the 1st April and ending on the 31st March of the succeeding year.

(3) The application for granting the licence shall be in Form-I and shall be accompanied by the chalan in original in proof of payment of licence fee and a plan of the site and buildings where the medicinal opium is proposed to be manufactured.

(4) On receipt of an application under sub-rule (3), the Excise Commissioner may cause such enquiries as he may consider necessary and on being satisfied that the request is bona fide, he may approve the licensed premises and grant the licence.
5. The licensed premises shall have provision for storage of restricted articles either separately or in rule as specified in the licence.

6. No addition or alteration shall be made in the licensed premises without the prior approval of the Excise Commissioner.

6. (1) A licensed dealer or licensed chemist may, subject to the conditions of his licence in Form-IV, manufacture any preparation containing any manufactured drug from the materials which the maker is lawfully entitled to possess.

(2) The licence fee shall be rupees 1,000 (Rupees one thousand only) per annum and the licence shall be valid for the financial year commencing on the 1st April and ending on the 31st March of the succeeding year.

(3) The application for granting the licence shall be in Form-III and shall be accompanied by the chalan in original in proof of payment of licence fee and a plan of the site and buildings where the manufacture of preparation containing manufactured drugs is proposed to be manufactured.

(4) On receipt of an application under sub-rule (3), the Excise Commissioner may cause such enquiries as he may consider necessary and on being satisfied that the request is bona fide, he may approve the licensed premises and grant the licence.

(5) No addition or alteration shall be made in the licensed premises without the prior approval of the Excise Commissioner.

III. Possession and sale

7. (1) Any approved practitioner, licensed dealer or licensed chemist desiring to possess and sell medicines containing any manufactured drug on prescription, shall make an application in Form-V to the Excise Commissioner for a licence in this behalf.

(2) On receipt of such application, the Excise Commissioner shall make such enquiries as he may consider necessary and if he is satisfied that there is no objection to grant a licence applied for, he may grant the applicant a licence in Form-VI on payment of a fee of Rs. 100.

(3) The licence shall be valid for the financial year commencing on the 1st April and ending on the 31st March of the succeeding year.

8. No licensed chemist or approved practitioner shall dispense manufactured drugs except on prescription and in accordance with the conditions of his licence.

9. No person shall possess any manufactured drug except in such quantity as has been, at one time, dispensed or sold for his use in accordance with the provisions of rule 8 or of corresponding rules for the time being in force in any part of India, the import wherefrom into, or export whereto from the Union territory of Pondicherry is permitted.

10. (1) No approved practitioner shall for the purpose of sale, possess any quantity of any manufactured drug:

Provided that such practitioner may, for use in his practice, possess such quantity of such
manufactured drugs as may be prescribed by the Excise Commissioner:

Provided further that the Excise Commissioner, may, by special order, authorise any such practitioner to possess a larger quantity of such drugs.

(2) No approved practitioner shall for the purpose of sale, possess any quantity of Cocaine derivatives:

Provided that such practitioner, may, under special permit granted in this behalf by the Excise Commissioner in Form-VII, possess for use in his practice any manufactured drug containing such quantity of Cocaine in the aggregate, as may be prescribed in this behalf.

Explanation.— Expression " use in his practice " in this rule, means only the actual direct administration of the drug in injections, surgical operations or other emergent cases by or in the presence of an approved practitioner.

11. (1) A Government Medical Officer in charge of a Government Medical Institution or of a Government grant-in-aided Medical Institution, a Veterinary Dispensary may possess manufactured drugs for use in such institution.

(2) An approved practitioner in charge of a Local Board or Municipal dispensary or in charge of a hospital and dispensary belonging to missions and other corporate bodies may possess manufactured drugs required for use in such dispensary and hospital.

(3) A Government Medical Officer in charge of a hospital and dispensary belonging to Railways may possess manufactured drugs for use in such hospital and dispensary.

12. A Medical Officer or an approved practitioner possessing manufactured drugs under rule 11 shall—

(a) keep accounts of manufactured drugs received, used and held in stock by him from time to time, in Form-VIII appended to. The accounts shall be clearly and correctly written up daily in books, bound, paged and sealed with the seal of the Office of the Excise Commissioner, or any such authority and shall show in each case of purchase, the date of purchase and the name and the address of the person or firm from whom the purchase was made;

(b) preserve the said accounts for not less than two years from the date of the last entry in the account book and shall produce them, together with any manufactured drugs that may be in his possession at the time for inspection on demand by the Excise Commissioner or any other officer duly authorised by him in this behalf;

(c) furnish to the Excise Commissioner or any other officer duly authorised by him in this behalf, within a week after the end of each calendar year, information regarding the purchase and consumption of manufactured drugs during the preceding year the stock of manufactured drugs held by him on the last day of the year, in Form-IX.

13. No person, unless he is authorised by the Excise Commissioner, by an order in Form-X shall possess any manufactured drugs for personal consumption. The order shall specify the maximum quantity of such drug that may be possessed and the conditions subject to which the same may be possessed.

14. No licensed dealer in manufactured drugs or licensed chemist shall possess manufactured drugs, except in such quantity and in such manner as may be specified in his licence.
15.(1) A licensed dealer in manufactured drugs may sell, otherwise than on prescription, manufactured drugs subject to the conditions of his licence.

(2) He shall maintain a written record in Form-XI of every sale made under this licence in the manner laid down therein and in such manner as the Excise Commissioner may from time to time direct, and shall preserve such record for not less than two years from the date of the last entry therein.

16. No licensed chemist shall sell manufactured drugs otherwise than on prescription and subject to the conditions of his licence and maintenance of prescribed accounts in Form-XII.

17. Notwithstanding anything contained in these rules the holder of a licence shall, whenever required to do so, sell any manufactured drug to any Government officer who is duly authorised by the Government in this behalf to purchase and posses such drug on behalf of the Government:

Provided that a receipt is obtained by the holder of the licence from such officer for the same and kept on his record.

18. No prescription for the supply of manufactured drugs other than prepared opium shall be given by an approved practitioner otherwise than in accordance with the following conditions:—

(a) the prescription shall be in writing, shall be dated and signed by the approved practitioner with his full name and address and qualifications and shall specify the name and address of the person to whom, and the nature of ailment for which, the prescription is given, the directions for use and the total amount of the drug to be supplied on the prescription provided that where the medicine to be supplied on the prescription is a proprietary medicine, it shall be sufficient to state the amount of medicine to be supplied. When a dose in excess of the usual dosage of any such manufactured drug is prescribed, the amount of the dose shall be emphasised by being underlined and the initials of the practitioner set in the margin opposite;

(b) the prescription shall not be given for the use of the prescriber himself;

(c) a registered dentist shall give a prescription only for the purpose of dental treatment and shall mark it "for local dental treatment only" and

(d) a registered veterinary surgeon shall give a prescription only for the purpose of treatment of animals and shall mark it "for animal treatment only".

IV. Accounts

19. Notwithstanding any other provision relating to the maintenance of accounts contained in these rules, the Government may prescribe the maintenance of such records in such form and submission of such returns as it may consider necessary for the purpose of these rules.
V. Approval, authorisations, licences and permits

20. (1) The Excise Commissioner may, by special order authorise:—

(i) any approved practitioner in managing or supervising charge of a hospital or dispensary including veterinary dispensary not being a Government, Local Board or Municipal hospital or dispensary, to possess, import or transport manufactured drugs in such quantity and in such manner as may be specified by him in that order and

(ii) any person in charge of an educational institution or engaged in scientific research to possess, import or transport, for educational and scientific purposes only manufactured drugs in such quantity and in such manner as may be specified by him in that order.

(2) An application for obtaining a special order shall be made to the Excise Commissioner in Form-XIII. On receipt of the application the Excise Commissioner shall make such enquiries as deemed necessary and if he is satisfied that there is no objection to the grant of a special order, applied for, he may grant the special order, in Form-XIV, on payment of a fee of Rs. 100 for the financial year commencing on the 1st April and ending on the 31st March of the succeeding year.

21. (1) The Excise Commissioner, may by special order, authorise any licensed dealer to export manufactured drugs, subject to such conditions, if any, as may be specified in that order.

(2) The application shall bear a Court fee stamp of Rs. 2.

(3) The application shall be accompanied by an import permit or a No Objection Certificate granted by the Competent Authority of the State to which the manufactured drug is to be exported.

(4) On receipt of application in Form-XIII-A, the Excise Commissioner may, after such enquiry as he may consider necessary and on being satisfied that there is no objection to the issue of export permit applied for, grant the special order, in Form-XIV-A.

(5) The special order issued in Form-XIV-A shall be in quadruplicate. The first copy shall be kept in the office file. The second copy shall be sent by post to the excise authorities of the State to which the manufactured drug is to be exported. The third copy shall be handed over to the applicant and the fourth copy shall be sent to the Excise Officer in charge of the area of the licensed premises of the applicant is situated.

(6) The export of manufactured drug shall be from and to any particular place or premises and through the route mentioned in the permit.

22.(1) Any person who intends to apply for a fresh/renewal of a dealer's/chemist's licence shall make an application in Form-XV.

(2) The Excise Commissioner may grant to any person a dealer's/chemist's licence Form-XVI permitting him to manufacture and/or possess and sell manufactured drugs subject to the provisions of these rules and to the conditions of the licence.

(3) The Excise Commissioner may grant to any person a chemist's licence in the same Form-XVI permitting him to manufacture, possess and sell manufactured drugs subject to the provisions of these rules and to the conditions of the licence.

(4) A fee of Rs. 1,100 ( Rupees one thousand one hundred only ) shall be levied on every licence granted under sub-rule (2) or (3).
The licence shall be valid for the financial year commencing on the 1st April and ending on 31st March of the succeeding year.

23. (1) The Excise Commissioner may grant to any licensed dealer or licenced chemist an authorisation/permit in Form-XVIII for the import of manufactured drugs not exceeding the quantity which such dealer or chemist may lawfully possess.

(2) The application for such authorisation/permit shall be in Form-XVII which shall be accompanied with a Court fee stamp of Rs. 2.

(3) Immediately on the receipt of consignment covered by the authorisation/permit, the permit holder shall send intimation in Form-XIX to the Excise Commissioner.

24. When an authorisation/permit has been granted, under the rules for the time being in force in any part of India outside the Union territory of Pondicherry to any person to import manufactured drugs from the Union territory of Pondicherry into such part of India, such person shall present such authorisation to the Excise Commissioner who shall enter therein the period for which the authorisation permit is to remain in force and the route by which and the person (if any) in whose charge the consignment is to be conveyed and the number and description of the packages and shall countersign the authorisation/permit.

25. (1) Any licensed dealer or licensed chemist who intends to transport any manufactured drugs shall make an application to the Excise Commissioner in Form-XX.

(2) The Excise Commissioner may grant to any such licensed dealer or licensed chemist a permit in Form-XXI for the transport of manufactured drugs not exceeding the quantity which such dealer or chemist may lawfully possess:

Provided that a licensed dealer selling manufactured drugs within the region to another licensed dealer or licensed chemist may grant a permit in the Form-XXII for the transport to the buyer of such drugs.

(3) When granting a permit under sub-rule (2), the Excise Commissioner shall also issue a copy of the permit issued in Form-XXI to the Excise Commissioner/Collector of the District to which the transport is to be made.

(4) The licensed dealer or licensed chemist who has been granted a permit under sub-rule (2), shall give intimation in Form-XXIII along with the transport permit to the Deputy Excise Commissioner/Collector of the District on arrival of the consignment at such destination.

26. (1) The officer who has granted a licence to or has by order approved or authorised any person under these rules may after giving such person an opportunity to show cause why such an order should not be passed, by an order in writing stating the reasons therefor, cancel such licence or order or suspend it for such period as he thinks fit either wholly or in respect of some of the drugs to which it relates, if in his opinion, such person has—

(a) Failed to pay duty or fee payable by him; or

(b) by himself or by any servant or person acting on his behalf committed any breach of conditions of such licence or order or of these rules; or

(c) been convicted of any offence under the Act or under the law for the time being in force relating to excise, revenue, or prohibition or of any criminal offence; or any other case not falling under this clause.
(2) The officer who has granted a licence to or has by order approved or authorised any person under these rules shall cancel such licence or order within fifteen days of the receipt of a notice from such person that he desires to surrender the same.

(3) When such licence or order is cancelled or suspended such person shall forthwith make over to the Excise Commissioner all manufactured drugs then in his possession.

(4) When any manufactured drug in possession of any person licensed or authorised under these rules is found by him to be unfit for use, such person shall forthwith deliver up such drug to the Excise Commissioner.

VI. Poppy straw

27. Every cultivator licensed, to cultivate opium poppy for the production of opium, under the Narcotic Drugs and Psychotropic Substances Rules, 1985, shall after each harvesting of opium, dispose of, subject to the provisions of rule 4, the poppy straw obtained from such cultivation, in the following manner:

(i) He shall not keep with him such poppy straw in any year beyond the 31st of July of the same year;

(ii) He may dispose of such poppy straw before the expiry of the aforesaid date by—

(a) selling the same to a licensed dealer within the Union territory or in another State/Union territory;

(b) warehousing the same for sale, export or export out of India;

(c) exporting the same for warehousing;

(d) exporting the same out of India;

(e) using the same as manure in his field; or

(f) destroying the same.

28. (1) The Government may declare any place to be a warehouse wherein it shall be the duty of the owner to deposit all such poppy straw as is legally imported inter-State and is intended for export inter-State or export from India. The order declaring a place to be a warehouse shall specify the arrangement for safe custody of such poppy straw warehoused and the conditions for the removal of the same for sale or export inter-State or export from India;

(2) The Government may prescribe the rate of fees to be levied for such warehousing and the manner in which and the period after which the poppy straw warehoused shall be disposed of in default of payment of fees.

29. Subject to the provisions of these rules, no person shall purchase, possess, sell, transport, warehouse, import or export poppy straw except under a licence or permit issued by the Government in such form and subject to such conditions and payment of such fees as may be prescribed by that Government.
VII. Import, export and transport

30. No person shall import, export or transport any manufactured drug except in such quantity as he may lawfully possess under these rules.

31. No approved practitioner shall import, export or transport any manufactured drug except such drugs as may be specified and in such quantities as he may be lawfully allowed to possess by the Government.

32. Any person authorised in this behalf may import manufactured drugs in such quantity and in such manner as may be specified in that order.

33. A licensed dealer may, subject to the conditions of his licence, export manufactured drugs to any part of India, outside the Union territory of Pondicherry subject to the terms of an import authorisation granted under the rules for the time being in force in such part of India and countersigned by the Excise Commissioner as required by these rules.

An indent for manufactured drugs countersigned by the Chief Medical Officer or Civil Surgeon or Superintendent or the Civil Veterinary Department shall for the purpose of this rule, be deemed to be an authorisation and shall not require further counter-signature.

34. A person authorised in this behalf by the Excise Commissioner by a special order made under these rules may export manufactured drugs in such quantity and in such manner as may be specified in that order.

35. A person to whom a permit or authorisation has been granted under these rules for the transport of manufactured drugs may transport the drugs in such quantity and in such manner as may be specified in the permit or authorisation granted to him.

36. Every person importing, exporting or transporting manufactured drugs shall comply with such general or special directions as may be given by the Excise Commissioner.

37. Nothing in these rules shall be deemed to permit the import of manufactured drugs from any part of India outside the Union territory of Pondicherry unless the rules for the time being in force in such part of India relating to the export of such drugs have been complied with.

38. Except as provided in these rules, no one shall import export or transport by post, manufactured drugs.

39. The transmission of manufactured drugs by in land post by licensed chemists and licensed dealers for medicinal purposes is permitted subject to the following conditions:

   (i) only the parcel post shall be used;
   (ii) the parcels shall be insured;
(iii) the parcels shall be covered by permits which shall in the case of transmission within the Union territory of Pondicherry be issued by the Excise Commissioner and in other cases by the proper authorities in the State to which the parcels are addressed;

(iv) the parcels shall be accompanied by a declaration stating the names of the consignee and the consignor, the contents of the parcels in detail, the number of date of the permit covering the transmission and the number of the licence held by the consignee; and

(v) the consignee shall show distinctly in his account books the name of the consignor and the quantity of drugs sent to him from time to time by post.

VIII. Opium

40. (1) Notwithstanding any thing contained in rule 4, opium may be purchased by the Government from the Government Opium Factory, Ghazipur for use by the addicts registered with the Government. Such supplies may be made against annual requisition received from the Government, to the officer(s) authorised by the Government to receive such opium.

(2) The opium received in accordance with sub-rule (1) may be kept in the District Treasury with proper security arrangement.

41. The issue of opium from the District Treasury to the registered addicts may be made in such quantity and at such price and subject to such conditions as may be specified in this behalf by the Government.

42. Nothing in these rules shall apply to the possession, by a cultivator licensed to cultivate opium poppy for the production of opium, under the Narcotic Drugs and Psychotropic Substances Rules, 1985, of his opium produce, until such time such produce is required to be delivered by him to the officer of the Narcotics Department authorised to receive such opium on account of Central Government.

43. Nothing in these rules shall apply to the transport of opium by a licensed opium poppy cultivator of his opium produce from the field from which it is produced to his residence and from his residence to the opium weighment centre set up by the Narcotics Department for the collection of such opium.

44. Nothing in these rules shall apply to the transport of opium from the opium weighment centre to the Government Opium and Alkaloid Works at Ghazipur and Neemuch on account of Central Government.

45. Nothing in these rules shall apply to the transport export or import, of opium or any manufactured drug from or to the Government Opium and Alkaloid Works, Ghazipur/Neemuch.
FORM-I

[ See rule 5 (3) ]

Form of application for licence to manufacture medicinal opium or medicinal hemp

To

The Excise Commissioner,
Pondicherry.

1. Name of the applicant (in block letters) :

2. Permanent address :

3. Place of residence :

4. Occupation and approximate monthly income :

5. Address of premises in which the applicant proposes to do business under the licence applied for :

6. The area which the licence applied for is intended to serve :

7. Licence fees paid in challan No. and date etc. :

8. Whether the applicant has been convicted previously or not :

9. Previous experience, if any :

10. Additional qualification for the grant of the licence :

11. The details of the licensee who has assured to supply natural opium or medicinal hemp :

12. Remarks :

Signature of the applicant.
FORM-II

[ See rule 5 (1) ]

Licence to manufacture medicinal opium from medicinal hemp etc.

Licence is hereby granted under and subject to the provisions of the Narcotic Drugs and Psychotropic Substances Act, 1985 (Central Act 61 of 1985) and the Pondicherry Narcotic Drugs Rules, 1985 to .................................... (hereinafter called "the licensee") for the possession and sale, or their own prescription of medicines containing opium at his premises situated at ......................... in the taluk of ......................... in the region of ......................... subject to the following conditions, namely:—

CONDITIONS

I. This licensee shall be bound by the provisions of the Narcotic Drugs and Psychotropic Substances Act, 1985 (Central Act 61 of 1985) and the Pondicherry Narcotic Drugs Rules, 1985 and any additional, general or special rules which may be made from time to time.

II. This licence extends—

(1) to the manufacture of medicinal opium from opium or medicinal hemp which the licensee is lawfully entitled to possess,

(2) to the manufacture of any preparation containing morphine, diacetyl-morphine or cocaine from morphine diacetyl-morphine opium or cocaine which the licensee is lawfully entitled to possess, and/or

(3) to the possession and sale, otherwise than on prescription, of manufactured drugs other than prepared opium.

III. The licensee shall not have in his possession at any one time:—

(a) Opium derivatives other than prepared opium containing in the aggregate not more than ................ of either morphine or diacetyl-morphine or both.

(b) Coca derivatives containing in the aggregate not more than ................ of cocaine.

(c) Medicinal hemp up to ................ in case of extract and ................ in the case of tincture.

(d) Any other narcotic substance declared to be a manufactured drugs up to ....................

IV. He shall obtain his supplies of drugs from a licensed dealer within the Union territory or from a dealer licensed under the corresponding rules for the time being in force in any other part of India or by manufacture from drugs which he is lawfully authorised to possess. He may possess excise opium or opium in powder up to ..................... for the manufacture of medicinal opium. Such opium shall be obtained from Government Treasury.
V. No consignment of manufactured drugs other than prepared opium imported shall be opened before it has been verified and passed by an officer of the Excise Department not below the rank of an Excise Inspector.

VI. He shall not manufacture, possess, or sell manufactured drugs in virtue of this licence, at any place except his place of business.

VII. The licensee shall mark every package or bottle containing manufactured drugs other than prepared opium with the percentage or proportion or amount of opium, (Cannabisindica) morphine, diacetyl-morphine or cocaine contained in the drugs.

VIII. The sale of manufactured drugs by the licensee is limited to the conditions laid down in Pondicherry Narcotic Drugs Rules, 1985.

IX. The licensee shall on requisition by the Excise Commissioner or any other officer duly authorised by him deliver up his licence for amendment or for the issue of a fresh licence.

X. The licensee shall maintain true accounts of all transactions in Form prescribed under the rules. Such accounts shall be preserved for not less than two years after the expiry of the licence period.

XI. The licensee shall furnish periodically to the Deputy Excise Commissioner/Collector such statistics as he may require from time to time.

XII. Stocks of manufactured drugs and all accounts and record of transactions under this licence shall be open to inspection by any Excise Officer not below the rank of an Inspector or any Police Officer not below the rank of a Sub-Inspector.

XIII. An inspection notebook with pages numbered consecutively shall be maintained for the use of the inspecting officers.

XIV. In case of breach of any of the conditions of the licence the licensing authority may cancel or suspend the licence in addition to taking action under the penal provisions contained in the Act.

XV. The imposition of a penalty or the cancellation or suspension of the licence under the foregoing condition shall not operate as a bar to prosecution for any offence which may have been committed.

EXCISE COMMISSIONER.
FORM-III

[ See rule 6 (3) ]

Application for the licensed dealer/licensed chemist for manufacture of any preparation containing manufactured drugs

To

The Excise Commissioner,
Pondicherry.

1. Name of the applicant (in block letters) :

2. Permanent address :

3. Place of residence :

4. Occupation and approximate monthly income :

5. Address of premises in which the applicant proposes to do business under the licence applied for :

6. The area which the licence applied for is intended to serve :

7. Licence fee paid in challan No. and date etc. :

8. Whether the applicant has been convicted previously or not :

9. Previous experience, if any :

10. Additional qualification for the grant of the licence :

11. The details of the licensee who has assured to supply the natural opium or medicinal hemp :

12. Dealer's licence No. / chemist's registration No. with food and drugs administration :

13. Experience as dealer/chemist :

Signature of the applicant.
FORM - IV

[ See rule 6 (1) ]

Licence to manufacture preparations containing manufactured drugs

Licence is hereby granted under and subject to the provisions of the Narcotic Drugs and Psychotropic Substances Act, 1985 (Central Act 61 of 1985) and the Pondicherry Narcotic Drugs Rules, 1985 to........................ (hereinafter called "the licensee") for the manufacture of any preparation containing manufactured drugs at his licensed premises situated at ................................ in the taluk of........................ in the region of ................................ subject to the following conditions, namely:—

CONDITIONS

I. The licensee shall be bound by the provisions of the Narcotic Drugs and Psychotropic Substances Act, 1985 (Central Act 61 of 1985) and the Pondicherry Narcotic Drugs Rules, 1985 and any additional, general or special rules which may be made from time to time.

II. This licence extends—

(1) to the manufacture of any preparation containing morphine, diacetyl-morphine or cocaine from morphine, diacetyl-morphine, opium or cocaine which the licensee is lawfully entitled to possess, and/or

III. The licensee shall pay to Government in advance of fee or rupees......................... and he shall pay the same into a Government Treasury.

IV. The licensee shall not have in his possession at any one time:—

(a) Opium derivatives other than prepared opium containing in the aggregate not more than........................ of either morphine or diacetyl-morphine or both.

(b) Coca derivatives containing in the aggregate not more than ........................ of cocaine.

(c) Medicinal hemp up to ......................... in the case of extract and ......................... in the case of tincture.

(d) Any other narcotic substance declared to be a manufactured drugs up to .........................

V. He shall obtain his supplies of drugs from a licensed dealer within the Union territory of Pondicherry or from a dealer licensed under the corresponding rules for the time being in force in any other part of India or by manufacture from drugs which he is lawfully authorised to possess. He may possess excise opium or opium in powder up to ......................... for the manufacture of medicinal opium. Such opium shall be obtained from Government Treasury.

VI. No consignment of manufactured drugs other than prepared opium imported shall be opened before it has been verified and passed by an Officer of the Excise Department not below the rank of an Excise Inspector.
VII. He shall not manufacture, possess, or sell manufactured drugs in virtue of this licence, at any place except his place of business.

VIII. He shall not sell or deliver manufactured drugs to any child apparently under the age of 16 years whether for consumption by such child or by any other person and whether for consumption on or off the premises.

IX. The licensee shall mark every package or bottle containing manufactured drugs other than prepared opium with the percentage or proportion or amount of opium, (Cannigisindica) morphine, diacety-morphine or cocaine contained in the drugs.

X. The licensee shall sell other than prepared opium on prescription subject to the provision of Narcotic Drugs and Psychotropic Substances Act, 1985 and Pondicherry Narcotic Drugs Rules, 1985.

XI. The licensee shall on requisition by the Excise Commissioner or any other officer duly authorised by him deliver up his licence for amendment or for the issue of a fresh licence.

XII. The licensee shall maintain true accounts of all transactions in Forms prescribed under the rules. Such accounts shall be preserved for not less than two years after the expiry of the licence period.

XIII. The licensee shall furnish periodically to the Deputy Excise Commissioner/Collector such statistics as he may require from time to time.

XIV. Stocks of manufactured drugs and all accounts and record of transactions under this licence shall be open to inspection by any Excise Officer not below the rank of an Inspector or any Police Officer not below the rank of a Sub-Inspector.

XV. An inspection note book with pages numbered consecutively shall be maintained for the use of the inspecting officers.

XVI. In case of breach of any of the conditions of the licence the licensing authority may cancel or suspend the licence or in lieu thereof impose a penalty not exceeding Rs..............................

XVII. The imposition of a penalty or the cancellation or suspension of the licence under the foregoing condition shall not operate as a bar to prosecution for any offence which may have been committed under the Act.

EXCISE COMMISSIONER.
FORM-V

[ See rule 7 (1) ]

Application from approved practitioner/licensed dealer/licensed chemist desiring to possess and sell medicines containing manufactured drugs

1. Name of the applicant (in block letters) :

2. Permanent address :

3. Place of residence :

4. Occupation and approximate monthly income :

5. Address of premises in which the applicant proposed to do business under the licence applied for :

6. The area which the licence applied for is intended to serve :

7. Name and address of the dealer to whom the applicant proposes to sell medicinal opium or medicinal hemp in case the licence is granted :

8. Licence fee paid in challan No, and date etc. :

9. Whether the applicant has been convicted previously or not :

10. Previous experience, if any :

11. Additional qualification for the grant of the licence :

12. The details of the licensee who has assured to supply medicines containing any manufactured drug :

13. Registration details of medical practitioner/chemist/dealer :

14. Remarks

Signature of the applicant.
FORM-VI

[ See rule 7 (2) ]

Licence for the sale of medicines containing manufactured drugs by approved practitioners/licensed dealer/licensed chemist

Licence is hereby granted under and subject to the provisions of the Narcotic Drugs and Psychotropic Substances Act, 1985 (Central Act 61 of 1985) and the Pondicherry Narcotic Drugs Rules, 1985 to............................. (hereinafter called "the licensee") for the possession and sale of his own prescription of medicines containing any manufactured drugs at his premises situated at................... in the taluk of ...................... in the region of ................................................... subject to the following conditions namely :

CONDITIONS

1. The licensee shall be bound by the provisions of the Narcotic Drugs and Psychotropic Substances Act, 1985 and the Pondicherry Narcotic Drugs Rules, 1985 and any additional, general or special rules which may be made from time to time.

2. The licensee shall not possess at any time in excess of the quantity as has been allowed by the Excise Commissioner.

3. The licensee shall obtain his requirements of medicines containing manufactured drugs only from any licensee who is permitted to sell medicines under the Narcotic Drugs and Psychotropic Substances Act, 1985 and Pondicherry Narcotic Drugs Rules, 1985 or may import the same from any other licensee permitted in any other part in India subject to the provisions of the said rules.

4. The licensee shall sell medicines containing manufactured drugs only on his own prescription.

5. Correct accounts of receipts and sales of medicine containing manufactured drugs shall be maintained by the licensee from day to day in Form No. VIII appended to the Pondicherry Narcotic Drugs Rules, 1985. Such accounts and prescription shall be preserved for a period of two years.

6. Stocks of medicines containing manufactured drugs and all accounts and records of transaction under this licence shall be open to inspection by an officer of the Excise Department not below the rank of an Inspector or any officer of the Police Department not below the rank of a Sub-Inspector.

7. An inspection notebook with pages numbered consecutively shall be maintained for the use of the inspecting officers.

8. The licence is not transferable.

9. In case of breach of any of the conditions of the licence, Excise Commissioner may suspend or cancel the licence.

10. The cancellation or suspension of the licence under the foregoing condition shall not operate as a bar to prosecution for any offence which may have been committed under the Narcotic Drugs and Psychotropic Substances Act, 1985 or the Pondicherry Narcotic Drugs Rules, 1985 or any law relating to Excise, Revenue, or of any criminal offence.

11. In case this licence is suspended or cancelled during the currency of the period for which it is granted or is not renewed on its expiry, the licensee shall forthwith hand over the whole of the unused stock of medicines containing manufactured drugs to the Excise Commissioner. The licensee shall also hand over to such authority all accounts, papers and prescriptions which he is required to keep and preserve under this licence.

Granted this ......................... day of .........................198

EXCISE COMMISSIONER
FORM-VII

[ See rule 10 (2) ]

Special permit to approved medical practitioner for the purpose of sale/possession for use in practice any cocaine derivatives

(The counterfoil of this permit is to be signed by the permit holder or his authorised agent and filed in the office of the authority who issued the permit.)

Division:

No. of permit in register No.

Name of permit holder:

Locality:

CONDITIONS

I. The medical practitioner shall not transfer his permit to any other person.

II. He shall not possess more than the following weights of manufactured drugs at a time—

   (a) Coca derivatives containing in the aggregate not more than of ......................... cocaine.

III. He shall abide by the rules regarding import and transport of the drugs.

EXCISE COMMISSIONER
FORM-VIII

[ See rule 12 (a) ]

Register for keeping accounts by a medical officer or an approved practitioner possessing manufactured drugs under rule 11

Name of the medical officer/approved medical practitioner:

Name of the drug:

Note: A separate page should be assigned in the register to each drug.

<table>
<thead>
<tr>
<th>Date</th>
<th>Ampoules</th>
<th>Tablets</th>
<th>Powder</th>
<th>Liquid</th>
<th>Capsules</th>
<th>preparations</th>
<th>Ampoules</th>
<th>Tablets</th>
<th>Powder</th>
<th>Liquid</th>
<th>Capsules</th>
<th>preparations</th>
<th>Name</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td></td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ampoules</td>
<td>Tablets</td>
<td>Powder</td>
<td>Liquid preparation</td>
<td>Name</td>
<td>Card No.</td>
<td>Total daily dose</td>
<td>Administered by</td>
<td>Physicain</td>
<td>Ampoules</td>
<td>Tablets</td>
<td>Powder</td>
<td>Liquid preparation</td>
<td></td>
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<td>23</td>
<td>24</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Name of physician ..............................................................................................................................................

Medical qualification ...........................................................................................................................................

Registration No...................................................................................................................................................

Address .................................................................................................................................................................

**Note**: 1. A Separate page should be assigned in this record to each drug.

2. Natural narcotic drugs obtained from the Government opium and Alkaloid Works, Ghazipur should also be shown in this record.
FORM-IX

[ See rule 12 (c) ]

Form of annual return to be furnished by a medical officer/approved practitioner

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of medicine/manufactured drug</th>
<th>Total quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

Total quantity consumed

Remarks

Total quantity held at the last day of the year

(4) (5) (6)

FORM-X

[ See rule 13 ]

Authorisation/Permit for the possession of manufactured drugs for personal consumption

1. Permit holder's name:
2. Father's/Husband's name:
3. Religion or caste:
4. Apparent age:

5. Address in full:

6. Occupation:

7. Personal identification marks of the permit holder as verified by the Medical Officer:
   1.
   2.
   3.

This permit is granted under and subject to the provision of the Narcotic Drugs and Psychotropic Substances Act, 1985 and the rules made thereunder to ................................ of ...................(hereinafter referred to as the "the permit holder") authorising him to possess and transport manufacture drug for personal consumption subject to the following conditions:

**CONDITIONS**

1. This permit shall remain in force from ................................................................. to ..............................................................

2. The permit holder shall as soon as possible present this permit before any Excise Officer or any other officer authorised by the Excise Commissioner for this purpose for his counter-signature and in any case not later than one month from the receipt of his permit.

3. (i) the permit holder shall not obtain during any one month manufactured drug exceeding ................................ gms,:  

   Provided that this quantity may be reduced during the currency of the permit according to the order of the Excise Commissioner.

   (ii) The permit holder shall not possess at any one time more than the monthly quota.

4. (i) The permit holder shall not obtain his supplies of manufactured drug from any place except from a Government Treasury.

   (ii) The permit holder (or his authorised agent) shall get the details of the purchases entered on the reverse of the permit by the office-in-charge of the Treasury before he removes from the Treasury the manufactured drug purchased by him.

   (iii) No manufactured drug other than manufactured drug obtained under this permit shall be transported or possessed by the permit holder.

5. The manufactured drug obtained under this permit shall neither be used by any person other than the permit holder nor shall it be used for any purpose other than the purpose for which this permit is granted.

6. The privileges of transport and possession of manufactured drug granted under this permit shall extend only so far as they are incidental to its consumption in accordance with this permit.
7. The permit shall be non-transferable and may be suspended or cancelled, at any time by the officer granting it—

(a) for default or violation by the permit holder of any of the conditions specified in the permit;

(b) if the holder thereof be convicted of any offence against any law relating to manufactured drug of excise revenue or of any criminal offences;

(c) if the permit holder infringes any of the provisions of the Narcotic Drugs and Pyschotropic Substances Act, 1985 or the rules in force thereunder;

(d) if the purpose for which the permit was granted ceases to exist.

8. In case the permit is surrendered, suspended or cancelled during its currency or is not renewed on its expiry, the whole of the unconsumed stock of manufacture drug shall forthwith be surrendered to the officer granting the permit.

Granted this ........................................... day of .................................198

Signature or left-hand thumb-impression of the permit holder

Signature and designation of authority granting the permit

Countersigned.                          Excise Officer or the Authorised Officer.

Date........................................

( Reverse of the permit )
Details of purchase of manufactured drug made by the permit holder from..........................to..........................

<table>
<thead>
<tr>
<th>Date</th>
<th>Total quantity of manufactured drug permitted to be purchased in the current month</th>
<th>Quantity of manufactured drug purchased</th>
<th>Running total of quantity of manufactured drug purchased since the first of the current month</th>
<th>Difference between the quantity allowed in the current month and the running total column (4)</th>
<th>Signature of the Officer-in-charge of the Treasury and name of the Treasury</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
</tbody>
</table>
## FORM-XI

[ See rule 15 (2) ]

### Record of purchase/sale of manufactured drugs by a licensed dealer

<table>
<thead>
<tr>
<th>Date</th>
<th>Opening balance</th>
<th>Particulars of important of certificate issued</th>
<th>Particulars of licence issued, if any, under the I. T. C.</th>
<th>Particulars of exports authorisation issued by the country of origin</th>
<th>Form in which the drug has been imported i.e. powder, tablets, ampoules</th>
<th>Quantity imported</th>
<th>Dealer or firm from whom imported</th>
<th>Name</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
</tr>
</tbody>
</table>

### ISSUES

<table>
<thead>
<tr>
<th>Total Cols. 2 and 7</th>
<th>Quantity issued</th>
<th>Purchaser's Name</th>
<th>Authority for sale (i.e., no. of excise permit, etc.)</th>
<th>Mode of delivery</th>
<th>Closing balance</th>
<th>Signature of the person making the entry</th>
<th>Remarks</th>
</tr>
</thead>
</table>
FORM-XII
[See rule 16]

(A) Record of purchase

Name of the drug:

**Note**: A separate page should be assigned in this record to each drug.

<table>
<thead>
<tr>
<th>Date Remark</th>
<th>Name of drug or preparation</th>
<th>From in which purchased</th>
<th>Quantity</th>
<th>From whom received</th>
<th>Particulars of licence held</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
</tbody>
</table>

(B) Record of sale

Name of the drug:

**Note**: A separate page should be assigned in this register to each drug.

<table>
<thead>
<tr>
<th>Date</th>
<th>Name of drug or preparation</th>
<th>From in which sold</th>
<th>Quantity</th>
<th>Purchaser's Name</th>
<th>Physician's/ Dentist's or Veterinary Surgeon's Name</th>
<th>Prescription number</th>
<th>Particulars of licence held</th>
<th>Signature of person making the entry</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
</tr>
</tbody>
</table>
FORM-XIII

[See rule 20 (2)]

Form of application for obtaining special order to possess, import or transport manufactured drugs

1. Name of the applicant:

2. Permanent residential address of the applicant:

3. Place and premises where manufactured drugs are to be handled:

4. Purpose for which the special order is required:

5. Quantity required—:
   (i) :
   (ii) :
   (iii) :
   (iv) :

6. Amount credited towards the fee and challan No. and date:

7. Other licences, if any held by the applicant under the Narcotic Drugs and Psychotropic Substances Act, 1985 and details thereof:

8. Whether convicted under the Narcotic Drugs and Psychotropic Substances Act, 1985, if so give details:

9. Any other information which the applicant wishes to include:

Signature of the applicant.
FORM-XIII.A

[ See rule 21 (4) ]

Application for a permit to export manufactured drugs

To

The Excise Commissioner,

Pondicherry.

1. Name and address of the applicant :

2. Quantity of manufactured drugs to be exported ( in figures and words ) :

3. Place of export i.e. shop/house No. from where it is to be exported together with the name of village/town/taluk and district :

4. Name and address of the persons to whom manufactured drugs is to be exported :

5. (a) Place to which the manufactured drug is to be exported :

   (b) Whether application for export of manufactured drug is accompanied by corresponding import permit or no objection certificate or import licence granted by the competent authority of the State to which it is to be exported :

6. Route by which it is to be exported mode of conveyance ( by road, rail, canal, air ) :

7. Purpose for which manufactured drug is to be exported :

8. Reasons necessitating the export of manufactured drug to outside the Union territory of Pondicherry :

9. Whether the applicant has a licence to possess and use manufactured drug :

10. Nature of licence or licences granted under—

    (i) The Drugs and Cosmetics Act, 1940

    (ii) The Pondicherry Excise Act, 1970
11. (a) Whether the applicant has exported manufactured drug previously and if so when and to whom:

(b) Previous permit with number and date:

12. Whether the applicant has been convicted previously for any offence punishable under any Excise Act or Rules and if so, the details may be furnished:

I declare that the above particulars are correct.

I declare that within one month after the expiry of the permit or the export of the above-mentioned manufactured drug, I shall produce before the Excise Officer a receipt signed by an importer in token of having received the consignment.

I shall obey the rules and regulation in force within the local area through which the consignment passes.

I request that a permit under the Pondicherry Narcotic Drugs Rules, 1985 for the export of manufactured drug as stated above may please be granted.

Signature of the applicant.

FORM-XIV

[See rule 20 (2)]

Special order for possession, import or transport of manufactured drugs

I, ............................................................................. the Excise Commissioner, in the Union territory of Pondicherry hereby authorise................................................ the approved practitioner, in .................. to possess, import or transport in and from (Place) ..................................... the under mentioned manufactured drugs under this order from ........................................... to ................................ subject to the following conditions:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the manufactured drug</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>
1. The holder of the special order shall be bound by the provisions of the Narcotic Drugs and Psychotropic Substances Act, 1985.

2. The fee for the special order shall be Rs. 100 per annum for the financial year commencing from 1st April and ending with the 31st March of the succeeding year.

3. The holder of the special order shall not use the manufactured drugs except for bona fide medicinal, scientific educational and research or laboratory purposes.

4. The holder of the special order shall obtain supply of the manufactured drugs from the source allotted by the Excise Commissioner or an officer authorised by him.

5. The holder of the special order shall not be entitled to sell manufactured drugs in pursuance of his licence.

6. The receptacles containing the manufactured drugs shall bear necessary labels showing the quantity of manufactured drugs and particulars of the place from where obtained.

7. The holder of the special order shall keep all manufactured drugs received by him only in the premises mentioned in the application.

8. Every consignment of manufactured drugs received shall be opened in the presence of an Excise Officer not below the rank of an Excise Inspector.

9. The holder of the special order shall be bound to keep the daily accounts of the receipts and expenditure of manufactured drugs in the Form No. VIII.

10. The maximum quantity of the manufactured drugs which the holder of the special order can possess during the year is given below :

   1. 
   2. 
   3. 

11. Any deficiency noted in the quantity of manufactured drugs should be promptly reported to the Excise Officer having jurisdiction over the area.

12. Any breach of the above conditions or such other conditions applicable to the special order as laid down in the rules shall render the holder of the special order liable to penalties and criminal action under the Narcotic Drugs and Psychotropic Substances Act, 1985 and also forfeiture of the special order.

EXCISE COMMISSIONER
### FORM-XIV-A

[See rule 21 (4) and (5)]

**Special order for the export of manufactured drugs to outside the Union territory**

Permit No.
Date

Sub: Export-Export of manufactured drugs to ........................................... from ............................................. permit issued

Ref: 1. Application from .................................................................
2. No objection certificate from ..................................

Thiru/Messrs ................................................................. is /are hereby permitted to export undermentioned .................................................. manufactured drugs to Thiru/Messrs ................................................. shop/house in the Village Town/Taluk .............................................. District in the State of ............... subject to the conditions below:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the commodity</th>
<th>Quantity</th>
<th>Purpose for which exported</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

(1) The consignment of the above-mentioned manufactured drugs shall be exported to ................. by the following route and mode of conveyance, namely:

1. 
2. 

(2) The permit shall be valid till ........................................................ and it should accompany the consignment. The consignment shall not be broken in bulk while in transit and shall be exported in one lot.

(3) The exporter shall within one month after expiry of the permit produce before the Excise Officer a receipt signed by an importer in token of having received consignment covered by the export permit.

(4) The holder of the special order shall pay such cost of the excise or other escorts, if any, as the Excise Commissioner may decide.

**EXCISE COMMISSIONER**

Copies to:
1. Issuing officer.
2. Excise Inspector of the District to which it is exported
3. The Applicant.
4. Excise Officers.
FORM-XV

[ See rule 22 (1) ]

Application for the grant of licence for manufactured and or possess and sale of manufactured drugs

To

The Excise Commissioner.
Pondicherry.

Sir,

I request that, I may be granted licence in Form XVI the accompanying licence may be renewed for the year 31st March 19.................

I furnish particulars required as follows :

<table>
<thead>
<tr>
<th>Name of applicant</th>
<th>Full residential address</th>
<th>Details of company of partnership, firm with registration</th>
<th>The nature of licence required</th>
<th>Details of premises to be licensed for the purpose</th>
<th>His capacity to invest annually</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Solvency of the applicant</th>
<th>Details of other licences held by him under the Act</th>
<th>Whether convicted under the Act, if so details</th>
<th>Date on which he can commence business</th>
</tr>
</thead>
<tbody>
<tr>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
</tr>
</tbody>
</table>

I hereby declare that the particulars given above are true to the best of my knowledge and belief. If at a later date any of the facts are found to be false the licence may be cancelled and I may be prosecuted as per provisions of the ........................................... or rules made there under.

I hereby undertake to abide by the provisions of the rules prescribed under the ...........................................Act and of the conditions in the licence.

Signature of the applicant.
FORM-XVI

[See rule 22 (2)]

Licence for manufactured and/or possess and sale of manufactured drugs

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
</tr>
</thead>
</table>

I, ............................................................ Excise Commissioner, Pondicherry hereby grant this licence to Thiru/Messrs ..................................... (Address) to manufacture and/or possess or sell manufacture drugs on the premises bearing number .................................................. the details of which are as follows:

<table>
<thead>
<tr>
<th>Boundaries</th>
<th>Locality</th>
<th>Village/Town</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

East West North South

Within the marginally noted boundaries during the year commencing from the 1st April of ..............................and ending with 31st March of ....................................... subject to the following conditions, namely:

1. The licence fee shall be Rs. ........................................ per annum and the licence shall be valid for the financial year commencing from the 1st of April to 31st of the succeeding March.

2. The sale shall be made only to a person who is licensed to possess the same and not exceeding the limits prescribed in his licence.

3. The licensee may export manufactured drugs to licensed dealers in other States under a valid export permit granted by the Excise commissioner.

4. The licensee shall maintain an account in Form-VIII which shall be open for inspection at any time by an officer not below the rank of an Excise Inspector or by an Inspector appointed under the Narcotic Drugs and Psychotropic Substances Act, 1985 (Central Act 61 of 1985)

EXCISE COMMISSIONER.
FORM-XVII

[ See rule 23 (2) ]

Application for permit to import manufactured drugs

To

The Excise Commissioner,
Pondicherry.

1. Name and address of the applicant :

2. Details of manufactured drugs to be imported :

3. Place of import :

4. Shop.house No. from where it is imported, together with the name of village/town/taluk and district :

5. (i) Name and address of the person from whom the manufactured drugs are to be imported :

   (ii) Whether no objection certificate has been obtained from the competent Abkari Officer of the State form which manufactured drugs are imported and enclosed :

6. Route by which it is to be imported to the Union territory and mode of conveyance :

7. Purpose for which manufactured drugs is to be imported :

8. (i) Whether the applicant has licence to possess and use manufactured drugs :

   (ii) Nature of licence or licences granted under—

      (1) The drugs and Cosmetics Act, 1940.

      (2) ..............................................................

9. (1) Whether the applicant has imported restricted articles previously and if so when and from where :

   (2) Previous permit No. with date :

10. Whether the applicant has been convicted previously for an offence punishable under Excise Act or Rules, and if so, the details :
I declare that the above particulars are correct. I understand that as soon as the consignment is received at the above-mentioned destination I shall inform the local Excise Officer of its arrival and shall keep consignment in tact, till it is verified by him or some other officer authorised by the Commissioner.

I shall obey the rules and regulations in force within the local area through which the consignment passes.

I request that the permit under Pondicherry Narcotic Drugs Rules, 1985 for the import of manufactured drugs as stated above may be granted.

Signature of the applicant.

FORM-XVIII

[See rule 23 (1)]

Permit for the import of manufactured drugs from outside the Union territory

Permit No. Date:

Sub: Import — Import of manufactured drugs by Thiru/Messrs ........................................ from ........................................ — Permit issued.

Ref: 1. Application from .............................................

2. No objection certificate from ..........................................

Thiru/Messrs .......................................................... is/are hereby permitted to import .................... into his/their licensed premises at ........................................ from Thiru/Messrs ...................... shop/house and ........................................ Village/Town/Taluk ........................................ District in the State of........................................ subject to the conditions below, namely:—

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the commodity</th>
<th>Quantity</th>
<th>Purpose for which imported</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>
1. Consignment of the above-mentioned manufactured drugs shall be imported to this Union territory by the following route and mode of conveyance namely:

(1) 

(2)

2. The permit shall be valid till.......................................................... and it shall accompany the consignment. The consignment shall not be broken in bulk while in transit and shall be imported in one lot.

3. The consignee shall immediately on arrival of the consignment at the place of destination give intimation to the Excise Officer who shall verify the consignment within 72 hours from the receipt of the intimation. The consignment shall be opened only in the presence of an Excise Officer.

4. Licensee shall pay the cost of the excise or other escort.

EXCISE COMMISSIONER.

Copies to :-

1. First copy to be retained in the office of issue.

2. Second copy to be sent to the Excise Authorities of the State from where manufactured drugs is to be imported or to the Collector of Customs.

3. Third copy to be sent to the importer or the person authorised by him.

4. Fourth copy to be sent to the Excise Commissioner.
FORM-XIX

[ See rule 23 (3) ]

Intimation of arrival of consignment

1. Name and address of the license : 

2. Nature of licence, number and date : 

3. Nature, No. and date of permit under which the consignment is arriving and the date up to which the permit is valid :

___________________________________________________________________________________

<table>
<thead>
<tr>
<th>Name of permit</th>
<th>Issued by whom</th>
<th>Permit No. and date</th>
<th>Date of expiry of permit</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

____________________________________________________________________________________

4. Quantity for which the permit was issued : 

5. Date and time of arrival of the consignment at the licensed premises : 

Signature of the licensee with date

Certificate of the verifying officer

Certified that—

(i) the consignment has been verified by me on ...........................................................( date ) .......................................................... ( place )

(ii) The seals on the packages of consignment are in tact and agree with the specimen seal ( if any change is noticed details to be given ).

(iii) The full quantity of ................................ covered by the permit has been received and accounted for in the books of accounts of licensee.

Signature

Designation
FORM-XX

[ See rule 25 (1) ]

Application for permit to transport manufactured drug

To

The Excise Commissioner,
Pondicherry.

1. Name and address of the applicant :

2. The quantity of manufactured drug to be transported :

3. Place i.e shop/house No. from where it is to be transported together with the name of village/town/taluk and district :

4. Name and address of the person to whom the manufactured drug is to be transported :

5. Place/name of the village/town/taluk and district to which the consignment is to be transported :

6. Route by which to be transported (Please state railway route, road route or canal route) :

7. Whether the applicant has been convicted previously of an offence punishable under any Excise Act or rules, if so, the details may be furnished :

I declare that the above particulars are correct.

I undertake that as soon as the consignment is received at the above-mentioned destination, I shall, inform the local Excise Officer.

I shall obey the rules and regulations in force within the local area through which the consignment passes.

I request that a permit under the Pondicherry Narcotics Drugs Rules, 1985 for the transport of manufactured drug as stated above may please be issued.

Signature of the applicant.
FORM XXI

[See rule 25 (2) and 25 (3)]

Permit for transport of the manufactured drugs
(In quadruplicate)

Permit No.  

Date:

Thiru/Messrs ............................................. is/are hereby permitted to transport the following manufactured drug to his/their licensed premises from Thiru/Messrs ............................................. to his/their shop/house in the Village/Town ............................................. Taluk ............................................. District in the State of ............................................. subject to the following conditions:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the commodity</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

I. The consignment of the above-mentioned manufactured drug shall be transported by the following route and shall not be deviated from the route specified in the permit.

(Here enter route)

II. The permit shall be valid till ..................................... from the ..................................... date of issue of the permit and it shall accompany the consignment. The consignment shall not be broken in bulk while in transit and shall be transported in one lot and shall be opened only in the presence of an Excise Officer.

III. Any shortage reported shall be indemnified in full by payment of excise duty with such penalty as may be imposed.

EXCISE COMMISSIONER

1st Copy shall be kept on record of the Officer granting the permit.

2nd Copy shall be sent to the Excise Officer having jurisdiction over the place to which the manufactured drug is to be transported.

3rd Copy shall be sent or handed over to the applicant or the person authorised by him to transport manufactured drug.

4th Copy shall be sent to the Deputy Excise Commissioner having jurisdiction over the place from which the manufactured drug is to be transported.
FORM-XXII

[See rule 25 (2)]

Permit for transport of manufactured drugs

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Date</th>
</tr>
</thead>
</table>

Thiru/Messrs ........................................................... is/are hereby authorised to transport the undermentioned manufactured drugs from ....................................... to ................................ within the region of Pondicherry/Karaikal/Mahe/Yanam.

<table>
<thead>
<tr>
<th>Exact description of manufactured drugs (1)</th>
<th>Total quantity to be transported (2)</th>
<th>No. of packages gross weight (3)</th>
</tr>
</thead>
</table>

This permit is granted under and subject to the provision of sub-rule (2) of rule 26 of the Pondicherry Narcotic Drugs Rules, 1985 and this permit is valid only for the day of issue.

Licensed dealer with licence No.

Copy to:

The Excise Commissioner/Deputy Excise Commissioner, Pondicherry.

Note :- The counterfoil of this permit should be maintained by the licensed dealer/licensed chemist in counterfoil in his unit.

FORM-XXIII

[See rule 25 (4)]

Intimation of arrival of consignment of manufactured drug

1. Name and address of the licensee:

2. Nature of licence number and date:

3. Nature, number and date of the permit under which consignment is arriving and the date up to which the permit is valid:

<table>
<thead>
<tr>
<th>Nature of permit</th>
<th>Issued by whom</th>
<th>Permit No. and date</th>
<th>Date of expiry of permit</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>
4. Quantity for which the permit was issued and particulars of manufactured drug:

5. Date of time of arrival of the consignment at the licensed premises:

Signature of the licensee with date.

CERTIFICATE OF VERIFYING OFFICER

Certified that

(i) The consignment has been verified by me on ................................. (date) at ......................................................... (place).

(ii) The seals of the packages of the consignment are in tact and agree with the specimen seal (if any damages noticed details to be given).

(iii) The full quantity of ........................................ covered by the permit have been received and accounted for in the books of accounts of the licensee.

(iv) The nature, quantity of the manufactured drugs agrees with the description given in the permit.

Signature with designation.
THE PONDICHERRY STANDARDS OF WEIGHTS AND MEASURES
(ENFORCEMENT) RULES, 1990
(Amended up to 06-09-2005)

NOTIFICATION – I

In exercise of the powers conferred under sub-section (3) of section I of the Standards of Weights and Measures (Enforcement) Act, 1985 (Central Act 54) of 1985), the Lieutenant-Governor, Pondicherry hereby appoints the First day of April 1990 as the date on which all the provisions of the said Act shall come into force in the whole of the Union territory of Pondicherry.

NOTIFICATION - II

In exercise of the powers conferred by section 72 of the Standards of Weights and Measures (Enforcement) Act, 1985 (Central Act No.54 of 1985), the Lieutenant-Governor, Pondicherry hereby makes the following rules, the same having been previously published as required by sub-section (4) of the section 72 of the said Act, namely:--

1. Short title, extent and commencement.- (1) These rules may be called the Pondicherry Standards of Weights and Measures (Enforcement) Rules, 1990

(2) They extend to the whole of Union territory of Pondicherry.

(3) They shall come into force on 1st April 1990

2. Definitions.- In these rules, unless the context otherwise requires,-

(a) ‘Act’ means the Standards of Weights and Measures (Enforcement) Act, 1985;

(b) ‘Reference Standard Laboratory’ means a laboratory set up by the Central Government under the Standards Act where reference standards and secondary standards are maintained;

(c) ‘Schedule’ means a Schedule appended to these rules;

(d) ‘Standards Act’ means the Standards of Weights and Measures Act, 1976;

(e) Words and expressions used in these rules and not defined but defined in the Act, the Standards Act and the Rules made thereunder shall have the meanings respectively assigned to them in those Act and Rules.

3. Reference Standards.- The reference standards shall be kept at such place, in such manner and in such custody as may be prescribed under the Standards Act.

4. Secondary Standards.- (1) Every secondary standards shall be verified at any of the Reference Standard Laboratories in such manner and at such periodical intervals as may be prescribed under the Standards Act and shall, if found on such verification to conform to the standards established by or under that Act, be stamped by the laboratory- in charge of the reference Standard Laboratory.
(2) The verified secondary standards shall be kept at such place, and in such custody as the Controller may direct.

5. **Working Standards**.- (1) Every working standard shall be verified either at any of the Reference Standard Laboratories or at any of the places where secondary standards are maintained by the State Government, in such manner and at such periodical intervals as may be prescribed under the Standards Act and shall, if found on such verification to conform to the standards established by or under that Act, be stamped, as the case may be, by the laboratory-in-charge of the Reference Standard Laboratory or by the Controller or such other officer as may be authorized by the Controller in this behalf.

(2) The verified working standards shall be kept in the custody of Inspectors.

6. **Secondary Standard balances**.- (1) A set of secondary standard balances shall be maintained at every place where the secondary standard weights are kept.

(2) The number, types and specification of such balances shall be such as may be prescribed under the Standards Act.

1[(3) Every secondary standard balance shall be verified at least once in a period of twenty four months and shall be adjusted, if necessary, to make it correct within the limits of sensitivity and other metrological qualities prescribed under the Standards Act, by the laboratory-in-charge of the Reference Standards Laboratory or by the Controller or such other Officer not below the rank of Inspector of Legal Metrology as may be authorized by the Controller in this behalf.]

7. **Working Standard balances**.- (1) A set of working standard balances shall be maintained at every place where working standard weights are kept.

(2) The number, types and specification of such balances shall be such as may be prescribed under the Standards Act.

1[(3) Every working standard balance shall be verified at least once in a period of twelve months and shall be adjusted, if necessary, to make it correct within the limits of sensitivity and other metrological qualities prescribed under the Standards Act, by the laboratory-in-charge of the Reference Standards Laboratory or by the Controller or such other Officer not below the rank of Inspector of Legal Metrology as may be authorized by the Controller in this behalf.]

8. **Physical characteristics, configuration, constructional details of Weights and Measures**.- Every Weight or Measure used or intended to be used in any transaction or for industrial production or for protection shall conform as regards physical characteristics, configuration, constructional details, materials, performance, tolerances, and such other details, to the specifications prescribed under the Standards Act.

9. **Use of bullion Weights, carat Weights etc**.- (1) No weight other than a bullion Weight shall be used in any transaction in bullion including precious metals, pearls and ornaments and other articles made of gold or silver.

(2) No weight other than a carat weight shall be used in any transaction in precious stones.

1[(3) No beam scale or weighing instrument other than a Class A or Class B beam scale or any non-automatic weighing instrument of high accuracy class (Class II) or special accuracy class (Class I) shall be used in any transaction referred to in sub-rules (1) and (2).]

2[10. Omitted.]
11. Use of weights only or measures only or number only in certain cases.- Except in the cases of commodities specified in Schedule IV, the declaration of quantity in every transaction, dealing or contract, or for industrial production or for protection shall be in terms of the unit of -

(a) weight, if the commodity is solid, semi-solid viscous or a mixture of solid and liquid;

(b) length, if the commodity is sold by linear measure;

(c) area, if the commodity is sold by area measures;

(d) volume, if the commodity is liquid or is sold by cubic measures; or

(e) number, if the commodity is sold by number.

12. Licensing of manufacturers, repairers and dealers of weights and measures.- (1) Every manufacturer or repairer or dealer in weights or measure shall make an application for the issue of a licence to the Controller or such other officer as may be authorised by him in this behalf, in this, in the appropriate form set out in Schedule-VA.

(2) Every manufacturer or repairer or dealer in weights or measure shall make an application for the renewal of a licence at least thirty days before the expiry of validity of the licence to the Controller or such other officer as may be authorised by him in this behalf, in the appropriate form set out in Schedule-VB.

(3) Every licence issued to a manufacture, repairer or dealer shall be in the appropriate form set out in schedule-VI.

(4) Every licence issued to a manufacturer, repairer or dealer shall be valid for a period of one calendar year and may be renewed for a period of five years by the Controller or such other officer as may be authorised by him in this behalf on payment of five times the fee specified in Schedule-VII.

(5) The fee payable for the licence referred to in sub-rule (1) and for the renewal of the licence referred to in sub-rule (2) shall be specified in Schedule-VII:

Provided that an additional fee at the full rates specified in schedule-VII shall be payable by the applicant if he is permitted by the Controller to make the application for the renewal of licence within a period of thirty days from the date of expiry of the period of validity of the licence.

(5A) The fee payable for the alteration of a licence or for the issue of a duplicate licence shall be as specified in Schedule-VII-A.

(6) The Controller or such other officer as may be authorised, by him in this behalf shall maintain a register of licensed manufactures, dealers and repairers in the form set out in Schedule VIII.

(7) Every repairer licensed under the Act and these rules shall –

(a) be required to maintain such equipment and tools, as the Controller may direct; and

(b) furnish to the State Government a security deposit for each licence as specified in Schedule-IX.

(8) The Weights or measure seized by the Controller or any other officer authorised by him in writing, in this behalf, under sub section (5) of section 20 of the Act, shall be sold and proceeds thereto credited to the Government.
13. Records to be maintained by manufacturers, etc.- Every manufacturer or repairer of or dealer in weights or measure licensed under the Act and these rules shall maintain a register in the appropriate from set out in schedule- X.

14. Periodical interval for the verification of weights or measures.- (1) Every weight or measure used or intended to be used in any transaction or for industrial production or for protection shall be verified at least once in twelve months. The re-verification and stamping shall be done in the same quarter of the next year:

Provided that storage tanks including vats, shall be re-verified or recalibrated and stamped at least once in a period of five years.

Provided further that weights including bullion and carat weights shall be re-verified and stamped once in a period of twenty-four months.

Provided also that the Beam Scale, Counter Machine and Liquid Capacity measures (dipping measure, pouring measure and conical measure) shall be re-verified and stamped once in a period of twenty-four months.

Provided also that for fibre or plastic or steel tape measures, no re-verification shall be required.

(2) Notwithstanding anything contained in Sub-rule (1) every weight or measure which has been verified and stamped in situ, shall, if it is dismantled and re-installed before the date on which the verification falls due, be duly re-verified and stamped on payment of the prescribed fee, before being put into use.

(3) Notwithstanding anything contained in sub-rule (1) every weight or measure which has been verified and stamped shall, if it is repaired before the date on which the verification falls due, be duly verified and stamped on payment of the prescribed fee before being put into use.

15. Verification and inspection of Weights or measures.- (1) Every person using any weight or measure in any transaction or for industrial production or for protection shall present such weight or measure for verification or re-verification at the office of the Inspector or at such other place as the Inspector may specify in this behalf on or before the date on which the verification falls due:

Provided that where any weight or measure is such that it cannot, or should not be moved from its location, the person using such weight or measure shall report to the inspector at least thirty days in advance, the date on which the verification falls due.

(2) Where any weight or measure is such that it cannot, or should not be moved from its location, the Inspector shall take necessary steps for the verification of such weight or measure at the place of its location.

(3) For the verification of weight or measure referred to in sub-rule (2), the user shall provide such facilities to the Inspector as may be specified by the Controller.

(4) Every Weight or Measure presented for verification shall be complete in itself and shall not bear a manufacturer’s mark which might be mistaken for the Inspector’s stamp.

(5) Every weight or measure shall be verified in a clean condition, and if necessary, the Inspector shall require the owner or user to make necessary arrangement for the purpose.

(6) Where a weight or measure is brought to the Inspector for verification or re-verification, he may verify the same after receipt of the prescribed fee.]
(7) An Inspector shall visit, as frequently as possible during the period specified in Sub-
rule (1) of rule 14, every premises within the local limits of his jurisdiction to inspect and test any
weight or measure which is being, or is intended or likely to be, used in any transaction or for
industrial production or for protection.

16. Stamping of weights or measures.- (1) The Inspector shall stamp every weight or
measure, if after verification, he is satisfied that such weight or measure conforms to the standards
established by or under the Standards Act, with a stamp of uniform design, issued by the Controller,
which shall indicate the number allotted for administrative purposes to the Inspector by whom it is
stamped;

Provided that if by reason of the size or nature of any weight or measure it is not desirable or
practicable to put a stamp thereon, the Inspector shall take such action as may be directed by the
Controller, by a general or special order in writing.

(2) The Inspector shall also mark the year and its quarter of stamping on every verified
weights or measure except when the size or nature of such weight or measure makes it
impracticable.

1 [Explanation.- The year shall be deemed to consist of four quarters of which first quarter shall
be of the months of January, February and March, which shall be marked as A; the second quarter
shall be of the months of April, May and June, which shall be marked as B; the third quarter shall be
of the months of July, August and September, which shall be marked as C; and the fourth quarter
shall be of the months of October, November and December, which shall be marked as D.]

(3) On completion of verification and stamping the Inspector shall issue a certificate of
verification in the form set out in Schedule XI.

(4) Where a certificate of verification is lost or destroyed, the holder of the certificate of
verification shall forthwith apply to the Inspector who had issued the certificate, for the issue of a
duplicate certificate, of verification. Every such application for the issue of duplicate certificate shall
be accompanied by a fee of 1 [rupees ten].

(5) On receipt of an application under sub-rule (4) the Inspector shall issue to the
applicant a duplicate copy of the certificate of verification marked “DUPLICATE”.

17. Fee for verification and stamping.- (1) The fees payable for verification and stamping of
weight or measure at the office or camp office of the Inspector shall be as specified in Schedule- XII.

(2) If, at the request of the user of weight or measure, verification is done at any
premises other than the office or camp office of the Inspector, an additional fee shall be charged at
1 [full rates] specified in schedule-XII and the user of the weight or measure shall also pay the
expenses incurred by the Inspector for visiting the premises including the cost of transporting and
handling the working standard and other equipment subject to a minimum of 1 [rupees hundred].

Provided that no additional fee shall be charged for verification and stamping in situ of vehicle
tanks, dispensing pumps, weigh-bridges, dormant platform machines and such other weight or
measure which cannot, and should not be moved from its location;

(3) If a weight or measure is presented to the Inspector for re-verification after expiry of
the validity of the stamp, an additional fee at half the rates specified in Schedule-XII shall be payable
for every quarter of the year or part thereof.

(4) 1 [Full fee] shall be payable for re-stamping any weight or measure held in stock with
manufacturer or dealer within the period specified in rule 14 from the date on which it was last
stamped, provided that the original stamp was not obliterated under sub-section (3) and Section 28
of the Act.
(5) A Weight or measure which on verification is found to be incorrect shall be returned to the person concerned for adjustment informing him, in a proforma specified by the Controller, of the defects found in the Weight or measure and calling upon him to remove the defects within a period not exceeding seven days. When the necessary adjustment has been carried out, such Weight or Measure shall be verified on payment of fifty percent of the fees specified in Schedule XII, failing which full fee shall be charged and if found correct shall be stamped.

(5A) Fee for grant of copies of any document.- The fee payable for the grant of certified copies of any document by an Assistant Controller, not being a document of confidential nature shall be one rupee for every 10 words or less.)

18. Collection of fees and deposit into the Treasury.- (1) Before commencing the work of verification or re-verification, the Inspector shall inform the person concerned of the fees payable by him under these rules and shall receive the same in the manner as specified by the Controller and issue a receipt on the form approved by the Controller, one copy of such receipt being kept on record:

Provided that fees payable by a department of the Central or State Government under these rules may be realized in such manner as may be directed by the controller.

(2) The Inspector shall maintain a register, in the form approved by the Controller, which shall be written up from day-to-day and shall show the amount of fees and other charges collected during the day.

(3) All the payments received by the Inspector during the week shall be paid into the Government Treasury under the appropriate “Head of Account” on such dates or days as may be specified by the Controller from time to time, and a receipt thereof be obtained and an intimation to that effect be sent to the Controller or other officer authorised by him in this behalf. (The Payments received may also be deposited into the Government account in any other manner prescribed by the Controller from time to time.)

19. Disposal of seized weights, measures, etc.- (1) Any weight or measure or document or thing seized and detained under section 30 or 31 of the Act which is not to be the subject of proceedings in a Court, shall, after the expiry of sixty days of its seizure, be so dealt with as the Controller may by general or special order direct, and the materials thereof shall be sold and the proceeds credited to the Government:

Provided that the Controller may direct that un-verified weight or measure shall be returned to the person from whom such weight or measure was seized if that person gets the same verified and stamped, within ten days of the return, on payment of the prescribed fee including the additional fee payable for undertaking re-verification after the expiry of the validity of the stamp.

(2) Any weight or measure or document or thing or goods seized and detained under section 30 or 31 of the Act, which is to be the subject of proceedings in a Court, shall be produced by the Inspector before the Court and shall, after conclusion of the proceedings, be taken possession of by the Inspector and dealt with in accordance with the orders of Court:

Provided that in the absence of the orders of the Court, weight or measure or document or thing or goods shall be dealt with as Controller may by special order direct and the materials thereof shall be sold and proceeds credited to the Government.

(3) If any goods, seized under section 30 or 31 of the Act, are subject to speedy or natural decay, the Inspector shall have the goods weighed or measured on a verified weighing or measuring instrument available with him or near the place of offence and enter the actual weight or measure of the goods in a form specified by the Controller for this purpose, and shall obtain the signature of the trader or his agent or such other person who has committed the offence. The goods in question shall be returned to the trader or the purchaser as the case may be:
Provided that the Controller shall be the final authority to decide whether the goods seized and detained are subject to speedy or natural decay.

Where the goods seized under Sub-Section (1) of section 29 of the Standards Act are not subject to speedy or natural decay, the Inspector retain the package for the purpose of prosecution under this Act after giving the trader or his agent or the other person (who has committed the offence) a notice of such seizure.

The goods referred to under sub-rule (4) which are not to be the subject of proceedings in a court shall be so dealt with as prescribed below:-

The goods referred to under sub-rule (4) which are not to be the subject of proceedings in a court, shall after the expiry of sixty days of its seizure, be so dealt with as the Controller may by special order direct.

20. Qualifications of Inspectors.- (1) No person shall be appointed as Inspector unless he (a) is an officer of the Revenue Department not below the rank of Deputy Tahsildar; and (b) is able to speak, read and write at least one of the regional languages of the Union territory.

(2) Nothing in sub-rule (1) shall apply to persons who have been working as Inspectors or are eligible for promotion as Inspectors before the commencement of these rules.

(3) The person appointed to the post of Inspector shall have to complete the basic training course at the Indian Institute of Legal Metrology established by the Central Government under section 76 of the Standards Act before he is considered for confirmation to the post.

21. Provision of working standards, equipment etc to the Inspector.- (1) Every Inspector shall be provided with working standards, working standard balances, and such other equipment including weighing and measuring devices as may be approved by the Controller from time to time.

(2) Every Inspector shall be provided with such dies, punches and such other equipment as may be necessary for affixing the verification stamp, the design and number of which are to be approved by the Controller.

(3) Every Inspector shall be provided with punches of suitable sizes of eight-pointed star as shown below for obliterating stamps-

22. Provisions relating to use of weights, measures etc.- (1) Every person using a beam scale in any transaction in his premises shall suspend the same to a stand or to a chain by a hook:

Provided that this sub-rule shall not apply to itinerant vendors.
(2) Every weight or measure shall be used in a clean condition and in proper lighting arrangement.

(3) Any weight or measure which has been verified and stamped in situ shall not be dismantled and removed from its original site without prior intimation to the Controller or other person authorised by him in this behalf.

(4) [Omitted.]

(5) To ensure a proper check of the accuracy of a weighing instrument the user shall keep at the site of each weighing instrument duly verified and stamped weights equal to one-tenth of the capacity of the instrument or one tonne, which ever is less:

Provided that the Controller may specify the total number of verified and stamped weights to be maintained in trade premises where the number of weighing instruments is more than one.

(6) To ensure proper delivery of the petrol/diesel pumps, the retail dealer of the pump shall keep a verified five litre capacity measure in his premises and check the output from the pump every day to ensure its correct delivery. In case of any short delivery, the dealer shall stop the delivery through the pump immediately and inform the Inspector/authorized officer to recalibrate the pump.

23. Certificate of verification to be exhibited.- The person to whom a certificate of verification is issued shall exhibit the same in a conspicuous place in the premises where the Weights, measures or Weighing or measuring instruments to which the certificate relates are used:

Provided that in the case of itinerant vendor, the certificate shall be kept on his person:

Provided further that in the case of vehicle tank, the certificate of verification shall be kept with the vehicle.

24. Penalty for contravention of rules.- Whoever contravenes any provision of these rules, for the contravention of which no punishment has been separately provided in the Act, shall be punished with fine which may extend to one thousand rupees.

25. Form of appeal.- (1) Every appeal under the Act and these rules shall be preferred in the Form set out in Schedule-XIII, and shall be accompanied by a copy of the order appealed against.

(2) A court fee label of rupees two shall be affixed on the appeal petition.

[Omitted : Schedule I
Omitted : Schedule IA
Omitted : Schedule II
Omitted : Schedule II A
Omitted : Schedule III]
**SCHEDULE- IV**  
(See rule 11)

**EXCEPTIONS REFERRED TO IN RULE 11**

1. The following commodities may be sold by weight, measure or number as shown against the commodity:-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Commodity</th>
<th>Whether declaration to be expressed in terms of weight measure or number or two or more of them</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Aerosol products</td>
<td>Weight</td>
</tr>
<tr>
<td>2</td>
<td>Acids in liquid form</td>
<td>Weight or volume</td>
</tr>
<tr>
<td>3</td>
<td>Compressed or liquefied gas (but not liquified petroleum gas)</td>
<td>Weight and equivalent volume at stated temperature and pressure</td>
</tr>
<tr>
<td>4</td>
<td>Butter (incl. peanut butter), Cheese, Curd, Ghee</td>
<td>Weight</td>
</tr>
<tr>
<td>5</td>
<td>Electric cables</td>
<td>Length or weight</td>
</tr>
<tr>
<td>6</td>
<td>Electric wire</td>
<td>Length or weight</td>
</tr>
<tr>
<td>7</td>
<td>Fencing wire</td>
<td>Length or weight</td>
</tr>
<tr>
<td>8</td>
<td>Hair Oil, unperfumed</td>
<td>Weight</td>
</tr>
<tr>
<td>9</td>
<td>Fruits and vegetables</td>
<td>Number or weight</td>
</tr>
<tr>
<td>10</td>
<td>Furnace oil</td>
<td>Weight or volume</td>
</tr>
<tr>
<td>11</td>
<td>Linseed oil and other vegetable oils</td>
<td>Weight</td>
</tr>
<tr>
<td>12</td>
<td>Heavy residual fuel oil</td>
<td>Weight</td>
</tr>
<tr>
<td>13</td>
<td>Industrial diesel fuel</td>
<td>Volume</td>
</tr>
<tr>
<td>14</td>
<td>Honey, maltextract, golden syrup treacle</td>
<td>Weight</td>
</tr>
<tr>
<td>15</td>
<td>Ice cream and other similar frozen products</td>
<td>Weight or Volume</td>
</tr>
<tr>
<td>16</td>
<td>Liquid chemicals</td>
<td>Weight or volume</td>
</tr>
<tr>
<td>17</td>
<td>Liquid petroleum gas</td>
<td>Weight</td>
</tr>
<tr>
<td>18</td>
<td>Nails woodscrews</td>
<td>Number or weight</td>
</tr>
<tr>
<td>19</td>
<td>Paint (other than paste paints or solid paint) Varnish and Varnish Stains, Enamels</td>
<td>Volume</td>
</tr>
<tr>
<td>20</td>
<td>Papad</td>
<td>Number and weight</td>
</tr>
<tr>
<td>21</td>
<td>Paste paint solid paint</td>
<td>Weight</td>
</tr>
<tr>
<td>22</td>
<td>Rassogulla, Gulabjaman and other sweet preparations</td>
<td>Weight</td>
</tr>
<tr>
<td>23</td>
<td>Ready-made garments</td>
<td>Number and size</td>
</tr>
<tr>
<td>24</td>
<td>Sauce, all kinds</td>
<td>Weight</td>
</tr>
<tr>
<td>25</td>
<td>Tyres and tubes</td>
<td>Number</td>
</tr>
<tr>
<td>26</td>
<td>Yarn</td>
<td>Weight or length of yarn</td>
</tr>
</tbody>
</table>
[SCHEDULE – V-A
[See rule 12(1)]
FORM IM-1

[Application form for Licence as Manufacturer of Weights, Measures under the Standards of Weights & Measures (Enforcement) Act, 1985]

To

<table>
<thead>
<tr>
<th>To be filled by the applicant</th>
<th>Comments of the Inspecting Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
</tbody>
</table>

1. Name of the manufacturing concern for which licence is desired:  
2. Complete address of the concern. Whether premises are owned/ rented/ taken on lease/ leave licence, duly supported by documents:  
3. Date of establishment of workshop/factory:  
4. Name(s) and address(es) alongwith their fathers/husbands name of proprietor(s) and/or partner(s) and Managing Director(s) in the case of limited company:  
5. The date and current registration number of factory/shop/establishment/Municipal Trade Licence:  
6. Nature of manufacturing activities at present:  
7. The type of weights and measures proposed to be manufactured, viz.-  
   (i) Weights  
   (ii) Measures  
   (iii) Weighing Instruments  
   (iv) Measuring Instruments with details in each case:  
8. The number of persons employed/proposed to be employed --  
   (i) Skilled  
   (ii) Semi-skilled  
   (iii) Unskilled  
   (iv) Specialists trained in the line:  
9. The monogram or trade mark intended to be imprinted on weights and measures to be manufactured:  
10. Details of machinery, tools, accessories owned and used for manufacturing weights, measures, etc.:  
11. Details of foundry/workshop facilities arranged, whether ownership, long-term lease, etc.:  
12. Facilities of steel casting and hardness testing of vital parts:  
13. Availability of electric energy:  
14. Details of loan received from Government or Financial Institution. If so, give details
15. Name of bankers, if any
16. Sales Tax Registration Number/ CST Number/ Professional Tax Registration Number / Income – Tax Number
17. Have you applied previously for a manufacturer’s licence? If so, when and with what results?
18. (a) Whether the item(s) proposed to be manufactured will be sold within the State or outside the State or both
(b) Details of Model Approval received from Government of India; or when can you produce for inspection samples of your products for which licence is desired?

(To be certified by the applicant)

Certified that I/We have read the Standards of Weights and Measures Act, 1976, the Standards of Weights and Measures (Enforcement) Act, 1985 and the Pondicherry Standards of Weights and Measures (Enforcement) Rules, 1990 and agree to abide by the same and also the administrative orders and instructions issued or to be issued thereunder.

I/We agree to deposit the scheduled licence fees with Government as soon as required to do so by the Licensing Authority.

All the information furnished above is true to the best of my/our knowledge.

Place:  
Signature and designation.

Date:

(To be filled in by the Departmental officer of the State Government)

Date of receipt of application:

Serial number of application:

Date of inspection:

Recommendation of Inspecting officer:

Place:  
Signature and designation of Inspecting Officer

Date:
Final orders of Licensing Authority.

Licence granted/refused:

Licence Number:

Valid till:

Place: Signature and designation

Date:

SCHEDULE – V-A

[See rule 12(1)]

FORM LR-1

Application Form for licence as Repairers of Weights, Measures under the Standard of Weights and Measures (Enforcement) Act, 1985.

To

To be filled in by the applicant

Comments of the Inspecting officer

(1) (2)

1. Name of the repairing concern seeking the licence:

2. Complete address of the workshop:

3. (a) Whether premises are owned / rented / taken on lease / leave licence, duly supported by documents
(b) Date of establishment:

4. Name(s) and address(es) alongwith their father's/husband's name, of proprietor(s) and/or partner(s) and managing director(s) in the case of limited company:

5. Number and date of shop/establishment/current Municipal Trade Licence:

6. Professional Tax/Income-Tax registration number:

7. The type of weights and measures proposed to be repaired:

8. Area in which you wish to operate:

9. Previous experience in the line:

10. Number of staff employed or proposed to be employed:

   (i) Skilled
   (ii) Semi-skilled
   (iii) Unskilled
   (iv) Employees trained in the line:

11. Details of machinery/tools/accessories available:

12. Availability of electric energy:

13. Have you sufficient stock of loan/test weights, etc.? Give details:

14. Have you applied previously for a repairer’s licence? If so, when and with what results?
(To be certified by the applicant)

Certified that I/we have read the Standards of Weights and Measures Act, 1976, the Standards of Weights & Measures (Enforcement) Act, 1985 and the Pondicherry Standards of Weights & Measures (Enforcement) Rules, 1990 and agree to abide by the same and also the administrative orders and instructions issued or to be issued thereunder.

I/We agree to deposit the scheduled licence fee with Government as soon as required to do so by the Licensing Authority.

All the information furnished above is true to the best of my/our knowledge.

Place: 
Date: 
Signature and designation

(To be filled in by the Departmental Officer of the State Government)

Date of receipt of application: 
Serial number of application: 
Date of Inspection: 
Recommendation of Inspecting Officer: 

Place: 
Date: 
Signature and designation of Inspecting Officer

Final orders of Licensing Authority.

Licence granted/refused: 
Licence Number: 
Valid till: 

Place: 
Date: 
Signature and designation
FORM LD-1

To

<table>
<thead>
<tr>
<th>To be filled in by the applicant</th>
<th>Comments of the Inspecting Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
</tr>
<tr>
<td></td>
<td>(2)</td>
</tr>
</tbody>
</table>

1. Name of the establishment/shop/person seeking the licence

2. (a) Complete address of the establishment/shop/person
   (b) Whether the premises are owned / rented / taken on lease / leave licence, duly supported by documents

3. Date of establishment

4. Name(s) and address(es) along with father's/husband's name of proprietor(s) and/or partner(s) and managing director(s) in the case of limited company

5. Number and date of registration, number of current shop/establishment Municipal Trade licence

6. Categories of weights and measures sold/ proposed to be sold at present

7. Registration Number of CST/Sales Tax/Professional Tax/Income-Tax.

8. Do you intend to import weights, etc. from places outside the State/Country? If so, indicate source of supply (Give details of manufacture's trade mark/monogram and his licence number)

9. Have you applied previously for a dealer's licence either in this State or elsewhere? If so, give details

(To be certified by the applicant)

Certified that I/we have read the Standards of Weights and Measures Act, 1976, the Standards of Weights & Measures (Enforcement) Act, 1985 and the Pondicherry Standards of Weights & Measures (Enforcement) Rules, 1990 and agree to abide by the same and also the administrative orders and instructions issued or to be issued thereunder.

I/We agree to deposit the scheduled licence fee with Government as soon as required to do so by the Licensing Authority.

All the information furnished above is true to the best of my/our knowledge.

Place: 

Signature and designation

Date:
(To be filled in by the Departmental Officer of the State Government)

Date of receipt of application:

Serial number of application:

Date of Inspection:

Recommendation of Inspecting Officer:

Place:  
Date:  
Signature and designation of  
Inspecting Officer

Final orders of Licensing Authority.

Licence granted/refused:

Licence Number :

Valid till :

Place:  
Date:  
Signature and designation
SCHEDULE – V-B
[See rule 12(1)]

FORM IM-2
Application for renewal of licence as Manufacture of Weights, Measures under

<table>
<thead>
<tr>
<th>To</th>
<th>To be filled by the applicant</th>
<th>Comments of the Inspecting Officer</th>
</tr>
</thead>
</table>

1. Name and complete address of the manufacturing concern for which renewal of licence is desired.


3. Name(s) and address(es) along with father's/husband's name, of proprietor(s) and/or partner(s) and managing director(s) in the case of limited company.

4. (a) Type of weights and measures which are manufactured as per licence granted.

(b) Do you propose any change.

5. The monogram or trade marks used on articles manufactured by you.

6. Details of workshop facilities available.

7. Details of production and sales in the last 5 years.

8. Number and date of shop / establishment Registration No.

9. Registration No. of Sales Tax/ CST/ Professional Tax/ Income-Tax

(To be certified by the applicant)

Certified that I/we have read the Standards of Weights and Measures Act, 1976, the Standards of Weights and Measures (Enforcement) Act, 1985 and the Pondicherry Standards of Weights and Measures (Enforcement) Rules, 1990 and agree to abide by the same and also the administrative orders and instructions issued or to be issued thereunder.

I/We have deposited the scheduled licence fees of Rs.................... (Rupees.................. ..................................................) to the Sub-Treasury / Bank on ..................... and the original challan is enclosed.

All the information furnished above is true to the best of my/our knowledge.

Place: ____________________________
Signature and designation: ____________________________
Date: ____________________________
SCHEDULE – V-B

[See rule 12(1)]

FORM-LR-2
Application for renewal of Licence as Repairers of Weights, Measures under the Standards of Weights and Measures (Enforcement) Act, 1985.

To

To be filled by the applicant Comments of the Inspecting Officer

(1) (2)

1. Name and complete address of the repairing concern/person seeking renewal of licence

2. Repairer's Licence No

3. Name(s) and address(es) alongwith father's/husband's/name of proprietor(s) and /or partner(s) and managing director(s) in the case of limited company.

4. Registration Number and date of current / shop / establishment Municipal Trade Licence

5. Registration No. of Sales Tax/Profession Tax/ Income-Tax

6. (a) The type of weights and measures repaired as per licence granted.

(b) Do you propose any change?

7. Details of repair works done in the last 5 years

8. Area in which you are operating

9. Please give details with particulars of stamping

To be certified by the applicant

Certified that I/we have read the Standards of Weights and Measures Act, 1976, the Standards of Weights & Measures (Enforcement) Act, 1985 and the Pondicherry Standards of Weights and Measures (Enforcement) Rules, 1990 and agree to abide by the same and also the administrative orders and instructions issued or to be issued thereunder.

I/We have deposited the scheduled licence fees of Rs........... (Rupees..................)to the Sub-Treasury/Bank on..................and the original challan is enclosed.

All the information furnished above is true to the best of my/our knowledge.

Place: Signature and designation

Date:
FORM-LD-2


To

<table>
<thead>
<tr>
<th>To be filled by the applicant</th>
<th>Comments of the Inspecting Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
</tbody>
</table>

1. Name of the establishment/shop/person seeking the renewal of licence

2. Dealer’s Licence No.

3. Date of establishment

4. Name(s) and address(es) along with father’s/husband’s/name of proprietor(s) and/or partner(s) and managing director(s) in the case of limited company.

5. Registration number and date of shop/establishment/current Municipal Trade Licence

6. Categories of weights and measures sold at present

7. Registration Number of CST/Sales Tax/Profession Tax/Income-Tax

8. Details of sales done in the last 5 years

9. Are you intending to import weights and measures etc. from places outside the State/Country? If so indicate sources of supply from the State(s)/Country(s). (Give details of manufacture's trade mark/monogram and his licence number)

To be certified by the applicant

Certified that I/we have read the Standards of Weight and Measures Act, 1976, the Standards of Weights and Measures (Enforcement) Act, 1985 and the Pondicherry Standards of Weights and Measures (Enforcement) Rules, 1990 and agree to abide by the same and also the administrative orders and instructions issued or to be issued thereunder.

I/We have deposited the scheduled licence fees of Rs............. (Rupees....................)to the Sub-Treasury/Bank on...................and the original challan is enclosed.

All the information furnished above is true to the best of my/our knowledge.

Place: ____________________________

Signature and designation

Date: ____________________________
SCHEDULE -VI

[See rule 12(3)]

LICENSING FORMS

FORM-LM-3

OFFICE OF THE CONTROLLER OF LEGAL METROLOGY

Licence To Manufacture Weights, Measures or Measuring Instruments

Licence number .........................      Year......................

(1) The Controller of Legal Metrology hereby grants to (name and address of party or parties) a licence to manufacture the following:-
    (Include details of the types of weights, measures, weighing instruments or measuring instruments that are licensed to be manufactured by the party).

(2) The licence is valid for the party named above in respect of his workshop located at

(3) This licence is valid from 1st January to 31st December .......

(4) The manufacturer shall comply with the conditions noted below. If he fails to comply with any one of these, his licence is liable to be cancelled.

(5) The trade mark/monogram being used by the manufacturer is as under

Place:  Signature of Controller of Legal Metrology
Date:   (Seal)

Note:- In the case of firm, its name with the names of all persons having any interest in the business should be given in paragraph (1).

1. The person in whose favour this licence is issued shall:-
   (a) Comply with all the relevant provisions of the Act and Rules for the time being in force;
   (b) Not encourage or countenance any infringement of the provisions of the Act, or the Rules for the time being in force;
   (c) Exhibit this licence in some conspicuous part of the premises to which it relates;

   \[Conditions of Licence (Manufacturer)\]
(d) Comply with any general or special directions that may be given by the Controller of Legal Metrology;

(e) Surrender the licence in the event of closure of business and/or cancellation of licence;

(f) Present the weights, measures, weighing or measuring instruments as the case may be, manufactured and meant for use within the state, to the Inspector for verification and stamping before sale;

(g) Present the Weights, Measures, Weighing or Measuring instruments as the case may be, manufactured and meant for use outside the state and covered under the First schedule of the Inter State Verification and Stamping Rules, 1987, to the Inspector for verification and stamping before sale; and

(h) Submit the application for renewal of this Licence, as required under the rules before at least thirty days of the date of expiry of the validity of the licence;

2. Every condition prescribed after the issue of this licence shall, if notified in the official Gazette, be binding on the persons to whom the licence has been granted.]

<table>
<thead>
<tr>
<th>Current No...........</th>
<th>Date...........</th>
<th>Current No...........</th>
<th>Date...........</th>
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<tbody>
<tr>
<td>Renewed for...........</td>
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<td>Renewed for...........</td>
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(Seal) Controller of Legal Metrology | Seal Controller of Legal Metrology

<table>
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<tr>
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(Seal) Controller of Legal Metrology | Seal Controller of Legal Metrology

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</table>

(Seal) Controller of Legal Metrology | Seal Controller of Legal Metrology
SCHEDULE –VI
[See rule 12(3)]
LICENSING FORM
FORM-LR-3
Office of the Controller of Legal Metrology

LICENCE TO REPAIR WEIGHTS, MEASURES, WEIGHING INSTRUMENTS OF MEASURING INSTRUMENTS

Licence number...............................................................Year..........................

(1) The Controller of Legal Metrology hereby grants to (Name and address of Party or parties) a licence to repair the following:-
(Include details of the types of weights, measures, weighing instruments or measuring instruments that are licensed to be repaired by the party).

(2) The licence is valid for the party named above in respect of his workshop located at..........................................................

(3) This licence is valid from 1st January .......................to 31st December......................

(4) The repairer shall comply with the conditions noted below. If he fails to comply with any one of these his licence is liable to be cancelled.

(5) The party is licensed to repair weights, measures, weighing and measuring instruments in the areas mentioned below:-

Place:  Signature of
Date:  (Seal)  Controller of Legal Metrology

Note:- In the case of firms, its name with the names of all persons having any interest in the business should be given in paragraph (1).

1. [Conditions of Licence (Repairer)]

(a) Comply with all the relevant provisions of the Act and Rules for the time being in force;

(b) Not encourage or countenance any infringement of the provisions of the Act, or the rules for the time being in force;

(c) Exhibit this licence in some conspicuous part of the premises to which it relates;

(d) Comply with any general or special directions that may be given by the Controller of Legal Metrology;

(e) Surrender the licence in the event of closure of business and/or cancellation of licence;

(f) (i) Present the weights, measures, weighing or measuring instruments, as the case may be, duly repaired to the Inspector for undertaking verification and stamping as specified in rule 14(1) before delivery to the user;
(ii) In the case of weights, measures, weighing or measuring instruments, if they are serviced/repaired before the date on which the verification falls due and where in the process and the verification stamp of the Inspector is defaced, removed or broken, they shall be presented duly repaired to the Inspector for re-verification and stamping before delivery to the user;

(g) Submit the application for renewal of this licence, as required under the rules before atleast thirty days of the date of expiry of the validity of the licence.

2. Every condition prescribed after the issue of this licence shall, if notified in the Official Gazette, be binding on the persons to whom the licence has been granted.

RENEWAL ENTRIES

<table>
<thead>
<tr>
<th>Current No..............</th>
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(Seal) Controller Seal Controller
of Legal Metrology of Legal Metrology

<table>
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</table>

(Seal) Controller Seal Controller
of Legal Metrology of Legal Metrology
SCHEDULE -VI

[See rule 12(3)]

LICENSING FORM

FORM-LD-3

OFFICE OF THE CONTROLLER OF LEGAL METROLOGY

Licence to a Dealer In Weights, Measures, Weighing Instruments or Measuring Instruments

Licence number..............................................................................Year..................................

(1) The Controller of Legal Metrology hereby grants to.................... (Name and address of Party or parties) a licence to deal in the following:-(Include details of the types of weights, measures, weighing instruments or measuring instruments that are licenced to be dealt with by party).

(2) The licence is valid for the party named above in respect of his premises located at.................................................................

(3) This licence is valid from Ist January .................to 31st December,200....................

(4) The dealer shall comply with the conditions noted below:-
if he fails to comply with any one of those, his licence is liable to be cancelled.

Place: .......................................................... Signature of Controller of Legal Metrology

Date: .................................. (Seal)

Note:- In the case of firm, its name with the names of all persons having any interest in the business should be given in paragraph(1).

1[Conditions Of Licence (Dealer)]

1. The persons in whose favour this licence is issued shall:-

   (a) Comply with all the relevant provisions of the Act and Rules for the time being in force;

   (b) Not encourage or countenance any infringement of the provisions of the Act, or the Rules for the time being in force;

   (c) Exhibit this licence in some conspicuous part of the premises to which it relates;

   (d) Comply with any general or special directions that may be given by the Controller of Legal Metrology;

   (e) Surrender the licence in the event of closure of business and/or cancellation of licence;

   (f) Submit the application for renewal of this licence, as required under rules before at least thirty days of the date of expiry of the validity of the licence.

   (g) Not sell, or offer, expose or possess for sale any non-standard weight or measure.
2. Every condition prescribed after the issue of this licence shall, if notified in the Official Gazette be binding on the persons to whom the licence has been granted.

RENEWAL ENTRIES

<table>
<thead>
<tr>
<th>Current No</th>
<th>Date</th>
<th>Renewed for</th>
<th>Current No</th>
<th>Date</th>
<th>Renewed for</th>
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(Seal) Controller of Legal Metrology Seal Controller of Legal Metrology

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</table>

(Seal) Controller of Legal Metrology Seal Controller of Legal Metrology

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[SCHEDULE-VII

[See rule 12 (5)]

Licensing and Renewal Fees for Manufacturers, Repairers or Dealers of Weights and Measures

Manufacturers Rs. 500.00 per year
Repairer Rs. 100.00 per year
Dealer Rs. 100.00 per year

Schedule VII-A

[See rule 12(5A)]

Fee for alteration of licence Rs. 50.00
Fee for issue of duplicate license Rs. 10.00]
SCHEDULE-VIII

[See rule 12 (6)]

REGISTER OF LICENSED MANUFACTURERS/REPAIRERS/DEALERS IN WEIGHTS, MEASURES, WEIGHING INSTRUMENTS/MEASURING INSTRUMENTS.

Office of

<table>
<thead>
<tr>
<th>1. Licence number</th>
<th>2. Date of issue/renewal</th>
<th>3. Name &amp; complete address of the manufacturer/repairer/dealer</th>
<th>4. Place where workshop/factory is situated</th>
<th>5. Articles to be manufactured/repaired/sold</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</table>

Note:- Column (4) does not apply to dealers, Column(6) does not apply to repairers and dealers.

[SCHEDULE-IX

[See rule 12 (7)]

Security deposit to be made by Licensee / Repairer

Repairers of Weights and Measures excluding weighing and measuring instruments … Rs. 2,500.00

Repairers of Weights and Measures including weighing and measuring instruments … Rs. 5,000.00]

SCHEDULE-X

(See rule 13 (1))

Form LM-4

REGISTER TO BE MAINTAINED BY THE MANUFACTURER OF WEIGHTS AND MEASURES

1. Name and address of the manufacture..

2. Description of the weight or measure..

3. (i) No. of the manufacturing licence..
   (ii) Date on which the licence was issued..
   (iii) Period of validity of the licence..

4. Particular of order, if any, suspending or revoking the licence:
### SCHEDULE-X

*(See rule 13(1))*

**Form-LR-4**

**REGISTER TO BE MAINTAINED BY THE REPAIRER IN RESPECT OF WEIGHTS AND MEASURES**

Name and address of the repairer:  
Licence No.:  
Date of Licensing:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Date</th>
<th>Name of the user from whom received</th>
<th>Items &amp; their Nos. booked for repair</th>
<th>Receipt No. &amp; date of issue to the user</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount of repairing charges</th>
<th>Amount of verification fee</th>
<th>Total Amount charged</th>
<th>Date of return to the user</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10.</td>
</tr>
</tbody>
</table>
SCHEDULE-X
(See rule 13(1))
Form-LD-4
REGISTER TO BE MAINTAINED BY THE DEALER IN WEIGHTS AND MEASURES

1. Name and address of the dealer:

2. Description of the weight or measure:

3. (i) Licence No.
   (ii) Date on which the licence was issued:
   (iii) Period of validity of licence:

4. Particulars of order, if any suspending or revoking the licence.

5. Category of weight or measure (Category A or B)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Month</th>
<th>Unsold stock from the previous month</th>
<th>Brought from within the State during the month</th>
<th>Brought from outside the State during the month</th>
<th>Total (3+4+5)</th>
<th>Sold within the State</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td>No. of items sold</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Despatch voucher No. and date</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Sold within the State</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of items sold</td>
</tr>
<tr>
<td>Despatch voucher No. and date</td>
</tr>
<tr>
<td>Name of the State</td>
</tr>
<tr>
<td>Total sold (7+9)</td>
</tr>
<tr>
<td>Balance (6-12)</td>
</tr>
<tr>
<td>Remarks</td>
</tr>
<tr>
<td>9</td>
</tr>
</tbody>
</table>
SCHEDULE-XI

[See rule 16(3)]

Certification of Verification

OFFICE OF THE CONTROLLER OF LEGAL METROLOGY

Name of Inspector.................................................................................................................No..............................................

I hereby certify that I have this day verified and stamped/ rejected the under mentioned weights, measure etc., belonging to......................................................... locality .........................Trader No................................under the above Act.

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Denomination</th>
<th>Weights</th>
<th>Measures</th>
<th>Weighting Instruments Capacity</th>
<th>Class</th>
<th>Manufacturer Type</th>
<th>Measuring Instruments</th>
<th>Verification fee</th>
<th>Carriage conveyance adjusting charges, etc.,</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

Total Rs.......................... deposited vide Money Receipt No...................... date.............

Repaired by
...........................................................................................................................................

(Inspector)

Next verification due on.................................

-------------------------------------------------------------------------------------------------------

Foot Note: In the case of rejected weights, measures etc., the Inspector shall give separate certificate of rejection mentioning the reasons for rejection against each item.]
Fees payable for verification and stamping of weights, measures and weighing and measuring instruments

<table>
<thead>
<tr>
<th>Denomination</th>
<th>(Fee per piece) Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(a) Bullion Weights</strong></td>
<td></td>
</tr>
<tr>
<td>10 Kg</td>
<td>30</td>
</tr>
<tr>
<td>5 Kg</td>
<td>20</td>
</tr>
<tr>
<td>2 Kg</td>
<td>20</td>
</tr>
<tr>
<td>1 Kg</td>
<td>20</td>
</tr>
<tr>
<td>500g</td>
<td>15</td>
</tr>
<tr>
<td>200g</td>
<td>15</td>
</tr>
<tr>
<td>100g</td>
<td>15</td>
</tr>
<tr>
<td>50g</td>
<td>15</td>
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<td>10g</td>
<td>15</td>
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<td>5g</td>
<td>15</td>
</tr>
<tr>
<td>2g</td>
<td>15</td>
</tr>
<tr>
<td>1g</td>
<td>15</td>
</tr>
</tbody>
</table>

| **(b) Carat Weights** | |
| 100g (500c)          | 20                  |
| 40g (200c)           | 20                  |
| 20g (100c)           | 20                  |
| 10g (50c)            | 20                  |
| 4g (20c)             | 20                  |
| 2g (10c)             | 20                  |
| 1g (5c)              | 20                  |
| 400mg (2c)           | 20                  |
| 200mg (1c)           | 20                  |
| 100mg (0.5c)         | 20                  |
| 40mg (0.2c)          | 20                  |
| 20mg (0.1c)          | 20                  |
| 10mg (0.05c)         | 20                  |
| 4mg (0.02c)          | 20                  |
| 2mg (0.01c)          | 20                  |
| 1mg (0.005c)         | 20                  |

| **(c) Cylindrical knob Type Weights** | |
| 10Kg        | 20                  |
| 5Kg         | 20                  |
| 2Kg         | 15                  |
| 1Kg         | 10                  |
| 500g        | 5                   |
| 200g        | 5                   |
| 100g        | 5                   |
| 50g         | 5                   |
| 20g         | 5                   |
| 10g         | 5                   |
(d) Sheet metal Weights

<table>
<thead>
<tr>
<th>Weight (mg)</th>
<th>Quantity</th>
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<tr>
<td>500mg</td>
<td>5</td>
</tr>
<tr>
<td>200mg</td>
<td>5</td>
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<tr>
<td>100mg</td>
<td>5</td>
</tr>
<tr>
<td>50mg</td>
<td>5</td>
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<td>20mg</td>
<td>5</td>
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<td>10mg</td>
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<tr>
<td>2mg</td>
<td>5</td>
</tr>
<tr>
<td>1mg</td>
<td>5</td>
</tr>
</tbody>
</table>

(e) Iron hexagonal Weights, knob type weights and parallelopiped Weights

<table>
<thead>
<tr>
<th>Weight (Kg)</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>50 Kg</td>
<td>25</td>
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<tr>
<td>20 Kg</td>
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<tr>
<td>2 Kg</td>
<td>15</td>
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<tr>
<td>1 Kg</td>
<td>10</td>
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</table>

<table>
<thead>
<tr>
<th>Weight (g)</th>
<th>Quantity</th>
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</thead>
<tbody>
<tr>
<td>500 g</td>
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</tr>
<tr>
<td>2 g</td>
<td>5</td>
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<tr>
<td>1 g</td>
<td>5</td>
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2. CAPACITY MEASURES

<table>
<thead>
<tr>
<th>Capacity (l)</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>100 l &amp; above</td>
<td>Rs.50 for 1st 100 l + Rs.7 for addl 100 l or part thereof</td>
</tr>
<tr>
<td>50 l</td>
<td>50</td>
</tr>
<tr>
<td>20 l</td>
<td>20</td>
</tr>
<tr>
<td>10 l</td>
<td>20</td>
</tr>
<tr>
<td>5 l</td>
<td>10</td>
</tr>
<tr>
<td>2 l</td>
<td>10</td>
</tr>
<tr>
<td>1 l</td>
<td>10</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Capacity (ml)</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>500ml</td>
<td>10</td>
</tr>
<tr>
<td>200ml</td>
<td>10</td>
</tr>
<tr>
<td>100ml</td>
<td>10</td>
</tr>
<tr>
<td>50ml</td>
<td>10</td>
</tr>
<tr>
<td>20ml</td>
<td>10</td>
</tr>
<tr>
<td>10ml</td>
<td>10</td>
</tr>
<tr>
<td>5ml</td>
<td>10</td>
</tr>
<tr>
<td>2ml</td>
<td>10</td>
</tr>
<tr>
<td>1ml</td>
<td>10</td>
</tr>
</tbody>
</table>
3. Length Measure

(a) non-flexible

<table>
<thead>
<tr>
<th>Length</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>2m</td>
<td>10</td>
</tr>
<tr>
<td>1m</td>
<td>10</td>
</tr>
<tr>
<td>0.5m</td>
<td>20</td>
</tr>
<tr>
<td>1m graduated at every cm</td>
<td>20</td>
</tr>
<tr>
<td>0.5m graduated at every cm</td>
<td>20</td>
</tr>
</tbody>
</table>

(b) flexible measures

<table>
<thead>
<tr>
<th>Class</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class-I</td>
<td>20 paise/metre</td>
</tr>
<tr>
<td>Class-II</td>
<td>15 paise/metre</td>
</tr>
<tr>
<td>Class-III</td>
<td>10 paise/metre</td>
</tr>
</tbody>
</table>

(c) surveying chains

<table>
<thead>
<tr>
<th>Length</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 mts</td>
<td>6.00</td>
</tr>
<tr>
<td>20 mts</td>
<td>4.00</td>
</tr>
</tbody>
</table>

4. Beam scale Class A & B

<table>
<thead>
<tr>
<th>Weight</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>200kg</td>
<td>400</td>
</tr>
<tr>
<td>100kg</td>
<td>300</td>
</tr>
<tr>
<td>50kg</td>
<td>150</td>
</tr>
<tr>
<td>20kg</td>
<td>150</td>
</tr>
<tr>
<td>10kg</td>
<td>150</td>
</tr>
<tr>
<td>5kg</td>
<td>100</td>
</tr>
<tr>
<td>2kg</td>
<td>100</td>
</tr>
<tr>
<td>1kg</td>
<td>100</td>
</tr>
<tr>
<td>500g and below</td>
<td>60</td>
</tr>
</tbody>
</table>

5. Beam Scale Class C & D

<table>
<thead>
<tr>
<th>Weight</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000kg</td>
<td>200</td>
</tr>
<tr>
<td>500kg</td>
<td>200</td>
</tr>
<tr>
<td>300kg</td>
<td>200</td>
</tr>
<tr>
<td>200kg</td>
<td>100</td>
</tr>
<tr>
<td>100kg</td>
<td>100</td>
</tr>
<tr>
<td>50kg</td>
<td>20</td>
</tr>
<tr>
<td>20kg</td>
<td>20</td>
</tr>
<tr>
<td>10kg</td>
<td>20</td>
</tr>
<tr>
<td>5kg</td>
<td>15</td>
</tr>
<tr>
<td>2kg</td>
<td>15</td>
</tr>
<tr>
<td>1kg</td>
<td>15</td>
</tr>
<tr>
<td>500g and below</td>
<td>10</td>
</tr>
</tbody>
</table>

6. Non automatic weighing instrument – Mechanical (Analogue) Class III & IV
<table>
<thead>
<tr>
<th>Capacity (t)</th>
<th>Accuracy (kg)</th>
</tr>
</thead>
<tbody>
<tr>
<td>400t</td>
<td>4000</td>
</tr>
<tr>
<td>300t</td>
<td>3000</td>
</tr>
<tr>
<td>200t</td>
<td>3000</td>
</tr>
<tr>
<td>150t</td>
<td>2000</td>
</tr>
<tr>
<td>100t</td>
<td>2000</td>
</tr>
<tr>
<td>80t</td>
<td>2000</td>
</tr>
<tr>
<td>60t</td>
<td>2000</td>
</tr>
<tr>
<td>50t</td>
<td>2000</td>
</tr>
<tr>
<td>40t</td>
<td>2000</td>
</tr>
<tr>
<td>30t</td>
<td>2000</td>
</tr>
<tr>
<td>25t</td>
<td>2000</td>
</tr>
<tr>
<td>20t</td>
<td>2000</td>
</tr>
<tr>
<td>15t</td>
<td>2000</td>
</tr>
<tr>
<td>10t</td>
<td>1000</td>
</tr>
<tr>
<td>5t</td>
<td>500</td>
</tr>
<tr>
<td>3t</td>
<td>400</td>
</tr>
<tr>
<td>2t</td>
<td>400</td>
</tr>
<tr>
<td>1500kg</td>
<td>300</td>
</tr>
<tr>
<td>1000kg</td>
<td>300</td>
</tr>
<tr>
<td>500kg</td>
<td>300</td>
</tr>
<tr>
<td>300kg</td>
<td>200</td>
</tr>
<tr>
<td>250kg</td>
<td>200</td>
</tr>
<tr>
<td>200kg</td>
<td>100</td>
</tr>
<tr>
<td>150kg</td>
<td>100</td>
</tr>
<tr>
<td>100kg</td>
<td>100</td>
</tr>
<tr>
<td>50kg</td>
<td>100</td>
</tr>
<tr>
<td>30kg</td>
<td>100</td>
</tr>
<tr>
<td>25kg</td>
<td>60</td>
</tr>
<tr>
<td>20kg</td>
<td>60</td>
</tr>
<tr>
<td>15kg</td>
<td>30</td>
</tr>
<tr>
<td>10kg</td>
<td>30</td>
</tr>
<tr>
<td>5kg</td>
<td>30</td>
</tr>
<tr>
<td>3kg</td>
<td>30</td>
</tr>
<tr>
<td>2kg</td>
<td>30</td>
</tr>
<tr>
<td>1kg</td>
<td>15</td>
</tr>
<tr>
<td>500g and below</td>
<td>15</td>
</tr>
</tbody>
</table>

### 7. Non automatic weighing instrument Electronics Class III & IV

<table>
<thead>
<tr>
<th>Capacity (t)</th>
<th>Accuracy (kg)</th>
</tr>
</thead>
<tbody>
<tr>
<td>400t</td>
<td>4000</td>
</tr>
<tr>
<td>300t</td>
<td>3000</td>
</tr>
<tr>
<td>200t</td>
<td>3000</td>
</tr>
<tr>
<td>150t</td>
<td>2000</td>
</tr>
<tr>
<td>100t</td>
<td>2000</td>
</tr>
<tr>
<td>80t</td>
<td>2000</td>
</tr>
<tr>
<td>60t</td>
<td>2000</td>
</tr>
<tr>
<td>50t</td>
<td>2000</td>
</tr>
<tr>
<td>40t</td>
<td>2000</td>
</tr>
<tr>
<td>30t</td>
<td>2000</td>
</tr>
<tr>
<td>25t</td>
<td>2000</td>
</tr>
<tr>
<td>20t</td>
<td>2000</td>
</tr>
<tr>
<td>15t</td>
<td>2000</td>
</tr>
<tr>
<td>10t</td>
<td>1000</td>
</tr>
<tr>
<td>5t</td>
<td>1000</td>
</tr>
<tr>
<td>3t</td>
<td>500</td>
</tr>
<tr>
<td>2t</td>
<td>500</td>
</tr>
<tr>
<td>Weight (kg)</td>
<td>Fee (Rs)</td>
</tr>
<tr>
<td>------------</td>
<td>---------</td>
</tr>
<tr>
<td>1500</td>
<td>250</td>
</tr>
<tr>
<td>1000</td>
<td>250</td>
</tr>
<tr>
<td>500</td>
<td>250</td>
</tr>
<tr>
<td>300</td>
<td>200</td>
</tr>
<tr>
<td>250</td>
<td>200</td>
</tr>
<tr>
<td>200</td>
<td>200</td>
</tr>
<tr>
<td>150</td>
<td>200</td>
</tr>
<tr>
<td>100</td>
<td>200</td>
</tr>
<tr>
<td>50</td>
<td>200</td>
</tr>
<tr>
<td>30</td>
<td>200</td>
</tr>
<tr>
<td>25</td>
<td>200</td>
</tr>
<tr>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>15</td>
<td>100</td>
</tr>
<tr>
<td>10</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>100</td>
</tr>
<tr>
<td>1</td>
<td>100</td>
</tr>
<tr>
<td>500g and below</td>
<td>100</td>
</tr>
</tbody>
</table>

8. Non automatic Weighing Instrument both Mechanical and Electronic Class I & II

<table>
<thead>
<tr>
<th>Weight (kg)</th>
<th>Fee (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exceeding 50t</td>
<td>3000</td>
</tr>
<tr>
<td>Not exceed 50t but but exceed 10t</td>
<td>2000</td>
</tr>
<tr>
<td>Not exceed 10t but exceed 1t</td>
<td>1000</td>
</tr>
<tr>
<td>Not exceed 1t but exceed 50kg</td>
<td>500</td>
</tr>
<tr>
<td>Not exceeding 50kg but exceeding 10kg</td>
<td>250</td>
</tr>
<tr>
<td>Not exceed 10kg</td>
<td>200</td>
</tr>
</tbody>
</table>

9. Automatic weighing instruments

<table>
<thead>
<tr>
<th>Weight (kg)</th>
<th>Fee (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exceeding 100t</td>
<td>4000</td>
</tr>
<tr>
<td>Not exceeding 100t but exceeding 50t</td>
<td>3000</td>
</tr>
<tr>
<td>Not exceeding 50t but exceeding 10t</td>
<td>2000</td>
</tr>
<tr>
<td>Not exceeding 10t but exceeding 1t</td>
<td>1000</td>
</tr>
<tr>
<td>Not exceed 1t but exceed 50kg</td>
<td>500</td>
</tr>
<tr>
<td>Not exceed 50kg but exceed 10kg</td>
<td>250</td>
</tr>
<tr>
<td>Not exceed 10kg</td>
<td>200</td>
</tr>
</tbody>
</table>

10. Volumetric Measuring Instruments

<table>
<thead>
<tr>
<th>Volumetric Instrument</th>
<th>Fee (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Dispensing pump each pump</td>
<td>1000</td>
</tr>
<tr>
<td>(b) Totalizing counter</td>
<td>500</td>
</tr>
<tr>
<td>(c) Other instrument exceeding 100 l</td>
<td>Rs.500 for the $1^{st}$ 100 l + Rs.250 for the additional 100 l or part thereof</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Volumetric Instrument</th>
<th>Fee (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not exceeding 100 l but exceeding 50 l</td>
<td>500</td>
</tr>
<tr>
<td>Not exceeding 50 l but exceeding 20 l</td>
<td>250</td>
</tr>
<tr>
<td>Not exceed 20 L</td>
<td>200</td>
</tr>
</tbody>
</table>

11. Flow Meters

<table>
<thead>
<tr>
<th>Flow Rate</th>
<th>Fee (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Flow rate up to 100 litre/minute</td>
<td>2000</td>
</tr>
<tr>
<td>Above 100 litre/minute up to 500 litre/min</td>
<td>3000</td>
</tr>
</tbody>
</table>
12. Linear Measuring Instruments

Autorickshaw/Taxi meter 100
Other Meters
Rs.50 for 1st 1km or Part thereof + Rs.5
For every addl 100m Or part thereof

13. Clinical Thermometers 20paise/thermometer

14. Water Meters 25

15. Peg measure

30 ml  50
60 ml  50
100 ml  50

Totalizing machine Omitted
Independent machine
Additional Machine
Kitchen Scale Omitted

500 g
1 kg
2 kg
5 kg
10 kg

Tubular balance Omitted

1 kg
5 kg
10 kg
20 kg
50 kg

Bathroom Scale Omitted

120 Kg and above

Baby cum child weighing machine Omitted


\[SCHEDULE \text{ –XIII}
\]
\[\text{[See rule 25(1)]}\]

Form of Appeal against an order of an Inspector/Assistant Controller/
Deputy Controller / Controller

1. Name and address of the appellant :
2. No. and date of order of Inspector/Assistant Controller/Deputy Controller/Controller of Legal Metrology against which the appeal is preferred (Enclose copy of the order):  

3. Whether the appellant desires to be heard in person or through an authorised representative:  

4. Grounds of appeal:]  

3[ANNEXURE  

THE POLICY FOR FRESH LICENCE FOR MANUFACTURE, REPAIR AND SALE OF WEIGHTS AND MEASURES  

1. Every licence shall be issued in a prescribed form on a payment of prescribed fee and shall be valid for a prescribed period.  

2. Every licence application shall be entertained in the prescribed form along with the supporting documents/papers, etc., required for the particular licence, i.e., manufacturer, repairer or sale of weights and measures.  

3. Application for licences shall be examined by the Inspector, Legal Metrology.  

4. No incomplete application shall be sent to Headquarters by the Inspector, Legal Metrology.  

5. The supporting document, etc., are mentioned against the heading ‘Manufacturer Licence Repairer Licence or Seller/Dealer Licence’.  

6. The Assistant Controller shall visit the premises of the applicant as a test check, if he thinks so.  

7. Incomplete applications shall not be entertained by zones / headquarters and as such applications shall be deemed to have filed by the Department without intimating to the applicant.  

8. The fresh application shall be entertained at the zones level and shall be processed by the zones itself. The report along with clear recommendations must be sent to headquarters within 30 days. The entire period for disposal of case will be 60 days.  

1. GUIDELINES FOR FRESH MANUFACTURER LICENCE OF WEIGHTS AND MEASURES  

The licence application to manufacture weights and measures shall be furnished in the prescribed pro forma i.e., LM-1 along with supporting documents/papers, etc., and the following points are to be examined:-  

1. Premises:  

   A. Proof of legal possession of the premises.
The applicant must have legal and physical possession of the premises and furnish a latest rent receipt/sale deed/house-tax receipt/any other legal document and 'No objection Certificate' from the owner of the premises in case of rented premises as the case may be.

**B. Minimum space required for smooth and proper working.**

(i) The workshop premises/manufacturing premises should be suitable and adequate and it would not be less than the area specified below for the different items as mentioned against each :-

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Area (sq. mts)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Casting of Weights- 50 kgs to 50 grams</td>
<td>100</td>
</tr>
<tr>
<td>Manufacturing of Beam Scale, ‘A.B.C.D’.</td>
<td>40</td>
</tr>
<tr>
<td>Counter Scales</td>
<td>30</td>
</tr>
<tr>
<td>Platform Machines/Non-automatic Weighing Scale/Automatic Weighing Scale</td>
<td>40</td>
</tr>
<tr>
<td>Weight Bridge/Electronic, Digital Bridges Mech</td>
<td>80</td>
</tr>
<tr>
<td>Conical Measures, Dipping type Measures, Length Measures, Brass Weights/Bullion Weights</td>
<td>40</td>
</tr>
<tr>
<td>Taxi Meter/Auto-Rickshaw/Fare Meter</td>
<td>30</td>
</tr>
<tr>
<td>Self/Semi-self Weighing Machines/Person Weighing Machines/Spring balance</td>
<td>40</td>
</tr>
<tr>
<td>Clinical Thermometer</td>
<td>10</td>
</tr>
<tr>
<td>Domestic Water Meter</td>
<td>25</td>
</tr>
<tr>
<td>Kitchen Scale/Tubular Balances/Bathroom Scales</td>
<td>40</td>
</tr>
<tr>
<td>Sphygmomanom Meter to measure blood pressure</td>
<td>15</td>
</tr>
</tbody>
</table>

**NOTE** : For any other item not covered above, the area will be considered by the licensing authorities at the time of granting licence.

However, if more than one item of manufacturing is applied for, the adequacy of the premises is to be assessed by the licensing authority, but in no case the area of the premises should be less than the minimum area prescribed to manufacture a particular item listed therein applied for (e.g) an applicant intends to manufacture C.I. weights - B/S, C/S other than his area should be 100 sq.mts. which being the requirement for C. I. weights casting).

13. in case of manufacturing of electronic weighing/measuring instruments, production of SSI registration should be must.

(ii) The workshop/manufacturing premises must be on the ground floor or basement. The workshop/manufacturing premises to manufacture the following items may be at any floor of the multi-stored commercial complexes/industrial estate/flatted factories of Industries Department/flatted factories of DDA/DSIC or any other Government or local body subject to condition that suitability of premises will be assessed by the licensing authority before grant of licence.

1. Clinical Thermometer.

2. Sphygmomanom meters to measure blood pressure.
3. Non-automatic electric digital weighing scales upto 20 kgs.
4. Electronic digital meters.
5. Kitchen scale/Tubular balances/Bathroom scales.

II. Workshop Tools and Equipments :

1. All necessary equipments required for the concerned items applied for manufacturing.
2. All necessary tools required for manufacturing the concerned items.
3. Testing provisions/facilities for the manufactured items.
5. The proof of procuring the workshop tools and equipments.

III. Constitution of the Firm :

In case of the firm is not a proprietorship concern, the firm should submit a copy of partnership deed duly attested by First Class Magistrate/Notary/Oath Commissioner and in case of Private limited Company or Limited Company, Memorandum and Articles of Association approved by the Registrar, Ministry of Company Affairs, Government of India and Certificate of Incorporation.

IV. M.C.L/Original Lal Dora Certificate :

Attested copies of M.C.L./Original Lal Dora Certificate of SBM of the area is to be furnished by the applicant along with the application No. M.C.L. and certificate is required for the firm in industrial area approved by the Government of India, Delhi Administration, etc., of the Government policy or where the manufacturing industry is registered under SSI on permanent basis, the registration certificate is to be submitted for that address and trade.

V. Experience Certificate :

The applicant is required to furnish the experience certificate for at least two years for the items applied in the name of skilled worker proprietor partner/director of the firm or Diploma in Electrical/Electronic/Mechanical Engineering or Certificate of Instrument Mechanic form the I.T.I.

VI. Literature :

The applicant shall furnish a copy of literature containing the details/specification/design of the items to be manufactured.

VII. Proof of Financial Status :

The applicant shall furnish the proof of financial status of the manufacturer of any weights and measures. The licensing authority shall assess the financial status before granting licence.

VIII. Trade Mark :

A copy of the approved trade mark duly registered with MRPC shall be furnished by the applicant at the time of submitting the application for grant of manufacturing licence.

IX. Site Plan :

A site plan of the premises shall also be furnished by the applicant.

X. Sanctioned Power Load :
A proof of sanctioned and installed and energised power load required for proper manufacturing of the items shall also be furnished by the applicant.

The licence shall be granted in view of section 36, 37, 38 of Standards of Weights and Measures Act, 1976 and section 73 of the Standards of Weights and Measures (Enforcement) Act, 1985 also under the Standards of Weights and Measures (Approval of Models) Rules, 1987.

XI. The licensing authority, may relax any of the condition referred above.

XII. If the manufacturing is to be done under the proviso I-B (II) above, the licensee is required to provide all the facilities to the Officer/Inspector of the Department during the visit to his premises for inspection and verification especially in handling the balances/testing equipments, etc.,

DOCUMENTS TO BE ATTACHED WITH THE PRESCRIBED APPLICATION FORM:

1. Proof of the legal title of the premises, attested copy of the sale deed/lease deed/allotment letter, property tax receipt.

2. Rent receipt/N.O.C. from the owner.

3. Tools and equipments list.

4. List of testing equipments.

5. Copy regarding constitution of the firm.

6. Experience certificate.


8. Copy of the literature of the items to be manufactured.


11. Copy of permanent SSI registration.

12. List of skilled/unskilled workers with their name and addresses.

2. GUIDELINES FOR GRANT OF REPAIRER’S LICENCE

The licence application to repair weights and measures shall be furnished in the prescribed Pro forma i.e. LR-I along with supporting documents/papers, etc., and the following points are to be examined.

1. Premises:

   A. Proof of legal possession of the workshop premises.

   The application must have legal and physical possession of the premises and furnish latest rent receipt/sale deed/house-tax receipt/ any other documents and No-objection Certificate from the owner of the property.

   B. Minimum area required for the smooth and proper working
The workshop premises should be suitable and adequate not less than the area as detailed below:

(i) Weights, Measures, Weighting and Measuring instruments ... 15 sq.mts.
(ii) Taxi and Autorickshaw Fare Meters ... 4.5 sq.mts.
(iii) Electronic Weighing scales ... 15 sq.mts.

The workshop must be with an adequate entrance without opening to any residential part of the premises. The workshop premises must be on ground floor or basement.

The workshop/repairing premises to repair the following items may be at any floor of the multi-storeyed commercial complexes/industrial estates/flatted factories of Industries Department/flatted factories of DDA/DSIC or any other Government or local body subject to condition that suitability of premises will be assessed by the licensing authority before granting licence.

1. Autorickshaw/Taxi Fare Meter.
2. Electronic weighing scales upto 20 kg.
4. Electronic Digital meter.
5. Sphygomanom meter to measure blood pressure.

II. The Workshop Tools and Equipments:

The firm shall have the following sufficient tools and equipments to carry out the repairing work of weights, measures, weighing and measuring instruments:-

1. Set of files
2. Set of screwdrivers
3. Set of punches (A to Z)
4. Drill machines
5. Set of spanners
6. Set of ring spanner
7. Hammers and cutters
8. Stove/Bhatti Heating arrangement
9. Melting pot
10. Pouring pot
11. Tota plass
12. Set of number punches (1 to 9)
13. Plass
14. Bunk
15. Sand paper
16. Oil can
17. Stop watch - For Taxi/Autorickshaw
18. Bench Machine - Fare Meters only.
19. And other necessary equipments required for smooth working.
The proof of procuring the workshop tools and equipment, etc., shall also be furnished by the applicant at the time of applying for repairing licence.

III. Test Equipment :

(i) The applicant firm must have the following test equipment :-

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Capacity/Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>50 kg. Balance</td>
<td>'B' class</td>
</tr>
<tr>
<td>2</td>
<td>5 kg. Balance</td>
<td>'B' class</td>
</tr>
<tr>
<td>3</td>
<td>200 kg. Balance</td>
<td>'B' class</td>
</tr>
<tr>
<td>4</td>
<td>2 gm. Balance</td>
<td>'B' class</td>
</tr>
</tbody>
</table>

(ii) Test Weights ... 50 kg. to 50 gm. C.I. Weights
50 gm. to 10 gm. Brass Weights
10 kg. to 1 mg.. Bullion Weights

(iii) Test Capacity Measures ... 20 ltr. to 100 ml. - Conical
2 ltr. to 10 ml. - Cylindrical

(iv) Test Length Measures ... 1 Meter Rod
(v) Additional Weights for testing Beam Scales and Platform Scales.

(vi) In case of Weigh Bridges ... 1 ton and additional weights up to one-fourth capacity of the weigh bridge will be required for testing the weigh bridge at the site.

(vii) Arrangement for testing the beam scales in the workshop.

(viii) Arrangement for testing the capacity measures/length measures/peg measures.,

Loan Articles :

1. Beam Scales ... 'B' class-2kg/1, 1kg/1, 500gm/1
   'C' class- 500 kg/1, 200 kg/1, 100 kg/1, 50kg/2, 20kg/2, 10kg/2, 5kg/2, 2kg/2, 1kg/2, 500gm/2.
   'D' class - As above.

2. C.I.Weights ... (i) 50 kgs to 50 gm - 2 sets
   (ii) 20 kgs to 50 gm - 2 sets
   (iii) 2 kg to 50 gm - 2 sets

3. Brass Weights ... 1kg to 1mg/1.

4. Conical Measures ... 2 ltrs. to 10ltrs/1.5 ltr. to 10 ml/1

5. Cylindrical Measures ... 2 ltrs. to 5 ml/1

6. Meter Rod ... 1 meter/1

7. Counter Scales ... 20 kg/1, 10kg/1, 5kg/1, 2kg/1, 1 kg/1.
The applicant will submit a proof of all the loan articles produced from the source. All the loan articles should be duly verified and stamped by the Weights and Measures Department and verification certificate shall be attached by the applicant.

IV. Constitution of the Firm:

In case the firm is not a proprietorship concern, the firm should submit a copy of partnership deed duly attested by the First Class Magistrate/Notary/Oath Commissioner and in case of Private Company or Limited Company, Memorandum of Association approved by the Ministry of Company Affairs, Government of India.

V. Experience Certificate:

The applicant is required to furnish an experience certificate for at least one year for the items applied for repairing in the name of a skilled worker/proprietor/partner/director of the firm or certificate from I.T.I. in Instrument mechanic and Electronics and no repairing work shall be taken in the absence of a skilled worker.

VI. Site Plan:

A site plan of the premises shall also be furnished by the applicant.

The licensing authority may relax any of the condition or the part of the condition referred above.

DOCUMENTS TO BE ATTACHED WITH THE PRESCRIBED APPLICATION FORM:

1. Proof of the legal title of the premises/attested copy of the sale deed/lease deed/allotment letter/property-tax receipt.
2. Rent receipt/N.O.C. from the owner.
3. Tools and equipment list.
4. Test equipments.
5. List of loan articles with verification certificate.
6. Copy of the constitution of the firm.
7. Experience certificate.
8. Site plan.
10. List of skilled and unskilled workers with their names and addresses.

3. GUIDELINES FOR THE GRANT OF DEALER’S LICENCE

The licence application to sell the weights and measures shall be furnished in the prescribed pro forma i.e., LD-I along with supporting documents/papers, etc., and the following points are to be examined.

I. Premises:

A. Proof of legal possession of the shop premises.
The applicant must have legal and physical possession of the premises and furnish latest rent receipt/sale deed/house-tax receipt/any other document and ‘No-objection Certificate’ from the owner of the property.

*B. Minimum area required.*

The ship premises should be suitable and adequate and must be of independent entrance without opening to any residential part of the premises.

**II. Constitution of the Firm :**

In case the firm is not a proprietorship concern the firm should submit a copy of partnership deed duly attested by First Class Magistrate/Notary/Oath Commissioner and in case of Private Company or Limited Company, Memorandum of Association approved by the Ministry of Company Affairs, Government of India.

**III. Site Plan :**

A site plan of the premises shall also be furnished by the applicant.

**IV. Proof of Financial Status :**

The applicant shall furnish the proof of financial status to sell any weights and measures. The licensing authority shall assess the financial status before granting the licence.

**V. Sales Tax Registration Number :**

The applicant shall furnish a copy of sales tax registration number, if registered with the concerned department.

**DOCUMENTS TO BE ATTACHED WITH THE PRESCRIBED APPLICATION FORM :**

1. Proof of the legal title of the premises, attested copy of the sale deed/lease deed/allotment letter/property tax receipt.

2. Rent receipt/N.O.C. from the owner.

3. Copy of the constitution of the firm.


5. Site plan.


7. Sales-tax registration number, if registered.

**NEW POLICY FOR RENEWAL OF LICENCES FOR MANUFACTURING, REPAIRING AND SALE OF WEIGHTS AND MEASURES.**

**General :**
1. All the licences shall be renewed in accordance with the provisions of the Standards of Weights and Measures (Enforcement) Act, 1985 and the Pondicherry Standards of Weights and Measures (Enforcement) Rules, 1990.

2. Licence renewal application shall be furnished in the prescribed pro forma.

3. The renewal of licence should be completed latest by 31st December, of each calendar year.

4. Licence renewal application shall be received in the zones.

5. All the applications for renewal will be processed in the same manner by the concerned Inspector as in the case of fresh licence.

Renewal of Manufacturing Licence:

The licence renewal application shall be furnished in the prescribed form with the following supporting documents/papers, etc.

1. Proof of continual legal possession.

2. Change in constitution of the firm, if any.


4. All the documents required for fresh licence except experience certificate/copy of the manufacture of the item being manufactured/Lal Dora certificate/MCL.

5. List of workers - Skilled and unskilled with names and addresses.

6. Prescribed licence renewal fee receipt.

7. Attested copy of M.C.L., where required.

8. Sales tax registration number, if registered.

II. Renewal of Repairing Licence:

The licence renewal application shall be furnished in the prescribed form with the following supporting documents/papers, etc.

1. Proof of the legal title of the premises, attested copy of the sale deed/lease deed/allotment letter/property-tax receipt.

2. Rent receipt/N.O.C. from the owner.

3. Tools and equipment list.

4. Test equipments.

5. List of loan articles with verification certificate.

6. Copy of the constitution of the firm.

7. Month-wise statement of repairing job conducted during the year.

8. Site plan, if any change.

10. List of workers - Skilled and unskilled with names and addresses.

11. prescribed licence renewal fee receipt.

III. Renewal of Dealer’s Licence:

The licence renewal application shall be furnished in the prescribed form with the following supporting documents papers, etc-

1. Proof of the legal title of the premises attested copy of the sales deed lease deed/allotment letter/property-tax receipt.

2. Rent receipt/N.O.C. from the owner.

3. Copy of the constitution of the firm.

4. Month-wise statement of sale of weights and measures.

5. Site plan, if any change.


7. Sales-tax registration number, if required.

8. Prescribed licence renewal fee receipt.

AMENDMENT IN LICENCES

In case of any amendment in the existing licence of Manufacturer/Repairer/Dealer with reference to change in constitution, business premises, item of manufacture/repair/sale, the relevant part laid down in case of the licensing policy is to be observed and adhered to.”

NOTIFICATION – III

In exercise of the powers conferred under sub-section(1) of section 5 of the Standards of Weights and Measures (Enforcement) Act, 1985 (Central Act 54 of 1985), the Lieutenant-Governor, Pondicherry hereby appoints the officers mentioned in column (2) of the Schedule hereto appended for exercising the powers efficiently discharging the duties conferred or imposed by or under the said Act, or the Standards of Weights and Measures Act, 1976 (Central Act 60 of 1976) on the officers designated under the said Act as mentioned in column (3) of the said Schedule.

SCHEDULE

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Designation of the officer</th>
<th>Designation under the Act</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Deputy Collector (Excise), Pondicherry</td>
<td>Controller of Legal Metrology for the Union Territory of Pondicherry</td>
</tr>
</tbody>
</table>
2. Tahsildar, Weights and Measures Wing, Office of the Deputy Collector (Excise), Pondicherry. Assistant Controller of Legal Metrology, Pondicherry.

3. Tahsildar, Weights and Measures Wing, Karaikal. Assistant Controller of Legal Metrology, Karaikal.


NOTIFICATION – IV

In exercise of the powers conferred under sub-section(3) of section 5 of the Standards of Weights and Measures (Enforcement) Act, 1985 (Central Act 54 of 1985), the Controller of Legal Metrology hereby directs that the officers mentioned in column (2) of the Schedule hereto appended shall exercise their and discharge duties conferred or imposed on them by or under the said Act in respect of the local limits defined in column No. (3) of the said Schedule.

SCHEDULE

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Designation of the officer</th>
<th>Territorial jurisdiction</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Assistant Controller of Legal Metrology, Pondicherry.</td>
<td>Whole of Pondicherry region.</td>
</tr>
<tr>
<td>2.</td>
<td>Assistant Controller of Legal Metrology, Karaikal.</td>
<td>Whole of Karaikal region.</td>
</tr>
<tr>
<td>3.</td>
<td>Inspector of Legal Metrology-I, Pondicherry.</td>
<td>Commune Panchayats of Ariyankuppam and Bahour and Southern portion of Pondicherry Municipality beyond and inclusive of Jawaharlal Nehru Street, Pondicherry.</td>
</tr>
<tr>
<td>5.</td>
<td>Inspector of Legal Metrology-III, Pondicherry</td>
<td>Commune Panchayats of Nettapakkam and Mannadipet.</td>
</tr>
<tr>
<td>8.</td>
<td>Inspector of Legal Metrology, Yanam.</td>
<td>Whole of Yanam region.</td>
</tr>
</tbody>
</table>


5 Substituted Vide E.O.G. No.52 dated 06-09-2005.
G.S.R. 945(E), dated 2nd December, 1987.—In exercise of the powers conferred by Sec. 83 of the Standards of Weights and Measures Act, 1976 (60 of 1976), the Central Government hereby makes the following rules, namely:

1. Short title and commencement.—(1) These rules may be called the Standards of Weights and Measures (Inter-State verification and Stamping) Rules, 1987.

(2) They shall come into force on the date of their publication in the official Gazette.

2. Definitions.—In these rules, unless the context otherwise requires.—

(a) 'Act' means the Standards of Weights and Measures Act, 1976 (60 of 1976);

(b) 'section' means a section of the Act;

(c) 'mint' means the Government of India Mint at Bombay;

(d) 'schedule' means a schedule annexed to these rules.

3. Classification of weights and measures.—(1) The classes of weights or measures specified in the First Schedule shall be deemed to fall within the first category as referred to in Cl. (a) of sub-section (1) of Sec. 41 and weights or measures of all other classes shall be deemed to fall within the second category as referred to in Cl. (b) of that sub-section.

(2) A review of the items specified in the First Schedule shall be made on the expiry of every two years from the commencement of these rules and on such review, such changes, as may be necessary, shall be made in the said Schedule.

4. Classification of tank-lorries, tank-wagons or other containers used for the transport of commodities to be sold, delivered or distributed in the course of inter-State, trade or commerce.—Every tank-lorry, wagon or other container, used as a measure or measuring instrument for the transport of any commodity which is to be sold during the course of inter-State trade or commerce, shall be deemed to fall within the first category and its capacity shall be calibrated and authenticated by the special seal—

(a) in the case of a tank-lorry, in the State in which such tank-lorry is registered under the Motor Vehicles Act, 1939;

(b) in the case of tank-wagon or other container, not being a tank-lorry, in the State in which such wagon or other container is manufactured;

(c) in the case of any imported tank, wagon or other container, not being a tank-lorry, the State in which the import has been made.

1. Published in the Gazette of India, Extraordinary, Pt. II, Sec. 3(i), No. 596, dated 2nd December, 1987.
2. Enforced w.e.f. 2nd December, 1987.
5. Special seal.—(1) The special seal referred to in sub-section (3) of Sec. 41 shall be of such size and dimensions and shall contain such particulars as are specified in the Second Schedule, and different sizes of special seals may be specified for the stamping of different classes of weights or measures.

(2) The special seal shall be manufactured at the Mint at Bombay.

(3) The cost of the special seal shall be borne by the State Government to which such seal is supplied.

(4) The seals as specified in the Second Schedule shall not be used for any purpose other than verification of weights and measures sent from one State to another.

6. Fees for stamping.—(1) The fee for the verification of any weight or measure of the first category and stamping of the weight or measure with the special seal shall be levied by the Government of the transferor State at the rate leviable in that State for verification and stamping of the same or similar weight or measure plus an additional fee of twenty-five per cent. of the fee aforesaid.

(2) The fee for the verification of any weight or measure of the second category and stamping thereof shall be levied by the Government of the transferee State at the rate leviable in that State for the verification and stamping of the same or similar weight or measure plus an additional fee of twenty-five per cent. of the aforesaid.

(3) The Director shall determine the fee for the verification and stamping of any weight or measure in relation to which no fee has been specified by the Government of the concerned State.

7. Verification and stamping—How to be made.—The verification and stamping of any weight or measure of the first category or of the second category shall be made in accordance with the provisions of the Standards of Weights and Measures (General) Rules, 1987.

8. Returns.—(1) The periodical returns referred to in Sec. 46 shall be submitted once in every three months within thirty days from the last date of such third month in the form specified in the Third Schedule.

(2) Separate periodical returns shall be submitted for each category of weight or measure.

THE FIRST SCHEDULE

(See rule 3)

Classes of weights or measures falling within the first category

(Weights and Measures which are not required to be dismantled before despatch and which are not likely to lose their accuracy by reason of transport from the State of another)

1. Baby weighing machines.

2. Bathroom scales and person weighing machine except those which are required to be dismantled before despatch.

3. Beam scales class C and D.

4. Capacity measures of denominations not exceeding fifty litres.

5. Kitchen scales.
6. Length measures of all types.

7. Sphygmomanometers (Blood pressure equipment).

8. Tank lorries, tank wagons and other containers.


10. Volumetric measures such as dispensing measures and liquor measures.

11. Watermeters.

12. Weights of all denominations.

THE SECOND SCHEDULE

(See rule 5)

Special Stamps and Seals 'for trade' and 'not for trade' for Inter-State Transactions

ALL THE DIMENSIONS ARE IN MILLIMETRES (MM)

THE THIRD SCHEDULE

(See rule 8)

Form of return to be submitted by the manufacturer of weights and measures dealing in Inter-State trade

(See Sec. 46 of the Act)

<table>
<thead>
<tr>
<th>Name of the manufacturer</th>
<th>Address</th>
<th>Trade mark</th>
<th>Licence No. and Date</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of despatch</th>
<th>Description of weight or measure</th>
<th>Quantity</th>
<th>Name and address of persons to whom the despatch is made (Transferee State)</th>
<th>Invoice No. and date</th>
<th>Remarks, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

To

1. Controller of Legal Metrology Government of .............................................................. (Name of Transferor State)

2. The Controller of Legal Metrology Government of .............................................................. (Name of Transferor State)
STANDARDS OF WEIGHTS AND MEASURES (PACKAGED COMMODITIES) RULES, 1977

G.S.R. 622 (E), dated 26th September, 1977.¹—In exercise of the powers conferred by Sec. 83 of the Standards of Weights and Measures Act, 1976 (60 of 1976), the Central Government hereby makes the following rules, namely:

1. Short title, extent, application and commencement.—(1) These rules may be called the Standards of Weights and Measures (Packaged Commodities) Rules, 1977.

(2) They shall extend to the whole of India.

(3) They shall apply to commodities in the packaged form which are, or are intended or likely to be—

(i) sold, distributed or delivered or offered or displayed for sale, distribution or delivery, or
(ii) stored for sale, or for distribution or delivery, in the course of inter-State trade or commerce.

(4) They shall come into force on such date as the Central Government may, by notification, appoint, and different dates may be appointed for—

(i) different provisions of these rules, and
(ii) different commodities or classes of commodities,

and any reference in any provision to the commencement of these rules shall be construed as a reference to the coming into force of that provision or the coming into force of these rules in relation to any commodity or classes of commodities, as the case may be:

Provided that they shall come into force in the State of Sikkim on the date on which Chapter IV of Part IV of the Act comes into force in that State.

2. Definitions.—In these rules, unless the context otherwise requires,—

(a) 'Act' means the Standards of Weights and Measures Act, 1976 (60 of 1976);

(b) 'batch' means,—

(i) in the case of packages which have been stored, where the total number of such packages does not exceed 100, all such packages, and where the total number exceeds 100 but does not exceed 10,000 all the packages of the same type and of the same production run;

(ii) in the case of packages which are on or at the end of the packaging line, the maximum hourly output of packages;

(c) 'combination package' means a package intended for retail sale containing two or more individual packages, or individual pieces, or dissimilar commodities;

¹. Published in the Gazette of India, Extraordinary, 1977, Pt. II, Sec. 3 (i) at p. 1815.

Illustration.—A package containing dissimilar commodities, such as, spoons, knives, forks, cups, napkins, or the like, is a combination package;

(d) 'dealer', in relation to any commodity in packaged form, means a person who, or a firm or a Hindu undivided family which, carries on directly or otherwise, the business of buying, selling, supplying or distributing any such commodity, whether for cash or for deferred payment or for commission remuneration or other valuable consideration, and includes a commission agent who carries on such business on behalf of any principal, but does not include a manufacturer who manufactures any commodity which is sold or distributed in a packaged form except where such commodity is sold by such manufacturer to any other person other than a dealer;

(e) 'drained weight', in relation to a solid commodity contained in a free-flowing liquid, means the weight of such solid commodity after the liquid has been drained for a period of two minutes;

(f) 'fancy package' means a package, the container of which has a fancy trade value of its own in addition to the value of the commodity contained in such package;

(g) 'group package' means a package intended for retail sale, containing two or more individual packages, or individual pieces, of similar, but not identical (whether in quantity or size), commodities;

Explanation.—Commodities which are generally the same but differ in weight, measure or volume, appearance or quality are similar but not identical commodities;

Illustrations.—

(i) A package containing—

<table>
<thead>
<tr>
<th>Count</th>
<th>Size (mm)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>100 x 75 x 20</td>
</tr>
<tr>
<td>1</td>
<td>100 x 100 x 30</td>
</tr>
<tr>
<td>4</td>
<td>100 x 50 x 15</td>
</tr>
</tbody>
</table>

is a group package;

(ii) a package containing assorted biscuits is a group package;

(iii) a package containing similar commodities of different brands is a group package.

(h) 'manufacturer', in relation to any commodity in packaged form, means a person who, or a firm or a Hindu undivided family which, produces, makes or manufactures such commodity and includes a person, firm or Hindu undivided family who or which puts, or causes to be put, any mark on any packaged commodity, not produced, made or manufactured by him or it, and the mark claims the commodity in the package to be a commodity produced; made or manufactured, by such person, firm or Hindu undivided family, as the case may be;

(i) 'maximum permissible error', in relation to the quantity contained in an individual package, means an error in deficiency or excess which, subject to the provisions of these rules, does not exceed—

(i) in relation to the commodities specified in the First Schedule, the limits error specified in the Schedule;

(ii) in relation to commodities not specified in the First Schedule the limits of error specified in the Second Schedule;

(j) 'multi-piece package', means a package containing two or more individually packaged or labelled pieces of the same commodities of identical quantity, intended for retail sale, either in individual pieces or the package as a whole;
Illustration.—A package containing '5 toilet soap cake, net weight 20 g each, total net weight 100 g' is a multi-piece package;

(k) 'packer' means a person who, or a firm, or a Hindu undivided family, which, pre-packs any commodity, whether in any bottle, tin, wrapper or otherwise, in units suitable for sale, whether wholesale or retail;

(l) 'pre-packed commodity' with its grammatical variations and cognate expressions, means a commodity which, without the purchaser being present, is placed in a package of whatever nature, so that the quantity of the product contained therein has a pre-determined value and such value cannot be altered without the package or its lid or cap, as the case may be, being opened or undergoing a perceptible modification, and the expression 'package', wherever it occurs, shall be construed as a package containing a pre-packed commodity;

Explanations 1[(1)].—Where, by reason merely of the opening of a package, no alteration is caused to the name, quantity, nature or characteristic of the commodity contained therein, such commodity shall be deemed, for the purposes of these rules, to be a pre-packed commodity, for example, an electric bulb or fluorescent tube is a pre-packed commodity, even though the package containing it is required to be opened for testing the commodity;

2[Explanation II.—Where a commodity consists of a number of components and these components are packed in one, two or more units for sale as a single commodity, such commodity shall be deemed, for the purposes of these rules, to be a pre-packed commodity];

(m) 'principal display panel', in relation to package, means that part of a label which is intended, or is likely to be displayed, presented or shown or examined by the customer under normal and customary conditions of display, sale or purchase of the commodity contained in that package;

(n) 'quantity', in relation to commodity contained in a package, means the quantity by weight, measure or number of such commodity contained in that package;

(o) 'retail dealer' in relation to any commodity in packaged form means a dealer who directly sells such packages to the consumer and includes, in relation to such packages as are sold directly to the consumer, a wholesale dealer who makes such direct sale;

(p) 'retail package' means a package containing any commodity which is produced, distributed, displayed, delivered or stored for sale through retail sales agencies or other instrumentalities for consumption by an individual or a group of individuals;

(q) 'retail sale' in relation to a commodity, means the sale, distribution or delivery of such commodity through retail sales agencies or other instrumentalities for consumption by an individual or group of individuals or any other consumer;

3[(r) 'retail sale price' means the maximum price at which the commodity in packaged form may be sold to the ultimate consumer and where such price is mentioned on the package, there shall be printed on the package, the words 4[Maximum or Maxi, retail price].........................inclusive

3. Subs. by G.S.R. 511(E), dated 25th May, 1990. Note.—Where any commodity is in packaged form for sale, the requirement of printing the price in the forms indicated in sub-clauses (i) and (ii) of Cl. (s) of rule 2 of the said rules which was in existence immediately before the commencement of the Standards of Weights & Measures (Packaged Commodities) Amendment Rules, 1990, may continue for a period of six months but in no case shall continue on and after the 30th November, 1990.
of all taxes \[or in the Form M.R.P. Rs......................inclusive of all taxes]\]

Explanation.—For the purpose of this clause 'maximum price' in relation to any commodity in packaged form shall include all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertising, delivery, packing, forwarding and the like, as the case may be.\]

\[\{t\} \] 'section' means a section of the Act;

\[(u)\] 'standard package' means a package containing the specified quantity of a commodity;

\[\{v\}\]

\[(w)\] 'wholesale dealer' in relation to any commodity in packaged form means a dealer who does not directly sell such commodity to any consumer but distributes or sells such commodity through one or more intermediaries;

Explanation.—Nothing in this clause shall be construed as preventing a wholesale dealer from functioning as a retail dealer in relation to any commodity but where he functions in relation to any commodity as a retail dealer, he shall comply with all the provisions of these rules which a retail dealer is required by these rules to comply;

\[(x)\] 'wholesale package' means a package containing—

(i) a number of retail packages, where such first mentioned package is intended for sale, distribution or delivery to an intermediary and is not intended for sale direct to a single consumer,

(ii) a commodity sold to an intermediary in bulk to enable such intermediary to sell, distribute or deliver such commodity to the consumer in smaller quantities.

CHAPTER II

Provisions Applicable to Packages Intended for Retail Sale

3. Chapter to apply to packages intended for retail sale.—The provisions of this Chapter shall apply to packages intended for retail sale and the expression 'package', wherever it occurs in this Chapter, shall be construed accordingly.

4. Regulation for pre-packing and sale, etc. of commodities in packaged form.—On and from the commencement of these rules, no person shall pre-pack, or cause or permit to be pre-packed any commodity for sale, distribution or delivery unless the package in which the commodity is pre-packed bears thereon, or on a label securely affixed thereto, such declarations as are required to be made under these rules.

\[\{Explanation.-\]
5. Specific commodities to be packed and sold only in standard packages.—On and from
the commencement of these rules, no person shall pre-pack, or cause or permit to be pre-packed
any commodity for sale, distribution, or delivery except in such standard quantities as are specified in
relation to that commodity in the Third Schedule:

Provided that the Central Government may, if it is satisfied that for any technical or mechanical
reason it is not possible to pre-pack any commodity in the standard quantities specified in the Third
Schedule, authorize the pre-packing of such commodities in such quantities as it may specify.

6. Declaration to be made on every package.—(1) Every package shall bear thereon or on a
label securely affixed thereto a definite, plain and conspicuous declaration, made in accordance with
the provisions of this Chapter as to—

(a) the name and address of the manufacturer, or where the manufacturer is not the packer, of
the packer or with the written consent of the manufacturer,

(b) the common or generic names of the commodity contained in the package.

Explanation.—Generic name in relation to a commodity means the name of the genus of the
commodity, for example, in the case of common salt, sodium chloride is the generic name;

(c) the net quantity, in terms of the standard unit of weight or measure, of the commodity contained
in the package or where the commodity is packed or sold by number, the number of the
commodity contained in the package;

(d) the month and year in which the commodity is manufactured or pre-packed;

(e) the retail sale price of the package;

(f) where the sizes of the commodity contained in the package are relevant, the dimensions of
the commodity contained in the package and if the dimensions of the different pieces are
different, the dimensions of each such different price;

(h) such other matters as are specified in these rules:

Provided that—

(A) no declaration as to the month and year in which the commodity is manufactured or pre-
packed shall be required to be made on—

(i) any bottle containing liquid milk, liquid beverage containing milk as an ingredient, soft
drink, ready-to-serve fruit beverages, or the like, which, is returnable by the consumer
for being refilled;

(ii) any package containing bread and any uncanned package of (a) vegetables, (b) fruits,
(c) ice-cream, (d) butter, (e) fish, (g) meat, or (h) any other like commodity;

1[(e) 

2[retail sale price] of the package;

3[where the sizes of the commodity contained in the package are relevant, the dimensions of
the commodity contained in the package and if the dimensions of the different pieces are
different, the dimensions of each such different price;

(h) such other matters as are specified in these rules:

Provided that—

(A) no declaration as to the month and year in which the commodity is manufactured or pre-
packed shall be required to be made on—

(i) any bottle containing liquid milk, liquid beverage containing milk as an ingredient, soft
drink, ready-to-serve fruit beverages, or the like, which, is returnable by the consumer
for being refilled;

(ii) any package containing bread and any uncanned package of (a) vegetables, (b) fruits,
(c) ice-cream, (d) butter, (e) fish, (g) meat, or (h) any other like commodity;

3[(ii-a) liquid milk in pouches;]

1. Omitted by G.S.R. 521(E), dated 27th June, 1995 (w.e.f. 27th June, 1995).
3(d), dated the 31st March, 1983.
(iii) any package containing metallic product;

(iv) any cylinder containing liquefied petroleum gas or any other gas;

(v) any package containing chemical fertilizer;

(B) where any packaging material bearing thereon the month in which any commodity was expected to have been pre-packed is not exhausted during that month, such packaging material may be used for pre-packing the concerned commodity produced or manufactured during the next succeeding month and not thereafter, but the Central Government may, if it is satisfied that such packaging material could not be exhausted during the period aforesaid by reason of any circumstance beyond the control of the manufacturer or packer, as the case may be, extend the time during which such packaging material may be used, and, where any such packaging material is exhausted before the expiry of the month indicated thereon, the packaging material intended to be used during the next succeeding month may be used for pre-packing the concerned commodity;

(C) no declaration as to the [retail sale price] shall be required to be made on—

2[(i) any uncanned package of (a) vegetables, (b) fruits, (c) ice-cream, (d) fish or (e) meat];

(ii) any bottle containing liquid milk, liquid beverages containing milk as an ingredient, [3]* [* * *], which is returnable by the consumer for being refilled;

(iii) any bottle containing alcoholic beverages, or spirituous liquor;

(iv) any package containing animal feed, [4]* [* * *] exceeding 15 kg. or 15.1;

(v) any package containing a commodity for which controlled price has been fixed by or under any law for the time being in force.

5[(vi) packages containing printing ink;]

6[The commodities mentioned [at (i) to (vi)] where retail sale price has not been mentioned by the manufacturer or packer on the package, the retail dealer shall display prominently at a conspicuous place of the premises in which he carries on his retail sale, the retail price of the packages for the information of consumer.]

Explanation I.—The month and the year in which the commodity is pre-packed may be expressed either in words, or by numerals indicating the month and the year, or by both.

Explanation II.—Liquid milk does not include condensed milk.

8[(2) Where a commodity consists of a number of components and these components are packed in two or more units, for sale as a single commodity, the declaration required to be made under sub-]
rule (1) shall appear on the main package and such main package shall also carry information about the other accompanying packages.

7. Principal display panel—Its area, size and letter, etc.—(1) The area of the principal display panel shall be not less than—

(a) in the case of a rectangular container, forty per cent of the product of height and weight of the panel of such container having the largest area;

(b) in the case of a cylindrical or nearly cylindrical, round or nearly round, oval or nearly oval container, twenty per cent, of the product of the height and average circumference of such container;

(c) in the case of a container of any other shape, twenty per cent. of the total surface area of the container unless there is a label securely affixed to the container, and such label has a surface area of not less than ten per cent of the total surface area of the container.

(2) In computing the area of the principal display panel, the tops, bottoms, flanges at tops and bottoms of cans, and shoulders and necks of bottles or jars, shall be excluded.

(3) In case of a package having a capacity of five cubic centimetres or less, the principal display panel may be a cord or tape affixed firmly to the package or container and bearing the required information.

(4) The height of any numeral in the declaration required under these rules, on the principal display panel shall not be less than.

(i) as shown in Table 1 if the net quantity is declared in terms of weight or volume.

(ii) as shown in Table II if the net quantity is declared in terms of length, area or number.

The height of letters in the declaration shall not be less than 1 mm height. When blown, formed, moulded, embossed or perforated the height of letters shall not be less than 2 mm:

Provided that the width of the letter or numeral shall not be less than one-third of its height, but the proviso shall not apply in the case of numeral 'I' and letters (i), (I) and (1).


"Note.—Any manufacturer or packer allowed to continue the pack sizes or any declaration thereon permissible prior to the commencement of this notification shall not be allowed to do so beyond 30th June, 1995."
TABLE I

Minimum height of numeral

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Net quantity in weight / volume</th>
<th>Minimum height in mm</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Normal case</td>
</tr>
<tr>
<td>1.</td>
<td>Upto 50 g/ml.</td>
<td>1</td>
</tr>
<tr>
<td>2.</td>
<td>Above 50 g/ml. 200 g/ml.</td>
<td>2</td>
</tr>
<tr>
<td>3.</td>
<td>Above 200 g/ml. upto 1 Kg/litre</td>
<td>4</td>
</tr>
<tr>
<td>4.</td>
<td>Above 1 Kg/litre</td>
<td>6</td>
</tr>
</tbody>
</table>

TABLE-II

Minimum height of numeral

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Net quantity in height, area of number, area of principal display panel</th>
<th>Minimum height in mm</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Normal case</td>
</tr>
<tr>
<td>1.</td>
<td>Upto 100 cm square.</td>
<td>1</td>
</tr>
<tr>
<td>2.</td>
<td>Above 100 cm square upto 500 cm square</td>
<td>2</td>
</tr>
<tr>
<td>3.</td>
<td>Above 500 cm square upto 2500 cm square</td>
<td>4</td>
</tr>
<tr>
<td>4.</td>
<td>Above 2500 cm square</td>
<td>6</td>
</tr>
</tbody>
</table>

1[(5) The foregoing provisions of these rules shall not apply to a package if the information to be specified on such package under this rule is also required to be given by or under any other law of the time being in force].

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Area of principal display panel</th>
<th>Minimum height of letter of number</th>
<th>Minimum height of label information blown, formed, moulded, embossed or perforated on container</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>cm</td>
<td>mm</td>
<td>mm</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>1.</td>
<td>Not greater than 25</td>
<td>1.0</td>
<td>2.0</td>
</tr>
<tr>
<td>2.</td>
<td>25 but not greater than 50</td>
<td>1.5</td>
<td>3.0</td>
</tr>
<tr>
<td>3.</td>
<td>50 but not greater than 100</td>
<td>2.0</td>
<td>4.0</td>
</tr>
<tr>
<td>4.</td>
<td>100 but not greater than 500</td>
<td>3.0</td>
<td>6.0</td>
</tr>
<tr>
<td>5.</td>
<td>500 but not greater than 2500</td>
<td>5.0</td>
<td>10.0</td>
</tr>
<tr>
<td>6.</td>
<td>2500 or more</td>
<td>10.0</td>
<td>15.0</td>
</tr>
</tbody>
</table>

8. Declaration where to appear.—

(1) Subject to the provision of sub-rule (2), every declaration required to be made under these rules, shall, wherever practicable, appear on the principal display panel and shall ordinarily be parallel to the base on which the package is intended by its manufacturer to rest, and declaration in respect of the net quantity, retails sale price [* * *] (if to be marked) shall always be indicated on the same panel:

Provided that area surrounding the quantity declaration shall be free of printed information above and below by a space equal to at least the height of the numeral, in the declaration, and

(b) to the left and right by a space at least twice the height of numeral in the declaration.

(2) As far as practicable, all information which are required by these rules to appear on the package or label, as the case may be, shall appear on the same panel and, shall be indicated together:

Provided that—

(i) in the case of a container which is returnable by the consumer for being refilled, the required declarations may be made on the crown cork;

(ii) in the case of a container made of any metal, glass, plastic or foil, the month and the year, in which the commodity contained in such container was manufactured or pre-packed, may be indicated either on the top or on the bottom of such container;

1. Subs by G.S.R. 105(E), dated 2nd March, 1995 (w.e.f. 2nd March, 1995). A note appended to this rule reads as under:

"Any manufacturer or packer allowed to continue the declarations on their packages permissible immediately prior to the commencement of this notification shall not be allowed to do so beyond 31st May, 1995."

2. The words ‘and unit sale price’ omitted by G.S.R. 521(E), dated 27th June, 1995 (w.e.f. 27th June, 1995).
(iii) in the case of a collapsible tube, the month and the year, in which the commodity contained in such tube was manufactured or pre-packed, may be indicated on the crimped end of the tube;

(iv) in the case of a disc type container, the month and the year, in which the commodity contained in such container was manufactured or pre-packed, may be indicated either on the top or bottom of such container.

1[(v) in any package, if the net weight or measure of the commodity contained in the package is 2 kilogram or 2 litre or less and the printing is possible only at top or bottom, the retail sale price, month and year may be indicated at top or bottom, and it shall be embossed or indicated conspicuously, and an indication shall be given at the main panel that such retail sale price and month and year of packing are indicated at the top or bottom.]

(3) In a cylindrical or nearly cylindrical, round or nearly round, oval or nearly oval-shaped container, information required to appear on the principal display panel shall as far as practicable, appear on that portion of the circumference of the container which is most likely to be displayed, presented or shown to the consumer or examined by him under usual conditions of display for retail sale.

(4) Except in the case of fancy packages, the base on which the package is intended by its manufacturer to rest shall not be used as the principal display panel.

(5) In fancy packages, the declarations required to be made under these rules may be made at the top or bottom of the package.

2[(6) For soft drinks, ready to serve beverages or the like, the bottle which is returnable by the consumer for being refilled, the retail sale price may be indicated either on the crown cap, or on the bottle or on both. If the retail sale price is indicated on the crown cap, it is sufficient to indicate the retail sale price in the form 'MRP RS.........................']

3[[(7) Notwithstanding anything contained in sub-rule (6), any manufacturer or packer may continue upto 31st December, 1995 to pack or make any declaration on soft drinks, ready to serve fruit beverages or the like in the manner permissible immediately prior to the commencement of the Standards of Weights and Measures (Packaged Commodities) (Fourth Amendment) Rules, 1995.]

9. Manner in which declarations shall be made.—(1) Every declaration which is required to be made on a package under these rules shall be—

(a) legible, prominent, definite, plain and unambiguous,

(b) conspicuous as to size, number and colour.

(c) as far as practicable in such style or type of lettering as to be boldly, clearly and conspicuously presented in distinct contrast to the other type, lettering or graphic material used on the package,

4[(d) numerals of the retail sale price and net quantity in declaration in bold form]

and shall be printed, painted or inscribed on the package in a colour that contrasts conspicuously with the background of the label:

3. Ins. by G.S.R. 693(E), dated 21st October, 1995 (w.e.f. 21st October, 1995).
Provided that—

(a) where any label information is blown, formed or moulded on a glass or plastic surface or where such information is embossed or perforated on a package, such information shall not be required to be presented in a contrasting colour;

(b) where any declaration on a package is printed either in the form of hand writing or hand-script, such declaration shall be clear, unambiguous and legible;

(2) No declaration shall be made so as to require it to be read through any liquid commodity contained in the package.

(3) Where a package is provided with an outside container or wrapper, such container or wrapper shall also contain all the declarations which are required to appear on the package except where such container or wrapper itself is transparent and the declaration on the package itself is easily readable through such outside container or wrapper.

10. Declaration of name and address of the manufacturer, etc.—(1) Subject to the provisions of rule 7, every package kept, offered or exposed for sale or sold shall bear conspicuously on the package, the name and complete address of the manufacturer, or where manufacturer is not the packer of the package, or with the written consent of the manufacturer:

Provided that where by reason of the smallness of a package it is not reasonably practicable to indicate the name and complete address of the manufacturer or packer on package, it shall be sufficient compliance with the paragraph if a mark or inscription which would enable the consumer to identify the manufacturer or packer on the package.

Provided further that where any commodity manufactured outside India is packed in India, the package shall contain on the principal display panel the name and complete address of the packer in India.

Explanation.—'Complete address' means, in the case of a company, the address at which its registered office is situated, and, in any other case, the name of the street, number (if any) assigned to the premises of the manufacturer or packer, and either the name of the city and State where the business is carried on by the manufacturer or packer or the PIN Code.

(2) The name of the manufacturer or packer shall be the actual corporate name, or if not incorporated, the name under which the business is conducted by such manufacturer or packer.

11. General provisions relating to declaration of quantity.—(1) In declaring the net quantity of the commodity contained in a package the weight of wrappers and materials other than the commodity shall be excluded:

Provided that where a package contains a large number of small items of confectionary, each of which is separately wrapped and it is not reasonably practicable to exclude from the net weight of the commodity, the weight of such immediate wrappers of all the items of the confectionery contained in the package, the net weight declared on the package containing such confectionary or on the label thereof may include the weight of such immediate wrappers, if and only if, the total weight of such immediate wrappers does not exceed—

(i) eight per cent, where such immediate wrapper is a waxed paper or any other paper with wax or aluminium foil under strip, and

(ii) six per cent, in the case of any other paper, of the total net weight of all the items of confectionary contained in the package minus the weight of immediate wrapper.
(2) Where a commodity in a package is not likely to undergo any variation in weight or measure, on account of the environmental conditions, the quantity declared on the package shall correspond to the net quantity which will be received by the consumer, and the declaration of quantity on such package shall not be qualified by the words 'when packed' or the like.

(3) Save as otherwise provided in sub-rule (4), where a commodity in a package is likely to undergo variations in weight or measure on account of environmental conditions and such variation is negligible, the declaration of quantity in relation to such package shall be made after taking into account such variation so that the consumer may receive not less than the net quantity of the commodity as declared on the package, and the declaration of quantity on such package shall not also be qualified by the words 'when packed' or the like.

(4) The declaration of quantity in relation to commodities specified in the Fourth Schedule, that is to say, commodities which are likely to undergo significant variations in weight or measure on account of environmental or other conditions may be qualified by the words 'when packed' and when such qualification is made, the package containing such commodity shall also bear thereon information with regard to the matters specified in the said Fourth Schedule.

12. Manner in which declaration of quantity shall be expressed.—(1) The declaration of quantity shall be expressed in terms of such unit of weight, measure or number of a combination of weight, measure or number as would give an accurate and adequate information to the consumer with regard to the quantity of the commodity contained in the package.

(2) Except in the cases of commodities specified in the Fifth Schedule, the declaration of quantity shall be in terms of the unit of—

(a) mass, if the commodity is solid, semi-viscous or mixture of solid and liquid;

(b) length, if the commodity is sold by linear measure;

(c) area, if the commodity is sold by area measure;

(d) volume, if the commodity is liquid or is sold by cubic measure; or

(e) number, if the commodity is sold by number:

Provided that in the case of solid commodity contained in a free-flowing liquid which is sold as such, the declaration of quantity shall be in terms of the drained weight of such solid commodity.

(3) Where the declaration of quantity has been made in terms of mass, the manufacturer or, as the case may be, the packer may, at his opinion, make an additional declaration on the package as the number of commodities contained in the package.

1Illustration.—A package containing screws may not only indicate the total weight of the screws contained in the package but also the number and sizes of the screws contained in the package.

(4) Where the declaration of quantity by weight, measure or number alone is not sufficient to give to the consumer full information with regard to the dimensions or number of commodity contained in the package, such declaration shall be accompanied by a declaration of the dimensions or number, or both, where necessary, of the commodity contained in the package.

**Illustration:**

<table>
<thead>
<tr>
<th>Name of the commodity</th>
<th>Additional information required</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(1)</strong></td>
<td></td>
</tr>
<tr>
<td>(a) Acid in liquid form</td>
<td>Concentration in mass per unit volume.</td>
</tr>
<tr>
<td>(b) Fencing wire</td>
<td>Weight per 100 metre or diameter whichever is applicable.</td>
</tr>
<tr>
<td>(c) Nails, wood screws</td>
<td>Size (length, diameter and type thread).</td>
</tr>
<tr>
<td>(d) Ready-made garments :</td>
<td></td>
</tr>
<tr>
<td>(i) Shirts and similar garments</td>
<td>Neck size, in steps of one centimetre.</td>
</tr>
<tr>
<td>(ii) Bushirts and similar garments.</td>
<td>Chest size, in steps of five centimetres.</td>
</tr>
<tr>
<td>(iii) Underwear intended to cover</td>
<td>Chest size, in steps of five centimetres.</td>
</tr>
<tr>
<td>upper part of the body or any</td>
<td></td>
</tr>
<tr>
<td>part of the upper part of the body.</td>
<td></td>
</tr>
<tr>
<td>(iv) Underwear intended to cover lower</td>
<td>Waist size, in steps of two centimetres, and length, in steps of</td>
</tr>
<tr>
<td>part of the body or any part of the</td>
<td>five centimetres.</td>
</tr>
<tr>
<td>lower part of the body.</td>
<td></td>
</tr>
<tr>
<td>(v) Trousers and similar garments,</td>
<td>Waist size, in steps of two centimetres, and length, in steps of</td>
</tr>
<tr>
<td>ladies or gents.</td>
<td>five centimetres.</td>
</tr>
<tr>
<td>(vi) Coat, overcoat and similar garments.</td>
<td>Chest size, in steps of five centimetres, and length, in steps of</td>
</tr>
<tr>
<td>(vii) Socks and similar garments :</td>
<td>five centimetres.</td>
</tr>
<tr>
<td>(viii) Sweaters, cardigans and similar</td>
<td>Chest size, in steps of five centimetres.</td>
</tr>
<tr>
<td>garments</td>
<td></td>
</tr>
<tr>
<td>(ix) Hats, caps and other headwears</td>
<td>Circumference of head in steps of one centimetre.</td>
</tr>
<tr>
<td>(x) Sarees, dhoties, shawls, handkerchiefs,</td>
<td>Dimensions (length and breadth).</td>
</tr>
<tr>
<td>bed-sheets, pillow covers, towels</td>
<td></td>
</tr>
<tr>
<td>and napkins.</td>
<td></td>
</tr>
<tr>
<td>(e) Tyres and tubes</td>
<td>Size (metric units only).</td>
</tr>
<tr>
<td>(f) Yarn</td>
<td>Count.</td>
</tr>
</tbody>
</table>
(5) Where it is necessary to communicate to the consumer any additional information about the commodity contained in a package, such information shall also appear on the same panel in which the other information, as required by these rules.

*Illustrations:*

Additional information like the following is necessary to be communicated to the consumer, namely:

1. (a)
2. (b)
3. (c)

*(d) in the case of still films, the number of exposures which may be made and the length and width of individual exposures, to be expressed in millimetres, for example, 36 exposures, 36 mm * 24 mm;

*(e) in the case of motive films and bulk still films, the linear measure of the usable film, to be expressed in metres;

*(f) in the case of electrical or electronic appliances, the voltage and wattage, and also the output of such electrical or electronic appliances;

*(g) in the case of an electric bulb or other appliance intended to be used for illumination, in addition to the information specified in Cl. *(f)*, the illuminating power of such bulb or other appliance.

(6) The declaration of quantity shall not contain any word or expression which tends to create an exaggerated, misleading or inadequate impression as to the quantity of the commodity contained in the package, for example, words or expressions like—

    *(i) 'minimum', 'not less than', 'average', 'about', 'approximately' or any other word of a similar nature, or
    *(ii) 'jumbo', 'giant', 'full', 'family huge', 'economy', 'large', 'extra', 'colossal', 'king', 'queen' or any other word or expression of a similar nature, shall not be used.

(7) Where, by reason of the smallness of a package, the declaration of quantity cannot be written on the container or on the label thereon, such declaration shall be made on a tag, card, tape, or any other similar device affixed to the container in such manner that it cannot be removed without opening the container and every such tag, card, tape or other device shall contain a mark or inscription which would enable the consumer to identify the manufacturer or packer, as the case may be.

13. **Statement of units of weight, measure or number.**—(1) The units of weight, measure or number shall be specified in accordance with the units specified in sub-rule (2) or sub-rule (3), as the case may be.

    (2) When expressing a quantity less than—

    *(a) one kilogram, the unit of weight shall be the gram;

---

(b) one metre, the unit of length shall be the centimetre;

(c) one square metre, the unit of area shall be the square decimetre;

(d) one cubic metre, the unit of volume shall be one cubic decimetre;

(e) one cubic decimetre, the unit of volume shall be the cubic centimetre;

(f) one litre, the unit of volume shall be the millilitre.

(3) When expressing a quantity of equal to or more than—

(a) (i) one kilogram, 1[* * *] the unit of weight shall be the kilogram and any fraction of a kilogram shall be expressed in terms of decimal sub-multiples of kilogram;

(ii) one tonne, the unit of weight shall be the tonne and any fraction of a tonne shall be expressed in terms of decimal sub-multiples of the tonne;

(b) one metre, the unit of length shall be the tonne and any fraction of a metre shall be expressed in terms of decimal sub-multiples of the metre;

(c) one square metre, the unit of the area shall be the square metre and any fraction of a square metre shall be expressed in terms of decimal sub-multiple of the square metre;

(d) one cubic metre, the unit of volume shall be the cubic metre and any fraction of a cubic metre shall be expressed in terms of decimal sub-multiple of the cubic metre;

(e) (i) one litre, 2[* * *], the unit of volume shall be the litre and any fraction of a litre shall be expressed in terms of decimal sub-multiple of the litre;

(ii) one kilolitre, the unit of volume shall be the kilolitre and any fraction of a kilolitre shall be expressed in terms of decimal sub-multiple of the kilolitre:

Provided that where the quantity to be expressed is equal to one kilogram, one metre, one square metre, one cubic decimetre, one cubic metre or one litre, as the case may be, such quantity may be expressed, at the option of the manufacturer or the packer, in terms of gram, centimetre, square decimetre, cubic centimetre, cubic decimetre of millilitre as the case may be:

Provided further that where the quantity to be expressed is equal to or more than 100 kilograms but less than 1,000 kilograms, such quantity may be expressed, at the option of the manufacturer or the packer, in terms of quintal which is equivalent to 100 kilograms.

Illustrations:

(a) Where the weight is 1,500 grams, it shall be expressed as 1.5 kilogram.

(b) Where the length is 225 centimetres, it shall be expressed as 2.25 metres.

(d) Where the volume is 1,200 millilitres, its shall be expressed as 1.2 litre.

1. The words 'but less than one tonne' omitted by G.S.R. 314(E), dated 12th March, 1994 (w.e.f. 12th March 1994).
2. The words 'but less than one kilolitre' omitted by G.S.R. 314(E), dated 12th March, 1994 (w.e.f. 12th March 1994).
(4) Units of weight or measure not specified in sub-rules (2) and (3) shall be expressed in accordance with the following principles, namely:

(a) when expressing a quantity less than the standard unit, the quantity shall be expressed in terms of the mill unit, and where the quantity is less than one thousand the part of a unit, in terms of the micro unit, and so on;

(b) when expressing a quantity more than the standard unit, the quantity shall be expressed in terms of the unit up to, but not including on thousand units, and where the quantity is one thousand units or more, but less than one million units, the quantity shall be expressed in terms of the kilo units and where the quantity is one million units or more, the quantity shall be expressed in terms of mega units and so on;

(c) when the quantity is more than one standard unit but less than the next standard unit, the fraction shall be expressed in accordance with the decimal sub-multiples of the unit.

(5) When any commodity is packed by number, such number shall be expressed on the package in international form of Indian numerals, and every package intended to be sold by number shall be packed in the manner specified in the Sixth Schedule:

1[Provided that the Central Government may, if it is satisfied that for any technical or mechanical reason it is not possible to pre-pack any commodity in the standard quantities specified in the Sixth Schedule, authorise the pre-packing of such commodities in such numbers as it may specify.]

(6) No number called the dozen (12), score (20), gross (144), great gross (1,728) or the like shall be specified or indicated on any package.

2[(7) Symbols for units:

(a) the symbols for International system of units and none other, shall be used in furnishing the net quantity of the package.

Illustrations:

<table>
<thead>
<tr>
<th>Unit</th>
<th>Symbol</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kilogram</td>
<td>Kg.</td>
</tr>
<tr>
<td>Gram</td>
<td>g.</td>
</tr>
<tr>
<td>Milligram</td>
<td>mg.</td>
</tr>
<tr>
<td>Litre</td>
<td>2</td>
</tr>
<tr>
<td>Millilitre</td>
<td>ml.</td>
</tr>
<tr>
<td>Metre</td>
<td>m.</td>
</tr>
<tr>
<td>Centimetre</td>
<td>cm.</td>
</tr>
<tr>
<td>Millimetre</td>
<td>mm.</td>
</tr>
<tr>
<td>Square Metre</td>
<td>m²</td>
</tr>
<tr>
<td>Square Centimetre</td>
<td>cm²</td>
</tr>
</tbody>
</table>

3. The words 'as far as possible', omitted by G.S.R. 788(E), dated 8th December, 1995 (w.e.f. 10th June 1996).
The words 'as far as possible', omitted by G.S.R. 788(E), dated 8th December, 1995 (w.e.f. 10th June 1996).

2. Omitted by G.S.R. 521(E), dated 27th June, 1995 (w.e.f. 27th June, 1995).


(2) When a multi-piece package contains a number of smaller multi-piece packages each of which is capable of being sold separately, such multi-piece package shall also bear thereon a declaration as to the number of smaller packages contained therein and the quantity contained in each such smaller package.

18. Declarations with regard to dimensions of certain commodities.—Where a package contains commodities, like bed-sheets, hemmed fabric materials, dhoties, sarees, napkins, pillow-covers, towels, table-cloths or similar other commodities, the number and the dimensions of finished size of such commodities shall also be declared on the package or on the label affixed thereto:

Provided that where the package contains more than one piece of different dimensions the package shall also contain a declaration as to the dimensions and the \(^1\)[retail sale price] of each such piece:

Provided further that the dimensions of the commodities and the \(^2\)[retail sale price] thereof shall also be marked on each individual piece.

19. Declaration with regard to dimensions and weight to be made on package in certain cases. Where the dimensions and weights, or combination thereof, of a commodity has or have a relationship to the price of that commodity, the declaration of quantity on the package containing such commodity, shall also include a declaration as to such dimensions, weight or combination.

20. Declarations to be made with regard to the number of usable sheets to be stated.—In the case of a package containing sheets like aluminium foil, facil tissues, waxed paper, toilet paper or any other type or sheet, the declaration of quantity on the package shall also include a statement as to the number of usable sheets contained in the package and the dimensions of each such sheet.

21. Declarations with regard to the dimensions of container-type commodities—How to be expressed.—Commodities, such as, bags, boxes, cups, pans or the like designed and sold in retail trade for being used as containers for other material or objects, shall be labelled with the declaration of quantity as follows:

(i) For bag type commodities.—In terms of the number of bags which the package may contain, followed by linear dimensions of the bags, whether packaged in a perforated roll or otherwise.

Illustrations:

(a) for bags without gusset—"25 bags, 200 mm x 200 mm";

(b) for bags with gusset—"100 bags, 600 mm x 800 mm x 200 mm";

(ii) For square, oblong, rectangular or similarly shaped containers.—In terms of the number of containers which the package may contain, followed by length, width, and if required, depth of the container.

Illustrations:

(a) "2 cake-pans, 200 mm * 200 mm";

(b) "1 roasting pan, 250 mm * 200 mm * 50 mm";

(iii) For circular or generally round-shaped containers not being cups or the like.—In terms of the number of commodities contained therein followed by diameter and, if necessary, depth of the container.

Illustration.—"4 pans, 200 mm diameter * 100 mm";

(iv) When the use of a container is related by label references, in terms of standard weight or measure, to the capability of the container to hold a specific quantity of a commodity or a class of commodities such references shall be included in the declaration of quantity.

Explanation I.—Containers which are intended to be used for liquids, semi-solids, viscous materials or mixtures of solids, and liquids shall fall within the ambit of this rule.

Illustration.—Freeze boxes—"4 boxes, 500 ml capacity, 120 mm * 100 mm * 70 mm".

Explanation II.—Containers intended to be used for solids shall fall within the ambit of this rule.

Illustrations:
(a) Bags—"8 bags, 100 kg capacity, 900 mm * 1,500 mm";
(b) Cups—20 cups, 200 ml capacity".

Explanation III.—Where containers are used as liners for other more permanent containers, the declaration shall be in the same terms as are normally used to express the capacity of the permanent containers.

Illustration.—Can liners—"10 liners, 450 mm * 100 mm, fits cans up to a capacity of 100 liners".

1[22. * * *]

23. Provisions relating to wholesale dealer and retail dealers.—(1) No wholesale dealer or retail dealer shall sell, distribute, deliver, display or store for sale any commodity in the packaged form unless the package complies with, in all respects, the provisions of the Act and these rules.

(2) No retail dealer or other person including manufacturer, packer and wholesale dealer shall make any sale of any commodity in packaged form at a price exceeding the retail sale price thereof.]

24. Procedure for examination of and determination of quantity and error in packages at the premises of the manufacturer or packer.—(1) With a view to ascertaining whether any package or batch of packages complies with the provisions of these rules in all respects, the Director or any other person authorised under Sec. 29 hereafter referred to as in these rules, the authorized person may examine the packages and carry out the tests at the premises of the manufacturer or, where the manufacturer is not the packer, of the packer, and when he carries out such examination or tests, he shall draw samples from such batch of packages, in such manner and in such number as are specified in the Ninth Schedule and the tests aforesaid shall be carried out in accordance with the method specified in the Tenth Schedule.

(2) The Director or the authorized person shall enter, in the Form set on in the Eleventh Schedule, the detailed results of the tests carried out by him under sub-rule (1) and shall obtain, on the said Form, the signature of the manufacturer or, as the case may be of the packer, or his authorized agent, or, in the absence of both, or on their refusal to affix such signature, the signature of a competent witness. A copy of the data sheet containing the results shall be given to be manufacturer or packer, as the case may be.

(3) On the completion of the examination and tests carried out under sub-rule (1), the Director or the authorized person shall make a report indicating therein his findings with regard to the declarations required to be made under these rules and as to the net quantity actually contained in the sample packages and the extent or error, if any, noticed by him and furnish a copy of such report to the manufacturer or the packer, as the case may be.

(4) If it appears from the report referred to in sub-rule (3) that—

(a) the statistical average of the net quantity contained in the packages drawn as samples is lesser than the quantity declared on the packages or on the labels affixed thereto; or

(b) the number of packages, showing an error in deficiency greater than the maximum permissible error, is more than \(^1\)[the number specified Column 3 of the Table in the Ninth Schedule]; or

(c) any such package shows an error in deficiency greater than twice the maximum permissible error,

the Director or the authorized person, shall, if for good and sufficient reason, requested by the manufacturer or packer or his authorized agent, so to do, take out as soon as may be practicable, fresh samples and carry out fresh tests in accordance with the provisions of these rules and where fresh tests are made, the Director or the authorized person, as the case may be, shall collect by way of reimbursement, from the manufacturer or packer, such sum, not exceeding rupees \(^2\)[five hundred], as is, in his opinion, commensurate with the services so rendered:

Provided that where fresh tests are carried out, no package contained in the batch, which was previously tested under this rule, shall be sold or distributed by the manufacturer or packer, as the case may be, unless the provisions of sub-rule (5) or as the case may be, sub-rule (6), are complied with.

(5) (a) Where, as a result of any test carried out under this rule, it is found that any package contained in the batch does not conform to all or any of the provisions of the Act or of these rules, the manufacturer or the packer shall make a cent per cent., check of the packages contained in the batch and pick out from the batch the packages which conform to all the provisions of the Act and of these rules.

(b) When the Director of the authorized person is satisfied that the packages picked out by the manufacturer or packer conform to all the provisions of the Act and of these rules, he shall authorize the sale, distribution or delivery of such packages.

(c) Where, as a result of such cent per cent., check by the manufacturer or packer any package is found to be not conforming to all or any of the provisions of the Act of these rules, such package shall not be sold, distributed or delivered until it has been re-packed, re-processed or re-labelled, as the case may be, in accordance with the provisions of the Act and of these rules.

(6) A batch of package shall be approved for sale if, and only if, as a result of the tests carried out under this rule, it is found that—

(a) the statistical average of the net quantity contained in the sample packages is equal to, or more than, the quantity declared on the package or on the label affixed thereto.

(b) the number of packages, showing an error in deficiency greater than the maximum permissible error, is not more than \(^1\)[the number specified in Column 3 of the Table in the Ninth Schedule].

---

Schedule],

(c) the extent of error in deficiency in none of such sample packages exceeds twice the maximum permissible error, and

(d) each such package bears thereon or a label affixed thereto—the declarations required to be made under these rules.

25. Action to be taken on completion of examination of packages at the premises of the manufacturer or the packer.—(1) If it appears from the report referred to in sub-rule (3) of rule 24 that—

(a) statistical average of the net quantity contained in the packages drawn as samples under that rule is lesser than the quantity declared on the packages or on the labels affixed thereto, or

(b) the number of packages, showing an error in deficiency greater than the maximum permissible error, is more than 1\[the number specified in Column 3 of the Table in the Ninth Schedule],

(c) any such package shows an error in deficiency greater than twice the maximum permissible error, or

(d) any such package does not bear thereon or on a label affixed thereto the declarations to be made under these rules,

the Director or the authorized person shall take punitive action in accordance with the provisions of the Act against the manufacturer or as the case may be, the packer 2\[*  *  *"]:

Provided that no such punitive action shall be taken if fresh tests are carried out under sub-rule (4) of rule 24, but if after such fresh tests any such error or omission as is referred to in this sub-rule is detected, the Director or the authorized person shall take appropriate punitive action in accordance with the provisions of the Act against the manufacturer or, as the case may be, the packer.

(2) Before taking any punitive action under sub-rule (1) the Director or the authorized person shall seize, in accordance with the provisions of the Act, the packages drawn by him as samples and shall take adequate steps for the safe custody of the seized packages until they are produced in the appropriate Court as evidence.

(3) The disposal of the seized packages shall be made in accordance with the provisions of the Code of Criminal Procedure, 1973 (2 of 1974).

26. Action to be taken with regard to packages examined at the premises of the wholesale dealer or retail dealer.—(1) Ordinarily, any test in relation to the net quantity contained in a package shall not be carried out at the premises of the retail dealer or the wholesale dealer, unless,—

(i) a complaint is received by the Director or the authorized person to the effect that the package sold or delivered to the complainant does not contain the quantity declared on such package or on the label affixed thereto;

(ii) the Director or the authorized person has reason to suspect that any package has been tampered with or that there has been any pilferage or leakage of the Commodity contained in the package;

2. Omitted by Ibid.
(iii) the Director or the authorized person has reason to suspect that any package, or any label affixed thereto, does not bear thereon all or any of the declarations which are required to be made under these rules.

(2) Where any test is carried out in pursuance of the provisions of sub-rule (1), the Director or the authorized person shall verify whether the quantity contained in the package corresponds to the quantity declared on such package or any label affixed thereto, and where the quantity contained in the package is less than the declared quantity, whether the deficiency is more than twice the maximum permissible error in relation to that commodity.

(3) Where the Director or the authorized person finds on a test carried out under this rule that the error in deficiency in any package kept or stored for sale, distribution or delivery at the premises of the retail or wholesale dealer, is more than twice the maximum permissible error in relation to the commodity he shall seize such package and take appropriate action against the retail dealer or the wholesale dealer, as the case may be, in accordance with the provisions of the Act:

Provided that where the package bears the legend 'when packed', no punitive action shall be taken against the retail dealer or wholesale dealer if the Director or the authorized person is satisfied after necessary tests, that the deficiency in the quantity contained in the package is due to environmental conditions.

(4) Where, as a result of any test made under this rule, it is found that the net quantity contained in the package conforms to the declared quantity or where there is a deficiency, such deficiency is not more than twice the maximum permissible error, the retail dealer shall be at liberty to sell or deliver or distribute such commodity at the price determined on the basis of the quantity found on such tests.

(5) Where, as a result of any test made under this rule, it is found that any package, or any label affixed thereto, does not bear thereon all or any of the declarations required to be made under these rules, it shall be lawful for the Director or the authorized person to make such inquiries as to the source from which such package was received by the wholesale dealer or retail dealer and to take such punitive action against the wholesale dealer or the retail dealer, as the case may be, as he may think fit.

27. Establishment of maximum permissible error on packages.—(1) The maximum permissible error in relation to the commodities specified in the First Schedule shall be such as is indicated in the corresponding entries in that Schedule against the concerned commodity and the maximum permissible error in relation to any commodity not specified in the First Schedule, shall be such as is specified in the Second Schedule:

Provided that the Director may establish the maximum permissible error in relation to any commodity not specified in the First Schedule, and on such establishment, the concerned commodity and the maximum permissible error in relation thereto shall be deemed to have been included in the First Schedule.

(2) The Director shall cause a co-ordinated programme to be undertaken, at such places and in such manner as he may think fit for the establishment of the maximum permissible error in relation to commodities referred to in sub-rule (1) or the proviso thereto.

(3) While establishing the maximum permissible error in relation to the net quantity of commodities contained in packages, due account shall be taken of the following causes which may lead to variation in the quantity, namely:

(a) variations caused by unavoidable deviations in weighing, measuring or counting the contents or individual packages that may occur in good packaging practice.

(b) variations caused by the ordinary and customary exposure to conditions, such as, climate, transport, storage or the like that normally occur in good distribution practice after the commodity is introduced in trade or commerce, and
(c) variations due to the nature of packaging material or container.

(4) The Director shall determine, or cause to be determined, in relation to any commodity, the declaration in respect of the net quantity of which is permitted to be qualified by the words 'when packed', the reasonable variations which may take place by reason of the environmental conditions.

28. Deceptive packages to be re-packed or in default to be seized.—(1) If, on the determination of the quantity contained in the sample packages, the Director or the authorized person finds that the quantity contained in the package agrees with the declaration of the quantity made on the package of label thereon but the package is a deceptive package, he shall require the manufacturer or the packer, as the case may be, to re-pack and to re-label such package and in the event of the omission or failure on the part of the manufacturer or the packer, as the case may be, to re-pack or re-label such deceptive package, in accordance with, the standards established by or under these rules, seize them, take appropriate punitive action in accordance with the Act and take adequate steps for the safe custody of such package until they are produced in a Court as evidence.

Explanation.—For the purposes of this rule, 'deceptive package' means a package which is designed as to deliberately give to the consumer an exaggerated or misleading impression as to the quantity of the commodity contained therein, except where bigger dimensions of the package can be justified by the manufacturer or packer, as the case may be, on the ground that such dimensions are necessary for giving protection to the commodity contained in such package or for meeting the requirements of the machine used for filling such package.

(2) If the seized packages contain any commodity which is subject to speedy or natural decay, the Director or the authorized person shall dispose of the commodity in accordance with the rules made under the Act.

CHAPTER III

Provisions Applicable to Wholesale Packages

29. Declaration to be made on every wholesale package.—(1) Every wholesale package shall bear thereon a legible definite, plain and conspicuous declaration as to,—

(a) the name and address of the manufacturer or where the manufacturer is not the packer, of the packer;

(b) the identity of the commodity contained in the package; and

1[(c) the total number of retail packages contained in such wholesale package or the net quantity in terms of the standard units of weight, measure or number of the commodity contained in wholesale package :]

2[Provided that nothing in this rule shall apply in relation to a wholesale package if a declaration, similar to the declarations specified in this rule, is required to be made on such wholesale packages by or under any other law for that time being in force.]

2. Ins. by Ibid.
CHAPTER IV

Export and Import of Packaged Commodities

30. Declarations on packages intended for export.—(1) In this Chapter, 'export package' means a package intended for export.

(2) Every export package shall, notwithstanding anything contained in rule 6, bear on its principal display panel a legible and conspicuous declaration with regard to the following matters, namely:

(i) it is intended for export;

(ii) the identity of the commodity contained in the export package and the net weight, measure or number of such commodity;

(iii) the name and address of the manufacturer, and where the manufacturer is not the packer, of the packer.

(3) Where an export package contains two or more individually packaged or labelled pieces of the same or different commodities, such export package shall also bear on its principal display panel a legible and conspicuous declaration with regard to the following matters, namely:

(i) the number and description of such individually packaged commodities; and

(ii) the net weight, measure or number of the commodities contained in such individual package.

(4) The Director or any other person authorized by the Director may inspect, or cause to be inspected, any package intended for export with a view of ascertaining whether the declarations as to the net weight, measure, or number on the packages are accurate, and if the Director or authorized person is of the opinion that the declaration with regard to such matters is not correct or is false in material particulars, he may bring the matter to the notice of—

(i) where such checking is made in the premises of the manufacturer or packer,—

(a) the appropriate officer of customs, and

(b) the Ministry dealing with the export of the concerned commodity;

(ii) where the checking is made at or near the custom stations,—

(a) the appropriate officer of customs, and

(b) the Ministry dealing with the export of the concerned commodity, for such action as they may think fit.

(5) Where the person to whom any package is to be exported does not what any indication on the package to the effect that it is intended for export or that the name of the manufacturer or packer should be mentioned on the package, it shall be lawful for the manufacturer or packer to pack such commodity without complying with the provisions of sub-clause (i) or sub-clause (ii), or both, of sub-rule (2).

31. Export packages also to comply with the laws of the country to which, they are being exported.—Every export package shall also comply with the law, rules and regulations in force in the country to which such package is intended to be exported.
32. Restrictions on sale of export packages in India.—An export package shall not be sold in India unless the manufacturer, or packer has re-packed or re-labelled the commodity in accordance with the provisions contained in Chapter II; and where any export package is sold in India without such repacking or re-labelling, such package shall be liable to be seized in accordance with the provisions of the Act.

33. Provisions of Chapter II to apply to packages commodities imported into India.—The provisions of Chapter II shall, as far as may be, apply to packaged commodities imported into India.

CHAPTER V
Exemptions

34. Exemption in respect of certain packages.—(1) Nothing contained in these rules shall apply to any package containing a commodity if—

(a) the marking on the package unambiguously indicates that it has been specially packed for the exclusive use of any industry as a raw material or for the purpose of servicing any industry, mine or quarry:

Provided that this exemption shall not be available in respect of—

(i) any yarn which is sold in hands to handloom weavers;

(ii) any component, part or material used in any workshop, service station or any other place where servicing or repairing of any bicycle, tricycle or motor vehicle within the meaning of the Motor Vehicles Act, 1939, is undertaken;

(iii) any package containing a commodity of net content of 5 kilograms or 5 litres or less and displayed for sale at the retail, outlet;

(iv) any package containing a commodity to be sold by number or length and displayed for sale at the retail, outlet;

(b) the net weight or measure of the commodity is twenty grams or twenty millilitres or less, if sold by weight or measure:

Provided that this exemption shall not apply to packages containing any drug or medicine.

Provided that the declaration in respect of maximum retail price and net quantity shall be declared on package containing 10g to 20g or 10ml to 20ml.

(c) it contains bidis or incense sticks;

(d) any package containing fast food items packed by restaurant/hotel and the like;

(e) drugs covered under the Drugs (Price Control) Order, 1995.
CHAPTER VI

Registration of Manufacturers and Packers

35. Registration of Manufacturers and packers.—(1) Every individual, firm, Hindu undivided family, society, company or corporation who or which pre-packs any commodity for sale, distribution or delivery shall make an application accompanied by a fee of ₹20, to the Director for the registration of his or its name and complete address; and every such application shall be made,—

(i) in the case of an applicant pre-packing any commodity at the commencement of these rules, within ninety days from such commencement; or

(ii) in the case of any applicant who or which commences pre-packing of any commodity after the commencement of these rules, within ninety days from the date on which he or it commences such pre-packing.

(2) Every application referred to in sub-rule (1) shall contain the following particulars, namely :

(a) the name of the applicant;

(b) the complete address of the premises at which the pre-packing of one or more commodities is made by the applicant; and

(c) the name of the commodity or commodities pre-packed by the applicant.

Explanation.—In the sub-rule, 'complete address' has the meaning assigned to it in the explanation to sub-rule (1) of rule 10.

36. Registration of shorter address permissible.—(1) It shall be lawful for any manufacturer or packer to make an application to the Director for the registration of a shorter address, in addition to the complete address referred to in sub-rule (2) of rule 35.

(2) The Director may, if he is satisfied after inquiry that the shorter address is sufficient to enable the consumer or any other person to identify the manufacturer or the packer, register such shorter address.

(3) Where a shorter address is registered by the Director, it shall be lawful for the manufacturer or packer to state such shorter address on the label of each commodity pre-packed by him or it.

37. Register of manufacturers and packers, etc.—(1) The Director shall enter in a register, to be maintained by him for the purpose, the name and complete address of each manufacturer or packer by whom application for such registration has been made to him under rule 35.

(2) The register referred to in sub-rule (1) shall be opened to the inspection of the public without the payment of any fee.

38. Compilation of lists of manufacturers or packers and their circulation.—The Director shall compile a State-wise list of the manufacturers and packers registered by him under rule 37 and shall circulate such list to the Controller of the concerned State to enable the Controller to take, or cause to be taken, samples at the premises of the manufacturer or, where the manufacturer is not the packer, of the packer.

CHAPTER VII

General

39. Penalty for contravention of rules.—(1) If any person contravenes the provisions of rule 6, or tampers with, obliterates or alters any declaration made on any package in accordance with these rules, he shall be punishable with fine, which may extend to two thousand rupees.

(2) Whoever contravenes any provisions of these rules, for the contravention of which no punishment has been separately provided either in the Act or in these rules, he shall be punished with fine which may extend to two thousand rupees.]

40. Power to relax in certain cases.—The Central Government may, if it is satisfied, on the genuineness of the reasons stated in the application, may permit a manufacturer/packer to pack for sale the following types of pre-packed commodities for a reasonable period, relaxing any or all the provisions of these rules:

(i) introductory packs;

(ii) innovation packs;

(iii) trial packs;

(iv) promotional packs;

(v) packages on which corrective actions are to be taken after a compounding or a Court decision or other genuine reasons.

FIRST SCHEDULE

[See rule 2(1)]

Maximum permissible errors in relation to the quantity contained in the Individual package

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of commodity</th>
<th>Quantity declared</th>
<th>Maximum permissible error</th>
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<tr>
<td>1</td>
<td>Buscuits</td>
<td>(i) Up to and equal to 500 g</td>
<td>7.0%</td>
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<tr>
<td></td>
<td></td>
<td>(ii) Above 500 g</td>
<td>6.0%</td>
</tr>
<tr>
<td>2</td>
<td>Bread</td>
<td>(i) Up to and equal to 400 g</td>
<td>8.0%</td>
</tr>
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<td></td>
<td></td>
<td>(ii) Above 400 g up to and equal to 800 g</td>
<td>6.0%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iii) Above 800 g up to and equal to 1200 g</td>
<td>4.0%</td>
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<tr>
<td>3</td>
<td>Cement</td>
<td>4[For any quantity]</td>
<td>2.0%</td>
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1. Ins. by G.S.R. 105(E), dated 2nd March, 1995 (w.e.f. 2nd March, 1995).
4. Subs. by G.S.R.by 50 (e) , dated 17th Januar, 1992
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<th>Quantity declared</th>
<th>Maximum permissible error</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Detergents cleaning/scouring powder and the like</td>
<td>(i) Upto and equal to 1 kg</td>
<td>5.0%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) Above 1 kg upto and equal to 3 kg</td>
<td>4.0%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iii) Above 3 kg</td>
<td>1.5%</td>
</tr>
<tr>
<td>4</td>
<td>Face cream</td>
<td>(i) Upto and equal to 25g</td>
<td>4.0%</td>
</tr>
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<td></td>
<td>(ii) Above 25 g upto and equal to 100g</td>
<td>4.0% or 2.5g whichever is less.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iii) Above 100 g</td>
<td>3.0%</td>
</tr>
<tr>
<td>5</td>
<td>Ghee, vanaspati and edible oils</td>
<td>(i) Upto and equal to 1 kg/litre</td>
<td>2.00 per cent.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) Above 1 kg/litre upto and equal to 2 kg/litre</td>
<td>1.50 per cent.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iii) Above 2 kg/litre upto and equal to 4kg/litre</td>
<td>1.25 per cent.</td>
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<tr>
<td></td>
<td></td>
<td>(iv) Above 4kg/litre</td>
<td>0.60 per cent.</td>
</tr>
<tr>
<td>6</td>
<td>Hair cream</td>
<td>(i) Upto and equal to 100 g</td>
<td>-5g</td>
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<td></td>
<td>(ii) Above 100g upto and equal to 200 g</td>
<td>5.0% or 7 g whichever is less</td>
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<td>(iii) Above 200 g</td>
<td>50% or 10 g whichever is less</td>
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<td>7</td>
<td>Infant foods including malted milk foods</td>
<td>(i) Upto and equal to 100</td>
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<td></td>
<td>(ii) Above 100g upto and equal to 1 kg</td>
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<td>(iii) Above 1 kg</td>
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<td>8</td>
<td>Liquid milk</td>
<td>(i) Upto and equal to 100 ml</td>
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<td></td>
<td>(ii) Above 100ml upto and equal to 250ml</td>
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<td>(iii) Above 250 ml</td>
<td>-10ml</td>
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1. Subs. by G.S.R. 314(E), dated 12th March, 1994 (w.e.f. 12th March, 1994.)
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<thead>
<tr>
<th>Sl. No.</th>
<th>Description of commodity</th>
<th>Quantity declared</th>
<th>Maximum permissible error</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.</td>
<td>Provisions sold in Polythene bags or plastic bags. Food grains, pulses, edible seeds, spices (whole or broken but not powdered), powdered commodities (Such as, chilli powder, pepper powder, coffee powder, washing soda, atta, table salt and the like), dry fruits seeds and other commodities (such as, sugar, gur, khandsari and like)</td>
<td>(i) Upto and equal to 100 g</td>
<td>3.0%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) Above 100 g upto and equal to 500 g</td>
<td>2.0%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iii) Above 500 g upto and equal to 1 kg</td>
<td>1.5%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iv) Above 1 kg</td>
<td>0.75%</td>
</tr>
<tr>
<td>11.</td>
<td>Safety match boxes</td>
<td>(i) containing upto 50 sticks</td>
<td>8.0%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) containing more than 50 sticks</td>
<td>6.0%</td>
</tr>
<tr>
<td>12.</td>
<td>Shaving cakes/sticks</td>
<td>For all quantities</td>
<td>3.0%</td>
</tr>
<tr>
<td>13.</td>
<td>Shaving cream</td>
<td>(i) Upto and equal to 50 g</td>
<td>-1g</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) Above 50 g upto and equal to 100 g</td>
<td>-2g</td>
</tr>
<tr>
<td>14.</td>
<td>Soap chips</td>
<td>(i) Up to and equal to 1 kg</td>
<td>1.0%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) Above 1 kg up to and equal to 3 kg</td>
<td>3.0%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iii) Above 3 kg</td>
<td>0.2%</td>
</tr>
<tr>
<td>15.</td>
<td>Talcum and face powder</td>
<td>(i) Up to and equal to 50 g</td>
<td>6.5%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) Above 50g upto and equal to 100 g</td>
<td>4.0%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iii) Above 100g upto and equal to 300 g</td>
<td>3.0%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iv) Above 300g</td>
<td>2.5%</td>
</tr>
<tr>
<td>16.</td>
<td>Tea</td>
<td>For all quantities</td>
<td>2.0%</td>
</tr>
<tr>
<td>17.</td>
<td>Toilet soaps</td>
<td>For all quantities</td>
<td>3.0%</td>
</tr>
<tr>
<td>18.</td>
<td>Tooth paste</td>
<td>(i) Up to and equal to 50 g</td>
<td>5.0%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) Above 50 g upto</td>
<td>4.0%</td>
</tr>
</tbody>
</table>
TABLE I

Maximum Permissible Errors on Net quantities declared by weight or by volume.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Declared quantity</th>
<th>Maximum permissible error in excess or in deficiency</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>g or ml</td>
<td>As percentage of declared quantity g or ml</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>(i)</td>
<td>5 to 50</td>
<td>9</td>
</tr>
<tr>
<td>(ii)</td>
<td>50 to 100</td>
<td>....</td>
</tr>
<tr>
<td>(iii)</td>
<td>100 to 200</td>
<td>4.5</td>
</tr>
<tr>
<td>(iv)</td>
<td>200 to 300</td>
<td>9</td>
</tr>
<tr>
<td>(v)</td>
<td>300 to 500</td>
<td>3</td>
</tr>
<tr>
<td>(vi)</td>
<td>500 to 1000</td>
<td>....</td>
</tr>
<tr>
<td>(vii)</td>
<td>1000 to 10000</td>
<td>1.5</td>
</tr>
<tr>
<td>(viii)</td>
<td>10000 to 15000</td>
<td>....</td>
</tr>
<tr>
<td>(ix)</td>
<td>More than 15000</td>
<td>1.0</td>
</tr>
</tbody>
</table>

(2) The maximum permissible error specified as percentage shall be rounded off to the nearest one-tenth of a g or ml, for declared quantities less than not equal to 1000 g or ml and to the next whole g or ml for declared quantities above 100 g or ml.

2. Maximum permissible error on net quantity declared by length, area or number.—(1) The maximum permissible error, in excess or in deficiency, in the net quantity declared in terms of length, area or number of any commodity not specified in the First Schedule shall be as specified in Table II below:


**Note.** Any manufacturer or packer allowed to continue declarations on their pre-packages permissible immediately prior to the commencement of notification shall not be allowed to do so beyond 30th June, 1995."
TABLE II

Maximum permissible errors on net quantities declared by length, area or number.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Quantity declared</th>
<th>Maximum permissible error in excess or in deficiency</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>in units of length</td>
<td>2% of declared quantity upon 10 metres and thereafter 1% of declared quantity.</td>
</tr>
<tr>
<td>(ii)</td>
<td>in units of area</td>
<td>4% of declared quantity upon 10 sq. metres and thereafter 1% of declared quantity.</td>
</tr>
<tr>
<td>(iii)</td>
<td>by number</td>
<td>2% of declared quantity.</td>
</tr>
</tbody>
</table>

1 THE THIRD SCHEDULE

(See rule 5)

Commodities to be packed in specified quantities

1. The following commodities shall be packed in such quantities by weight, measure or number as are specified in the corresponding entries against them.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Commodities</th>
<th>Quantities in which to be packed</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1.</td>
<td>Baby food</td>
<td>200g, 500g, 1kg, 2kg, 5kg and 10kg. Any manufacturer or packer packing baby food in 400g and weaning food in 500g shall not be allowed to do so beyond 180 days from the date of publication of this notification in the Official Gazette.</td>
</tr>
<tr>
<td>2.</td>
<td>Weaning Food</td>
<td>200g, 400g, 1kg, 2kg, 5kg and 10kg</td>
</tr>
<tr>
<td>3.</td>
<td>Biscuits</td>
<td>25g, 50g, 75g, 100g, 150g, 200g, 250g, 300g and thereafter in multiples of 100g up to 1 kg.</td>
</tr>
<tr>
<td>4.</td>
<td>Bread including brown bread but excluding bun</td>
<td>100g, 200g, 400g, 800g, 1200g.</td>
</tr>
</tbody>
</table>


"Any manufacturer or packer shall not continue the declaration of net quantity by weight without its equivalent in volume or vice-versa beyond 30th June, 1995."
<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Commodities</th>
<th>Quantities in which to be packed</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.</td>
<td>Uncanned packages of butter and margarine</td>
<td>25g, 50g, 100g, 200g, 500g, 1kg, 2kg, 5kg and thereafter in multiples of 5kg.</td>
</tr>
<tr>
<td>6.</td>
<td>Cereals and Pulses</td>
<td>100g, 200g, 500g, 1kg, 2kg, 5kg and thereafter in multiples of 1 kg.</td>
</tr>
<tr>
<td>7.</td>
<td>Coffee</td>
<td>25g, 50g, 100g, 200g, 500g, 1kg, and thereafter in multiples of 1 kg.</td>
</tr>
<tr>
<td>8.</td>
<td>Tea</td>
<td>25g, 50g, 100g, 250g, 500g, 1kg, and thereafter in multiples of 1 kg.</td>
</tr>
<tr>
<td>9.</td>
<td>Materials which may be reconstituted as beverages.</td>
<td>25g, 50g, 100g, 200g, 500g, 1 kg, and thereafter in multiples of 1 kg.</td>
</tr>
<tr>
<td>10.</td>
<td>Edible oils, Vanaspati, ghee, butter oil</td>
<td>50g, 100g, 200g, 500g, 1kg, 2kg, 5kg and thereafter in multiples of 1 kg. If the net quantity</td>
</tr>
<tr>
<td></td>
<td></td>
<td>is declared by volume the same number in millilitres or litres, as the case may be.</td>
</tr>
<tr>
<td>11.</td>
<td>Milk Powder</td>
<td>Below 50g no restriction, 50g, 100g, 200g, 500g, 1kg and thereafter the multiples of 500g.</td>
</tr>
<tr>
<td>12.</td>
<td>Non-soapy detergents (powder)</td>
<td>Below 50g no restriction, 50g, 100g, 200g, 500g, 700g, 1kg, 1.5kg, 2kg and thereafter in</td>
</tr>
<tr>
<td></td>
<td></td>
<td>multiples of 1 kg.</td>
</tr>
<tr>
<td>13.</td>
<td>Rice (powdered), flour, atta, rawa and suji</td>
<td>100g, 200g, 500g, 1kg, 2kg, 5kg and thereafter in multiples of 5kg.</td>
</tr>
<tr>
<td>14.</td>
<td>Salt</td>
<td>Below 50g in multiples of 10g, 50g, 100g, 200g, 500g, 1kg, 2kg, 5kg and thereafter in multiples</td>
</tr>
<tr>
<td></td>
<td></td>
<td>of 5kg.</td>
</tr>
</tbody>
</table>


* Any manufacturer or packer shall not continue the declaration of net quantity of weight without its equivalent in volume or vice-versa beyond 30th June 1995
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Commodities</th>
<th>Quantities in which to be packed</th>
</tr>
</thead>
<tbody>
<tr>
<td>17.</td>
<td>Soaps</td>
<td>50g, 75g, 100g and thereafter in multiples of 50g.</td>
</tr>
<tr>
<td></td>
<td>(a) Laundry Soap</td>
<td>50g, 75g, 100g, 125g, 150g, 200g, 250, 300g and thereafter in multiples of 100g.</td>
</tr>
<tr>
<td></td>
<td>(b) Non-soapy detergent cakes/bars</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(c) Toilet-Soap including all kind of bath soap (cakes)</td>
<td>25g, 50g, 75g, 100g, 125g, 150g and thereafter in multiples of 50g.</td>
</tr>
<tr>
<td>18.</td>
<td>Aerated soft drinks and non-alcoholic beverages</td>
<td>100ml, 150ml, 200ml, 250ml, 300ml, 330ml, (in cans only), 500ml, 750ml, 1 litre, 1.5 litre, 2 litres and thereafter multiples of 1 litre up to 5 litres.</td>
</tr>
<tr>
<td>19.</td>
<td>Cement in bags</td>
<td>1kg, 2kg, 5kg, 10kg, 20kg and 50kg.</td>
</tr>
<tr>
<td>20.</td>
<td>Paint, Varnish, etc. :</td>
<td>Varnish, Varnish stains, enamels, 50ml, 100ml, 200ml, 500ml, 1 litre, 2 litres, 3 litres, 4 litres, 5 litres and thereafter in multiples of 5 litres.</td>
</tr>
<tr>
<td></td>
<td>(a) Paint (other than paste paint or solid paint)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) Paste paint and solid paint</td>
<td>500g, 1kg, 1.5kg, 2kg, 3kg, 5kg, 7kg and thereafter in multiples of 5kg.</td>
</tr>
</tbody>
</table>

**Note.**—The provisions of this Schedule shall in no way affect the mode of realising the Central Excise duty on any of the items mentioned above.

---

**THE FOURTH SCHEDULE**

[See rule 11(4)]

*Declaration of quantity in relation to commodities (sold by weight or volume) which may be qualified by the words 'when packed' and the additional information which the package or the label affixed thereto shall bear on it.*
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of commodity</th>
<th>Additional information to be stated on the package</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Alcoholic liquors</td>
<td>Per cent of alcohol</td>
</tr>
<tr>
<td>2</td>
<td>Animal feed</td>
<td>...</td>
</tr>
<tr>
<td>1[2-A.]</td>
<td>Asafoetida</td>
<td>...</td>
</tr>
<tr>
<td>3</td>
<td>Bread, bun and the like</td>
<td>...</td>
</tr>
<tr>
<td>4</td>
<td>Butter and cheese including peanut butter (uncanned)</td>
<td>Fat content</td>
</tr>
<tr>
<td>5</td>
<td>Cake</td>
<td>...</td>
</tr>
<tr>
<td>2[5-A.]</td>
<td>Camphor</td>
<td>...</td>
</tr>
<tr>
<td>6</td>
<td>Cream (other than cream of milk)</td>
<td>...</td>
</tr>
<tr>
<td>7</td>
<td>Fertilizers</td>
<td>Nutrient content</td>
</tr>
<tr>
<td>8</td>
<td>Fruits</td>
<td>...</td>
</tr>
<tr>
<td>3[8-A.]</td>
<td>Ice-cream</td>
<td>...</td>
</tr>
<tr>
<td>4[8-B.]</td>
<td>Knitting yarn</td>
<td>...</td>
</tr>
<tr>
<td>9</td>
<td>Lotions</td>
<td>...</td>
</tr>
<tr>
<td>10</td>
<td>Margarine</td>
<td>...</td>
</tr>
<tr>
<td>11</td>
<td>Non-soapy detergents</td>
<td>...</td>
</tr>
<tr>
<td>5[11-A.]</td>
<td>Papad</td>
<td>...</td>
</tr>
<tr>
<td>6[11-B.]</td>
<td>Pipe tobacco</td>
<td>...</td>
</tr>
</tbody>
</table>

1. Ins. by G.S.R. 59(E), dated 23rd February, 1980.
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of commodity</th>
<th>Additional information to be stated on the package</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.</td>
<td>Soap of all kinds other than toilet soap</td>
<td>...</td>
</tr>
<tr>
<td>1[12-A.</td>
<td>Snuff</td>
<td>...</td>
</tr>
<tr>
<td>13.</td>
<td>Spirituous products</td>
<td>...</td>
</tr>
<tr>
<td>14.</td>
<td>Toilet soap</td>
<td>... Total fatty matter as a percentage of the declared net weight of the soap.</td>
</tr>
<tr>
<td>2[14-A.</td>
<td>All kinds of bath soaps.]</td>
<td>...</td>
</tr>
</tbody>
</table>

**THE FIFTH SCHEDULE**

[See rule 12(2)]

*Exceptions referred to in rule 12(2)*

1. The following commodities in packaged form may be sold by weight, measure or number as shown against the commodity:

**TABLE**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Commodity</th>
<th>Whether declaration to be expressed in terms of weight, measure or number or two or more of them</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Aerosol products</td>
<td>... Weight</td>
</tr>
<tr>
<td>2.</td>
<td>Acids in liquid form</td>
<td>... Weight or volume</td>
</tr>
<tr>
<td>3.</td>
<td>Compressed or liquefied gas (but not liquefied petroleum gas)</td>
<td>Weight and equivalent volume at stated temperature and pressure</td>
</tr>
</tbody>
</table>

1. Ins. by G.S.R. 59(E), dated 23rd February, 1980.
2. Ins. by G.S.R. 591(E), dated 20th July, 1994 (w.e.f. 20th July, 1994). A note in this regard added by G.S.R. 696(E), dated 20th September, 1994 as follows:

*Note.* Any manufacturer or packer allowed to continue declarations on their pre-packages permissible immediately prior to the commencement of this notification shall not be allowed to do so beyond 31st day of March, 1995.
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Commodity</th>
<th>Whether declaration to be expressed in terms of weight, measure or number or two or more of them</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(1)</td>
</tr>
<tr>
<td>5.</td>
<td>Electric Cables</td>
<td>Length or weight</td>
</tr>
<tr>
<td>6.</td>
<td>Electric wire</td>
<td>[Length or weight]</td>
</tr>
<tr>
<td>7.</td>
<td>Fencing wire</td>
<td>[Length or weight]</td>
</tr>
<tr>
<td>8.</td>
<td>Fruits, all kinds</td>
<td>Number or weight</td>
</tr>
<tr>
<td>9.</td>
<td>Furnace oil</td>
<td>Weight or volume</td>
</tr>
<tr>
<td>10.</td>
<td>Non-edible vegetable oils</td>
<td>Weight or volume</td>
</tr>
<tr>
<td>10-A.</td>
<td>Edible oils, vanaspati ghee and butter oils</td>
<td>Weight or volume</td>
</tr>
<tr>
<td>11.</td>
<td>heavy residual fuel oil</td>
<td>Weight or volume</td>
</tr>
<tr>
<td>12.</td>
<td>Industrial diesel fuel</td>
<td>Volume</td>
</tr>
<tr>
<td>13.</td>
<td>Honey, malt extract, golden syrup treacle</td>
<td>Weight</td>
</tr>
<tr>
<td>14.</td>
<td>Ice-cream and other similar frozen product</td>
<td>Weight or volume</td>
</tr>
<tr>
<td>15.</td>
<td>Liquid chemicals</td>
<td>Ditto</td>
</tr>
<tr>
<td>16.</td>
<td>Liquefied petroleum gas</td>
<td>Weight</td>
</tr>
<tr>
<td>17.</td>
<td>Nails, wood screws</td>
<td>Number or weight</td>
</tr>
</tbody>
</table>

1. Subs. by G.S.R. 591(E), dated 20th July, 1994 (w.e.f. 20th July, 1994). A note in this regard added by G.S.R. 696(E), dated 20th September, 1994 as follows:
   **Note.** Any manufacturer or packer allowed to continue declarations on their pre-packages permissible immediately prior to the commencement of this notification shall not be allowed to do so beyond 31st day of March, 1995.*
   *Any manufacturer or packer shall not continue the declaration of net quantity by weight without its equivalent in
volume or vice-versa beyond 30th June, 1995.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Commodity</th>
<th>Whether declaration to be expressed in terms of weight, measure or number or two or more of them</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>18.</td>
<td>Paint (other than paste paint or solid paint), varnish and varnish stains, enamels</td>
<td>Volume</td>
</tr>
<tr>
<td>19.</td>
<td>Paste paint, solid paint</td>
<td>Weight</td>
</tr>
<tr>
<td>20.</td>
<td>Rasgulla, gulabjamum and other sweet preparations</td>
<td>Ditto</td>
</tr>
<tr>
<td>21.</td>
<td>Ready-made garments</td>
<td>Number</td>
</tr>
<tr>
<td>22.</td>
<td>Sauce, all kinds</td>
<td>Weight</td>
</tr>
<tr>
<td>23.</td>
<td>Tyres and tubes</td>
<td>Number</td>
</tr>
<tr>
<td>24.</td>
<td>Yarn</td>
<td>Weight or length or yarn</td>
</tr>
<tr>
<td>25.</td>
<td>Cosmetics including creams, shampoo, lotions and perfumes</td>
<td>Weight or volume</td>
</tr>
</tbody>
</table>

THE SIXTH SCHEDULE

[See rule 13(5)]

The manner in which commodities intended to be sold by number shall be packaged—

Where any commodity is packaged by number, such packing shall be made unless otherwise provided in these rules in the following manner, namely:

(a) where the number is less than ten, by the integral number;

(b) where the number exceeds ten but does not exceed one hundred, in multiples of five;

(c) where the number exceeds one hundred but does not exceed 500, in multiples of ten;

(d) where the number exceeds five hundred but does not exceed one thousand, in multiples of fifty;

(e) where the number exceeds one thousand, in multiples of one hundred.

Manner of Selection of Samples of Packages

1. For the determination of the quantity for any commodity contained in a package, the sample size shall be such as is specified in the corresponding entry in Column 2 of the Table below against the batch size specified in Column 1 of the said Table.

<table>
<thead>
<tr>
<th>Batch size</th>
<th>Sample</th>
<th>Number of packages showing error more than the maximum permissible error but less than twice the maximum permissible error</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Less than 4000</td>
<td>32</td>
<td>Not more than 2</td>
</tr>
<tr>
<td>More than 4000</td>
<td>80</td>
<td>Not more than 4</td>
</tr>
</tbody>
</table>

2. The sample shall be selected at random in accordance with the manner specified in Paras. 3 and 4.

3. Where for the determination of the net quantity of any commodity contained in a package it is necessary to take samples of packages stored by the manufacturer or packer in a warehouse, godown or at any other place, the sample shall be selected at random, from every batch of packages and shall be picked out from the top, bottom, centre, right, left, front and rear of the stocks so that the samples may adequately represent the packages in the batch.

4. Where, for the determination of the net quantity of any commodity contained in a package it is necessary to take samples from the place where the package is being filled such sample shall be selected from among the packages which have already been filled, or in the alternative, the requisite number of empty containers may be taken over and each of them shall be adequately marked for proper identification and the tare weight of each container shall be accurately noted and thereafter the marked containers shall be introduced at random in the packing process so that, after the package are filled it may be possible to determine the net quantity.

Explanation.—In this schedule 'sample size' means the number of packages to be selected as sample.

Notes.—(1) Where, on the commencement of the Standards of Weights and Measures (Packaged Commodities) Amendment Rules, 1992 (hereinafter referred to as the amendment rules), a manufacturer or packer is not in a position to make declaration in accordance with rule 4 of the amendment rules shall start doing so as early as possible but in any case before the 30th day of June, 1992.

1. Omitted by G.S.R. 521(E), dated 27th June, 1995 (w.e.f 27th June, 1995)
(2) Packing of butter in '250 g' and '400 g', of cereal product in '400g', of non-soapy detergent in '50 g' shall be discontinued as early as possible but in no case later than the 30th day of June, 1992.

(3) Packing of Cement, Zarda, Pan Masala and Paint Varnish in the quantities specified by this amendment rules shall be adopted as early as possible but in any case before the 30th day of June, 1992.]

THE TENTH SCHEDULE

(See rule 24)

Determination of the Net Quantity of Commodities Contained in Packages

PART I

Equipments

1. Equipment required.—(1) The Director, or other person authorized by or under the Act, to determine the net quantity of commodity contained in any package, shall be provided by the concerned Government with adequate equipments and facilities to carry out his work to the required degree of accuracy in an expedient and efficient manner.

(2) The equipments, referred to in sub-paragraph (1), shall ordinarily consist of working standard weights and balances, or any other weight or measure declared by the Director to be suitable for determining the net quantity contained in the concerned package.

(3) The Director or authorized person shall, before determining the net quantity contained in any package, ensure that the working standards and other equipments are functioning properly.

2. Working standards to be ordinarily used.—(1) Ordinarily, working standards and other weights and measures, duly verified shall be used for determining the net quantities contained in packages and the errors, if any, in relation to the net quantity declared on the packages:

Provided that, where it is necessary to use the weights or measures owned or controlled by the manufacturer, packer or wholesale dealer, as the case may be, such weights and measures shall not be used unless they are verified before use and no such weight or measure, shall be used unless the maximum permissible error of such weight or measure is twenty per cent, or less of the maximum error permitted in relation to the net quantity of the commodity contained in the packages.

(2) It shall be the duty of every manufacturer, packer or wholesale dealer to render such assistance to the Director or other authorized person as the Director or other authorized person may require in order to carry out his duties expeditiously and efficiently.

(3) Where any weight, measure or other equipment, owned or controlled by the manufacturer, packer or wholesale dealer is used by the director or other authorized person for the determination of the net quantity contained in any package, such weight, measure or other equipment shall not be released by the Director or other authorized person until his work is completed.

PART II

Introduction with regard to the determination of quantity and error at manufacturer's or packer's premises

3. Procedure for determination of quantity by weight at manufacturer's or packer's premises.—(1) If empty tare packages are available, take 10 such tare packages, cut them to the
size which they would have on the filling and weigh them. Get the weight of one tare package by dividing the weight so arrived at by ten.

(2) In the absence of empty tare packages, one package from the sample shall be opened and the net weight of the commodity and the tare weight of the package determined. If the tare weight of the packages is equal to or less than three-tenths of the maximum permissible error for that concerned commodity of that quantity, it shall be assumed that the tare weight of one package so determined is valid for all the other packages in the sample, and the remaining packages shall then be weighed for gross weight, and thereafter the net weight of commodity contained in each package shall be obtained by subtracting the tare weight from the gross weight.

(3) If the tare weight of the package specified in Para (2) is more than three-tenths of the maximum permissible error in relation to that commodity, four more packages in the samples shall be opened and the net weight of the commodity in each packages as well as the tare weight of each package shall be determined. If the difference between the maximum tare weight and the minimum tare weight of five samples is equal to or less than four-tenths of the maximum permissible error for that commodity of that quantity, the tare weight of the package shall be taken as equal to the arithmetic mean of the five tare weights. The gross weight of the packages in the sample shall then be determined to the requisite accuracy and the average tare weight of the container shall be subtracted from the gross weight to obtain the net contents of the commodity in each package in the sample.

(4) Where it is found on examining the first tare package, as described in sub-paragraph (2) that the tare weight of the container exceeds the limits specified in sub-paragraph (2) and sub-paragraph (3) and the determination of net contents cannot be carried out without opening the remaining packages, or it is not possible to use the procedure described in sub-paragraph (5) the size of the sample to be examined shall be restricted to that indicated in Column (2) in accordance with the batch indicated in Column (1) of Table 1 of the Ninth Schedule and the determination of net quantity shall be carried out by opening all the packages in the sample.

(5) Where it is likely that the process of determination of the actual net quantity may be destructive and it is possible to feed empty package into the packing process without affecting the results, the following procedure shall be used:

(a) the number of empty packages, depending upon the size of the batch, in accordance with columns (1) and (2) of Table II of the Ninth Schedule shall be selected;

(b) the empty packages shall be marked suitably to identify them from the other packages;

(c) the weight of each empty package, with its other parts which are to be fitted on it after it is filled shall be determined and the weight suitably recorded on the empty package and also on the form specified in the Eventh Schedule;

(d) the empty package shall then be filled by introducing them in a random manner in the packing process, and such introduction shall be adequately spread over the duration in accordance with which the size of the batch is determined;

(e) the marked packages shall be taken out after completion of the filling and sealing operation and each such filled package shall be weighed again to the requisite accuracy;

(f) the net quantity shall be obtained by deducting the tare weight, determined in accordance with Cl. (c) from the gross weight.

(6) The Director or other authorized person shall enter result of his examination of gross weight, net weight and tare weight in the form specified in the Eleventh Schedule, along with such other observation as he may wish to make on the basis of his examination.
4. Determination of liquid contents by volume.—(1) If the specific gravity of the liquid commodity filled in packages remains sufficiently constant for a batch and it is possible to determine accurately its specific gravity, the method of determination of net contents by weight, described in para 3 may be used.

(2) If the method described in sub-paragraph (1) is not feasible the containers shall be opened and the contents of each package poured out carefully into the appropriate volume measure.

(3) The reading of the actual net volume of the commodity in every package shall be noted carefully and recorded in the form specified in the Eleventh Schedule.

5. Verification of length of commodities.—(1) The sample shall be selected in the manner specified in the Ninth Schedule.

(2) If it is not possible to measure the dimensions without opening the package, the packages shall be opened.

(3) The length of commodity shall be measured by means of a calibrated steel tape of suitable length.

(4) If the actual length of the commodity is so great that it is not possible to measure it with the tape measure and a suitable length instrument is available on the premises, that instrument shall be used, after duly calibrating it by suitable means, with the steel tape serving as a working standard of length.

(5) The reading of the actual length of the commodity in every package shall be noted carefully and recorded in the form specified in the Eleventh Schedule.

6. Verification of commodities packed by number.—The Director or authorized person shall take packages from the sample drawn by him in the manner specified in the Ninth Schedule and determine the extent or error by actual counting in each such package and may, for that purpose, open all packages.

7. Checking of unit price.—(1) The Director or authorized person shall calculate, from the total selling price of the package, and the declared net quantity, the price of the commodity in packaged form per unit of weight, measure or number by using the rule of three.

(2) The Director or authorized person shall note the difference, if any, between the declared and calculated unit price.

8. Checking of other declarations.—(1) The declarations made on the package or on the label affixed thereto, shall be examined with a view to ascertaining whether such declarations conform to these rules.

(2) The additional declarations made on the package or on the label affixed thereto in respect of items (g) and (h) of sub-rule (1) of rule 6 shall also be examined to ascertain whether they are adequate.
THE ELEVENTH SCHEDULE

(FORM A)

Weight Checking-Data Sheet

<table>
<thead>
<tr>
<th>A</th>
<th>Particulars of package</th>
<th>Name of manufacturer/packer</th>
<th>Address</th>
<th>Price</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>Commodity classification</td>
<td>Lot size:</td>
<td>Schedule First/Second</td>
<td>Sample size: Class A/B</td>
<td>Maximum permissible error in percentage.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>C</th>
<th>Sample No.</th>
<th>Gross weight</th>
<th>Tare weight</th>
<th>Net weight/Error</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Weight .. .. .. .. 1
Checking date .. .. .. 200

---

D | Results | Declared weight | Av. Wt. |
---|---------|-----------------|--------|

E | GENERAL COMMENTS WITH REGARD TO THE COMPLIANCE WITH THE ACT AND THE RULES MADE THEREUNDER |
|---|-----------------------------------------------------------------|

F | Signature and name of authorised person | Signature and name of manufacturer/packer authorized by manufacturer or any competent witness |
|---|-----------------------------------------|----------------------------------------------------------------------------------|

Designation:
Place:
Date:
Time:

**Note.** If the data sheet runs into more pages than one, the each continuation sheet shall bear the signatures specified in Part F.
### (FORM B)

**Volume/Length Checking Data Sheet**

<table>
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<tr>
<th>A</th>
<th>Particulars of package</th>
<th>Name of manufacturer/packer</th>
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<table>
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<tr>
<th></th>
<th>Address</th>
<th>Price</th>
<th>Month</th>
<th>Year</th>
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<table>
<thead>
<tr>
<th>B</th>
<th>Lot size:</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Schedule First/Second</td>
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<table>
<thead>
<tr>
<th></th>
<th>Sample size:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Class A/B</td>
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<td></td>
<td>Time:</td>
</tr>
</tbody>
</table>

|   | Maximum permissible error in percentage. |

<table>
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<tr>
<th>C</th>
<th>Sample No.</th>
<th>Net Volume/Error</th>
<th>Remarks</th>
<th>Length</th>
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</thead>
<tbody>
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Volume/Length Checking Data 200

<table>
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<th>D</th>
<th>Results</th>
<th>Declared Volume/Length</th>
<th>Av.</th>
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</thead>
<tbody>
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<td></td>
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</tr>
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</table>

<table>
<thead>
<tr>
<th>E</th>
<th>GENERAL COMMENTS WITH REGARD TO THE COMPLIANCE WITH THE ACT AND THE RULES MADE THEREUNDER</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>F</th>
<th>Signature and name of authorised person</th>
<th>Signature and name of manufacturer/packer authorized by manufacturer or any competent witness</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Designation:</td>
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<td>Date:</td>
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