

Punjab Liquor Permit and Pass Rules, 1932

PUNJAB

India

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Rule PUNJAB-LIQUOR-PERMIT-AND-PASS-RULES-1932 of 1932

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1.

(a)"permit" means a no objection statement issued by the Collector of the district of destination concerned or an officer authorised in this behalf in the import and transport of liquor but not empowered to authorise its removal from the place of issue. This term is also used for permits authorising possession of liquor exceeding the limit of retail sale.(b)"pass" means a document which actually authorises the removal of liquor.Explanation - (i) A pass granted under the excise law in force in another State or Union Territory authority despatch of liquor of Punjab shall be deemed to be a pass granted under the Punjab Excise Act.(ii)A pass covering a consignment of liquor so granted under the excise law in force in another State or Union Territory to authorise the removal of liquor from the State or Union Territory to another State or Union Territory through Punjab shall also deemed to be a pass, granted under the Punjab Excise Act, provided that the bulk shall not be broken in transit through Punjab.(iii)[Any person carrying a consignment of liquor under pass so granted under the Excise Law in force in another State and Union Territory authorising the removal of liquor from that State or Union Territory through Punjab shall, unless exempted by the Excise Commissioner by general or special order, also be required to present that pass to the officer-in-charge of a check-post or barrier of entrance into the State of Punjab for obtaining a Transit Pass in (Form T) as given below and shall also furnish an indemnity bond in (Form I) as given below of the value equal of the amount of duty and fee on the quantity of liquor mentioned in the said pass at the rate chargeable thereon in Punjab. In the case of consignments of country liquor the rate of fee shall be the average incidence of licence fee per proof litre for the State of Punjab. The owner or the person in-charge of the consignment shall deliver the transit pass in Form I to the officer-in-charge of the Sales Tax check-post or barrier through which the consignment is taken out of the State of Punjab and get the consignment verified from the said officer in token of the clearance of the consignment. The officer-in-charge of the exit barrier shall sign the transit pass and

affix his seal thereon and deliver it back to the owner or the person incharge of the consignment. The said verified transit pass shall be produced within ten days from the date of his issue before the officer-in-charge who issued that pass. On the production of the verified transit pass the indemnity bond shall be discharged by the officer-in-charge of the check-post or barrier to whom the same was furnished.] [Legislative Supplement Part III dated 31.12.74.]

2.

Subject to the provisions of Order 23 of the Punjabi Liquor Import, Export, Transport and Possession Orders, 1932 a person importing exporting or transporting country spirit, rectified spirit or denatured spirit must obtain-(a)a permit in Form L-32 in the case of import and transport or corresponding permit in case of export from the officer authorised to grant such permits in the district, State or Union Territory of destination; and[-] [Proviso omitted by Punjab Notification No. G.S.R. 25/P.A. 1/14/Sections 34 and 59/Amd. 22/2004. Dated 29.3.2004.](b)a pass in Form l. 34 for export and transport and a corresponding pass for import from the officer authorised to grant such passes in the place of issue:Provided that a pass for the removal of spirit and beer from a licensed distillery or brewery or a warehouse issued in accordance with the rules made by the [Excise Commissioner] [Legislative Supplement Part III dated 28.1.72.] shall be deemed to be a pass for the purpose of this rule:Provided further that a permit shall not be required for the transport of [-] [Legislative Supplement Part III dated 31.12.74.] country spirit, rectified spirit or denatured spirit within a district except when denatured spirit is transported from the bonded warehouse of a licensed distillery:Provided further that the members of the diplomatic staff of a foreign embassy located in the State of Punjab shall not be required to obtain a permit for import and transport of imported liquor.

2A.

Subject to the provisions of Order 24 of the Punjab Liquor Import, Export, Transport and Possession Orders, 1932 every person who imports medicinal or other preparations containing rectified spirit from any State or Union Territory in India as mentioned in Order 3, or the Punjab Liquor Import, Export, Transport, and Possession Order, 1932 must obtain an export pass from the officer authorised to grant such passes at the place of issue. Such pass shall show in all cases the spirit strength of the preparation to be exported and that the duty at the rate prevailing in Punjab under the Punjab Excise Act, 1914 or the corresponding duty levied under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, has been paid. No consignment thus imported shall be brought into use until it has been inspected by an Excise Officer, who shall sign the export pass in token of having done so. Such inspection shall be conducted within seven days of the receipt, from the importer on the advice of the arrival of the consignment.

2B.

The procedure stated above shall also apply for the export of medicinal and other preparations from the Punjab State to any other State or Union Territory in India. Medicinal and other preparations containing rectified spirit may be exported and transported from the premises of approved

manufacturers under the pass in Form L. 46 :Provided that transport or export of such medicinal preparations without payment of duty from the premises of approved manufacturers for use of Government, Local Fund and Charitable Hospitals and Dispensaries shall not exceed the requirements of each hospital or dispensary for 12 months and shall be made only on indents signed by Civil Surgeon or the District Officer of Health of the district [for ordinary hospitals and dispensaries] [Legislative Sup part III dated 7.1.69] and by the Deputy Superintendent of Civil Veterinary Department (for Veterinary Hospitals and Dispensaries) of the Principal, Veterinary College Punjab or an officer of the corresponding rank of a State or Union Territory. The approved manufacturer shall produce a certificate or reverse of Form L. 46 showing due delivery of the consignment.

2C.

The following procedure shall be observed for the export-in-bond of preparations containing rectified spirit from the premises of approved manufacturer to other State or Union Territory in India :-(a)Whenever an approved manufacturer in Punjab licensed under the Punjab Excise Act, receives a requisition for export in bond of such preparations to any other State or Union Territory in India the person importing such preparations shall obtain and send approved manufacturer an import-in-bond permit signed by the Collector of the district of destination or by any other officer authorised in his behalf.(b)Every consignment of such preparations shall be issued under an export-in-bond authority in Form l 3 mutatis mutandis granted by the Collector of the district in which the premises of the approved manufacturer are situate:Provided that no such authority shall be granted for the despatch of any consignment unless the approved manufacturer has executed and given a bond in Form L. 37 binding himself in respect of the consignment to be despatched to produce a certificate in Form L. 38 (mutatis mutandis) and binding himself to pay such duty in respect of any consignment despatched, as may be demanded from him in accordance with provisions of the rule given below.(c)If such certificate is not produced within such time after the expiry of the period of the currency of the pass in Form L. 46 as the Collector of the district in which the approved manufacturer is licensed, considers to be reasonable, the Collector shall recover from the approved manufacturer duty at the rate for the time being fixed by the Punjab Government under Section 31 of the Punjab Excise Act.(d)If such certificate is produced before or within a reasonable time after the expiry of the period of the currency of any pass then-(i)if the certificate shows delivery of any consignment to have occurred in full with no greater deficiency than the rate of wastage of half per cent per hundred miles, the Collector shall order that the bond in respect of such consignment has been discharged.(ii)but if certificate shows a deficiency greater than that allowable according to the above scale, in any vessel in the consignment, then, unless the said deficiency is satisfactorily explained, the Collector shall obtain the [Excise Commissioner's] [Legislative Supplement Part III dated 28.1.72.] orders as to the portion of the total deficiency which is to be charged with duty at a rate not less than that fixed for spirit in such preparations under Section 31 of the Punjab Excise Act.

2D.

The following procedure shall be observed for the export-in-bond for eventual export ex-India of locally manufactured preparations containing spirit of India manufacture:-(1)Such export-in-bond shall only be permitted from stock held in a warehouse.(2)An approved manufacturer, holding such stocks who wishes either to export such preparations by sea to a foreign country or to deliver them to a Military Supply Depot (hereinafter referred to as "the Depot") for export as aforesaid, for the use of the Defence Services, may apply to the Collector in whose jurisdiction the warehouse is situate, for an export-in-bond authorization in Form L. 46-A giving the following particulars namely-(a)the description) of the spirituous preparations to be(b)the quantity) exported;(c)the alcoholic strength)(d)the number and nature of the receptacles or packages to contain such preparations and the identification marks to be made on each;(e)the route by which the consignment is to be exported ;(f)the country to which the goods are to be exported ;(g)if the applicant is not himself the exporter, his agent ;(h)the name and address of the consignee ; and(i)the port from which the goods are to be shipped or, if delivery to a Depot is intended, the full description of such Depot.(3)The Collector may refuse the application, or in the alternative may require the applicant to execute a bond in Form L. 46-B binding himself in respect of the consignment to the exported -(a)to produce in due course a certificate in Form L. 46-C from the Customs Collector at the Port of Export (hereinafter referred to as "the port") or a certificate of safe delivery from the Depot, as the case may be; and(b)to pay such duty and other Government dues as may be demanded from him in accordance with the rule.Note - The execution of a bond may be dispensed with in the case of an approved manufacturer of standing who is prepared to deposit with the Collector a sum fixed by the Collector which shall be sufficient to cover the amount of duty payable by him on the goods exported by him on under the rule at all times. All sums leviable under this rule may be recovered by deductions from the deposit and the said manufacturers shall be bound to make good the amount so deducted.(4)When the bond in Form L. 46-B has been duly furnished the Collector shall issue an export in bond authorization in Form L. 46-A which shall be prepared in quadruplicate. One copy shall be delivered to the applicant, the second copy shall be sent to the officer-in-charge of the manufactory, the third copy shall be sent to the Excise Authority at the port or at the place where the Depot is situated as the case may be, and the fourth copy shall be retained by the Collector.(5)On production by the applicant of this copy of authorization, officer-in-charge shall verifying that it tallies with the copy sent to him direct, take steps to have the containers or packages intended for export serially numbered and plainly marked to show the number of the export authorization in Form L. 46-A, the kind, the quantity and strength of the spirituous preparations they contain, as well as the names of the place of despatch and the place of destination. each container or package shall be securely sealed with the official seal of the officer-in-charge, who shall thereafter countersign the export authorization (Form L. 46-A) and return to the applicant the copy of the authorization received from him. The officer-in-charge shall also issue a warehouse authorization in Form L. 46-D delivering one copy to the applicant and sending the second copy along with the copy of the export authorization received from the Collector and sample of the seal placed on the containers and packages in the consignment to the Customs Collector at the intended port or to the Depot Officer, as the case may be.(6)The applicant may then (subject to payment of warehouse dues and other charges) remove the consignment from the warehouse (at his own risk and expense) and shall arrange to despatch it to the port or the Depot in

the shortest possible time. He shall also send information in advance to the Excise Authority at the port or the place where the Depot is situated of the probable date of arrival of the consignment within his jurisdiction to enable such authority to provide an escort for the consignment while in transit to the docks or the Depot, as the case may be.(7)Where delivery is made at a Depot, the Depot officer shall check the consignment in all respect against the entries contained in the warehouse authorisation in Form L. 46-D, produced by the applicant and that received by him from the office-in-charge, and shall certify accordingly in Form L. 46-C if he finds everything in order; and hand it over to the applicant or exporter who shall then forward such certificate together with his authorization in Form L. 46-D to the Collector.(8)The following procedure shall be observed at the time of shipment. Along with the consignment and the shipping bills, the applicant or exporter or the Depot Officer, as the case may be, shall present before, the Customs Collector the copy of the warehouse authorization in Form L. 46-D, in his possession. The Customs Collector shall verify the number, markings and seals of each container or package in the consignment by checking against the authorization in Form L. 46-D produced, as well as any such authorization in respect of the consignment as he may have received from the officer-in-charge and if he finds everything in order, he shall certify to the effect in Form L. 46-C and make it over to the exporter when shipment has been effected the applicant or importer or the Depot Officer, as the case may be, shall forward his copy of the warehouse authorization together with the certificate of the Customs Collector and the copy of the shipping bill duly endorsed to show that shipment has been effected, to Collector. The Customs Collector shall also return to the Collector the warehouse authorization (if any) in L. 46-D received by him from the officer-in-charge.(9)If, after receipt of the warehouse authorisation in Form L. 46-D forwarded to him after proper proceedings by the applicant or exporter and the Customs Collector or the Depot Officer, as the case may be, the Collector is satisfied that the full consignment has been exported from India, and has further satisfied himself by enquiry from the officer-in-charge that no warehouse dues payable to Government are outstanding the Collector shall cancel the bond (if any) furnished by the applicant in Form L. 46-B, and shall inform him accordingly. The bond shall not be cancelled unless all sums due to Government on account of duty or warehouse dues have been recovered.(10)If the consignment is not shipped ex-India, or if on examination the Depot Officer or the Customs Collector, as the case may be, refused to certify concerning it as provided in sub rules (7) and (8) or if there is failure of compliance with any requirement of this rule, the approved manufacturer who first applied under sub rule (2) above shall be liable to pay the full excise duty leviable on such consignment or such portion thereof as may be fixed by the Collector and such duty may be recovered by the Collector by enforcement of the bond taken under sub-rule (3) and by any other process provided by any law enabling him in that behalf. The Collector may also, at his discretion, refuse to allow the same facility to such defaulting applicant, for such period in future as he may fix. The provisions of the sub-rule shall be in addition to, and not in derogation of, any penalty incurred by reason of such default under the Punjab Excise Act or any other law, for the time being in force.(11)The Customs Collector at the port and the Depot Officer shall keep a detailed record of each consignment dealt with by them under this rule in a separate register to be maintained for the purpose.

3.

Deleted, on 11.3.1966.

4.

It shall be in the discretion of the Collector or any other excise officer to refuse to grant any pass, permit, or authority which he is authorised under these rules to grant.

5.

The passes and permits granted in the Punjab shall be in the forms contained in Chapter 5 of Volume IV of the manual, and shall be granted by the Collector or District Excise Officer or other person duly authorised in this behalf :Provided that permits for the import of country spirit from distilleries in the Uttar Pradesh shall be granted only with the previous sanction of the [Excise Commissioner] [Legislative Supplement Part III dated 28.1.72.].

6.

No pass of permit shall be valid after the date of expiry entered in it provided that the Collector granting the permit of authority to authorise the despatch of any consignment under these rules may extend the period of the currency thereof, if extension applied for owing to delay in transit of a consignment or for any other sufficient reason.

7.

Every pass for the import, export or transport of liquor shall specify the number on each vessel, the seals on it and the quantity and strength of a liquor it contains.

8.

All passes granted to cover the import, export or transport of liquor shall be subject to the conditions-(a)that bulk shall not be broken in transit ;(b)that all liquor shall travel in vessels securely sealed. If the consignment is a full wagon load by rail, each wagon shall have a revenue seal affixed by an Excise Officer of the first or second class of the district from which it was despatched. If the liquor is despatched from a distillery each cask or other vessel used for the transport of spirit under these rules, shall be clearly numbered and shall show clearly the name of the issuing distillery;(c)that copies of the passes shall be sent to the Excise Inspector of the district of destination;(d)all medicinal and other preparations containing rectified spirit received by the consignee shall be open to inspection by the excise staff of the district of distination and the consignee shall keep regular account of its receipt and sale.

9.

All passes granted to cover the import of country spirit and foreign liquor, shall be subject to the condition that no consignment shall be brought into use until it has been examined by the Excise Inspector or Sub-Inspector of the district of destination, to whom intimation of the arrival of the consignment shall be given ; such examination shall be conducted within seven days of the receipt of the intimation which shall be despatched by the importer on the day following the receipt of the consignment.

10.

All passes granted to cover transport of country spirit and foreign liquor from one district to another shall be subject to the condition that no consignment shall be brought into use until the fourth day from the date of the pass unless it has been previously examined by an excise inspector or sub-inspector.

11.

The following procedure shall be observed as regards the export-in- bond of country spirit, Indian made foreign spirit or rectified spirit from any licensed distillery in the Punjab to any State or Union Territory in India:-(a)Whenever the manager of any distillery licensed in the Punjab under Section 21 of the Punjab Excise Act receive a requisition for the export-in- bond in spirit to any other State or Union Territory in India, the person importing the spirit shall obtain and send to the manager an import-in-bond permit signed by the Collector or Chief Excise Authority of the District, State or Union Territory of destination, respectively for supply of such spirit.(b)The manager of the distillery shall act as an agent for the supply of such spirit, to any other State or Union Territory in India.(c)Consignments of spirit under these rules shall be issued under export-in-bond authorities in Form L. 36, granted by the Collector of the district in which the distillery is situate.

Export-in-bond passes shall not be issued for any liquor in excess of the quantity previously sanctioned by the [Excise Commissioner] [Legislative Supplement Part III dated 28.1.72.] for the State or Union Territory of destination.(d)Whenever the manager of any licensed distillery in the Punjab obtains the requisite pass for the despatch of any consignment of spirit in pursuance of the above rules, he will be shown in the pass as the consigner and an authorised officer of the District, State or Union Territory as the consignee.

12.

When rectified spirit is imported or transported in bond from licensed distilleries to the licensed premises of approved manufacturers, the approved manufacturer shall obtain a permit in Form L. 32 from Collector of the district of destination.

13.

When the manager of any distillery, licensed under Section 21 of the Punjab Excise Act, wishes to send in bond spirit to another such distillery, he shall obtain from the Collector an authority in Form L. 36 for the despatch of the spirit and shall consign it to the Distillery Inspector of the Distillery of destination under a pass in Form D. 20.

13A.

Deleted.

14.

No authority or permit shall be granted to authorise the despatch of any consignment under these rules unless the manager of the distillery in the case of export or transport under Rules 11 and 13 or the approved manufacturer in the case of import or transport under Rule 12 has executed and given a bond in Form L. 37 binding himself in respect of the consignment to be despatched to produce a certificate in Form L. 38 and binding himself to pay such duty in respect of the consignment despatched as may be demanded from him in accordance with the provisions of the rules given below.

15.

If such certificate is not produced within a reasonable time after the expiry of the period of the currency of any pass, as noted thereon, the Collector of the district in which the distillery is situated or the Collector of the district of destination in case of an approved manufacturer, shall recover from the said manager or approved manufacturer, as the case may be, at the rate for the time being fixed by the Punjab Government under Section 31 of the [Punjab Excise Act, 1914] [Substituted 'said Act' by Notification No. G.S.R.65/P.A.1/1914/Ss.34-59/Amd.(30)/2011, dated 30.9.2011], the duty which would in ordinary circumstances have been levied on the spirit removed under the pass.

16.

If such certificate is produced before or within a reasonable time after the expiry of the period of the currency of any pass, then-(i)if the certificate shows delivery of any consignment to have occurred in full with no greater deficiency than that allowable according to the scale in sub-paragraph (iii) below the Collector shall order that the bond in respect of such consignment has been discharged.(ii)But if the certificate shows a deficiency greater than that allowable according to the said scale, in the consignment, then unless the said deficiency is satisfactorily explained, the Collector shall obtain the [Excise Commissioner's] [Legislative Supplement Part III dated 28.1.72.] orders as to the portion of the total deficiency which is to be charged with duty at a rate not less than that fixed for such spirit under Section 31 of the Punjab Excise Act.(iii)The following shall be the scale of wastage allowance per cent for spirit conveyed in (a) wooden, (b) metallic vessels :-

	(a)	(b)
For a journey taking not more than two days	2	1½
For a journey taking more than two days, but not more than nine days	3	1
For a journey taking more than nine days but not more than 18 days	4	1½
For a journey taking more than 18 days	5	2

(iv) No scale of wastage is prescribed for bottled spirit. Breakages shall be satisfactorily explained in the remarks column of Form L. 38. Explanation. - In calculating the time taken by a journey the day of receipt at the destination, but not the day of despatch, shall be included : Provided that if in any case the temperature of the spirit on arrival at its destination is found to be lower than the temperature when despatched, a further allowance shall be made (if required to cover any wastage that has occurred) of .09 per cent for every degree centigrade (05 per cent for every degree Fahrenheit) of difference between the two temperature.

17.

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18.

The following rules apply to the import, export and transport of Indian- made foreign spirit and country spirit required for use to troops :-(1) Indian-made foreign spirit or country spirit may be imported from any State or Union Territory in India for use of troops free of all restrictions provided that such spirit is not excised at a lower rate of duty than the prevailing in Punjab and provided that the import is covered by a duty paid permit in Form L. 39 granted by the Collector. (2) Indian-made foreign spirit or country spirit may be exported or transported for the use of troops from any distillery licensed in Punjab, subject to the condition that no issue of spirit shall be made for the use of troops until a duty paid permit in Form L. 39 or a corresponding form covering such transport or export has been received by the distillery inspector concerned from the Collector of the district of destination in the case of transport or from a competent authority in the State or Union Territory of destination in the case of the export. [Provided that during an emergency proclaimed by the President of India under Article 352 of the Constitution of India, Indian made rum may, by general or special order of the Excise Commissioner, be imported, exported or transported under a permit in Form L. 39-A from any distillery in Punjab or outside Punjab, for the use of troops without prior payment of duty, on an application made to the competent authority in Form L. 37-A and subject to Provided further that duty payable on Indian made rum imported, exported or transported under the aforesaid permit shall be paid within two months of the date of the issue of such permit.] [Legislative Supplement Part III dated 28.1.72.]

19.

Deleted.

20.

Deleted.

21.

Deleted.

22.

The [Excise Commissioner] [Legislative Supplement Part III dated 28.1.72.] is pleased to prescribed the following forms and conditions for the exemption permits referred to in order 18 of the Punjab Liquor Import, Export, Transport and Possession Orders :-(a)and (b) Deleted.(c)A permit for the possession of ordinary country spirit for private use granted to any person for use on any special occasion shall be granted [by the Collector, on payment of fee of one hundred rupees,] [Substituted for 'by the Collector' by Punjab Notification No. G.S.R. 16/P.A. 1/14/Sections 34 and 59/Amd. 23/2005. Dated 18.3.2005.] in Form L. 43 and shall cover the transport of such spirit.(d)A permit for the possession of denatured spirit granted to [educational institutions, hospitals, dispensaries, research institutions or to] [Legislative Supplement Part III dated 21.10.70.] any chemist, varnish maker or other person engaged in any business who requires large quantities of denatured spirit for the purpose of his business shall be granted by the Collector in Form L. 42-A.A fee at the rate of [two rupees] [Substituted for 'two rupee' vide Punjab Government Notification No. G.S.R. 16/P.A. 1/14/Sections 34 and 59/Amd.(19)/2002 dated 27.3.2002.] per bulk litre on the quantity of denatured spirit which the permit holder has been permitted to posses shall be recovered at the time of issue of the permit:[Provided that in respect of denatured spirit consumed by the industries which are declared by the Excise Commissioner to be alcohol based industries the fee would be assessed at the rate of [[fifty paise] [Legislative Supplement Part III dated 13.3.1978.]]per bulk litre :][Provided further that in case a permit holder is allowed to import denatured spirit from outside the State of Punjab, he shall pay reduced fee at the rate of [forty five paise] [Legislative Supplement Part III dated Legislative Supplement Part III dated 24.9.81.] [per bulk litre.] [Substituted for 'thirty paise' by Punjab Notification No. G.S.R. 16/P.A. 1/14/Sections 34 and 59/Amd. 23/2005. Dated 18.3.2005.][Provided further that] [Legislative Supplement Part III dated 13.3.78.] no fee shall be charged on the quantity of tenatured spirit on which fee has already been recovered previously in the Punjab.[Provided further that] [Legislative Supplement Part III dated 13.3.78.] in any case of a special nature falling under this sub-rule the [Excise Commissioner] may vary the condition of the permit granted for possession of denatured spirit in such manner, as he may think fit may remit the fee prescribed thereof.Note - Rectified spirit of 66 degree to 69 degree over proof strength specially denatured with two per cent kerosene in the manner prescribed by the [Excise Commissioner] [Legislative Sub. Part III dated 28.1.72.] to be used as fuel for motor vehicles shall be exempted from the payment of permit fee provided that the issues are made in accordance with such conditions as may be prescribed in this behalf by State Government.(e)A permit for the possession of [rectified spirit or extra neutral alcohol] [Substituted 'rectified spirit' by Notification No. G.S.R. 48 P.A.1/1914/Ss.34 and 59/Amd.(34)/2012, dated 10.9.2012.] granted to any Chemist Medical Practitioner Superintendent of a Hospital, approved homeopathic chemist or practitioner, arsenals

of the Ordinance Department, or to any hospital, dispensary, scientific body or educational institution, or to any other who requires large quantities of [rectified spirit or extra neutral alcohol] [Substituted 'rectified spirit' by Notification No. G.S.R. 48 P.A.1/1914/Ss.34 and 59/Amd.(34)/2012, dated 10.9.2012.], shall be granted by the Collector in Form L. 42-B.(f)The Collector is authorised to grant a permit for the possession of specially denatured spirit in excess of the limit specified for retail sale, to soap manufacturers for the purpose of their business. Such permits shall be in Form L. 42-C and will be issued only on execution of a bond to secure the proper storage and use of such spirit. Such bond shall be in Form L. 48.(g)[A permit fee shall be leviable at the rate of Rs.2/- per proof litre on Indian Made Foreign Liquor and Imported Foreign Liquor, Rs.2/- per bulk litre each on Beer, denatured spirit and rupee one and twenty paise per bulk litre on denatured spirit when imported from other States/Union Territory. It shall be leviable at the rate of rupee ten per bulk litre on rectified spirit or extra neutral alcohol transferred from D-2 to D-2 and BWH-2 licensees to be used for the manufacture of Indian made foreign liquor meant for sale in Punjab except in case of brands having EDP below rupees 500 per case, it shall be leviable at the rate of Rs.2/- per bulk litre. Permit fee shall be recovered from L-1, L-1A, L-1B, D-2 and BWH-2 licensees, as the case may be. The D-2 licensee shall transfer rectified spirit or extra neutral alcohol for manufacture of Indian made foreign liquor meant for sale in Punjab only against permit or permission given by the department even within its own premises. Permit fee shall be applicable to this transfer. Permit fee shall be recovered at the time of issuance of permits. The D-2/ BWH-2 licensees shall have the option to pay the permit fee in advance on anticipated monthly use meant for sale of Indian made foreign liquor in Punjab. The amount of advance permit fee shall be reconciled at the end of every month with the actual RS/ENA used for manufacture of IMFL meant for sale in Punjab and exported out of Punjab: [Substituted by Notification No. G.S.R. 18/P.A.1/1914/Ss. 34 and 59/Amd.(36)/2014, dated 20.3.2014 (w.e.f. 12.11.1932).]Provided that the transfer of Indian Made Foreign Liquor, Imported Foreign Liquor and Beer from L-1 of one district to L-1 of another district shall be allowed only with the approval of the Excise Commissioner, Punjab or the any other officer authorized by Excise Commissioner, Punjab. Permit fee on IMFL per proof litre and on Beer per bulk litre at the rate of Rs.1/- shall be charged on said L-1 to L-1 transfer:Provided further that the payment of permit fee shall be made through demand draft, banker s cheque, pay order or other prepaid Bank instruments, into the account of Excise and Taxation Commissioner, Punjab, out of the receipts on this count Rs.1/- per proof litre on Indian Made Foreign Liquor and Imported Foreign Liquor, Rs.1/- per bulk litre each on Beer, denatured spirit and sixty paise per bulk litre on denatured spirit when imported from other States/ Union Territory shall be transferred to Social Security Corpus every month. The remaining amount of permit fee shall be transferred by him to the Excise and Taxation Technical Service Agency.](h)Deleted.

22A.

[(1) Permit in form L-50 for possession upto 24 Quarts of IMFL of 750 mili litres including brandy and imported liquor (i.e. upto 18 litres in any size), 48 bottles of beer of 650 mili litres (i.e. upto 31.2 litres in any size) and 24 bottles of wine of 750 mili litres (i.e. upto 18 liters in any size), will be issued on permit fee of Rs. 500 for one year by the Assistant Excise and Taxation Commissioner incharge of the district and permit for life time will be granted on payment of lumpsum permit fee of Rs. 5,000 with the approval of the Collector, for consumption by the permit holder himself or for his

guests of annual and lifetime license in form L-50, two passport size photographs of the applicant would be required to be submitted alongwith the application. One photograph shall be pasted on the permit and the other shall be retained in the office of the Assistant Excise and Taxation Commissioner, incharge of the district for record. In case of holders of L-50 for lifetime as on 31st March, 2004, the enhancement of possession limit shall be allowed after the payment of the differential amount between Rs. 5,000 and the amount already paid before the grant of the previous permit in form L-50 for lifetime.] [Substituted by Punjab Notification No. G.S.R. 25/P.A. 1/14/Sections 34 and 59/Amd. 22/2004. Dated 29.3.2004.] Provided that. -(i) the permit holder may substitute six bottles each of the capacity of 757 millilitres of beer or six bottles each of the capacity of 757 millilitres of cider for every bottle of the capacity of 757 millilitres of foreign liquor; (ii) the foreign tourists, having in their possession, letters of introduction from the Traffic Advisory Committee, shall on application, be issued the above mentioned permit in Form L. 50, free of charge, for the purchase, transport and possession of foreign liquor; (iii) a liquor permit issued to any foreign tourist by visa issuing officers of Indian Missions Overseas or the Director or Assistant Director of the Government of India Tourist Office in Bombay, Calcutta, New Delhi or Madras shall be valid through the State of Punjab. (2) A register in Form L. 51 showing the particulars of such permit holders shall be maintained in all District Excise and Taxation Offices. (3) The permit shall not be transferable. (4) Each permit, unless otherwise provided therein, shall be valid throughout Punjab up to the 31st March following but it may be withdrawn, suspended or cancelled at any time by the authority granting the permit for reason to be recorded in writing. (5) The permit shall be renewable by the Excise and Taxation Officer incharge of the district, for one year at a time on payment of fees prescribed in sub- rule (1) above. (6) In case of its non-renewal, the permit shall be delivered to the Excise and Taxation Office-in-charge of the District who shall cancel it in red ink with his full signature and seal of office.

22B. [[Substituted by Punjab Notification No. G.S.R. 18/P.A.I/1914/Ss. 34 and 59/Amd.(39)/2018, dated 22.3.2018 (w.e.f. 12.11.1932).]

(1) A permit in Form L-50A for purchase, transport and possession of Indian Made Foreign Liquor, Imported Foreign Liquor and Beer of any quantity may be issued to a person for a specified period not exceeding twenty-four hours, for the celebration of a special occasion in a marriage palace or a banquet hall or at a temporary enclosure at a public place, on the payment as mentioned below:-

Serial No.	Category	License fee
(i)	Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging upto Rs.1,00,000/- per function.	Rs. 5000/- perday per function
(ii)	Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging above Rs.1,00,000/- per function.	Rs. 7500/- perday per function
(iii)	Serving liquor in Commercial Places not registered with the Excise and Taxation Department (not more than 5 licenses shall be issued in one	Rs. 10000/- perday per

month).

function

(iv) Serving liquor in a function at a private place.

Rs. 2000/- per
dayper function:

Provided that the L-50A permit holder shall be allowed to purchase liquor from any vend of the Excise Circle or Corporation area concerned. L-2 licensee shall not sell liquor for the functions to be held in marriage palaces/banquet halls etc. against L-50A permit at a price higher than the minimum retail price of IMFL. In case the said licensee is found selling liquor above the minimum retail prices, penalty of rupees one lac shall be imposed on such licensee. In case of second violation, the penalty shall be double the amount imposed during the previous violation. In case of third violation, his group shall be closed for one month.]

23.

The following procedure shall be observed before the permit in Form L. 42-B is granted by the Collector in the case of an educational institution:- (a) An application for rectified spirit required for use in research and teaching should be made by the governing body or their representative, of the University, College, or other educational institution to the [Excise Commissioner] [Legislative Supplement Part III dated 28.1.72.] through the Collector of the District in which the University, College or other educational institution is situated. In the application should be mentioned the situation of the particular University, College or Educational Institution for research or teaching, the number of laboratories therein the purpose or purposes to which the [spirit is] [Substituted 'spirit are' by Notification No. G.S.R.65/P.A.1/1914/Ss.34-59/Amd.(30)/2011 dated 30.9.2011] to be applied the bulk quantity likely to be required in the course of the years and if it amounts to 227 litres or upwards, the name or names of one or more sureties or a guarantee society to join in bond that the spirit will be used solely for the purpose required and at the place specified. (b) The [Excise Commissioner] [Legislative Supplement Part III dated 28.1.72.] will communicate his decision to the Collector who, if the application is sanctioned, will grant the permit in Form L. 42-B in favour of the representative of the educational institution concerned. (c) The spirit received at any one institution must only be used in laboratories of that institution and must not be distributed for used in the laboratories of any other institution or used for any other purpose than those authorised. (d) On the arrival of the spirit at the institution, the District Excise Inspector in whose jurisdiction the premises are situated should be informed and the vessels, casks, or packages, containing them are not to be opened until he is present to take account of the spirit. (e) The stock of spirit in each institution must be kept under separate lock in a special compartment under the control of a permit holder. (f) The spirit received may be distributed by the permit-holder undiluted to any of the laboratories belonging to the same institution. (g) No distribution of spirit may be made from the receiving laboratory to Laboratories of other institutions. (h) The quantity of spirit in stock at any one time must not exceed half the estimated quantity required in a year where that quantity amounts to 90 litres or upwards.

24. [[Omitted by Notification No. G.S.R. 79/P.A.1/1914/Ss.34 and 59/Amd. (40)/2018, dated 18.10.2018 (w.e.f. 12.11.1931).]

***]

24. [[Rule 24 added by Punjab Notification No. G.S.R.6/P.A.1/1914/Section 34 and 59/Amd21/2004. dated 28.1.2004.]The following procedure shall be observed before the permit in Form L-42 D is granted by :-](a) An application for ethanol-Denatured with 0.2 crotonaldehyde and 4 grams Denatonium Benzoate Denatonium Saccharide per 100 litre of ethanol required for storage for admixture with petrol should be made by oil companies or their representative, to the Excise Commissioner[***] [Omitted 'through the Collector of the district in which the business premises of the oil company is located' by Notification No. G.S.R.49/P.A.1/1914/Ss.34 and 59/Amd.(29)/2011, dated 27.6.2011.]. The application should clearly indicate the complete address of the business premises, its godown, and annual requirement of ethanol.(b) The Excise Commissioner will communicate his decision to the Collector who, if the application is sanctioned, will grant the permit in Form L-42D in favour of the oil company.(c) Ethanol received at any licensed premises shall be used by the permit holding company only and shall not be sold to any other oil company or any other person.(d) On the arrival of the ethanol, the District Excise Inspector in whose jurisdiction the premises are situated shall be informed.(e) The stock of ethanol must be kept under separate lock in a special compartment/tank under the control of the permit holder.

Form L-42 D Permit for possession of Ethanol - Denatured with 0.2% crotonaldehyde and 4 grams. Denatonium Benzoate/Denatonium Saccharide per 100 litre of ethanol.No. of Permit :Date of Permit :This permit authorising the possession of Ethanol at the premises here in specified viz _____ and for the period from _____ to _____ is granted to _____ in the district of _____ subject to the conditions prescribed under the Punjab Excise Act, 1914 and the Punjab Liquor Permit and Pass Rules, 1932 and the special conditions below :-Special Conditions

1. The permit holder is authorised to possess ethanol - Denatured with 0.2% crotonaldehyde and 4 grams Denatonium Benzoate/Denatonium Saccharide per 100 litre of ethanol for admixture with petrol.

2. The permit holder shall not have in his possession more than permitted quantity of ethanol.

3. No resale of ethanol is permitted.

Dated : _____ Collector _____ District.]Form T Transit PassFor transit of liquor through PunjabIn TriplicateSee Rule 1 of the Punjab Liquor Permit and Pass Rules, 1932.Pass No. DatedName of Sales Tax Check Barrier;

1. Date of arrival of consignment;

2.

(i)Name of the owners/person incharge of the consignment;(ii)Particulars of Vehicles;(iii)Name and address of driver of the Vehicle;

3. Name and address of the owner/person incharge of the consignment;

4. Place from where consignment was purchased;

5. Name of the place from where the consignment was consigned;

6. Particulars of consignment i.e., Indian Made Foreign Liquor/Beer/Country Liquor/Rectified Spirit/Denatured Spirit;

7. Excise Pass No. and date,--vide which the consignment was issued.

8. Quantity in cases/bags litres/bulks litres;

9. Destination of the consignment;

10. Name of the exit check barrier through which the consignment will pass out of Punjab;

11. Approximate time and date of crossing of the exit barrier;

Dated the, Signature with full name and seal of the Sales Tax Check Barrier at the point of entry of consignment into the State of Punjab. Time Verification By The Officer In-Charge Of The Exit Barrier Verified that the aforesaid consignment reached this barrier at-(time on the- (date) and this has passed out of the territory of Punjab in tact. Dated the Signature (with full name and seal of the barrier exit). Time Form I Indemnity Bond Non-Judicial Stamp Worth Rs_____ (See rule 1 of the Punjab Liquor Permit and Pass Rules, 1932) This indemnity bond executed by _____ being owner/person incharge of the consignment of liquor (hereinafter called the consignor) on the day of _____ the month of _____ 19____ at _____ Whereas rule I of the Punjab Liquor Permit and Pass Rules, 1932, framed under the provisions of the Punjab Excise Act, 1914, requires as a condition precedent to the issue of a transit pass the consignor of the consignment to execute and indemnity bond; And whereas the consignor has to transport _____ quantity of Indian Made Foreign Liquor/Rectified Spirit/Denatured Spirit through the territory of Punjab. And whereas the fee duty chargeable thereon in Punjab amounts, to Rs_____ for which the consignor is required to furnish a bond in terms of the aforesaid rules; Now, therefore, I _____ (Consigner) hereby undertake to indemnify the Governor of Punjab for a sum of Rs. _____ in case the consignor fails to produce the transit pass duly verified from the officer-in-charge of the exit barrier, before the officer-in-charge of the

barrier of the entrance into the State of Punjab by whom the pass was issued within a period of ten days from the date of its issue. Place: Signature of the consignor with full address Dated the _____
Witnesses:

1.

2.

3.

Attested (Magistrate, Ist Class). Form L. 32 (Folio) (Office Copy) Book No. Serial No. Permit for the import or transport of country liquor, foreign liquor, rectified spirit or denatured spirit. No. of Permit _____ Date of Permit _____

_____ licenced so sell _____
liquor wholesale _____ at _____ in the _____ district in retail hereby
permitted to (transport) (import) liquor as below from the _____ distillery to his vend
premises. Wholesale premises at _____ This permit is valid up to the _____
day of _____ 19 _____ District Signature of the Officer
granting the permit.

Class of liquor	Single consignment	Any Nature or No. of consignment each Limited to	If without limit as to nature, number and size of consignment state below
Strength in the case of Indian-made spirit only	Bulk litres	Strength in the case of Indian-made spirit only	Bulk litres

Form L. 32 (Duplicate) Book No. Serial No. (To be sent to the distillery) Permit for the import or transport of country liquor, foreign liquor, rectified spirit or denatured spirit. No. of Permit _____ Date of Permit _____

_____ licenced to sell _____ liquor _____ | (E wholesale) (retail) |
_____ at _____ in the _____ district, is hereby permitted to
_____ at _____ in the _____ district, is hereby permitted to |
(E transport) (import) | liquor as below from the _____ distillery to his vend premises.
Wholesale premises at _____ This permit is valid up to the _____ day of
_____ 19 _____ district. Signature of the Officer granting the permit.

Class of liquor	Single consignment	Any Nature or No. of consignment each Limited to	If without limit as to nature, number and size of consignment state below
Strength in the case of Indian-made spirit only	Bulk litres	Strength in the case of Indian-made spirit only	Bulk litres

Form L. 32(Triplicate)Book No. Serial No.(To be handed over to the importer/transporter)Permit for the import or transport of country liquor, foreign liquor, rectified spirit or denatured spirit.No. of Permit _____ Date of Permit _____

_____ licenced to sell _____ liquor| (Ewholesale)(retail)|
_____ at _____ in the _____

district, is hereby permitted to| (transport)(import)| liquor as below from the _____ distillery to his vend premises.

Wholesale premises at _____ This permit is valid up to the _____ day of _____ 19 _____ district.Signature of the Officer granting the permit.

Class of liquor	Single consignment	Any Nature or No. of consignment each Limited to	If without limit as to nature number and size of consignmentstate below
Strength in the case of Indian-made spirit only	Bulk litres	Strength in the case of Indian-made spirit only	Bulk litres

Form L. 32(Quadruplicate)Book No. Serial No.(To be sent to the Excise Sub-Inspector, incharge of the Circle)Permit for the import or transport of country liquor, foreign liquor, rectified spirit or denatured spirit.No. of Permit _____ Date of Permit _____

_____ licenced to sell _____ liquor| (wholesale)(retail)|
_____ at _____ in the _____

district, is hereby permitted to| (Etransport)(import)| liquor as below from the _____ distillery to his vend premises.

Wholesale premises at _____ This permit is valid up to the _____ day of _____ [20] [Substituted '19' by Notification No.

G.S.R.65/P.A.1/1914/Ss.34-59/Amd.(30)/2011, dated 30.9.2011] _____ district.Signature of the Officer granting the permit.

Class of liquor	Single consignment	Any Nature or No. of consignment each Limited to	If without limit as to nature, number and size of consignmentstate below
Strength in the case of Indian-made spirit only	Bulk litres	Strength in the case of Indian-made spirit only	Bulk litres

Form L. 34Pass for the transport or export of liquor of all kinds from licenced premisesPass No. _____, dated _____ For the transport/export of liquor from the licenced premises of _____ (name of licensee and location of shop) in _____ Tehsil _____ District, to the licenced premises of _____ (name of licensee and location of shop) in _____ Tehsil, _____ District, on the authority of permit No. _____ dated _____ signed by the Competent Authority.This pass is valid up to _____

Serial No.	Description of vessels of package viz., number of vessels with marks and seals thereon	Class of liquor	Quantity Transported or Exported in Casks Metric capacity bottles Litres	(Give capacity of bottles) covered by this pass in dozen
1	2	3	4	5
Total quantity in litres	Wastage Allowance (For beer only) Litres	Net Quantity Transported Litres	In the case of Indian-made spirit Strength	Proof litres
6	7	8	9	10
Rate of duty	Amount of duty levied	In the case of beer issued to other States or Union Territories in which the beer was brewed		Remarks
11	12	13		14

Note :- To be printed in triplicate. The counterfoil is to be retained in office of issue, the foil is to be given to the applicant to accompany the consignment which is to be transported or exported and the third copy is to be sent to the Excise Inspector of the district of destination. Signature of Officer granting the pass Form L. 36

Authority of the | (export-in-bond)(transport-in-bond)| of country spirit or Indian-made foreign spirit or rectified spirit.

_____ Manager of the distillery at _____ is hereby authorised to | (Eexport)(transport)| Litres of spirit in bond to the address of the _____ who has been authorised by the _____ to receive these spirits on its behalf in pursuance of an agreement with the manager of the said distillery for the supply of spirit during 19 _____ 19 _____

A certificate of the arrival in full, both in respect of bulk and strength of the spirit dispatched under this authority should be produced on or before the _____ day of _____ 19 _____, before the undersigned. If the said certificate is not produced by the date specified above the manager shall be liable to pay duty at such rates as is prescribed in the Punjab on such amount of spirit as has not been certified to have reached its destination. _____ Signature of the officer granting the authority.

Note. (This export-in-bond)(transport-in-bond)| authority is required in addition to the pass which is ordinarily granted by the Distillery Inspector in Form D-20.

Form L. 37 Agreement covering removal of spirit in bond from a licenced distillery to the

_____ without payment of [or extra license fee and other chargeable levies] [Inserted 'duty' by Notification No. G.S.R.12/P.A.1/1914/Ss.34-59/Amd.(32)/2012, dated 26.3.2012].Memorandum of agreement made this _____ day of _____ 19 _____ between _____ son of _____, resident of _____ in Punjab, of the one part and the Governor of Punjab of the other part.WHEREAS the said _____ has applied to the Collector of _____ to grant him passes from time to time for the removal of spirit from the _____ to the _____ without pre-payment of the duty leviable thereon : AND WHEREAS the said GOVERNOR OF PUNJAB is willing that the said Collector should grant such passes from time to time under the rules admitting of the recovery of duty, by _____ and not by the said Collector and subject to certain terms and conditions hereinafter contained and set forth : NOW, THEREFORE. THIS AGREEMENT WITNESSETH that in consideration of the grant to him of passes from time to time for the removal of spirit from _____ without pre-payment of the duty leviable thereon the said _____ hereby covenants with the said GOVERNOR OF PUNJAB, in manner following :-The said _____ will produce to the said Collector on or before such date as may be in the said pass specified therefore a certificate signed by the proper authority of the said _____ showing that the whole quantity of spirit in the pass has been delivered to such authority less such allowance for loss on amount of wastage and dryage as may be provided for by the rules for the time being in force regarding such removals; PROVIDED that in event of the whole quantity of spirit after deducting the due amount of the said allowance, not being acknowledged as delivered to him by the said authority the said _____ will on demand by the said Collector, pay a sum of money equal to the amount of the duty which would be payable under the Excise Act for the time being in force, in respect of the balance of the spirit to undelivered. AND the said _____ hereby covenants and agrees with the said GOVERNOR OF PUNJAB that, in the event of his failure to perform any of the covenants hereinbefore set forth and to be by him performed will, on demand of the said Collector pay into the District Treasury the sum of rupees five thousand (Rs. 5,000) only as damages. Signed marked/sealed and delivered by the said _____ .In the presence of _____ Witness - (1) _____ (2) _____ (3) _____

L. 38Certificate to be granted by _____ on receipt of consignment of spirit in bond from _____ distillery in the Punjab.I hereby certify that the consignment dispatched by the _____ distillery under Pass No. _____ dated _____ was received by me on the _____ and was found to be in following condition in respect of bulk, strength and temperature :-

Serial No.	Kind of Spirit	Quantity of spirit		L.P. gallons	Temperature of the spirit dispatched	Quantity of spirit		L.P. gallons	Temperature of the spirit on receipt
		Bulk gallons	Strength			Bulk gallons	Strength		
1	2	3	4	5	6	7	8	9	10

Loss in transit

Increase in Transit

REMARKS : If the loss is in excess explanation, if

L.P.Gallons	L.P. Gallons	any,should be given here	
Total loss	Allowed	Excess	
11	12	13	14 15

I further certify that the consignment of spirit has been deposited in the bonded warehouse to be excised before it issued to licenced

vendors.Place _____ Date _____ Signature of the officer receiving the consignment of spirit
 Note :- In the case of spirit removed from the distillery the first six columns shall be filled in by the Distillery Inspector and the form handed over to the Manager of the distillery for dispatch to the excise authorities of the district of destination.
 Form L. 39Duty paid permit for the import, export or transport of spirit for the use of troops
 Permission is hereby given for the removal of _____ litres of spirit from the _____ distillery to the office of the _____ at _____.It is valid until _____ District.Dated _____
 _____ Signature of the Officer

granting the permit
 Form L. 42Permit to transport and possess a special quantity of country spirit for the requirements of a special occasionNo. of permit _____.Date of permit _____.Whereas _____, son of _____ caste _____, resident of _____ in the district of _____, has satisfied me that more than the quantity of country spirit which may ordinarily be possessed by him is required by [him for use] [Substituted 'him use' by Notification No. G.S.R.65/P.A.1/1914/Ss.34-59/Amd.(30)/2011, dated 30.9.2011] on a special occasion, viz, _____ and that the possession by him of _____ imperial gallons of country spirit for use on the said occasion is reasonable :This permit authorises him to purchase a quantity of country spirit not exceeding _____ imperial gallons at the licenced premises of at _____ at _____ and to transport to his house and possess the same. The permit holder shall use the spirit only for the special occasion for which this permit is granted.This permit is valid up to _____
 _____ Signature of the

Officer granting the permit.Dated _____ Note :- The quantity of spirit sold under this permit must be separately entered in his register by the vendor with a note of the number of this permit and the designation of the officer by whom it was issued.
 Form L. 42-APermit for the Possession of Denatured spirit exceeding the limit of Retail SaleNo. of permit _____.Date of permit _____.This permit authorising the possession of denatured spirit in privileged quantities only in the premises herein specified, viz. _____ and for the period from _____ to _____ is granted to _____ of _____ in the district of _____ subject to the conditions prescribed under the Punjab Excise Act and the special conditions below :-Special Conditions(1)This exemption extends only to the possession and use of and not to the sale of spirit rendered effectually and permanently unfit for human consumption.(2)The permit holder may purchase denatured spirit from any licenced vendor or may remove such spirit from a licenced distillery after obtaining the permit in Form L-32.(3)The spirit shall be kept on the premises specified above and shall be used in the preparation of medical compounds.only _____ in the manufacture of _____
 _____ Collector,Dated _____

DistrictForm L. 42-BPermit for the possession of rectified spirit exceeding the limit of Retail SaleNo.

of permit _____. Date of permit _____. This permit authorising the possession of denatured spirit in privileged quantities to be used in drugs; medicines, or chemicals only at the premises herein specified, viz., _____ or [for the purposes of] [Substituted 'for purposes to' by Notification No. G.S.R.65/P.A.1/1914/Ss.34-59/Amd.(30)/2011, dated 30.9.2011] teaching and research at an educational institution and for the period from _____ to _____ is granted to _____ of _____ in this district of _____ subject to the conditions prescribed under the Punjab Excise Act and the special conditions below:-Special ConditionsThe permit holder is authorised to possess rectified spirit for use in the manufacture of drugs, medicines and chemicals, except in the case of educational institutions where rectified spirit shall be kept for teaching and research purposes.(2)The permit holder shall not have in his possession more than _____ litres of rectified spirit :Provided that the permit holder can only keep in his possession supplies exceeding 8 litres after obtaining the sanction of the Financial Commissioner.(3)No sale of rectified spirit is permitted. _____ Collector, _____ District.Dated _____ Form L. 42-CPermit for the possession of Denatured Spirit by a Soap Manufacturer/exceeding the limit of Retail SaleNo. of permit _____. Date of permit _____. This permit authorising the possession of denatured spirit in privileged quantities only in the premises herein specified, viz, _____ and for the period from _____ to _____ is granted to _____ in this district of _____ subject to the conditions prescribed under the Punjab Excise Act and the special conditions below :-(1)Be it known that _____ Soap Manufacturers, are hereby authorised by the Collector of _____ to obtain and use spirit of a strength not less than 60 degrees over London proof to which half a per cent caustic soda, three per cent castor oil and one per cent of the volume of wood naphtha or methyl alcohol has been previously added.(2)The total quantity of spirit stored in the premises aforesaid shall not exceed at any one time _____ litres.(3)The quantity allowed to be used in one year shall not exceed _____ bulk litres.(4)All spirits after being duly denatured shall be received only from a licenced distillery.(5)No spirit shall be used on the premises for the manufacture of any other article than transparent soap, except with the sanction of the Financial Commissioner.(6)No spirit shall be removed from the premises without the sanction of the Collector.(7)The permit holder shall comply with the directions of the Financial Commissioner as to the manner in which the spirit shall be stored, and, if necessary, recovered by distillation.(8)No attempt shall be made to purify the spirit either before or after use.(9)Duly authorised Excise Officers shall be allowed to enter and inspect the premises.(10)The entire produce of one operation for recovery of spirit from the soap solution evaporator shall be collected in the receiver and the whole of the recovered spirit shall be used in the next succeeding preparation of soap, and no attempt shall be made to collect the recovered spirit in separate portions or fractions.(11)The spirit vapour pipe from the evaporator shall be securely attached to the condenser and the recovered spirit shall pass through a close metal pipe soldered or rivetted to the condenser and the cover of the receiver, respectively and extended nearly to the bottom of the receiver.(12)No spirit sampling pipe shall have an orifice exceeding 1.27 milli litres (one-twentieth of an inch) in diameter.(13)The lid and the discharge cock of the receiver shall be secured by locks which are to be kept fastened while spirits are running into the vessel, and at all other times when the spirit remains therein.(14)An Excise Officer of the First or Second Class shall be allowed to take samples of spirit and the materials, which contain such spirit.(15)All specially

denatured spirit received shall be either added at once to soap in the presence of the Manager or other responsible person or be stored in a vat marked "specially denatured spirit". The lid and the discharge cock of the vat shall be secured by fastening and locks and spirit must be removed therefrom under the supervision or the direction of the Manager, and it shall be added immediately to soap.(16)No spirit shall be taken away from the premises by any person other than a duly authorised Excise Officer.(17)The keys of all vessels ordered to be locked shall be kept on the premises in charge of the Manager, or other duly authorised person, and any such vessel must be immediately unlocked at the request of a duly authorised Excise Officer.(18)Particulars of the quantity and strength of every consignment of specially denatured spirit must be entered in a book on the day of receipt. The book shall [be accessible] [Substituted 'be a accessible' by Notification No. G.S.R.65/P.A.1/1914/Ss.34-59/Amd.(30)/2011, dated 30.9.2011] to the Excise Officer who visits the premises and every pass which accompanied spirit received shall be available for comparison with the book by the Excise Officer concerned.(19)The permit-holders shall execute a bond in the prescribed form for such amount as may be fixed by the Financial Commissioner for the privilege of storage and use of the specially denatured spirit conferred by the

permit. _____ Collector, _____ District Dated _____ Form L.

46-AAuthorisation for (the export-in-bond by sea) (supply to the Defence Department for export-in-bond by sea for Defence requirements) of locally manufactured preparations containing rectified spirit of Indian manufacture from the State of Punjab Ex-India.

Mr./Messrs _____ holding a stock of spirituous preparations in the warehouse of the _____ approved manufactory in the district of _____ in Punjab is/are hereby authorised to (export-in-bond by sea from the port of

_____) (transport to the Military Supply Depot at

_____) preparations containing _____ litres of rectified spirit to the address of the _____ who has been authorised by the _____ to receive these preparations on its behalf in pursuance of an agreement with Mr./Messrs _____ proprietors of the said manufactory for the supply of such preparations during the period from

_____ to _____.A certificate of arrival of the consignment at the _____ (Port) (Depot) exported under this authority should be produced on or before the _____ day of _____ before the undersigned. If the said certificate is not

produced by the dates specified above the approved manufacturer shall be liable to pay duty at such rates as are prescribed in Punjab at the time the export (from the warehouse is made). _____ Collector, _____ District. Dated _____ Inapplicable

alternatives to be struck off.Note. - This authorisation shall be prepared in quadruplicate. One copy shall be allowed to the applicant, the second copy shall be sent to the Officer-in-charge of the manufactory, the third copy shall be sent to the Excise authority at the port or at the place where the Depot is situate as the case may be and the fourth copy shall be retained by the Collector.Form L.

46-BAgreement covering removal of locally manufactured preparation containing rectified spirit of Indian manufacture from the manufactory of Mr/Messrs. _____ situated in the district of _____ in Punjab State to (Port) _____ (Military Supply Depot)for

overseas shipment without prepayment of excise duty.Memorandum of agreement made this _____ day of [20] [Substituted '19' by Notification No.

G.S.R.65/P.A.1/1914/Ss.34-59/Amd.(30)/2011, dated 30.9.2011] _____

between _____ son of _____ resident of _____ in Punjab of the one part and

the Governor of Punjab of the other part. Whereas the said _____ has/have applied to the Collector of _____ to grant him/them authorisations from time to time for the removal of spirituous preparations for eventual export ex-India from the manufactory of _____ in the district of _____ without prepayment of duty leviable thereon. And whereas the Governor of Punjab is willing that the said Collector should grant such authorisations from time to time under the rules admitting of the recovery of duty, and subject to certain terms and conditions hereinafter contained and set forth :Now, therefore this agreement witnesseth that in consideration of the grant to him/them of authorisations from time to time for removal of preparations containing rectified spirit from _____ without prepayment of the duty leviable thereon the said _____ hereby covenants with the Governor of Punjab in manner following :-The said _____ will fulfil all the obligations imposed upon him by Rule 2-D of the Punjab Liquor Permit and Pass Rules, in respect of each and every consignment of preparations of the aforesaid kinds, removed by him from the said manufactory, and in particular, will produce to the said Collector on or before such date as may be specified therefor in any authorisation as aforesaid, a certificate signed by the proper (Customs Collector) (Military Supply Depot Officer) showing that the consignment covered by the authorisation has been delivered to such Customs Collector, and the said _____ further undertakes that in the event of the consignment not being exported ex-India in whole or in part, or in the event of the said (Customs Collector) (Depot Officer) refusing to acknowledge receipt of the whole or any part of a consignment by reason of short delivery or interference in transit, or any other reason, or in the event of the said _____ committing a contravention of any provision of the aforesaid Rule, the said _____ will pay such sum of money, not exceeding the full amount of duty payable on the entire consignment under the Punjab Excise Act, as in force for the time being, as may be fixed by the aforesaid Collector. And the said _____ hereby covenants and agrees with the Governor of Punjab that, in the events of his failure to perform any of the covenants hereinbefore set forth and to be by him/them performed, he/they will demand of the said Collector, pay into the district treasury the sum of Rs. 5,000 (five thousand) only as damages. Signed marked/sealed and delivered by the said _____ in the presence of _____ Witnesses :-

(1) _____ (2) _____) Form L. 46-CCertificate relating to the consignment of preparations containing rectified spirit received, - vide authorisation No. _____ dated the _____ issued by the Officer-in-charge of the manufactory at _____. I hereby certify that the above-mentioned consignment was received by me on _____ the condition being as under :-

No. of containers	Description of containers including martings	Gross weight of containers
1	2	3

I certify also that the above-mentioned consignment has been shipped under Customs supervisions. (Sd/-) _____ Collector of Customs. Dated _____ At _____ Post/Depot. Military Supply Depot Officer. Form L. 46-DAuthorization for the export-in-bond of preparations containing rectified spirit, from the warehouse of the manufactory, for eventual export by sea. Authorization No _____ dated the _____ for the export-in-bond of preparations. From the premises of _____ to _____

Serial No.	Batch No.	Name of Preparation	No. of containers	Quantity	Strength	Proof litre contents	Remarks
1	2	3	4	5	6	7	8

This authorization is valid upto _____ Signature of the Officer-in-charge of the manufactory. Note. - This authorization should be prepared in quadruplicate. One copy will be delivered to the applicant, another will be sent to the Excise Authority of (the port of intended shipment) (the place where the Military Supply Depot is situated where delivery is intended), third copy will be sent to the Customs Collector at the port of intended shipment) (the Officer Commanding the Military Supply Depot where delivery is intended) and the fourth will be retained by the issuing Officer-in-charge.

Form L-48 Bond for the storage and use of spirit denatured under special process for the manufacture of transparent soap Known all men by these presents that we _____ of _____ are jointly and severally held and firmly bound unto the Punjab Government in the sum of Rupees _____ to be paid to the said Government, for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators and representatives jointly and every two of use bind ourselves, our heirs, executors, administrators and representatives jointly and each of the use binds himself, his heirs, executors administrators and representatives severally, firmly by these presents. Sealed with our seals dated the _____ day of [20] [Substituted '19' by Notification No. G.S.R.65/P.A.1/1914/Ss.34-59/Amd.(30)/2011, dated 30.9.2011] _____ Whereas the above bounded _____ have been permitted to use from the date of execution of this bond and intoxicant to [wit] [Substituted 'siwit' by Notification No. G.S.R.65/P.A.1/1914/Ss.34-59/Amd.(30)/2011, dated 30.9.2011] to store and use at _____ for the purpose of making transparent soap spirit of the/strength of not less than sixty degree over London proof to which half a per cent, caustic soda, three per cent, castor oil soap and one per cent of the volume of wood naphtha or methyl alcohol has been previously added hereinafter described as the spirit. The conditions of obligation are :- (1) The total quantity of spirit stored on the premises aforesaid shall not exceed at any one time _____ litres. (2) The quantity allowed to be used in any one year shall not exceed _____ bulk litres. (3) The spirit shall be solely used for manufacturing transparent soap. (4) No spirit shall be removed from the premises without the sanction of the Collector. (5) The permit holders shall comply with the directions of the Financial Commissioner as to the manner in which the spirit shall be stored, and, if necessary, recovered by distillation. (6) No attempt shall be made to purify the spirit. (7) Duly authorised Excise Officers shall be allowed to enter and inspect the premises and _____ and his/their legal representatives agree that they will well and truly keep and perform all the conditions hereinbefore recited, any breach whereof shall entail loss of the privileges enjoyed under this bond and forfeiture to the Punjab Government of the sum of Rupees _____ by the parties to this bond. (Signed, sealed and delivered.) Not Transferable" Excise And Taxation Department, Punjab. The Punjab Liquor Permit And Pass Rules, 1932 Not Transferable [Form L-50] [Substituted by Punjab Notification No. G.S.R. 25/P.A. 1/14/Sections 34 and 59/Amd. 22/2004. Dated 29.3.2004.]

Affix attested passport Permit for the Purchase, Transport and Possession of size photograph of the Imported Liquor/Indian Made Foreign Liquor, Wine and Beer for applicant' Private possession by the individuals exceeding the limit prescribed under

the Punjab Liquor Import, Export, Transport and Possession Order, 1932.

Number of Permit-----This permit is granted to-----, Son of-----

Identification Mark-----, resident of----- (full address), Permanent address-----, authorizing him to purchase from any person holding a licence in Form L-2 (for whole-sale and retail vend of IMFL to public) in Punjab upto 24 quarts of IMFL of 750 mili litres including brandy and imported liquor (i.e. upto 18 litres in any size), 48 bottles of beer of 650 mili litres (i.e. upto 31.2 litres in any size) and 24 bottles of Wine of 750 mili litres (i.e. upto 18 litres of any size), and to transport it to his permanent or temporary residence and possess it there for his private use or for the use of his guests or the members of his family but not for sale:-

1. The permit-holder has credited----- (in words) rupees only into the Government Treasury at----- (Place) on the ----- (date).

2. This permit is granted subject to the provisions of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914) and the rules and orders made thereunder and the following supplementary conditions.

Supplementary Conditions : (1) The permit holder shall not possess at any time more than upto 24 quarts of IMFL of 750 mili litres including brandy and imported liquor (i.e. upto 18 litres in any size), 48 bottles of beer of 650 mili litres (i.e. upto 31.2 litres in any size) and 24 bottles of Wine 750 mili litres (i.e. upto 18 litres of any size), (2) The Permit is non-transferable. (3) The permit is valid throughout Punjab for lifetime/upto 31st March,-----, but it may be withdrawn, suspended or cancelled at any time by the authority competent to grant it for reason to be recorded in writing. (4) The permit may be renewed from year to year ending the 31st March,-----following on payment of the prescribed fee. Date of Issue Signature of Permit-holder. Renewals

Date of renewal	Period for which renewed	Amount of fee paid into Government treasury	No. and date of challan	Signature and designation of renewing officer	Signature of permit holder	Remarks
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Assistant Excise and Taxation Commissioner, Incharge of the District. Form L-50A Permit to transport and possess a specific quantity of Indian Made Foreign Liquor and Beer for the special occasion. _____ No. of permit _____ Date and time of Permit

Whereas _____ son/daughter of _____, resident of _____ (detailed address), district of _____ has, satisfied me that he requires Indian Made Foreign Liquor and Beer, [is] [Substituted 'in' by Notification No. G.S.R.65/P.A.1/1914/Ss.34-59/Amd.(30)/2011, dated 30.9.2011] quantities detailed below :-

1. Detail of special occasion _____
 Date(s) of celebration _____
 Place where celebration in to take place _____
 Quantities of liquor required _____

(a) Indian Made Foreign Liquor _____ Bulk Litres. (b) Beer _____ Bulk Litres. This permit authorises him to purchase the above quantities of liquor from the licensed premises at _____ only and to transport it to his house or the place of the celebrations as mentioned above subject to the following conditions. A sum of Rs. _____ as permit fee of this permit has been deposited in Government Treasury at _____ vide Treasury Receipt No. _____ dated the _____. Special Conditions :

1. This permit is valid from _____ to _____ only.

2. No liquor obtained on the basis of this permit shall be sold.

3. The permit is not transferable.

Asstt. Excise and Taxation Commissioner, Dated _____
 _____ District Dated _____ "[FORM L. 51] [Added vide
 Excise and Taxation Commissioner's Notification No. 959-XP, dated the 5th April, 1951.] Register
 showing particulars of persons, who have been granted or renewed permits in Form L. 50 for
 Purchase, Transport and Possession of Foreign Liquor exceeding [one bottle of the capacity of 757
 millilitres] [Substituted- vide the Punjab Liquor Permit and Pass (First Amendment Rules, 1963
 (G.S.R. No. 234 of 14th October, 1963).] in the district of _____ of the financial
 year _____

Serial No.	Date of issue of renewal of permit	Name, parentage, caste, residence and occupation of permit	Number of bottles allowed	Period of validity	Amount of fee paid into Government treasury	Number and date of challan
1	2	3	4	5	6	7