

# Tripura Excise Rules, 1962

TRIPURA

India

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### Rule TRIPURA-EXCISE-RULES-1962 of 1962

- Published on 1 August 1962
- Commenced on 1 August 1962
- [This is the version of this document from 1 August 1962.]
- [Note: The original publication document is not available and this content could not be verified.]

Tripura Excise Rules, 1962 Published vide Notification No. 4.3 (121) Revenue/LR/54, dated 1-8-1962 Last Updated 18th February, 2020 Whereas the Chief Commissioner of Tripura considers that the following rules should be brought into force at once ; Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 85 of the Bengal Excise Act, 1909 (Bengal Act 5 of 1909), read with proviso to sub-section (1) of the said section and Section 86 of the said Act as extended to the Union Territory of Tripura, the Chief Commissioner of Tripura is pleased to make rules for carrying out the objects of the said Act as follows :

#### 1.

These rules may be called "Tripura Excise Rules, 1962".

#### 2. Commencement.

- These rules shall come into force with effect from 1st August, 1962.

#### 3. Definitions.

- In these rules, unless there is anything repugnant in the subject or context, -(a)"Chief Commissioner" means the Chief Commissioner of Tripura ;(b)"Excise Commissioner" means the Excise Commissioner appointed under the Act ;(c)"Collector" has the same meaning as is in the Act ;(d)"Act" means the Bengal Excise Act, 1909 as extended to the Union Territory of Tripura ;(e)"Administration" means the Tripura Administration ;(f)"blending" means the mixture of spirits or wines of different strengths or of different qualities ;(g)"bottling" means bottling a defined in Clause (3) of Section 2 of the Act ;(h)"brewer for sale" means a person who brews beer for the use of any other person, at any place other than the premises of the persons for whose use the beer has been brewed, and includes any licensed dealer in or retailer of beer, who brews beer ;(i)"compounding" means the artificial preparation of foreign liquor by the addition, to imported or

locally made liquor, of flavouring or colouring matter or both ;(j)"contractor" means a person to whom the exclusive privilege-(a)of supplying by wholesale, or(b)of manufacturing and supplying by wholesale, country spirit to licensed retail vendors of the same has been granted by the Chief Commissioner under Section 22 ;(k)a "degree of gravity" shall be taken as equal to the one-thousandth part of the gravity of distilled water at sixty degrees of Fahrenheit's thermometer;(l)"distiller" means a person who holds a licence to work a distillery in Union Territory of Tripura ;(m)"to gauge" means to determine the quantity of spirit contained in or taken from, any cask or other receptacle, or to determine the capacity of a cask or other receptacle ;(n)"London Proof (L.P.)" or "proof" means the strength or proof as ascertained by means of sykes' hydrometer and denotes that spirit which at the temperature of 51° Fahrenheit weights exactly 12/13th part of an equal measure of distilled water ;(o)"obscuration" means the difference, caused by matter in solution between the true strength of spirit and that indicated by the hydrometer ;(p)"ordinary denatured spirit" means spirit denatured with the general denaturant prescribed for use in Tripura ;(q)"plain spirit" means spirit to which no flavour has been communicated and to which no flavouring or colouring matter or other material or ingredient has been added ;(r)"prescribed" or "approved" means prescribed or approved by the Chief Commissioner or the Excise Commissioner;(s)to "prove" means to test the strength of spirit by a hydrometer or other instrument prescribed by the Excise Commissioner ;(t)"rectified spirit" means plain spirit of a strength of not less than forty degrees above proof;(u)"reducing" means the reduction of liquor from a higher to a lower alcoholic strength by the addition of water ;(v)"still" includes any part of a still and any apparatus whatever for distilling or manufacturing spirit;(w)"sugar" means any saccharine substance, extract or syrup, and includes any material capable of being used in brewing except malt or grain of any kind ;(x)"wash" means material for distillation which is under, or has undergone, fermentation by natural or artificial means ;(xi)"company" means a company as defined in the Companies Act, 1956.

## Chapter I

### [Rules made under S.&5]

Appointments, Transfer and Punishments

#### **4. Collector's power to promote, transfer and punish certain Excise Officers.**

- The Collector is empowered-(a)to promote and transfer officers of the Excise Department of the rank of Inspector, and(b)to promote and transfer and to suspend, reduce, dismiss or otherwise punish officers of that department below the rank of Inspector.Appeals

#### **5. Appeal to Collector.**

- An appeal shall lie to the Collector from any order of an Officer exercising any power or performing any duty under the Act in subordination to the Collector:Provided that where an Additional District Magistrate appointed under Clause (b) of sub-section (2) of Section 7 of the Act exercises all or any of the powers and performs all or any of the duties conferred and imposed on a Collector by or

under the Act concurrently with the Collector, such appeal shall, unless otherwise directed by the Collector, lie to such Additional District Magistrate.

## **6. Appeal to Excise Commissioner.**

- An appeal shall lie to the Excise Commissioner from an original or appellate order made by-(a)the Collector, or(b)the Additional District Magistrate appointed under Clause (b) of sub-section (2) of Section 7 of the Act to exercise all or any of the powers and to perform all or any of the duties conferred and imposed on a Collector by or under the Act concurrently with the Collector.

## **7. Limitation.**

- Every memorandum of appeal must be presented within one month from the date of the order appealed against.

## **8. Procedure.**

- Every memorandum of appeal shall be accompanied by the order appealed against, in original, or by an authenticated copy of such order unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority. Import, Export and Transport

## **9. Rules applicable to import, export and transport.**

- The import, export and transport, respectively of the intoxicants hereinafter specified shall be subject to the following rules, in addition to the restrictions imposed by Sections 11, 12 and 14 and any prohibition made under Section 11 and any rules made under Clause (12) of Section 86 of the Act. Foreign Liquor Import of foreign liquor under Bond for payment of excise duty

## **10. Conditions under which import can be made.**

- The import of foreign liquor under a bond for the payment of the duty imposed under S, 27 of the Act may be made only by a person of one of the following clauses to whom a licence has been granted by the Collector under Section 16 of the Act, namely-(a)a vendor holding a licence for the sale of foreign liquor,(b)a manufacturing chemist requiring rectified spirit for use in the manufacture of drugs, medicines or chemicals, who has obtained general permission from the Collector to import such spirit under a bond, and after such person or his agent has-(i)executed a bond (which may be either a general or a special bond) in favour of the Collector for the payment of the said duty, and(ii)obeyed all rules in force in the district or place from which the export was made.

## **11. Passes.**

- Foreign liquor shall be imported under a bond as aforesaid, unless-(a)the consignment is accompanied by a pass granted by the Collector of the exporting district or place, or by the officer-in-charge of the distillery or warehouse from which it was taken, and containing the following particulars regarding each vessel in the consignment namely, the distinctive number, the capacity and the contents of the vessel in bulk litres to the nearest tenth of a litre, the temperature, hydrometer indication, true strength and obscuration of the spirits contained in the vessel when despatched, together with the date of despatch, and in the case of a metal vessel, the gross weight when despatched and the weights of the empty vessel; and(b)the Collector of the importing district has received a copy of the said pass from the Chief Revenue Authority of the exporting district or place or from the officer-in-charge of the said distillery or warehouse.

## **12. Procedure to be followed on receipt at place of destination.**

(1)Whenever any foreign liquor is imported under a bond as aforesaid, it must, on arrival in Tripura, be taken direct to the distillery or excise warehouse specified in this behalf in the pass referred to in Rule 11, and fixed by the Collector for storage of such liquor.(2)On the arrival at a distillery or excise warehouse in Tripura of any such liquor, it shall be gauged and proved by the officer- in-charge of the distillery or warehouse, and shall be taken into store and entered in his accounts.(3)As soon as may be after such arrival, the officer-in-charge of the distillery or warehouse shall certify on the importer's copy of the pass full details regarding the liquor received, in such form as may be prescribed in the pass or required by the authorities of the exporting district or place.Export of foreign liquor to States in India under bond for payment of Excise Duty

## **13. Execution of bond.**

(1)When any person desires to remove foreign liquor from any distillery or excise warehouse for export to any other State in India, under a bond for the payment of excise duty, he must execute a bond, in the prescribed form, before the Collector.(2)Such bond may be either a general or a special bond.(3)The Collector shall sign the bond on behalf of the Chief Commissioner as a party to the instrument.(4)The Collector shall then intimate the fact of the execution of the bond to the officer-in-charge of the distillery or excise warehouse, who shall, after the particulars thereof, have been entered in the prescribed bond register, issued the liquor as if duty had been paid.

## **14. Liquor to be gauged and proved before issue.**

- No liquor shall be issued until it has been gauged and proved by the officer-in-charge of the distillery or warehouse.

## **15. Passes.**

(1)A pass in triplicate shall be prepared by the officer-in-charge of the distillery or excise warehouse when any liquor is issued under sub-rule (4) of Rule 13.(2)One copy of the pass shall be delivered to the exporter, to accompany the consignment, the second shall be forwarded to the Collector of the district to which the liquor is to be taken and the third shall be retained for record.

## **16. Vessels is to be marked and sealed.**

(1)Each cask or other vessel containing liquor issued from a distillery or excise warehouse under sub-rule (4) of Rule 13 shall bear marks showing clearly the name of such distillery or warehouse, and the number of the cask or other vessel and the nature, quantity and strength of its contents.(2)Each such cask or other vessel shall be sealed by the Officer-in-charge, and a distinct impression of the seal shall be affixed on the pass forwarded to the Collector of the importing district under clause (2) of Rule 15.

## **17. Accounts of exports.**

- Accounts of all exports shall be kept, in the prescribed form, by the officer-in-charge of the distillery or warehouse .

## **18. Transport of foreign liquor under bond for payment of excise duty.**

- Rules 13 to 17 shall apply, mutatis mutandis, to the transport between distilleries and excise warehouse of foreign liquor on which full duty has not been paid under the Act.Country Spirit

## **19. Import of country spirit.**

(1)Country spirit may be imported only with the permission of the Collector and under a bond for the payment of excise duty and by-(a)a person to whom an exclusive privilege for the supply or sale of such spirit has been granted under Section 22 of the Act, or(b)a licensed wholesale dealer in country spirit, or(2)Rules 10 to 12 shall apply to such imports.

## **20. Export of country spirit.**

(1)Country spirit may be exported only under a bond for the payment of excise duty and with the permission of the Collector, which will not be given unless the authorities of the place of import allow the importation of such spirit therein.(2)Rules 13 to 17 shall apply, mutatis mutandis, to such exports.

## **21. Transport of country spirit.**

- Rules 13 to 17 shall apply, mutatis mutandis, to the transport of country spirit between distilleries and excise warehouses. Duration and Number of Licences

## **22. Period for which licence may be granted for wholesale and retail vend of intoxicants.**

- Licences for the wholesale or retail vend of intoxicants may be granted for one year, from the 1st April to the 31st March or for and shorter period within that year, subject to the following provisions : (1) licences for the retail vend of country spirit in Tripura may be granted for three years beginning on the 1st April; (2) licences for the retail vend of pachwai may be granted for any number of years up to three years beginning on the 1st April, in cases where the Excise Commissioner considers this advisable; (3) season licences for the sale of fresh tari may be granted for the period fixed by the Collector; (4) wholesale licences for the supply and sale of intoxicants may be granted for any number of years not exceeding five, as the Chief Commissioner may decide in each case.

## **23. Number of licences to be fixed according to local needs.**

- The number of licences which may be granted for any local area shall be regulated by the needs of the people of that area, and no licence for the sale of any intoxicant in any local area shall be granted unless it is required either to meet an ascertained demand for such intoxicant or to counteract supply through illicit sources : Provided that the number of licences for the wholesale or retail vend of any intoxicant, not being licences mentioned in Section 37 of the Act in force in any local area at any time during a financial year, shall not exceed the minimum number of such licences which were in force at any one time during the previous financial year, unless the Chief Commissioner otherwise directs.

## **24. Principles to be applied in fixing the number of retail licences for liquor.**

- The general principles stated below shall be borne in mind and shall be applied by Collector so far as possible in fixing the number of licences to be granted for the retail sale of liquor. Liquor shops should not be so sparsely distributed as to give to each a practical monopoly over a considerable area, or at least such a monopoly should only be allowed when prices can be effectively fixed. At the same time, two or more shops should not be equally convenient to considerable number of persons. In other words, liquor shops need not be so limited in number as to make practically impossible for a resident in a particular area to get his liquor except from one particular shop; but it should only be possible for him to obtain his requirements from two different shops at the cost of considerable inconvenience, and he ought to have as little freedom of choice in the matter as possible. Location of Shops

## **25. Prohibited sites for liquor shops.**

(1) No new shop shall be licensed for the consumption of liquor on the vendors' premises, -(a) in a market place, or (b) at the entrance to a market-place, or (c) in close proximity to a bathing ghat, school, Hospital, place of worship, factory or other places of public resort, or (d) in the congested portion of a village. (2) So far as practicable, an established liquor shop licensed for the consumption of liquor on the premises should not be allowed to remain on a site which would not, under clause (1) of this rule, be permissible for the location of a new shop. (3) In areas inhabited by aboriginal tribes or tea garden coolies, country, spirit shops not be licensed to be placed immediately on the side of a main road or in any other prominent position that may place temptation in the way of such persons.

## **26. Principles to be observed in granting licences for liquor shops.**

- In granting licences for new shops, and, as far as practicable, in granting licences for established liquor shops, the Collector shall have regard to the following principles : (a) a liquor shop should not be inaccessible consumers, but it should be in such a situation as to obtrude itself on the attention of the public or to render persons passing by subject to annoyance from persons drinking; (b) in towns, the position of a liquor shop should be so far public that persons entering it should not escape observation, and it should be such as to render supervision easy, but it should not be too prominent as to compel attention, e.g., by occupying a whole site of a public square; (c) a liquor shop should never occupy a position to which the near neighbours object on grounds which, upon inquiry, appear to be sufficient and free from malice or ulterior motives.

## **27. Retail liquor shops within two miles of border of another district.**

- Licences for the retail sale of liquor at any place within two miles of the border shall not be granted unless the Excise Commissioner so directs.

## **28. Places where foreign liquor 'on' licences may be granted.**

- Licences for the sale of foreign liquor for consumption on the vendor's premises shall only be granted in places where there is a proved demand on the part of a class of drinkers accustomed to foreign liquor, e.g., in large industrial centres or in towns where there is a population specially accustomed to drinking such liquor.

## **29. Prohibition of sale of country spirit and foreign liquor on the same premises.**

- Licences shall not be granted for the sale of foreign liquor and country spirit on the same premises. Prohibition of Grant of Retail Licences to Certain Persons Licences not to be granted to persons convicted of non-bailable offences or, whose conduct is unsatisfactory, or who are interested in manufacture or sale of intoxicants in foreign territory or States adjoining Tripura or in

certain circumstances, to holders of licences for outstills or distillery shops

**30.**

Licences of the retail sale of any intoxicant shall not ordinarily be granted -(a)to persons who have been convicted by a Criminal Court of a non-bailable offence, or(b)to former licencees who are in arrears to the Administration or whose conduct has been found to be unsatisfactory or who have been found guilty of any serious breach of conditions of their licences.

**31.**

No licence shall be granted to any person who is interested either directly or indirectly in the manufacture or sale of any intoxicant in any foreign territory or State within or bordering upon Tripura.

**32.**

No licence shall be granted to an outstill licensee for the retail sale of foreign liquor or distillery spirit or tari in a shop within twenty miles of his outstill.

**33.**

No licence shall be granted to a distillery shop licensee for the retail sale of foreign liquor or tari in a shop within twenty miles of his distillery shop.

**34. No retail country spirit licence to be granted to grantee of exclusive privilege.**

- No licence for the retail sale of country spirit shall be granted to any person who has been granted the exclusive privilege of manufacturing or supplying to retail vendors or of manufacturing and supplying country spirit to retail vendors thereof within a specified area, or to any person who has a joint interest either directly or indirectly with the grantee of an exclusive privilege as aforesaid, in such grant. Prohibition of Sale to Certain Persons

**35.**

(1)No intoxicant shall be sold-(a)to any railway servant at the time on duty, to any excise or Police officer below the rank of Sub-Inspector being in uniform, any vagrant under Police escort, or any instance person, by any licensed vendor or by the agent or servant of any licensed vendor, or(b)to any soldier, whether in uniform or not, or any member of a soldier's family, or any camp-follower, by any licensed vendor or the agent or servant of any licensed vendor unless such licensed vendor has been approved by the General Officer Commanding or the Officer Commanding a Cantonment or Camp :Provided that at Railway and Steamer Refreshment rooms and dak bungalows-(i)troops



and camp followers marching under the command of an officer may be supplied with the consent of such an officer : and(ii)soldiers and their families travelling in small parties not under the command of an officer may be supplied with a reasonable quantity if the men are in uniform and sober.(2)In this rule-(i)'soldier' does not include a commissioned officer, a volunteer, or a soldier in civil employ, and(ii)'camp follower' means a person (other than a soldier or a private servant) whom the person selling an intoxicant knows or has reason to believe to have a right to be in cantonments ; and(iii)the expression 'soldier', 'member of soldier's family' and 'camp-follower' do not include an Indian soldier, or a member of an Indian soldier's family, or an Indian camp-follower, when such soldier or camp follower is absent from his regiment.Restrictions on the Exercise of Powers Conferred by Sections 66 and 67

### **36. Officers empowered to inspect, etc., licensed places of manufacture or storage in charge of Excise Officer.**

- No Excise Officer shall exercise any of the powers conferred by Section 66 of the Act (entry, inspection, testing, seizure, etc.) in respect of any licensed place of manufacture or storage which is under the charge of an Excise Officer, unless (a) he is of or above the rank of Inspector and superior in rank to such officer-in-charge, or (b) he has been specially authorised in writing by the Collector to do so.

### **37. Officers empowered to arrest, seize or search in open places only.**

(1)Officers below the rank of Sub-Inspector of Excise or Sub-Inspector in the Police Department or Preventive Officer in the Customs Department, or of Kanungo in the Land Revenue Department or persons of the Narcotics Department as may be empowered by notification under Section 67 of the Act from time to time, may exercise in open places only the power conferred by Section 67 of the Act (arrest without warrant, seizure and search).(2)The expression 'open place' in this rule means 'open' in the ordinary sense, as opposed to 'closed', but does not include a dwelling house.

### **38. Procedure in case of arrest outside local jurisdiction.**

- Any officer who, outside his local jurisdiction, arrests any person or seizes any article under Section 67 of the Act shall, without delay, make over such person or article to an Excise Officer having local jurisdiction, or to the officer-in-charge of the nearest police station.Information and Aid to Excise Officers

### **39. To whom information of breaches of provisions of Act to be given.**

- The information which officers referred to in Section 71 of the Act are required to give of breaches of provisions of the Act shall be given to the Collector or the Sub-Divisional Officer or to any Excise Officer having jurisdiction to investigate the offence.

#### **40. Excise Officers empowered to ask for aid.**

- No Excise Officer below the rank of Sub-Inspector shall request any officer referred to in Section 71, sub-section (1) to aid him in carrying out the provisions of the Act or of any rule, notification or order made, issued or given under the Act.

#### **41. Nature of requisition.**

(1) When any Excise Officer not below the rank of Sub-Inspector requires the aid of any officer referred to in Section 71, sub-section (1), in making any arrest or search under the Act, he shall send a requisition (which shall be in writing, if the exigencies of the occasion permit) stating the nature of the aid required and the reasons for which it is required-(a) if the aid of the police is required-to the Officer-in-charge of the Police Station within the limits of which the arrest or search is to be made; or (b) if the aid of any other officer referred to in the said sub-section is required-to the nearest superior officer of the department or body which he serves : Provided that in the case of emergency such Excise Officer may require aid from the nearest available officer. (2) If any officer to whom a requisition is sent under sub-rule (1) of this rule feels unable to render the aid required he shall forthwith inform the officer who sent the requisition of his reasons for withholding it, and shall, if necessary, refer to his immediate superior instructions.

#### **42.**

A village chawkidar shall not be required to aid Excise Officers in carrying out any provision of the Act or of any rule, notification, order made, issued or given under the Act, except in the matter of making an arrest, search or seizure or distraint of movable property within the village, union or circle for which he is appointed.

#### **43. Grant of expenses to witness.**

- Expenses of witness appearing under summons or produced before any court in excise cases may be granted by the court, or by the Collector, in accordance with the following rules namely : (a) in the case of persons in the service of the Government-according to relevant rules regarding travelling allowance for the time being in force; (b) in the case of other person-the rule made by the Chief Commissioner for the grant of expenses to witness in criminal cases. Grant of compensation

#### **44.**

Compensation for loss of time may be granted to persons referred to in Section 85, Cl. (n) of the Act, by the Collector or by the Magistrate before whom they are charged.

#### 45.

Such grants shall be made under the same conditions as grants of expenses under the rules referred to in Clause (b) of Rule 43 and shall be subject to the maximum limit prescribed by those rules for the grant of expenses. Issue and Disposal of Passes Required Under the Order Issued Under Sub-Section (1) of Section 12 of the Act for the Transport of Foreign Liquor or Mritasanjibani from a Custom House, Custom Bonded Warehouse or Land Custom Station

#### 46.

The pass required under the order issued under Sub-section (1) of Section 12 of the Act for the transport of foreign liquor or Mritasanjibani by any person shall in the case of transport from a custom House or Custom bonded warehouse be granted by the Collector and in the case of transport from a Land Custom Station by the Collector in which such station is situated, as the case may be, on the application of the transporter and on production of a copy of the invoice showing the kind, quantity and strength of the liquor to be transported: Provided that no pass shall be issued for the transport of sacramental wines otherwise known as altar wine, required for exclusive use in Christian Church rituals, unless, the application for such a pass is countersigned by head of the local Christian Mission under their seal.

#### 47.

The pass mentioned in Rule 46 shall be in quadruplicate. The original and the duplicate copy shall be made over to the transporter to cover the transport; the triplicate copy shall be forwarded to the Collector of Customs (or to the Collector of Land Customs, as the case may be) and the quadruplicate copy shall be retained on the record of the officer issuing the pass. The transporter shall, after receipt of the consignment, complete the pass and return the duplicate copy of the pass with a copy of the Challan showing the amount of custom duty for the liquor transported under the pass to the Collector who issued the pass, within such period as may be specified in the pass. Rules Regarding Import, Export and Transport of Methyl Alcohol

#### 48.

(1) Methyl alcohol shall not be imported into Union Territory of Tripura except by a licensed dealer or a person holding a permit to possess methyl alcohol in quantities exceeding the limit of retail sale and except under an import pass granted by the Collector. (2) An import pass shall be in the prescribed form in triplicate. The original copy of the pass shall be made over to the importer. The duplicate copy shall be forwarded to such authority, if any, at the place of export, as may be specified by the Government of the exporting State. The triplicate copy shall be kept on record in the office of the authority granting the pass.

**49.**

(1)Methyl alcohol shall not be exported from Union Territory of Tripura except by a licensed dealer and except under a pass granted by the Collector.(2)The export pass shall be in the prescribed form in triplicate. The original copy of the pass shall be made over to the exporter. The duplicate copy shall be forwarded to such authority, if any, at the place of import, as may be specified by the Government of the importing State. The triplicate copy shall be kept on record of the office of the authority granting the pass.

**50.**

(1)Methyl alcohol shall not be transported in quantities exceeding the limit of retail sale except under a pass granted by the Collector from which such alcohol is transported.(2)The transport pass shall be in the prescribed form in triplicate. The original copy shall be made over to the transporter. The duplicate copy shall be forwarded to the Collector to which such alcohol is transported. The triplicate copy shall be kept on the record of the office of the authority granting the pass.

**Chapter II****[Rules made under Section 86]****Licensing and Regulation of Distilleries****51. Application for licence.**

- Any person desiring to obtain a licence to work a distillery in any place in the Union Territory of Tripura shall apply in writing to the Excise Commissioner giving the following particulars through the Collector-(1)the name or names, and the address or addresses, of the person or persons applying ;(2)the purpose for which the distillery is proposed to be opened, specifying in detail the nature of the business which the applicant desires to carry on therein ;(3)the name of the place in which, the site on which and the building in which the distillery is to be constructed or worked ;(4)the number and full description of the stills, vats and other permanent apparatus which the applicant wishes to work or set up and the size and capacity of such stills, etc. ;(5)the date from which, in the event of a licence being granted to him, the applicant proposes to commence working the distillery ;(6)the amount of security which the applicant is ready to furnish for the due performance of the conditions on which a licence may be granted to him ; and(7)a correct plan of the buildings which he intends to use or to construct for his distillery, and a plan showing the position of stills, vats and other permanent apparatus therein, and a list of store-rooms, warehouse, etc. connected therewith.

**52. Consideration of application.**

(1)On receipt of the application, and after consulting the Collector regarding the suitability of the site and buildings, if there be any already and on any other points and on receipt of the Collector's

opinion and after such further enquiry as he deems necessary, the Excise Commissioner shall decide whether the licence for the opening of the distillery should be granted or not. The number of distilleries which can be allowed to be opened in the Union Territory of Tripura mainly for the supply of country spirit, is limited and in deciding whether a licence for the working of a distillery is to be granted or not, the Excise Commissioner will take into full consideration the purpose for which it is proposed to open the distillery and the demand or necessity for such a distillery. (2) Purposes for which a distillery may be opened. - Distilleries may be opened for- (a) supply of country spirit; (b) supply of foreign liquor; (c) supply of spirit for the manufacture of chemicals, medicated articles, etc., or for other industrial purposes; (d) for all or any of the above purposes combined. (3) If the Excise Commissioner sanctions the opening of a distillery, he shall so inform the applicant and the Collector. (4) Construction of distillery. - The applicant shall then be called upon to make arrangements for the construction of the distillery. Plans. - Upon completion of the building and after the stills and other appliances and apparatus have been set up, he must deposit two fresh copies of the plans with the Collector, who shall cause them to be verified in any manner he thinks proper, and then submit one copy to the Excise Commissioner for examination and for comparison with the plans first submitted, and for any further verification he may think necessary. Licence to be granted by Collector. - After final approval by the Excise Commissioner, the Collector will be instructed to grant a licence to the applicant in the prescribed form. Application to carry out necessary additions or alterations. - The applicant shall be bound to conform to the wishes of the Excise Commissioner within a reasonable time to be fixed by the officer regarding any addition or alteration to the buildings, stills, vats or other permanent apparatus or plant which he considers necessary, whether before or after the final plans are submitted, for the proper security of the revenue or to render illicit practices impracticable. (5) Additions or alterations to buildings, stills, etc., require previous sanction of Excise Commissioner. - No addition or alteration to the buildings, stills or other permanent apparatus as shown in the plans finally submitted by the applicant shall be made without the previous sanction of the Excise Commissioner obtained through the officer-in-charge and the Collector. If the Excise Commissioner so directs, such additions or alterations may be permitted by the Collector subject to the Excise Commissioner's approval. When any such additions or alterations are made fresh plans must be submitted to the Excise Commissioner through the Collector with a certificate from the officer-in-charge that they are correct. (6) Excise Commissioner may at any time verify description and plans. - It will be open to the Excise Commissioner to verify at any time any of the descriptions and plans above mentioned, and on proof of error, to require fresh ones to be submitted for sanction. Such verification may be made by any officer deputed for the purpose, and such officer shall be allowed full access to the premises. Sanction to the plans may be withheld until any point in respect of which they differ from plans already sanctioned has been rectified to the satisfaction of the Excise Commissioner. The distiller shall be bound to carry out such rectification within a reasonable time to be fixed by the Excise Commissioner.

### **53. Security deposit and execution of bond.**

(1) Before the licence to work the distillery is granted by the Collector, the distiller shall give a security of Rs. 5,000 in cash or Government Promissory Notes for the due observance of the conditions of the licence : Provided that in the case of a distiller who is required to pay the fee under

the proviso to Rule 55, the amount of security shall be Rs. 250, or such other higher sum as may be fixed by the Excise Commissioner.(2)The distiller shall also execute a bond in the prescribed form pledging the distillery premises, stills, all apparatus and utensils employed in the manufacture of spirit and the stock-in-trade for the due discharge of all payments which may become due to the Administration :Provided that in lieu of so pledging the distillery premises the distiller may deposit Government Promissory Notes of such value as the Excise Commissioner may direct, and execute an indemnity bond of a value fixed by the Excise Commissioner.

#### **54. Annual renewal of distillery licence.**

- The licence for a distillery must be renewed annually. Such renewal will be granted by the Collector subject to the approval of the Excise Commissioner.

#### **55. Establishments and their cost.**

- The Collector shall employ such officers and establishment as the Excise Commissioner may direct to the charge of distillery. The cost of such officers and establishment shall be borne by the Administration:Provided that in cases in which cost is, in the opinion of the Excise Commissioner, likely to exceed 5 per cent of the duty on issues of spirit from the distillery during a financial year and in the case of every Mritasanjibani distillery, the distiller shall pay to the Administration-(a)in advance a fee in cash equivalent to the estimated cost for three months as the Excise Commissioner may fix, and(b)monthly a fee in cash equivalent to the monthly cost which the Excise Commissioner may fix, within seven days after the expiry of the month to which the fee relates.Note. - In computing the cost, the average of the pay (including special pay, if any) of officers and establishment, the contribution towards leave salary and pension and the compensatory allowances shall be included.

#### **56. Quarters for establishment.**

- The distiller shall also provide suitable quarters, to the satisfaction of the Excise Commissioner, for the officer-in-charge and other establishment, in close proximity to the distillery, and shall keep the same and the appurtenances thereto in proper repair.Office furniture. - He shall also supply such office furniture as may be required for the use of the Officers within the distillery.

#### **57. Distiller to give notice of commencement of working.**

- Every proprietor or manager of licensed distillery must give at least fifteen days' notice in writing to the Collector of the date on which he proposes to commence working the distillery and at least one month's notice before he ceases to work it.

## 58. Power to withdraw establishment.

- In case a distiller shall cease distilling or issuing spirit for a period exceeding one month, the Excise Commissioner may withdraw the establishment stationed at the distillery and may prohibit all further distillation and issue of spirits until the distiller has given him fifteen days' notice in writing of the date on which he proposes to recommence distilling or issuing spirits as the case may be.

## 59. Arrangement of stills, etc.

(1)The distiller shall so arrange his stills that spirit shall discharge into closed and locked receivers of such pattern that no spirit can be removed from them unless they are unlocked. The Excise Commissioner may require the distiller to affix to any receiver an apparatus which will prevent the supply and discharge cocks being open at the same time. Every pipe used for conveying spirit or feints must be so fixed and placed as to be visible throughout its entire length and shall, if the Excise Commissioner so directs, be coated with oil-paint of a particular colour, and all joints thereof shall be sealed in such manner as the Excise Commissioner may prescribe. If the condensing wort is made of copper, or if the spirit passes through pipes wholly or partly made of copper, such measures as the Excise Commissioner may direct shall be taken by the distiller in order to protect the liquor from serious contamination by copper.(2)There shall be no opening into any still, condenser or refrigerator except-(a)for connection with the wash becks or spirit receivers,(b)properly-secured air cocks or air valves of number and description approved by the Excise Commissioner.(3)Fastenings for locks. - The distiller shall provide and maintain suitable and secure fastenings, wherever the Excise Commissioner may deem necessary, to all stills, spirit receivers, vats and other receptacles, fermentation-rooms, store-rooms, pipes, etc., to the satisfaction of the Excise Commissioner, for the attachment of locks to be provided by the Administration. The keys of all such locks shall be retained by the officer-in-charge. The distiller shall attach his own locks to all rooms used for the storage of spirit and may, if he so desires, also attach his own lock to any other fastening but shall be bound immediately to remove such locks when required by the Officer-in-charge, to allow free inspection.(4)Glass safe sampling. - The distiller shall, if the Excise Commissioner so directs, provide between the stills and the spirit receivers a glass safe by which the quantity and strength of the spirits which are running will, at any moment, be visible to the operator, or a sampling apparatus so constructed that for every sample drawn off an exactly equal quantity shall be discharged into a closed and locked receptacle. If required, both a safe and sampling apparatus shall be provided. The distiller shall also, if so required, provide branch pipes fitted with locks by means of which spirits of different strength and qualities may be diverted into separate receivers.(5)Closed pipes for conveyance of spirit from receivers to store-room. - The stills, receivers and vats shall be so arranged that the spirit may be conveyed from the receivers to the store-room through closed pipes. All pipes and all joints thereof shall be secured and sealed to the satisfaction of the Excise Commissioner.(6)Receivers and vats to be provided with dipping rods and to be ganged. - All receivers and vats in the distillery must be so placed as to admit of the contents being accurately gauged or measured and must be fitted to the satisfaction of the Excise Commissioner with proper dipping rods, so adjusted to fixed dipping places that the contents thereof at each 2.54 ml of depth may at any time be ascertainable. The receivers and vats shall also be gauged in such manner as the

Excise Commissioner may, from time to time, direct; and no vessel shall be used as a receiver or store vat until it has been gauged and the gauging has been checked by such officer as the Excise Commissioner may appoint. Records of the dimensions of such vessel shall be maintained in accordance with the rules prescribed by the Excise Commissioner.(7)Cocks. - Every cock kept or used in a distillery shall be of such pattern and constructed in such manner as the Excise Commissioner may, from time to time, direct.(8)Rooms and vessels to be marked and numbered. - The distiller shall cause to be painted with oil colour and shall keep so painted upon the outside of every room or place and upon a conspicuous part of every vessel and utensil the name of such room, place, vessel or utensil according to the purpose, for which it is to be used, and when more than one room, place, vessel or utensil is used for the same purpose, he shall also paint a progressive number of each, beginning with the number one.

## **60. Vessels for storage.**

- Spirit shall be stored in sound vessels. Each vessel shall bear a serial number, painted or cut thereon. Its external parts must also be clearly visible.

## **61. Dipping place or label of vessel not to be altered.**

- The distiller shall not cause or allow the dipping place or label of any vessel to be altered, or any device to be used to deceive the Officer-in-charge in taking the gauge of any vessel, or to prevent him from taking a true account of all wash or spirit in any vessel.

## **62. Materials.**

- The materials, or bases to be used in distilling country spirit, shall only be of such descriptions as are generally approved by the Excise Commissioner. All materials used must be of good quality, and to ingredients noxious to health shall be used in distillation or added to the spirit intended for human consumption.

## **63. Wash not to be removed from distillery.**

(1)The distiller shall only distill wash which has been prepared within the distillery, and no wash (except spent wash from which all alcohol has been extracted) shall be on any account removed from or allowed to passed out of the distillery, except sealed samples forwarded by the Officer-in-charge to the Chemical Examiner to the Government of West Bengal under the general or special orders of the Excise Commissioner.(2)No wash or spirits to be brought into distillery. - Except with the written permission of the Excise Commissioner no wash or spirits not prepared or manufactured in the distillery shall be brought into the distillery.(3 Wash to be conveyed directly from wash becks to still. - All wash made in the distillery shall be fermented in the wash becks and shall be conveyed directly therefrom into the still.(4)Redistillation. - Except with the- written permission of the Excise Commissioner, the distiller shall not re- distill any spirits other than those which remain in the feints or weak spirit receiver attached to the still and which have been removed therefrom.



#### **64. Strength of spirit manufactured to be regulated by Excise Commissioner.**

- The spirits manufactured in the distillery shall be distilled above or below such strength and shall be subject to such periodical analysis as the Excise Commissioner may direct, and the contractor shall be bound to take steps to remedy and defects in his product which the Excise Commissioner may consider material.

#### **65. Notices.**

(1)The distiller shall give such notice in writing as the Excise Commissioner may prescribe of the transfer of spirit from the spirit receivers to the spirit store-room and of wash from the fermenting vessels or wash becks to the still. Declaration of proof spirit in wash. - He shall also state the percentage of proof spirit contained in the wash immediately before the distillation thereof. This percentage shall be determined by means of instruments approved by the Excise Commissioner. (2)Periodical stoppage of distillation. - The distiller shall comply with such orders as may be prescribed by the Excise Commissioner for the periodical stoppage of distillation for the purpose of ascertaining the quantity of spirit distilled from the quantity of wash passed into the still.

#### **66. Transfer of spirit from receiver to store-room.**

- All spirits, collected in the receivers shall be transferred or conveyed into the spirit store-room without unnecessary delay ; provided that no spirit shall be so transferred between 6 p.m. and 6 a.m.

#### **67. Hours of work.**

(1)Except as provided in sub-rule (2) all operations in a distillery requiring the presence of an officer of the Excise Department, shall be stopped on Sundays and public holidays declared as such under the Negotiable Instruments Act, 1881. In the distillery, the distiller shall so arrange his operations that no officer of the Excise Department need ordinarily be on duty for more than eight hours on any working day. (2)If the distiller requires any officer of the Excise Department to be on duty at the distillery on any Sunday or public holiday mentioned in sub-rule (1) or for more than eight hours on any working day, he shall give in writing at least twenty-four hours' notice to this effect to the officer of the Excise Department in charge of the distillery stating clearly the work to be done and the approximate time that the work is likely to take :Provided that no officer of the Excise Department shall be required to be on duty in a distillery on the following days except under special circumstances and with the approval of the Collector : (i)Sundays, (ii)The Bengali New Year's day, (iii)The Id-ul-fitr day, (iv)The Independence Day, (v)The Second day of Durga Puja (Mahastami day), (vi)The Bijoya Dasmi day, (vii)The Kalipuja day, (viii)The Christmas day, (ix)The Streepanchami day, and (x)Mahatma Gandhi's Birthday. (3)Overtime fees - An officer of the Excise Department required under sub-rule (2) to be on duty in a distillery on a Sunday or any other public holiday mentioned in sub-rule (1) or for more than eight hours on any working day shall be entitled to overtime fee at such rates as may be fixed from time to time by the Chief Commissioner. The

amount payable as overtime fee shall be recovered from the distiller.(4)When distillation is carried on at night and all times when an officer of the Excise Department is not present the distillery gate shall remain locked ; provided that on Sundays or public holidays mentioned in Sub-rule (1) the registered servants of the distiller may be allowed ingress and egress between sunrise and sunset.

### **68. Daily accounts to be kept by distiller.**

- The distiller shall keep accurate and regular daily accounts showing (1) the quantity and description of materials used, (2) the quantity of wash and spirit manufactured, (3) the quantity of wash used, (4) the quantity of spirit passed out, and (5) the quantity of wash and spirit in store. Under the last head the quantity of spirit remaining in stock in each cask, vat or other receptacle shall be shown. Such accounts shall be open at all times to inspection by the Excise Officer-in-charge or other Excise Officer authorised by the Collector, and by all superior Excise Officers. Warehouse For Spirit

### **69. Government warehouse.**

- Warehouse for the supply of country spirit to retail vendors may be established by the Excise Commissioner at convenient places at the expense of Administration. Each such warehouse shall be supplied with country spirit by the manufacturer or wholesale dealer within whose area of supply such warehouse lies and shall be in charge of an Excise Officer. The Excise Commissioner is authorised to allow spirit to be received into warehouse from other sources than those above named, if necessary.

### **70. Private warehouses.**

- Persons desirous of obtaining licences to establish private warehouses, for the deposit and storage of spirit without payment of duty, shall apply to the Collector concerned who shall not grant the licence without the previous order of the Excise Commissioner. Rules 51 to 53 shall apply mutatis mutandis to such applications except that the amount of the security shall be Rs. 250.

### **71. Establishment for supervision of private warehouse and hours of works.**

- The Collector shall employ such officers and establishment as the Excise Commissioner may direct to the charge of a private warehouse. The licensee of the warehouse shall pay to the Administration-(a)in advance a fee in cash equivalent to the estimated cost of such officers and establishment for three months as the Excise Commissioner may fix, and(b)monthly a fee in cash equivalent to the monthly cost which the Excise Commissioner may fix, within seven days after the expiry of the month to which the fee relates.In computing the cost of officers and establishment the average of the pay (including special pay, if any' ) of officers and establishment, the contribution towards leave salary and pension and the compensatory allowance shall be included.

## **72. Rules applicable to warehouses.**

- Rules 54, 56, 57 and 58 shall apply mutatis mutandis, to private warehouses and Rules 59(6), 59(7), 60 and 61 to all warehouses.

## **73. Warehouse under joint lock of officer and contractor, etc.**

- Every warehouse shall be under the joint lock and key of the Officer-in-charge thereof and of the contractor, distiller or licensee of the warehouse or the authorised representative of the aforesaid persons. The lock used by the Officer-in-charge shall be a Government lock and key shall remain in his personal custody.

## **74. What spirits may be received into warehouse.**

- No spirit shall be received into any warehouse unless accompanied by a pass from the Officer-in-charge of the distillery or of the warehouse from which they have been transferred, or by a special permit authorising their receipt into the warehouse, or if the spirits be imported by a permit from an officer duly authorised to grant permits for the transport of imported spirits.

## **75. Vessels for conveyance of spirit to warehouse.**

- Spirits intended for a warehouse shall be conveyed in sound and water-tight casks or approved metal vessels on which shall be painted in white oil paint, in letters not less than 2.54 cm. high, the number of the cask or vessel, the capacity to the nearest tenth of five litres and the name of the distillery or warehouse from which it has been issued. Marks other than those specified above shall be obliterated.

## **76. Procedure to be observed on arrival of spirit at a warehouse.**

- Immediately on arrival of a consignment at the warehouse, the Officer-in-charge shall open the vessels and gauge and prove the spirit in each vessel. If any deficiency in excess of the quantity allowed by Rule 77 below, is found to have occurred in any vessel after measurement by such method as may, from time to time, be prescribed by the Excise Commissioner, the whole contents of the vessel shall, if the contractor, distiller or licensee of the warehouse or the authorised representative of the aforesaid persons so desire, forthwith be measured by litre measures and the quantity thus ascertained shall be accepted as correct. He shall then note the results in the prescribed registers, and also on the pass covering the consignment. One copy of the pass with the entries of receipt shall be immediately returned to the officer who issued the consignment, and the other copy with the entries thereon shall be kept in the warehouse.

## 77. Allowance for loss in transit.

(1) An allowance shall be made for the actual loss in transit by leakage and evaporation of spirits transported or exported under bond or duty free by land in wooden or metal vessels at rates not exceeding the maximum quantities specified in the following scale for wooden or metal vessels ; as the case may be, namely :

Wooden vessels per cent.	Maximum quantities of allowance	Metal vessels per cent.
(a) For a journey of not greater duration than two days	2	1/2
(b) For a journey of duration exceeding two but not exceeding nine days	3	1
(c) For a journey of duration exceeding nine but not exceeding eighteen days	4	1 1/2
(d) For a journey of duration exceeding eighteen days	5	2

Provided that if in any case, the temperature of the spirits on arrival at their destination is found to be lower than that when they were despatched, a further allowance shall be made, if necessary, at a 05 per cent, for every degree Fahrenheit of difference between the two temperatures, in addition to any allowance that may be made under those sub-rule.(2) Method of calculation. - The allowances made under this rule shall be determined by deducting from the quantity of spirits despatched, the quantity received at the place of destination, both quantities be stated in terms of litres and shall be calculated on the quantity of spirits contained in each vessel comprised in a consignment.(3) Excess wastage to be reported to Excise Commissioner. - If the report of an officer, by whom a consignment of spirits transported or exported by land under bond or duty-free has been gauged and proved on arrival at its destination, should show that wastage to a greater extent than that indicated in sub-rule (1) has occurred, the contractor, distiller or licensee of the warehouse transporting or exporting the same shall be liable to pay duty at the rate imposed under Section 27 of the Act on so much of the deficiency as is in excess of the allowance referred to in sub-rule (1) : Provided that each case of excess deficiency shall be reported to the Excise Commissioner for orders and the Excise Commissioner may, in his discretion on good cause being shown, remit the duty leviable on such deficiency.(4) Duty on excess deficiency. - Duty on a deficiency of spirits in excess of the allowances referred to in sub-rule (1) shall, if levied, be realised by the Collector.

## 78. Bond for conveyance of spirits to a warehouse.

- Spirits intended for a warehouse is conveyed thereto under bond, and at the sole risk and responsibility of the contractor, distiller or licensee of the warehouse. The bond is discharged when the spirit has been deposited in the warehouse and has been duly gauged and proved by the officer-in-charge and after the duty on the excess deficiency, if any, has been realised.

## **79. Storage of spirit in warehouse.**

- Spirit supplied to a warehouse shall be stored in cases or vats of wood or other material approved by the Excise Commissioner. The contractor, distiller or licensee of the warehouse shall supply these articles, and all other appliances which may be required for the blending, reducing or issue of spirit and shall bear the cost of storing, blending or reducing the spirit.

## **80. Casks or vats.**

- Casks or vats must be of such number and capacity and set up according to such design and marked in such manner as the Excise Commissioner may by general or special order, direct.

## **81. Hours of work in Government warehouse.**

(1) Government warehouse shall ordinarily be kept closed on Sundays and public holidays declared as such under the Negotiable Instruments Act, 1881 and all holidays declared by executive orders of Chief Commissioner. On other days, such warehouses shall not be kept open except during the hours fixed by the Collector. In case of urgent necessity the Excise Commissioner or the Collector, or the Sub-divisional Officer may direct that such a warehouse shall not be closed on any particular holiday. (2) A private warehouse referred to in Rule 71 shall not be opened except during such hours as may be fixed by the Collector. The provisions of sub-rules (1), (2) and (3) of Rule 67 shall apply mutatis mutandis to such warehouse .

## **82. Accounts to be maintained by contractors, etc.**

- The contractor, distiller or licensee of a warehouse shall keep regular accounts in the warehouse showing the quantity and strength of spirits received in, issued from, and remaining in the warehouse. Such account shall be open at all times to the inspection of the officer-in-charge and of all superior Excise Officers. General Provisions Relating to Distilleries and Warehouses

## **83. Minimum stock for distillery and warehouses.**

- The Excise Commissioner may prescribe the minimum stock of spirit to be maintained in distilleries and warehouses established for the supply of country spirit to licensed retail vendors in specified areas. Separate licence necessary for manufacture of foreign liquor for sale and for compounding or bottling

## **84.**

Contractors, distillers or licensees of warehouses who desire to manufacture foreign liquor for sale shall take out separate vend licences.

**85.**

Manufacturers of foreign liquor shall take out separate compounding and bottling licences in accordance with the rules framed therefor, if such operations are carried on. All processes connected with the bottling, flavouring, blending, reducing or colouring of foreign liquor shall be conducted under the supervision of the officer-in-charge in a separate building within the distillery or warehouse enclosure.

**86. Calculation of duty in case of obscuration.**

- When it is known or suspected that saccharine or other matter, of such a nature as to prevent the true strength being ascertained by means of the hydrometer, is present in spirit, the number of degrees to be added to the apparent strength on account of obscuration shall be certified by the Chemical Examiner to the Government of West Bengal on analysis of a sample of the spirit submitted to him, and duty shall be calculated on the quantity and strength of such spirit after the addition of the number of degrees of proof certified as necessary to be added to the apparent strength, as ascertained by the hydrometer.

**87. Periodical stock-taking and levy of duty on excess deficiency.**

(1)An account shall be taken by the Collector of the stock of the spirit in the distillery or warehouse at such intervals, not being greater than three months, and in such manner as the Excise Commissioner may direct; and the contractor, distiller or licensee, as the case may be, shall pay to the administration duty at the rate imposed under Section 27 of the Act on spirit manufactured, imported or transported, as the case may be, on all spirit which may not be forthcoming and for which he shall be unable to account to the satisfaction of the Excise Commissioner in excess of a wastage allowance of 1½ per cent with an additional allowance of 2 per cent on the proof quantity of spirit removed for bottling in a bonded warehouse.(2)Wastage for the purpose of duty to be calculated annually but explanation to be called for immediately after stock-taking. - Wastage for the purpose of collection of duty on the excess as aforesaid shall be calculated annually, that is, at the end of the year for which the licence is in force, but the contractor, distiller or licensee shall be called upon to explain any excess wastage and to adduce any evidence which he may desire to adduce in support of his explanation immediately after each occasion on which stock has been taken, and if it shall be proved to the satisfaction of the Excise Commissioner or of such officer as he may specify, that such deficiency in excess of 1½ per cent has been caused by accident or other unavoidable cause, the payment of duty at the above rate of such deficiency shall not be required.

**88. Procedure for stock-taking.**

- For taking periodical stock, the gauging of spirit in vats or casks may be done by dip-rod measurement, weightment, or by such method as may be prescribed by the Excise Commissioner. Whenever, by bung-rod measurement the deficiency in any cask is found to be excessive, the whole contents of the cask shall be promptly measured by litre measures and the actual deficiency

accurately ascertained.

### **89. Government not liable for loss, etc. of spirit in distilleries and warehouses.**

- Administration shall not be held responsible for the destruction, loss or damage, by fire, theft or any other cause whatsoever occurring to any spirit stored in the distillery or warehouse or in gauging, weighing or proof. In case of fire or other accident, the officer-in-charge of a distillery or warehouse shall immediately attend to open it at any hour by day or night.

### **90. Smoking and naked lights prohibited.**

- Smoking or the use by any person whatsoever within a distillery or warehouse of naked lights of any description is prohibited. Closed lanterns only shall be used.

### **91. Admittance of persons into distilleries and warehouses.**

- Distilleries and warehouses shall be open only for the entrance and exit of persons who have business within them. Except with the permission of the Collector or the officer-in-charge no one except the contractors, distillers and licensees of warehouses, their servants and licensed vendors who have come to purchase spirits, shall be allowed to enter the premises on any pretext. A register shall be kept of the names of all persons employed by contractors, distillers or licensees of warehouses, and all recognised employees will be supplied with passes for ingress and egress.

### **92. Ejection of undesirable persons.**

- The officer-in-charge of a distillery or warehouse may eject and exclude from the premises any person whom he shall find to have committed, or to be about to commit any breach of these rules or of the provisions of the Act, or who shall be intoxicated, riotous or disorderly. All actions taken by any officer under this rule shall forthwith be recorded by him in writing in his official diary for the information of his official duty.

### **93. Contractors, etc. bound by provisions of the Act and all rules and special orders.**

- Contractors, distillers and licensees of warehouses shall be bound by the provisions of the Act, and by all rules for the management of distilleries and warehouses, or for issue of spirit therefrom, which may be prescribed under the Act from time to time, and by all special orders which may be issued by the Excise Commissioner regarding any particular distillery or warehouse, and shall cause all persons employed by them to obey all such rules.

#### **94. Responsibility for breaches of rules by servant.**

- If it comes to the knowledge of the contractor, distiller or licensee of a warehouse that any person employed by him in the manufacture, storage, receipt, blending, reducing or issue of spirits has committed any breach of the Act, or of the engagements entered into by him, it shall be his duty to report the matter to the officer-in-charge, and to comply with the directions of that officer respecting the continued employment of such person. The officer-in-charge shall report the matter together with the action taken by him to the Collector.

#### **95. Disposal of liquor on expiry of licence.**

(1)On the expiry of the licence, either on account of expiry of the term, or on account of cancellation or suspension, the Excise Commissioner may take over or permit the successor of the contractor, distiller or licensee of the warehouse, as the case may be, to take over the balance of liquor in the distillery at cost price, or may require the contractor, distiller or licensee of the warehouse, as the case may be, forthwith to remove all liquor remaining within the distillery or warehouse on payment of full duty.(2)If he shall fail so to remove all spirits within ten days of the receipt of written notice from the Collector the cost of any establishment which it may be necessary to employ at the distillery or warehouse, may be recovered from the defaulter ; and if he shall fail to do so within one month, the spirit shall be liable to forfeiture at the discretion of the Excise Commissioner. Issue of spirits from distilleries and warehouses

#### **96. Purposes for which spirits may be issued under bond.**

(1)Spirits may be removed from distilleries or warehouses :(i)Under bond-(a)for transport to another distillery or warehouse ; and(b)for export to other States when specially permitted by the Excise Commissioner.(ii)On payment of duty. - On payment of duty-(a)for local consumption or use ; and(b)in the case of foreign liquor, for export by land to other States.(2)Duty free. - Spirits other than India-made foreign liquor may be removed from distilleries and warehouses without payment of duty and without bond-(a)if issued to Government servants empowered to purchase or remove them on the public service in Tripura ;(b)if issued to hospitals, dispensaries and other medical institutions under Government management or supervision, the indents being signed or countersigned by the Civil Surgeon :Provided that in case of such hospitals or dispensaries where there is no Civil Surgeon, the indents for duty free supplies of such spirit shall be signed by Medical Officer-in-charge of the hospital or dispensary ;(c)if issued to hospitals, dispensaries and other medical institutions, not under Government management or supervision but specially authorised by the Excise Commissioner (upon the certificate of an officer of or above the rank of an Assistant Director of Health Services as to their satisfactory management) to obtain supplies of such spirit free of duty, the indents being signed or countersigned by the Medical Officer-in- charge of such hospital, dispensary or institution ;(d)if issued to veterinary institutions, the indents being signed or countersigned by an officer of or above the rank of a Veterinary Assistant Surgeon;(e)if issued to any local body for bona fide public health work, the indent being signed or countersigned by the District or Municipal Health Officer; or(f)if issued to any educational institution for laboratory use or to any institution or person for research in the public interest or for development of science or industry, the



indent being signed or countersigned by the head of the institution or by the person making research, as the case may be, and supply being limited to an annual quota fixed by the Collector or the person who carries on research, with the previous approval of the Excise Commissioner (upon a certificate from the Director of Education or the Director of Industries or the Director of Health Services or the Principal Officer, Health Services, Tripura Territorial Council, as the case may be). Supply of such spirit free of duty under all the sub-clauses of this sub-rule shall be made in accordance with the terms and conditions of a permit granted by the Collector.

## **97. Gauging and proving before removal.**

- No spirit shall be removed from any distillery or warehouse unless it has been gauged and proved by the officer-in-charge. If removed under bond, the gauging may be by bung-rod; if otherwise than under bond, the gauging must be by actual measurement or by weighment.

### **97A. Levy of duty on excess deficiency in store of spirit other than country spirit.**

(1) A person, who has imported or transported spirit (other than country spirit) under a bond for payment of duty shall pay to the Administration, in lieu of the duty payable under Rule 87, duty on any quantity of spirit so imported or transported, which having been certified as received in any vessel, is not forthcoming at the time when the spirit is gauged and proved for removal, unless he is able to account for the absence to the satisfaction of the Excise Commissioner and subject to the allowances hereunder mentioned (calculated at proof strength).

	Per cent
On spirits stored in any wooden vessel	
For any period not exceeding one month	1
For any period exceeding one month	1 1/2
On spirits stored in any metal vessel	
For any period	1/2

(2) The duty levied under Clause (1) shall be payable at the rate imposed by Section 27 of the Act on spirit imported or transported and shall be paid before the removal from the distillery or excise warehouse, to which it has been taken of the spirits which has been gauged and proved : Provided that this rule shall not apply to spirit received and racked into store vats at distilleries and bonded laboratories deficiencies in respect of such spirit shall be governed by Rule 87.

### **97B.**

A person who has stored spirit in wooden cask under a bond for payment of duty for the purpose of maturing the said spirit shall in lieu of duty payable under Rule 97-A pay to the Administration the duty imposed by Section 27 of the Act on any quantity of spirit so stored which is not forthcoming at the time of removal in excess of the allowances mentioned hereunder unless he is able to account for the deficiency to the satisfaction of the Excise Commissioner.

Where the time of storing in warehouse does not exceed-	Per cent of allowance of deficiency
2 months	... 2
6 months	... 3
1 year	... 4
2 years	... 6
3 years	... 8
4 years	... 10
5 years	... 12

## **98. Pass for removal of spirit.**

- No spirit shall be removed except under a pass granted by the officer-in-charge :Provided that a pass shall not be required before issue of foreign liquor upon which the prescribed duty has been paid. Such pass shall only be issued on proof of execution of bond by persons permitted to remove spirit under bond, or proof of full payment of duty, or on production by a servant of the Government of a permit signed by the Collector, authorising him to remove spirit without payment of duty and without bond, or on production of a requisition signed by the authorised manufacturer, or the removal of denatured spirit.

## **99. To whom spirits may be issued for local consumption or use.**

- Spirits (other than denatured spirit) may be issued for local consumption or use only-(1)in case of foreign liquor (excluding rectified spirit)-(a)to licensed vendors of foreign liquor ;(b)to any person for this own consumption and not for sale ;(2)in the case of country spirit, to persons licensed to sell such spirit and permitted by the Excise Commissioner to obtain supply from the distillery or warehouse;(3)in the case of rectified spirit-(i)to a chemist or druggist requiring such spirit for the manufacture of drugs, medicines or chemicals, and holding a permit from the Collector to obtain such spirit from the distillery or warehouse ; or(ii)to a chemist or druggist licensed to sell such spirit by retail for medicinal, industrial, or scientific purposes and holding a permit from the Collector to obtain such spirit from the distillery or warehouse; or(iii)to a person holding a licence for compounding and blending foreign liquor.

## **99A. To whom denatured spirit may be issued.**

- Denatured spirit may be issued only to persons licensed to sell such spirit or to possess such spirit in excess of the quantity fixed as the limit for private possession.

## **100. Supply of country spirit to retail vendors.**

- Retail vendors of country spirit shall take their supplies from the warehouse which is established for the area in which retail shops are situated, and at such strength or strengths as may from time to time be prescribed by the Chief Commissioner for retail sale. For special reasons the Collector may permit retail vendors to take their supplies from any other warehouse assigned to the same

contractor.

### **101. Only water may be added to country spirit.**

- No substance except water used for reducing purposes shall be added to country spirit for supply to licensed retail vendors thereof.

### **102. Reduction to be made by contractors.**

- The reduction of country spirit of high strength to the strength or strengths prescribed for issue is the duty of the contractor. It shall be made according to rules framed by the Excise Commissioner.

### **103. Separate warehouse for reduction and issue at distillery.**

- Where reduced spirit is issued to retail vendors from a distillery, reduction and issue shall be made in and from a separate warehouse within or attached to the distillery.

### **104. Minimum quantity to be issued from a distillery or warehouse.**

- The quantity of country spirit to be removed from a distillery to any excise warehouse shall not ordinarily be less than two thousand and twenty eight litres. But issue of reduced spirit may be made to licensed vendors of country spirit from a distillery or warehouse in any quantity not less than 25 litres in the case of spirit less than 60° under proof in strength, and five litres in the case of spirit not less than 60° over proof. Compounding and blending of potable foreign liquor and bottling the same for the purpose of sale

### **105. Bottling licence does not cover compounding or blending.**

- The holder of bottling licence may, by the addition of a water, after the strength of spirits to be bottled, but he shall not compound or blend spirit unless he also holds a compounding licence. Denatured Spirit

### **106. Places where spirit may be denatured.**

- Spirit imported from other States in India under bond in accordance with the rules for import of foreign liquor may be denatured in the distillery or excise warehouse where such spirit is warehoused, and spirit manufactured in any distillery in Tripura may be denatured in that distillery.

### **107. Denaturants prescribed for Union Territory of Tripura.**

- Denaturants shall be used in the following forms for denaturing spirit in Tripura : (i) Light caoutchoucine, according to a specification to be prescribed from time to time by the Chief Commissioner. (ii) Pyridine bases, according to a specification to be prescribed from time to time by

the Chief Commissioner.(iii)Wood naphtha, according to specification to be prescribed from time to time by the Chief Commissioner, or any other chemical substances which have been specially ordered by the Chief Commissioner to be added to spirit intended for use in particular arts or manufactures.

### **108. General denaturant.**

- The general denaturant prescribed for use in Tripura shall be a mixture of light caoutchoucine and pyridine bases in the proportion to the spirit to be denatured of half per cent of each.Rules Relating to Ordinary Denatured Spirit

### **109. Operation to be carried on in separate building or room within distillery or warehouse enclosure.**

- The following rules shall be observed in the case of denaturing with the general denaturants :  
 (i)Denaturing shall be conducted and the stock of denatured spirit shall be kept in a separate building or room within the distillery or warehouse enclosure which shall be approved by the Excise Commissioner. Except with the special sanction of the Chief Commissioner, no other liquid shall be kept in this room.  
 (ii)Vats. - A fixed vat or vats of a capacity of not less than 2050 litres each shall be erected in the denaturing room and shall before use be gauged and tabulated according to rules prescribed by the Chief Commissioner.  
 (iii)Secure room for storing denaturants. - A secure room or compartment shall be provided for the sole purpose of storing denaturants. The room or compartment shall be on the same premises but separate from the denaturing room.  
 (iv)Denaturants to be made over to officer in charge. - The denaturants shall be procured at his own expense by the person desiring to denature spirit. They shall be lodged at the distillery or warehouse and made over to the custody of the officer in charges, who shall keep them under excise lock in the compartment or room provided for the storage of denaturants. A guarantee considered by the Chemical Examiner to the Government of West Bengal to be suitable shall be submitted with each consignment of pyridine bases to show that they have been manufactured solely from a mineral source (such as coaltar or shale).  
 (v)Sample to be sent, to chemical examiner. - Immediately on receipt of a consignment of denaturants the officer in charge shall send a sample of 500 ml. from each receptacle to the Chemical Examiner to the Government of West Bengal together with an advice from and, in the case of pyridine bases, with a copy of the guarantee referred to in the last preceding clause.  
 (vi)Certificate of chemical examiner necessary before use of denaturant. - No denaturant shall be used for denaturing spirit until the Chemical Examiner to the Government of West Bengal has certified that the samples thereof conform with the prescribed specifications and are suitable for denaturing alcohol. When that officer has so certified the denaturants in respect of which he has certified shall be regarded as "approved denaturants"  
 (vii)Removal of unsuitable denaturants. - Denaturants which have been pronounced by the Chemical Examiner to the Government of West Bengal to be unsuitable for denaturing purposes shall be returned by the officer-in-charge to the owner who shall forthwith remove them from the liquor shop or warehouse.  
 (viii)Denaturants not to be mixed in storage room. - The contents of each receptacle which contains denaturants shall be kept separate as long as they are in the compartment or room provided for the storage of denaturants, and the contents of two or more receptacles shall on no account be mixed whilst the

denaturants are in that room.(ix)Minimum strength of spirit to be denatured. - The strength of the spirit to be denatured shall not be less than 60° overproof.(x)Minimum quantity. - The minimum quantity of spirit which shall be denatured at any one time shall be 1820 litres.(xi)Procedure before issue of spirit for denaturation. - No spirit shall be issued for denaturation or placed in the vat in the denaturing room unless a proper quantity of approved denaturants has been provided and the proper Excise Officer have arranged to be present.(xii)Issue of denaturants. - The proper quantity of the prescribed denaturants shall be 2½ litres of light caoutchoucine and 2½ litres of pyridine bases to every 450 litres of plain spirit to be denatured. This quantity shall be removed from the compartment or room provided for the storage of denaturants to the denaturing room in the presence of an Excise Officer, who shall keep it in his sight until it has been mixed with the spirit.(xiii)Gauge, proof and examination of spirits before denaturation. - The contents of each cask or drum containing spirits issued for denaturation shall be gauged and proved by the officer-in-charge. He shall be careful to ascertain whether any denaturant appears to be already present therein.(xiv)Admixture of spirit and denaturants. - The admixture of the spirit and the denaturants shall be effected in the vat or vats provided in the denaturing-room. The vat or vats shall be empty before operation is begun. After admixture the contents of the vat or vats shall be thoroughly mixed with a proper stirring implement. The processes of admixture and stirring shall be witnessed by two Excise Officers and the owner of the spirit or his agent.(xv)Sample of denatured spirit from each vat to be sent to Chemical Examiner. - On the expiration of 24 hours, the contents for the vat or vats shall again be thoroughly stirred, and the officer-in-charge shall immediately draw a sample from each vat and despatch it to the Chemical Examiner to the Government of West Bengal together with an advice form, a reference to the certificates relating to the denaturants used and a statement showing the manner in which the denaturation has been effected, which shall be signed by the both the Excise Officers who witnessed it.(xvi)Procedure on receipt of Chemical Examiner's report. - When the Chemical Examiner to the Government of West Bengal reports that the denaturation has been satisfactorily performed the denatured spirit may be issued in accordance with the provisions of Rules 99-A and 110. Should that officer, however, report that the denaturation has not been satisfactorily performed, the claim in respect of the whole of the spirit represented by the sample shall be rejected and the spirit shall either be dealt with in all respects as spirit chargeable with the ordinary rate of duty, if the owner of the spirit so desire, or be further treated in accordance with these rules.

## **110. Denatured spirit only to be issued on requisition of manufacturer.**

- No denatured spirit may be removed from the denaturing room except on the production of a requisition signed by the authorised manufacturer showing that the purchaser is authorised to receive such spirit.

## **111. Marking of vessels.**

- All vessels in which denatured spirit is manufactured, stored or supplied shall be legibly painted, branded or labelled with the words 'Denatured Spirit'.

## **112. Daily account of denatured spirit.**

- Every person authorised to denatured spirit shall keep an accurate account and shall enter daily, at any time when required by an Excise Officer, the quantity of such spirit manufactured and the separate quantities issued both in bulk and at proof.

## **113. Addition of spirit to denatured spirit prohibited.**

- Except with the previous sanction of the Excise Commissioner no spirits shall be added to any denatured spirit already contained in any vessel in a distillery or warehouse.

## **114. Levy of duty on deficiency or excess of denatured spirit.**

- As each vessel is emptied, the net deficiency or excess as compared with the quantity of denatured spirit placed in it shall be calculated, and the authorised manufacturer shall pay to the Administration, duty at the rate imposed under Section 27 of the Act on rectified spirit manufactured in a distillery, on any deficiency or excess so found in excess of one per cent proof of the quantity of spirit placed in the vessel: Provided that, if it shall be proved to the satisfaction of the Excise Commissioner or of such officer as he may specify, that a deficiency in excess of one per cent was due to accident or other unavoidable cause, the payment of duty on such deficiency shall not be required.

## **115. Licence for sale to be granted to approved persons only.**

- Licences for sale of denatured spirit shall be granted by the Collector to approved persons only. As a general rule, such licences shall not be granted to vendors of potable spirit.

## **116. Licence for possession in excess of private possession.**

- Licences for possession of denatured spirit for business purposes, in excess of the quantity fixed as the limit for private possession shall be issued only to varnish makers, carpenters, chemists and others who may require such spirit in large quantities for their business, and shall be for possession of such quantity as may be specified in each case by the Collector.

## **117. Storage of denatured spirit.**

- The room where denatured spirit may be stored by vendors thereof, or by persons licensed to possess in quantities in excess of the quantity fixed as the limit of private possession, shall be built of unflammable material and shall be well ventilated so as to prevent the accumulation of spirit fumes. No naked lights or fire shall be used or kept in such rooms. All receptacles containing such spirit shall be kept such closed so as to prevent the accumulation of spirit fumes in the room.

## 118. Limit of possession of denatured spirit.

- The quantity in excess of which denatured spirit shall not be possessed is fixed as follows :

- |     |  |  |
|-----|--|--|
| (a) | When possessed by a licensed wholesale vendor of denatured spirit                              | No limit.  |
| (b) | When possessed by a common carrier or warehouseman as such                                     | The quantity specified in the pass under which such denatured spirit is imported, exported or transported. |
| (c) | When possessed by persons specially licensed to possess denatured spirit for business purposes | Such quantity as may be specified in the licence.  |
| (d) | When possessed by a licensed retail vendor of denatured spirit                                 | 275 Litres.  |
| (e) | When possessed by any other person   | 5 Litres.  |

## 119. Special denatured spirit.

- It shall be open to the Chief Commissioner to permit the denaturants mentioned in Rule 107 to be used in other forms than those specified in Rule 108 subject to such special conditions with regard to manufacture, storage, supply, possession, use and excise control as may be prescribed in each case. Licensing and Regulation of Breweries Premises and Licences

## 120. Application for brewing licence.

(1) Every brewer for sale and every brewer of beer for private consumption shall, before he begins to brew, deliver to the Excise Commissioner through the Collector a description, in writing, signed by himself, of all premises rooms, places and vessels intended to be used in his business specifying the purpose for which each is to be used, and the distinguishing mark of each. On the outside of the door of every room and place in which the business is carried on and on some conspicuous part of each of the aforesaid vessels, there shall be legibly painted in oil colour the name of the vessel, utensils, room or place according to the purpose for which it is intended to be used. If more than one vessel is used for the same purpose, each shall be distinguished by a progressive number. (2) Inspection of premises and grant of licence. - Before the licence to brew is granted, an Excise Officer authorised by the Excise Commissioner shall inspect the premises, etc, compare the same with the particulars stated in the aforesaid written description and certify accordingly. The licence shall be granted by the Collector with the sanction of the Excise Commissioner if the description be found satisfactory and the applicant be considered a fit person to receive a licence. (3) Licence to be renewed annually. - The licence for a brewery must be renewed annually. Such renewal will be granted by the Collector, subject to the approval of the Excise Commissioner. Sugar

## **121. Storage and use of sugar.**

- All sugar shall be stored in a room specially set apart for it and duly described as a 'Sugar Store'. No sugar shall be removed from the sugar store into any other part of the brewery except in pursuance of an entry under Rule 124 for use in a brewing. Vessels

## **122. Manner of fixing vessels.**

- Mash tuns, underbecks, wort receivers, coppers and collecting and fermenting vessel shall be so placed and fixed that the contents can be accurately gauged or measured.

## **123. Marking.**

(1) The name and numbers of each vessel shall be legibly painted in oil colour on some conspicuous part thereof, according to the purpose for which it is intended to be used. (2) Position, etc., not to be altered without notice. - The brewer shall not begin to construct, nor alter the shape, position or capacity of, any mash tun, underbeck, wort receiver, copper, collecting or fermenting vessel, or other brewing vessel, without giving two days' previous notice in writing to the Excise Officer. When the alterations have been completed, or the additional vessel or vessels have been constructed the brewer shall deliver a description of the same in accordance with sub-paragraph (1) of Rule 120. Brewing Book

## **124. Particulars to be entered in brewing book.**

- The Excise Officer authorised by the Excise Commissioner shall deliver to every brewer a book in which the brewer shall enter in the proper columns at least twenty four hours before beginning to mash any malt, etc., or to dissolve any sugar, the day and hour of brewing, with the date of making the entry, and at least two hours before the time entered for mashing or dissolving, he shall enter separately the quantity of malt and unmalted corn, rice, rice grits flaked rice, maize grits, flaked maize and other similar preparations and of sugar to be used and the hour when all the worts will be drawn off the grains in the mash tun.

## **125. Notice before brewing.**

- The Excise Commissioner may require any brewer to send to the proper officer, 48 hours before brewing, a written notice of his intention to brew.

## **126. Further entries in brewing book.**

- The brewer shall also enter in the same book prescribed under Rule 124 the quantity and gravity before fermentation of the worts collected, the number and description of the vessel or vessels in which the worts were collected, and the date and hour when the entry is made. Such entry shall be made within one hour after the collection has been completed.



### **127. Brewing book to be kept on premises.**

- The brewer shall enter the true original gravity of the worts, and he shall keep the book on the premises entered in the description referred to in Rule 120, at all times accessible to the Officer and ready for his inspection.

### **128. Saccharometer.**

- An approved saccharometer and tables shall be used to ascertain the quantity of worts by relation to gravity.

### **129. Highest account of worts to be charged with duty.**

- The highest account of worts shall be accepted and charged with duty, whether it be that entered by the brewer or that found by the officer after the entry of the worts collected has been made.

### **130. Determination of original gravity.**

- When fermentation has commenced in any worts, so that the original gravity cannot be ascertained by the saccharometer, such gravity shall be determined, if necessary, by the Chemical Examiner to the Government of West Bengal in such manner as shall be approved by the Excise Commissioner.

### **131. Increase in original gravity.**

- If at any time the original gravity of any worts contained in the collecting or fermenting vessels shall be found to exceed by five degrees that entered by the brewer, or ascertained by the officer, the Excise Commissioner may deem such worts to be the produce of fresh brewing and charge duty accordingly.

### **132. Brewing book Government property.**

- The brewing book is the property of the Government.

### **133. Altered or false entry in brewing book.**

- The brewer shall not cancel, obliterate or alter any entry or make any entry which is untrue in any particular.

### **134. Date for payment of duty.**

- The duty on the worts shall become due immediately on being charged. A date in each month not later than the 10th of the month succeeding that in which the duty was charged may be fixed by the Excise Commissioner for payment of the duty.

### **135. Concealment of worts, etc.**

- The concealment of worts or beer, and the fraudulent increase of quantity or gravity, after an account has been taken and the duty has been charged, entail penalties imposed under Sections 52 and 63 of the Act. Mode of Working

### **136. Collection and removal of worts.**

- All worts shall be removed successively and in the customary order of brewing to the underbeck, coppers, coolers and collecting or fermenting vessels, and shall not be removed the last named vessels until an account has been taken by the officer, or until after the expiration of twelve hours from the time at which the worts are collected.

### **137. Time for collection of worts.**

- All the produce of a brewing shall be collected in the collecting or fermenting vessels within twelve hours from the time when the wort has commenced running into the collecting or fermenting vessels.

### **138. Brewing to be kept separate.**

- The total produce of a brewing shall be kept separate from the produce of any other brewing for sixteen hours, unless an account of such total produce has been taken by the officer.

### **139. Mixing of worts.**

- No produce of any brewing shall be mixed with that of any other brewing except in the store vats or casks, unless the brewer has given previous notice in writing in the brewing book of his intention to mix worts in the fermenting vessels and specifies in writing the quantity and gravity of the worts when mixed.

### **140. Vessels not to be used for returned beer, etc.**

- No returned beer or fermented liquor shall be put into any of the brewing or fermenting vessels described under Rule 120. Scales and Weights

### **141. Assistance to officer.**

- Every brewer shall provide and maintain just scale and weights and shall render assistance to any inspecting officer in taking account. Wastage

#### **142. Allowance for wastage.**

- An allowance of 10 per cent shall be made from the monthly total of the charges on account of wastage.

#### **143. Remission of duty in case of accidental loss.**

- Duty may be remitted or repaid in respect of worts or beer on which duty has been charged, and which may have been destroyed by accidental fire or other unavoidable cause, while on the licensed premises of a brewer for sale ; provided that satisfactory evidence of such loss has been produced to the Excise Commissioner. Allowance for Sour or Spoilt Beer

#### **144. Allowance for spoilt beer.**

- Written application must be made to the Excise Commissioner for an allowance for sour or spoilt beer.

#### **145. Destruction of sour or spoilt beer.**

- There must be satisfactory evidence to enable the Excise Commissioner to decide whether the beer can be identified with its proper brewing, subject to the following rules. If he is satisfied on this point, he will sanction the destruction of the beer in the presence of an Excise Officer.

#### **146. Brewer's declaration.**

- The brewer must sign a declaration that the beer was brewed by him and had never left his premises, and that no part of it consist of 'bottoms' or 'returns' from vendors or other customers.

#### **147. Samples.**

- Representative samples must be taken and sent to such laboratory as the Excise Commissioner may decide upon.

#### **148. Destruction of spoilt beer.**

- The officer must state the means by which he checked the bulk quantity, and after samples have been taken as aforesaid, he must witness the destruction of the beer and record a note of the fact in the brewing book.

#### **149. Credit of duty allowable.**

- On receipt of a satisfactory report from the laboratory, the brewer may be credited with the proper amount of duty. Materials

### **150. Use of deleterious matter may be prohibited.**

- The Excise Commissioner may prohibit the use of any material in the manufacture of beer which is, in his opinion, of a deleterious nature.

### **152. Addition of finings, etc., to beer.**

- A brewer for sale, or a dealer in or a retailer of beer shall not dilute, adulterate or add anything to beer except finings or other matter sanctioned by the Excise Commissioner. Disposal of Intoxicants on Expiry of a Licence

### **153. Sale by one vendor to another vendor.**

(1) A person who has been a licensed vendor may, on the expiration of his licence, with the sanction of the Collector, sell wholesale to another licensed vendor any intoxicant which he is authorised under the condition of his licence to sell and of which he has been lawfully in possession : Provided that the intoxicant is fit for use and, in the case of country spirit, that it is within the limits of strength fixed for retail sale. (2) If he is unable to dispose of them in this manner he shall, on the requisition of the Collector, surrender the licence to such officer as the Collector may appoint in this behalf; and the person to whom a new licence has been granted instead of the said licensed vendor, or, if no such new licence has been granted, then any licensed vendor of the intoxicant within the district shall, on the requisition of the Collector, be bound under penalty, if the Collector sees fit of forfeiting his licence, to buy the said intoxicant at such price as the Collector may adjudge, and in any quantity not exceeding that which the Collector may determine to be ordinarily saleable by him in fourteen days : Provided that, if the Collector considers that the intoxicant or any part thereof is unfit for use or has otherwise deteriorated so as to be unsaleable he shall cause the same to be destroyed without any compensation being claimable by the former licensed vendor. Fees in Respect of Licences, Permits or Passes Granted Under the Act

### **154. Licences which are to be settled by auction.**

- The fees for licences for the retail vend of the following intoxicants shall be fixed by auction, subject to a reserved fee sanctioned in each case by the Excise Commissioner, and no sale shall be final unless confirmed by the latter Officer : Provided that-(a) the Collector shall be bound to accept the highest or any bid; he may exclude persons of notoriously bad character or who are reasonably suspected of having resorted to illicit practices and may refuse any bid deemed to be reckless or purely speculative; (b) in exceptional cases the Collector may, with the previous sanction of the Excise Commissioner, settle shops generally, or a particular shop, by selection without auction.

### **155. Manner of realising licence fees.**

- The fees for licences mentioned in Rule 154 except Tari and Pachwai shall be paid as follows : Two months' fees in advance and one month's fee on the date on which the currency of the licence begins,

and one month's fee on the first of every succeeding month until the total fee due for the licence has been realised.

### **156. Special procedure in case of Pachwai and Tari.**

- The fees for 'Pachwai' retail licences shall be paid according to Rule 155 except that only one month's fee shall be paid as advance. The fees for fermented 'Tari' licences shall also be similarly paid except in areas where special instalments for payment of such fees are prescribed by the Excise Commissioner.

### **157. Canteen tenant licence.**

- The fees for a licence for the sale of foreign liquor under the canteen tenant system shall be Rs. 24 per annum when the licence is for the supply of such liquor to regiments, and Rs. 12 per annum in the case of smaller units. Such fees shall be payable annually in advance.

### **158. Brewery.**

- Licences to establish or work breweries, and for the sale of beer by wholesale from such breweries, are subject to such fee as may be fixed by the Excise Commissioner in each case.

### **159. Rectified spirit.**

- The fee for licence for the retail sale of rectified spirit for medicinal, industrial, or scientific purposes, shall be Rs. 50 per annum, and shall be paid in advance.

### **160. Denatured spirit.**

- The holder of a licence for the wholesale sale of denatured spirit shall pay in advance an annual fee on the basis of sale occurring in the previous twelve months at the rate mentioned in the following table :Table

(i) For sales not exceeding 10000 litres	Rs. 25.00
(ii) For sales exceeding 10000 litres but not exceeding 22730litres	Rs. 50.00
(iii) For sales exceeding 22730 litres but not exceeding 45460litres	Rs. 75.00
(iv) For sales exceeding 45460 litres but not exceeding 90930litres	Rs. 100.00

(2)The holder of a licence of the retail sale of denatured spirit shall pay in advance an annual fee on the basis of sales during the previous twelve months at the rates mentioned in the following table :Table

(i) For sales not exceeding 2275 litres	Rs. 5.00
(ii) For sales exceeding 2275 litres but not exceeding 4550 litres	Rs. 10.00
(iii) For sales exceeding 4550 litres and for every 2275 litres orpart thereof	Rs. 10.00

## Other Licences

### **161. Fresh tari licence.**

- Licences for the vend of fresh tari shall be granted at such fees as may be fixed by the Collector; provided that the fee for a fresh tari licence not exceed Rs. 5.00.

### **162. Fair licence.**

- The fee for temporary licence for the vend of intoxicants at fairs shall be fixed by auction, and shall be paid in advance.

### **163. Manner of payment of licence fees.**

- All payments of licence fees shall be made by the licensees into the local treasuries either by direct payment or by postal money order, without the intervention of Excise Officers except in the case of fees for pachwai home-brewing licences and for unfermented tari licences, the payment of which shall be regulated according to rules specially framed by the Excise Commissioner.

### **164.**

The fee for the pass required under the order issued under Section 12 of the Act shall be Rs. 2.50 n.P. per 5 litres for-(i)the import of denatured spirit into Tripura ;(ii)the export of denatured spirit from a distillery or warehouse in Tripura, where spirit is denatured ; or(iii)for the transport of denatured spirit from a distillery or warehouse in Tripura, where spirit is denatured.Mixing of any noxious or objectionable substance with liquor

### **165.**

Licensed vendors of foreign liquor, country spirit, tari or pachwai are prohibited from mixing therewith any article intended or likely to increase the intoxicating power of the liquor or to increase thirst, such as bhang, tobacco, pepper or kerosene oil, or any noxious substance such as kuchila aconite, arsenic or dhutura.

### **165A.**

A licensed manufacturer and vendor of tari shall not mix flour or sugar with such tari.

### **166. Reduction of strength of country spirit and foreign liquor by licensed vendors.**

(1)Unless specially permitted by the Excise Commissioner in the case of any particular strength, or in any particular area, the strength of country spirit issued from a distillery or an excise warehouse

at the strength prescribed by the Chief Commissioner shall not be reduced by a licensed vendor from such strength to a lower strength by the addition of water or by mixing with spirit of a lower strength, or by any other means whatsoever.(2)No licensed wholesale or retail vendors of potable foreign liquor shall reduce the strength of such liquor whether by the addition of water, or by mixing with liquor of a lower strength, or by any other means whatsoever, unless he holds a special licence unauthorising him to do so :Provided that his prohibition shall not extend to the admixture or beer or spirits, as the case may be, of different strength by a licensed brewer or distiller in so far as such admixture is permitted by the rules made for the regulation of breweries or distilleries.(3)No licensed wholesale or retail vendor of denatured spirits shall reduce the strength of such spirits, whether by the addition of water, or by mixing with spirits of a lower strength, or by any other means whatsoever.

Arrangement of Premises and Signboards for Vend of Intoxicants

### **167. Arrangement of premises.**

- Premises (except hotels, restaurants, dak-bungalows and railway refreshment rooms) licensed in towns for the vend of foreign liquor or country spirit for consumption on the premises, shall have all doors for admission of the public opening only on the public road. Such premises must be so constructed that the interior thereof, where sales are effected, may be visible from the doorway. Private rooms for the sale of such liquor or spirit, where such are specially permitted by the Collector must also be visible from the doorway.

### **168. Signboards.**

- Except in the case of hotels, restaurants, dak-bungalows, railway refreshment rooms, dining cars and the premises of chemists or druggists holding excise licences or permits there shall be fixed in a prominent position at the entrance of all premises licensed for the retail vend of any intoxicant, a signboard showing in large characters the intoxicant sold therein, the number of licence, the period of currency of the licence, and in the case of country spirit shops the strengths, if any, prescribed for retail vend and the minimum and maximum retail prices, if any, fixed for each strength. The names of foreign liquor licensees must be shown in the signboards.

Employment of Persons by Excise Licensees for Conducting Sale or for Other Purposes

### **169. Prohibition of employment of persons convicted of certain offences.**

- No licensed manufacturer or licensed vendor of an intoxicant shall employ or permit to be employed on his licensed premises any person who has been convicted of a non-bailable offence or of an offence under the Excise or Opium laws, except with the permission of the Collector, which shall not be granted unless the Collector is satisfied that the offence was not such as to indicate any serious defect of character.

### **170. Names of salesmen to be endorsed on licence before employment.**

- No licensee for the retail vend of any intoxicant other than (1) the licensee of a hotel, restaurant,

bar, dak-bungalow, railway refreshment-room, dining-car, or (2) a chemist or druggist holding a licence or permit under the Act shall allow any person to conduct sales in his licensed premises unless the name of such persons have been previously submitted to the Collector for approval and endorsed on him by licence.

### **171. Person suffering from infectious of contagious disease may not be employed.**

- No licensee for the wholesale or retail vend of an intoxicant shall employ any person suffering from any infectious or contagious disease for any purpose in his licensed premises.

### **172. Prohibition of sales except for cash.**

- No holder of a licence of the retail sale of country liquor and no holder of a licence for the retail sale of foreign liquor for consumption on the premises shall, under such a licence, sell such excisable article on credit, or receive any pledge for payment of the price thereof, or anything but money in exchange therefor :Provided that the holder of a hotel licence may sell foreign liquor on credit under such a licence (but not under a bar or restaurant licence or any other licence held by him) to bona fide lodgers in his hotel.Closure of licensed premises on approach of troops or on occurrence of riot

### **173.**

Premises licensed for the vend of country liquor and foreign liquor (except hotels, dak-bungalows and restaurants) which are on the line of march of troops shall be closed on the requisition of the officer-in-command during the passage of troops.This rule may be extended by the Collector to hotels, dak- bungalows and restaurants so far as regards the sale of liquor when such action may be found necessary.

### **174.**

All licensees shall close their premises on the occurrence of a riot or disturbance in neighbourhood.

### **174A.**

All liquor licensees shall close their premises on the following occasions, namely:(a)on the Republic Day ;(b)on the Budha Purnima Day ;(c)on the Independence Day ;(d)on the Gandhiji's Birth Day ;(e)last two days of Durga Puja ;(f)on the day of Biswakarma Puja ;(g)on the day of Kali Puja i.e. Dewali ;(h)on Monday and Thursday of each week ; and(i)on the day of Poll and two days immediately preceding the said date at the time of the general election or bye-election of the Parliamentary and Legislative Constituencies in Tripura.



### **175. Accounts to be maintained by licensees.**

(1) Unless otherwise ordered by the Excise Commissioner in any particular case, regular and accurate accounts shall be maintained by all persons holding licences for the manufacture or vend of any intoxicant and by manufacturing chemists, licensed to use in the manufacture of drugs, medicines or chemicals, rectified spirit manufactured in India, in such form as may be prescribed by the Excise Commissioner from time to time except by persons holding licences for the home brewing of pachwai. (2) Such accounts shall be written up as soon as the transactions for each days have been closed. (3) The accounts shall be preserved for one year after the period covered by the licensee and shall be produced when called for by an officer not below the rank of a Sub-Inspector.

### **176. Licensee to assist in stock taking.**

- Every persons who is required by the last preceding rule to keep accounts shall when required by an Excise Officer of or above the rank of Sub-Inspector, assist him by a sufficient number of servants in taking account of his stock. Transfer of Licences

### **177. Permission required for transfer or sub-lease.**

- No transfer or sub-lease (whether entire or partial) of a licence shall be made except with the previous permission of the Collector and the approval of the Excise Commissioner. The Collector shall not allow such transfer, or Sub-lease, unless good and sufficient reason be shown to his satisfaction, and unless the transferee or sub-lessee is, in his opinion fit and qualified to hold such licence.

### **178. Partner in business to be named.**

- The names of partners (if any) shall be disclosed at any time of settlement, and it shall be open to the Collector to refuse to settle a shop with a number of partners. The admission of any person to partnership after settlement shall be deemed to be a partial transfer and shall not be made except under the provisions of Rule 177.

### **179. Transfer of licence on death of licensee.**

- On the death of a licensee the Collector may renew the licence on the same terms in favour of a representative of the deceased, if he be satisfied that such representative is fit to hold it, and on the condition that any arrears due from deceased licensee are recovered before the licence is so renewed. In such case no fresh deposit need be called for. Further Restrictions under which and Conditions on which Licences, Permits and Passes are Granted

## **180. Return of time expired licences, etc.**

- The holder of a licence, permit or pass shall be bound by the conditions thereof, and on the expiry of a licence, permit or pass the holder thereof shall return the same to the officer who granted it or, if the conditions thereof provide for its disposal in some other manner, shall dispose it of in accordance with such conditions.

## **181. Sale allowed on licensed premises only.**

(1) Save as provided in sub-rules (2) and (3), the holder of a licence for the sale of an intoxicant shall not sell the intoxicant at any place other than on the premises specified in that behalf in his licence. (2) The Collector may by a general or special order permit at his discretion the holder of a restaurant licence to supply liquor with food outside his licensed premises in private functions to a gathering of not less than a dozen persons. Such licensee shall, prior to each such function, obtain a written order from the person organising the function showing his name and address and the place of function, and shall retain such order in his licensed premises and produce the same on demand by an officer of the Excise Department authorised under Section 66 of the Act. (3) The holder of a licence for the sale of foreign liquor to the public for consumption 'off' the premises or to the trade may supply such liquor to a customer at any place other than his licensed premises if- (a) a written order for supply of such liquor has been received such licensee, or (b) in the case of verbal or telephonic order, such order has been reduced into writing by such licensee in an order register to be maintained by him, and (c) the order shows the name and address of the person for whom the order is placed, the description and quantity of liquor ordered and the date and time of receipt of such order. On receipt of an order referred to in this sub-rule the licensee therein mentioned may deliver such liquor to a customer out of his licensed premises ; provided that- (i) the supply of such liquor is made either by himself or by his agent previously approved by the Collector ; and (ii) such liquor is covered by a challan or bill specifying the name and address of the customer, the description and quantity of the liquor despatched, the price, if paid, or the fact that the supply is on credit, and the time and date of despatch of such liquor. (4) Foreign liquor shall not be supplied to a customer under Sub-rule (3) unless the accompanying challan or bill mentioned in proviso (ii) to that sub-rule is signed by such customer or his representative specifying the time or receipt of the liquor and the price, if any, paid by him as an acknowledgment of receipt of such liquor.

## **182. Adulteration and storage or sale of adulterated articles..**

- No licensee shall wilfully adulterate or add anything to cause the deterioration of any intoxicant sold or kept for sale by him. He shall not sell any intoxicant which he knows to have been adulterated or to have deteriorated, and shall not store such intoxicant or permit such intoxicant to be stored on his premises.

## **183. Licensed premises to be kept open during prescribed hours.**

- Every licensee shall keep his licensed premises open during the prescribed hours, throughout the

currency of the licence, unless their temporary or permanent closure is authorised. He shall, in respect of any article which he is licensed to sell, meet the demand of every customer entitled to be served who tenders payment for what is required by him, and he shall maintain such supply of all articles in which he is licensed to deal as the Collector may consider sufficient to meet local requirements. Adequate stock to be maintained. - Where country spirit is issued at more than one strength a stock of the weaker strength shall invariably be maintained.

### **183A.**

Foreign liquor sold for consumption on any licensed premises (including licensed hotels, dak-bungalows, dining cars, steamers, restaurants and bars in hotels, restaurants, theatres, cinemas or other places of public resort or entertainment) shall not be removed therefrom by any person and all such liquor sold for consumption, on the licensed premises shall be consumed within the hours during which the licensed premises may be kept open and no person shall be allowed or suffered to possess any quantity of liquor so sold before or after such hours.

### **184. Licensee has no legal claim for compensation for alleged loss.**

- Subject to the provisions of Rule 193, the holder of a licence shall have no legal claim against the Administration for compensation for any loss alleged to be due to a change during the currency of his licence in the conditions thereof, at the rate at which duty is charged on any excisable article, or in any other matter connected with the Excise Administration.

### **185. Gift or loan between licensee and Excise Officer prohibited.**

- Any transaction of the nature of gift or loan between the holder of a licence, permit or pass and an officer of the Excise Department is absolutely prohibited.

### **185A.**

The offering of a bribe either in money or in kind or in any other way by the holder of a licence to an officer of the Excise Department will render the licence liable to suspension or cancellation.

### **186. Entertainment or dance prohibited in premises for retail sale of foreign or country liquor.**

- No licensed retail vendor of foreign or country liquor shall hold any professional entertainment or dance on or near his premises, or permit the playing of musical instruments or singing by professionals on such premises without the special sanction of the Collector in writing.

**187. Possession of Kuchila, etc., in premises of licensed retail vendor of foreign or country liquor prohibited.**

- No licensed retail vendor of foreign or country liquor shall possess on his licensed premises any quantity of Kuchila, Aconite, Arsenic or dhutura.

**188. Report on arrival of consignment of foreign liquor.**

- The holder of a licence for the vend of foreign liquor shall report to the Collector the arrival of a consignment of such liquor within seven days of its receipt and at least 48 hours before it is opened, stating the description and quantity of such liquor received.

**188A.**

Unless the Collector with the previous approval of the Excise Commissioner otherwise directs, no holder of a licence for the sale of foreign liquor shall receive, store or have in his possession any quantity of foreign liquor except under the valid Excise pass issued by a competent authority, and the quantity, entered in such a pass shall, in any particular case, be taken as the quantity received for the purpose of maintenance of accounts as mentioned in Rule 175 and assessment of licence fees.

**189. Sale of foreign liquor "off" licensee to be only in sealed and capsuled bottles of at least full reputed pint.**

- The holder a licence for the retail sale of foreign liquor for consumption "off" the premises shall not sell such liquor except in sealed and capsuled bottles, having their seals and capsules intact, and having a capacity of at least one full reputed pint, and shall not alter either the nature of the liquor or the labels under which he purchased it: Provided that bottles opened by a competent Excise Officer for purposes of test may, if re-sealed by such Excise Officer, be sold by the holder of the licence.

**190. Sale of bottled country spirit.**

- In areas in which bottled spirit can be obtained from the wholesale supplier of country spirit, if a licensed retail vendor of country spirit is suspected of watering, adulterating or drugging the spirit sold by him, the Collector may order him to maintain a sufficient stock of spirit of any specified strength in bottles to be sold with their seals and capsules intact, and such vendor shall comply with any such order issued to him and shall permit his customers the option of purchasing in such bottles instead of by the standard measures if the latter have been prescribed. In such cases the vendor shall be allowed to exceed the maximum retail price (if prescribed) by the amount of the extra cost of obtaining bottled spirit.

### **191. Use of prescribed measures.**

- No licensed retail vendor of country spirit shall keep in his shop any measure other than measures prescribed by the Excise Commissioner under Section 24 of the Act. Retail vendors shall measure the liquor by these measures on the demand of the purchasers : provided that if the vendor is required by an order under Rule 190 to keep a stock of spirit in sealed and capsuled bottles, or if the spirit be obtained from the wholesale supplier in such bottles, customers shall be permitted the option of purchasing in such bottles instead of by the standard measures.

### **192.**

Except when exempted by the Excise Commissioner or the Collector, every licensee shall be present in his shop during such hours of the day as may be prescribed in that behalf by the Collector. Leave of absence for a period not exceeding one month may, however, be granted by the Collector.

### **193. Payment of compensation for closure of shops.**

- When any shop for the vend of intoxicant is closed under Section 26 of the 'Act, for the preservation of the public peace, or under Rule 173 on account of the march of troops, compensation for such closure may be paid in cash to the licensee, as stated below : (1) The compensation will be paid by the Collector with the previous sanction of the Excise Commissioner. (2) No compensation shall be paid when a shop remains closed for less than six hours. Closure for six hours or more shall be held to be closure for the whole day. (3) When a shop, licensed for the vend of an intoxicant upon which no duty is imposed under Section 27 of the Act, is closed the compensation shall be calculated on the monthly fee payable for the licence, and shall be a sum equivalent to the amount payable for the days during which the shop remains closed plus 10 per cent of that amount for loss or profits. (4) When a shop licensed for the vend of an intoxicant upon which duty is imposed under Section 27 of the Act or under the Indian Tariff Act, 1894 is closed, the Collector shall calculate average daily sale in the shop, based on the sales during the previous months of the year, and the profit of the vendor on such daily sales after deducting from the average total sale-proceeds the amount of the average daily licence fees, the duty, the cost price and contingent expenses at 6½ per cent of the sale-proceeds. Compensation shall then be granted at the rate of such daily profit for the number of days during which the shop remains closed. Time, place and manner of duty

### **194. Duty to be paid before removal unless bond executed.**

- The duty imposed on-foreign liquor and country spirit-(a) imported under bond, or (b) manufactured in a distillery and stored in a distillery or excise warehouse, shall be paid before removal from the distillery or excise warehouse unless a bond has been executed for such payment.

### **195. Place and manner of payment of duty.**

- When the duty on an excisable article is to be paid before removal from a distillery or excise warehouse, the payment must be made into the local treasury, or sub-treasury approved by the Collector. Advance deposits on account of duty may also be made with the permission of the Collector. Destruction of intoxicant's demand to be unfit for use

### **196. Disposal of unsuitable spirit on distilary or warehouse.**

- If spirit manufactured in a distillery or stored in a warehouse is bound to be of inferior quality or otherwise unsuitable for the purpose for which it was made or stored, it may be rejected and destroyed, or otherwise dealt with under the orders of the Excise Commissioner. Officers in charge of distilleries and warehouses are empowered to stop, pending the orders of the Excise Commissioner, the issue of spirits which they consider bad or unsuitable, and are required to send samples of such spirit for analysis without delay.

### **197. Destruction on intoxicant unfit for use on vendors' premises.**

- Any intoxicant kept on the premises of a vendor licensed to sell such intoxicant and found after necessary examination to unfit for human consumption may be destroyed under orders of the Collector. Disposal of Things Confiscated under the Act

### **198.**

Magistrate to make confiscated article over to Collector or Sub-divisional Officer.-When in any case a Magistrate orders the confiscation of anything under Section 64 of the Act, such things shall be made over to the Collector or Sub-divisional officer for disposal.

### **199.**

The disposal of things confiscated by order of a Magistrate or of a Collector shall be regulated as stated in the following rules.

### **200. Disposal of things confiscated to be deferred till period of appeal has expired except in certain cases.**

- The sale or other disposal of things confiscated under the Act shall be deferred till the period of appeal against the order of confiscation has expired, or if an appeal be made against such order till the appeal is disposed of : Provided as follows : (1) the sale of animal or other thing ordered to be confiscated shall not be so deferred unless the owner or his agent deposit with the Collector or Sub-divisional Officer, as the case may be, such sum as that officer may consider to be required and to be sufficient for the keep or safe custody of such animal or other thing pending the result of such appeal, and (2) if the thing be of a perishable nature it may be sold immediately.

## **201. Disposal of things confiscated when order is reversed.**

(1) If any order of confiscation of anything be reversed on appeal, such thing, or the sale-proceeds thereof, and the amount, if any, deposited for the keep or safe custody of such thing shall be at once returned to the owner thereof, or his agent, under the order of the Collector or Sub-divisional Officer, as the case may be. (2) If no one appears to receive the thing confiscated sale-proceeds or the amount, if any, deposited within two months from the order on appeal, such thing, sale-proceeds or amount shall be forfeited to the Government.

## **202. Disposal of confiscated foreign liquor.**

- Confiscated foreign liquor, tari and pachwai shall be sold by auction. If there is no bid, the article shall be destroyed.

## **203. Disposal of confiscated country spirit.**

- Confiscated country spirit shall be sold by auction subject to a reserved price which shall be equal to the amount of duty leviable on the article in the place in which the sale takes place. If such price be not obtained, the article shall be destroyed.

## **204. Disposal of confiscated articles other than exciseable articles.**

- Confiscated intoxicant other than those referred to in Rule 202 shall be destroyed.

## **205. Permit for possession of confiscated article in excess of limit of retail sales.**

- When the highest bidder for any confiscated article sold under Rule 202 or 203 is not a licensed vendor of such article and the quantity thereof is more than the quantity fixed as the limit of a retail sale under Section 5 of the Act, the Collector or Sub-divisional Officer, as the case may be, may, in his discretion, grant to such person a permit under Section 19 of the Act to possess but not to sell the article, or may refuse to accept the bid and may accept another bid or may order the article to be destroyed.

## **206. Disposal of things confiscated other than exciseable articles.**

- When the article confiscated is not an intoxicant, it shall be disposed of as follows : (i) When such article in the opinion of the Collector does not exceed Rs. 1,000 in value, it may be sold by the Collector to the highest bidder or in his discretion released on payment of such sum as he may think fit or, with the sanction of the Excise Commissioner, retained for the use of the Excise Department. (ii) When such article, in the opinion of the Collector, exceeds Rs. 1,000 in value, it shall be disposed of at the discretion of the Excise Commissioner who may in special cases refer the matter to the Chief Commissioner for orders.

## **207. Possession of country liquor by private persons on special occasions in excess of limit allowed by Section 19 (1) of the Act.**

- If a larger quantity of country spirit, tari and pachwai than that prescribed as the limit of retail sale be required by any person for use on any special occasion, such as a marriage, festival, caste-gathering, the special entertainment of guests or the like, such person may apply to an officer empowered to grant a permit under sub-section (1) of Section 19 of the Act and such officer may, if satisfied that the occasion is a legitimate one and the quantity applied for is not excessive, grant to the applicant a permit, free of charge, to purchase from such, licensed shop within his jurisdiction as the applicant may specify, such quantity as he may consider reasonable: Provided that no officer below the rank of Inspector shall grant a permit for the possession of more than three times the quantity which the applicant is ordinarily entitled to possess. Strength and Prices Fixed for Vend of Foreign Liquor and Country Spirit

## **208. Minimum strength for sale of whisky, brandy, rum and gin.**

- Whisky, brandy and rum shall not be sold by a licensed vendor at a strength lower than 25 degrees under London Proof, and gin shall not be sold at a strength lower than 35 degrees under London Proof: Provided that liquor, brandy which has been matured for not less than ten years, and the retail price of which per reputed quart bottle is not less than Rs. 35 may be sold at a strength not lower than 36 degrees under London Proof.

## **209. Minimum strength for sale of denatured spirit.**

- Denatured spirit shall not be sold by a licensed vendor at a strength lower than 50 degrees over London Proof.

## **210. Brandy, whisky, etc., to be sold in sealed and capsuled containers.**

(a) Brandy, whisky, rum or gin, when required to be sold in Tripura, in sealed and capsuled containers, shall not be sold except in quarts or pints. Exception. - When these are sold to a purchaser in another State, the rules in force in that State relating to sale shall be followed: Provided that these may be sold in the case of overseas liquor, in magnum quarts, litres and half litres. Explanation. - In this rule-(i) 'Magnum quart' means a bottle containing not less than 938 ml. and not more than 1.136 litres. (ii) 'Litre' means a bottle containing not less than 796 ml. and not more than 909 ml. (iii) 'Quart' means a bottle containing not less than 625 ml. and not more than 758 ml. (iv) 'Half litre' means bottles containing not less than 938 ml. and not more than 454 ml. (v) 'Pint' means a bottle containing not less than 313 ml. and not more than 379 ml. (b) A bottle of such spirit purporting to be a magnum quart litre, a quart, a half litre or a pint shall, if it contains less than the maximum quantity allowable for such bottle under this rule by more than 28 ml. bear a label showing in large letters and figures the minimum guaranteed quantity of its contents. (c) The minimum prices for sale to the public of foreign liquor i.e., brandy, whisky, rum, gin and beer shall be as may be fixed by the Administration from time to time.



## **211. Suspension of licences granted under the Act.**

- All licences granted under the Act shall be subject to the following conditions, namely :Every licence is liable to suspension at will, but the power to suspend will be exercised only in the following circumstances :(a)When any proceeding has been drawn up against any licensee for any breach by the licensee, or by any of his servants or by any one acting on his behalf with his express or implied permission, of any of the terms or conditions thereof; or(b)When proceedings are pending in any criminal court against the licensee for any of the offences mentioned in Clauses (d) and (e) of sub-section (1) of Section 42 of the Act.

## **212. Authorisation to issue pass for transport or export of denatured spirit and form of such pass.**

- The wholesale dealers of denatured spirit may issue passes for the quantities of denatured spirit transported or exported by them subject to the following conditions, namely :(i)that passes shall be issued for all export or transport of denatured spirit from or within Union Territory of Tripura ;(ii)that export of denatured spirit to other States shall be allowed on production of an import permit obtained from the respective State of import;(iii)that in case of export of denatured spirit to other States the firm shall observe the rules in force in that State ;(iv)that passes shall be made out in triplicate, the original being sent to the Collector, the duplicate copy to accompany the consignment concerned ; and the triplicate copy kept with the wholesale dealer as record.Rules regulating the compounding, blending, reduction and bottling of foreign liquor other than wines and fermented liquors

## **213.**

(1)Potable foreign liquors other than wines and fermented liquors shall not be-(a)compounded, blended or reduced, or(b)bottled, in the Union Territory of Tripura except under licence granted in this behalf by the Collector.(2)Licences under Clauses (a) and (b) of sub-rule (1) shall not be granted except to persons holding a wholesale licence for the sale of foreign liquor.

## **214.**

Potable foreign liquor other than wines and fermented liquor shall not be compounded, blended, reduced or bottled except in the presence of an Excise Officer and in a bonded foreign liquor warehouse or, in the case of duty paid, liquor in a godown approved in the manner provided for in these rules.

## **215.**

The Excise Commissioner shall decide what excise staff is necessary for the proper supervision of the operations carried on in each warehouse or godown under Rule 214. The licensee shall pay to the Administration at the end of each calendar month such fees as may be determined from time to time

by the Excise Commissioner. These fees shall be in addition to any other fees payable under the Act and shall not exceed in amount the whole of the cost of the excise staff employed for the purposes of this rule.

## **216.**

(1) A person holding a licence for the sale of foreign liquor to the trade when applying for a licence under Clause (a) or Clause (b) of sub-rule (1) of Rule 213 shall furnish the following particulars, namely : (a) the place at which and the premises in which the operation or operations referred to in the said sub-rule will be carried on ; (b) the nature of the operation to be carried on ; (c) the approximate number of days in a week or month for which the operation or operations will be carried on. Such person shall also submit a detailed plan of the warehouse or godown showing therein the different rooms or compartments and all the permanent fixtures. The plan shall be submitted in triplicate in the case of a warehouse and in duplicate in the case of non-bonded godown. (2) The Collector, if he is satisfied on enquiry that the applicant is a fit person to hold the required licence and the premises in which such person proposes to carry on the operation or operations are suitable, shall grant the licence to such person with the previous approval of the Excise Commissioner. (3) No addition or alterations within such warehouse or godown shall be made without the previous approval of the Collector obtained in writing.

## **217.**

(1) The approved godown shall consist of at least one room for the storage of foreign liquor and the carrying on of operations, referred in sub-rule (1) of Rule 213. The bonded foreign liquor warehouse shall consist of at least two rooms or compartments, one for the storage of spirit in bulk and the carrying on of the said operations, and another for the storage of finished products. All the rooms or compartments in the warehouse or godown shall be well ventilated and have their grilles embedded in cement. The windows shall be securely barred with the bars embedded in cement and they shall be wire-netted, the net having a mesh of not more than 2.5 centimeters. Every room or compartment shall bear on the outside a board on which shall be legibly painted in oil colour the name of the room or compartment. The warehouse or godown as well as each of the rooms and compartments therein shall remain under separate locks and keys of the licensee and the Excise Officer-in-charge. (2) The licensee shall provide suitable office accommodation with sanitary arrangements for the Excise Officer-in-charge within the warehouse or godown and also supply such furniture and other articles for his use as may be considered indispensable by the Collector. (3) Smoking and the use of naked lights or fires within the warehouse or godown are prohibited.

## **218.**

The Administration shall not be held responsible for any loss or damage by theft, fire or any other cause whatsoever occurring to any spirit in the warehouse or godown.

## **219.**

For each day's operation or operations 72 hours' previous notice (exclusive of Sundays and holidays) shall be given by the licensee to the Collector if there be not a wholetime Excise Officer attached to the warehouse or godown.

## **220.**

(1) All colouring and flavouring substances to be used by the licensee shall be kept in the warehouse or godown and no such substance, kept in the godown by the licensee manufacturing foreign liquor outside a bonded foreign liquor warehouse, shall be used unless the Chemical Examiner to the Government of West Bengal has examined a sample thereof and approved the same as suitable for the compounding of foreign liquor : Provided that if any such substance manufactured by a reputed firm is brought into the warehouse or godown and kept there with the original labels on capsules intact, it shall be required to be examined under this sub-rule only once a year. (2) A fee of Rs. 2 shall be payable by the licensee for examination of each sample under sub-rule (1).

## **221.**

Only pure filtered water shall be used for the purpose of reduction of foreign liquor from a higher to a lower strength.

## **222.**

In the process of compounding and blending of brandy, whisky, gin and rum in Tripura no spirit except (i) British spirit, (ii) India made spirit, (iii) Scotch whisky, and (iv) French brandy shall be used. Explanation. - (a) British spirit means spirit manufactured in a licensed distillery in Great Britain. (b) India-made spirit means plain spirit manufactured in a distillery in India under the supervision of Government of a strength not less than 40° O.P. and includes India-made foreign liquor : Provided that in the process of compounding and blending of rum in a bonded foreign liquor warehouse attached to a distillery India-made spirit includes plain spirit of a strength not less than 20° O.P. manufactured in a distillery in India under the supervision of Government. (c) Scotch whisky means spirit obtained by distillation in Scotland from a mash of cereal grains saccharified by the diastase of malt and matured in bonded warehouse in casks for a period of at least three years. (d) French brandy means brandy made from grapes in France and imported into Tripura in its original condition.

## **223.**

(1) Foreign liquor to be bottled or used for blending shall be transported in bulk under cover of a pass or challan from a Custom House, a distillery or bonded warehouse, direct to the licensed warehouse or godown and every receptacle containing such liquor shall bear a label showing clearly the name and the strength of the liquor, the place of manufacture, and the date of removal from the

Custom House, distillery or bonded warehouse as the case may be: Provided that the licensee may, for the purpose of blending, bring into his licensed warehouse direct from the licensed wholesale business premises under a pass (issued by himself) bottled foreign liquor with capsules or seals intact. (2) Foreign liquor on which Customs duty has been paid may be used for blending with India made spirit in bonded warehouse. In such case the liquor shall be stored separately and shall not be used until the proportion in which it is to be added has been approved by the Collector. No excise duty shall be levied on the quantity of imported duty paid foreign liquor contained in a blend of such liquor with India made spirit.

## **224.**

Foreign liquor shall to be compounded, blended reduced or bottled before an account of its strength and quantity has been taken by the Excise Officer-in-charge of the warehouse or godown. The whole of the contents of a cask, where casks are used, shall be bottled in one operation. As soon as the bottling is over the officer-in-charge shall ascertain the quantity bottled and adjust by his accounts by writing off ullage and wastage.

## **225.**

The bottles to be used for the purpose of bottling the foreign liquor shall be properly cleansed and washed first with a solution of potassium permanganate and then with pure water. They shall finally be rinsed with a quantity of the liquor to be bottled.

## **226.**

In a bonded warehouse the licensee shall supply one quart bottle of each batch, free of cost to the Excise Officer-in-charge for analysis and declaration of true strength and obscuration by the Chemical Examiner to the Government of West Bengal, No issue shall be given from the bond until the receipt of the Chemical Examiner's report. When the bottling operation is carried on in the approved godown no whisky, brandy and rum shall be bottled at a strength less than 25° U.P. and gin at a strength less than 35° U.P. as indicated by the hydrometer. Samples for analysis shall be supplied free of cost to the Excise Officer-in-charge of the approved godown whenever necessary.

## **227.**

Immediately after the bottles have been filled up they shall be corked, capsuled and labelled and removed to the store room for bottled liquor. A distinctive serial number to be known as the batch number shall be assigned to each bottling operation and the number shall be noted on the label. The capsule, if it is metallic, shall be firmly fixed in position by capsuling machine or any other suitable appliance : if on paper, it shall be gummed over the cork and the neck of the bottle. The capsule shall have inscriptions showing only the name of the manufacturer or the brand or both.

**228.**

Bottles shall be packed as soon as a bottling operation is finished. Each package shall contain a dozen or a multiple of a dozen of quart, pints or nips, and the bottles in each package shall be of uniform size. The Excise Officer-in-charge shall satisfy himself that the proper number of bottles are placed in each case and shall see that the packed cases are closed at once and fastened. Explanation.

- (a) 'Quart' means a bottle containing not less than 597 ml. but not more than 758 ml. of liquor. (b) 'pint' means a bottle containing not less than 299 ml. but not more than 397 ml. of liquor, and (c) 'nip' means a bottle containing not less than 170 ml. but not more than 189 ml. liquor.

**229.**

After each bottling operation the premises shall be cleansed to the satisfaction of the Excise Officer-in-charge.

**230.**

The licensee shall remove all bottled liquor from an approved godown within three months after it is bottled. No liquor shall be removed from a warehouse or a godown except under a granted by the Excise Officer-in-charge.

**231.**

Correct accounts of all liquors and colouring and flavouring substance in the warehouse or godown shall be maintained by the licensee in such form as may be prescribed by the Excise Officer-in-charge who shall check them at the end of each days' work.

**232.**

Rules 54, 57, 58, 59 (6), 61 and 81 relating to distilleries and warehouses, shall apply mutatis, mutandis to all bonded warehouses and approved godowns for the compounding, blending and bottling of foreign liquor. Rules regulating the manufacture of Ayurvedic preparations such as Mritasanjibani Sura, Mritasanjibani Sudha, etc.

**233.**

The Ayurvedic medicinal preparations in which process of fermentation and distillation are used in their preparations which fall outside the scope of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, or the Rules framed thereunder such a Mritasanjibani Sura or Mritasanjibani Sudha or Mritasanjibani or any other preparation manufactured in accordance with the recipe and direction laid down in Arkaprokash, Ayurved Sangraha and Vaisaja Ratnabali, hereafter referred to as "the preparations" are medicated wines of spirits.

**234.**

The preparations shall be manufactured only in bond by a qualified Kabiraj or by a Kabiraji firm having a qualified Kabiraj for supervision of the manufacturing operations, and the place of manufacture shall be deemed to be a private warehouse.

**235.**

Any Kabiraj or Kabiraji from desiring to manufacture the preparations in bond shall apply for a licence to Collector giving the following particulars, namely : (i) the name or names and the address or addresses of the person or persons applying ; if a private firm, the names of every partner of the firm; and if a company, the name of every director thereof; (ii) the name of the place at which and the full description of the premises in which the manufacture will be carried on ; (iii) the capital likely to be invested in the venture ; (iv) the name and qualifications of the Kabiraj under whose supervision the manufacture will be carried on ; (v) the number and full description of fermenting vessels, stills, receivers, etc., to be installed in the warehouse ; (vi) the amount of security of the applicant or applicants who are in a position to deposit with the Administration in case the hypothecation of the warehouse premises and of the plants, utensils, apparatus, etc., that the bonded premises may contain at any time, is not practicable or desirable ; (vii) if a whole-time officer is not required, the number of days in a week on which the warehouse will have to be kept open by an Excise Officer; (viii) the maximum quantity of finished preparation in L.P. litres intended to be stored at any one time ; and (ix) a correct plan (in triplicate) of the proposed warehouse premises showing therein the respective position of the fermentation room, still room, bottling room, store room, Excise Office and also of the fermenting vessels, receivers, stills and other permanent apparatus.

**236.**

The Collector after causing such enquiries to be made as he deems necessary, shall forward the application to the Excise Commissioner along with his report stating particularly therein if it would be possible for the existing Excise Staff under him to manage the work of the warehouse. The Excise Commissioner, if he finds no objection, shall ask the Collector to issue a licence in Form No. A to the applicant or applicants. The licence shall be renewed annually by the Collector subject to the approval of the Excise Commissioner.

**237.**

Prior to the commencement of work in the warehouse the licensee or the licensees (hereinafter referred to as the licensee) shall deposit Rs. 250, (two hundred and fifty rupees) as cash security for the due observance of the conditions of the licence and shall also execute bond in the prescribed form pledging the warehouse premises and also the plants, utensils, apparatus and the stock of finished preparations that the bonded premises may contain at any time for the due discharge of all payments which may become due to Administration. In lieu of executing such a bond the licensee may deposit Government Promissory Notes, National Saving Certificates of such value as the Excise

Commissioner may direct.

### **238.**

Unless the Excise Commissioner directs otherwise, the Excise establishment attached to the warehouse shall consist of one Inspector and two guards. The licensee shall pay at the end of each calendar month the actual cost of the guards as well as such portion of the actual cost of the officer-in-charge as the Excise Commissioner may deem commensurate with the officer's attendance. If it be not possible to detain an officer from the Excise establishment for the supervision of the warehouse, the officer who may be placed in charge thereof shall, unless he is also the officer-in-charge of another warehouse, deemed to be a whole-time officer and the entire actual cost shall be borne by the licensee. Actual cost shall imply pay as well as leave and pension contribution, besides other allowances that may be admissible.

### **239.**

(1)The licensee shall provide for the guards rent free quarters in close proximity to the warehouses and also such quarters, to the satisfaction of the Excise Commissioner, for a whole-time officer. In lieu of rent-free quarters for the whole-time officer-in-charge, the licensee may pay such house allowance at the end of each calendar month as may be directed by the Excise Commissioner. If an officer is appointed exclusively for the supervision for the more than one private warehouse, house allowance in such proportions as may be fixed by the Excise Commissioner shall be realised from different licensees.(2)Office furniture required by the officer-in-charge shall be supplied and maintained in proper condition by the licensee at his own cost.

### **240.**

The warehouse building shall have brick walls and a roof of fire-resisting materials. It shall consist of a fermentation room, a still room, a large room where receivers may be installed in a separate enclosure and bottling carried on, and to least one store room for finished preparations. All the rooms, especially the fermentation room, shall be well ventilated and all the windows securely barred and wire-netted, the net having a mesh not more than 2.5 centimetres. If a fire-heated still is intended to be used, the still room shall be situated at a safe distance from the bottling and store room, and also sufficiently protected to eliminate all possibilities of an outbreak of fire. The licensee, if he so desires, may be permitted to store raw materials in a separate room in the warehouse. Every room shall bear on the outside a board on which shall be legibly painted in oil colour the name of the room. The receiving room, bottling room and store room for finished preparations shall have but one entrance each and shall be separately locked by the Officer-in-charge and the licensee. During the hours between sunset and sunrise, the still room, when the still therein remains barged with wash, shall also be similarly locked.

**241.**

The fermenting vessels shall be serially numbered but need not be gauged. A fire-heated still shall have a closed furnace with a chimney to carry off the smoke. The man-hole of the still intended to be used shall have a suitable contrivance so that it may be secured either with a lock or with wire and lead seals after running in wash. The receivers shall be non- potable, serially numbered and gauged vessels made of approved materials and provided with suitable arrangements for taking dips and locking the man-hole and discharge cocks. Distillation must be conveyed direct from the still to a receiver through a closed pipe which shall be sealed and provided with cocks to the satisfaction of the Excise Commissioner.

**242.**

The warehouse shall be built strictly in accordance with the plan approved by the Excise Commissioner. No additions and alterations to the bonded premises and to the permanent fixtures therein shall be made without his previous sanction ; provided that any addition and alteration urgently required may be sanctioned by the Collector subject to the final approval of the Excise Commissioner. The licensee shall carry out any addition or alteration which the latter may consider desirable at any time. A fresh plan of the warehouse in triplicate shall be submitted by him to the Collector whenever any addition or alteration is made.

**243.**

A sufficient number of chemical fire extinguishers and fire-buckets shall be maintained by the licensee in the warehouse. Smoking and use of naked lights within warehouse is prohibited. A notice to this effect shall be conspicuously displayed in the warehouse building.

**244.**

Where there is no whole-time officer the licensee shall give in writing at least 24 hours' notice of his intention to keep the warehouse open for work, stating clearly therein the operations to be carried out. Such a notice shall be given also to a whole time officer for work to be done on an approved holiday. He shall not keep the warehouse open for more than 8 hours on any working day, or between sunset and sunrise. For work done on an approved holiday on a requisition of the licensee, he shall pay such overtime fee for the officer as the Excise Commissioner may prescribe.

**245.**

The quantities of molasses and water placed in each fermenting vessels, the bulk of the fermented wash therein and the original and final gravities of the wash shall be ascertained by the officer-in-charge. For the first two items he may rely on the figures furnished by the licensee who shall keep correct accounts of materials and of wash, manufactured and distilled. No fermented wash shall be taken out of the warehouse and none brought within from outside.



**246.**

The Excise Commissioner may, if he deems it necessary fix normal spirit strengths and allowance margins for the preparations.

**247.**

(1) Distillation shall be so conducted that distillates from a complete number of fermenting vessels may be collected in a receiver at a strength of about 42 per cent proof. After the distillation is over the licensee shall be permitted to take a duty-free sample not exceeding 6.25 ml. from a receiver for analysis and declaration of spirit strength of the distillate. If the strength is found to be over 42 per cent proof, the distillate shall be reduced and a fresh sample similar to the first one again be tested by the licensee before declaring the final strength. If, however, the strength of the first distillation is found to be below 42 per cent, it shall not be increased except with the previous sanction of the Collector. When the requisite strength has been reached, the officer-in-charge shall send at the cost of the licensee a quart bottle of duty-free sample of the product to the Chemical Examiner, West Bengal for a report on the correct strength and obscuration, and also for a declaration as to whether the product is free from deleterious matters and, therefore, fit for consumption. He shall then take charge of the receiver and issue at the strength declared by the licensee. The strength must however be corrected and necessary adjustments in the prescribed registers shall be made if the actual strength as found by the Chemical Examiner differs from it by more than 30 proof or exceeds 42 per cent proof. (2) No issue shall be given prior to the receipt of the Chemical Examiner's report, or if the actual strength as declared by him exceeds 42 per cent proof. (3) The residue remaining in the still after distillation shall be destroyed by running into a drain. The Officer-in-charge must personally see that the fire in the furnace is put out completely at the end of each day's distillation.

**248.**

Only colouring matter previously approved by the Chemical Examiner and in such proportions as may be declared by him to be suitable shall be used. Colouring shall be done in presence of the officer-in-charge prior to drawing of a sample from a receiver for analysis and declaration of strength by the licensee. Flavouring substances other than those included in the receipt must be used.

**249.**

(1) Except in the case of trade samples intended for free distribution, the preparation shall be put up only in reputed quart and pint bottles and nips containing not less than 6.11 ml. per quart and 298 ml. per pint and 170 ml. per nip. Each bottle shall be sealed and capsuled by the licensee in such a manner as the Excise Commissioner may consider adequate for any easy detection of any attempt to tamper with the contents. The licensee shall also affix on each bottle a label previously approved by the Excise Commissioner on which shall be legibly printed not only the name of the preparation and the name and the address of the manufacturer, the percentage of proof of spirit contained in the

preparation in English and Bengali by also the dosage and the words "for medicinal use only." The batch number shall be noted in corner of the label. The preparation shall be removed to the store room immediately after bottling, sealing and capsuling and kept there well arranged.(2)If for any reason re-bottling is found indispensable it shall be permitted by the officer-in-charge. The new spirit strength shall be determined by him in such a case with the hydrometer making necessary correction of the obscuration already declared by the Chemical Examiner. In case reduction of the spirit strength is necessary prior to re-bottling, this may be done in all ordinary vessel noting carefully the exact quantity of the water added.(3)Whenever bottling or re-bottling is carried on it shall be the duty of the officer-in-charge to check at random the contents of at least 5 per cent of the bottles.(4)The Collector may approve, reject or withdraw any label from use whenever he considers that any such label does not conform with the provisions of the Indian Merchandise Marks Act, 1889 (4 of 1889), of any rules or orders made thereunder, or is in any way so coloured, drawn or worded as to mislead the public regarding the nature of the liquor contained in the bottle.

## **250.**

(1)Issue of the preparation shall be given by the officer-in-charge on receipt of a requisition in the prescribed form from the licensee. Only batches declared by the Chemical Examiner to be fit for consumption shall be issued and new batch shall not issued so long as there is an older batch of requisite quality in stock.(2)For sale in Tripura duty shall be realised at the rate of Rs. 6 per litre and for export to other States prevailing therein. The preparations shall be exported from the warehouse, and duty on the exports paid strictly in accordance with the instruction issued from time to time by the Excise Commissioner. Under bond issues shall not be given except for export.(3)No spirituous preparation shall be removed from the warehouse except under cover of a pass granted by the officer-in- charge.

## **251.**

For payment of duty on issues for sale in Tripura the licensee may open a personal ledger account.

## **252.**

The preparation shall not be sold by the licensee except to holders of the licence in Form No. 'C' to authorised importers.

## **252A.**

The holder of a licence in' Form 'C' for the sale of preparation shall pay in advance an annual fee of Rs. 50 in the areas included within Tripura.

**253.**

(1)Wash found unfit for distillations shall be destroyed by the licensee in the presence of the officer-in- charge who shall note the fact in the proper register.(2)If a batch of furnished preparation is suspected to have deteriorated in quality further issued from it shall be forthwith suspended and a sample sent to the Chemical Examiner at the cost of the licensee for an examination. Any batch bound by him unfit for consumption or not of the requisite quality shall be destroyed by the Collector who shall note the fact in the registers concerned. Duty on the quantity destroyed shall be remitted.

**254.**

The officer-in-charge shall maintain registers in Form No. I. He shall submit weekly returns and monthly returns. The licensee shall keep accounts in Form Nos. II and III but these two accounts shall be checked and signed daily by the officer-in- charge who shall also be responsible for their safe custody. At the end of each calendar month the licensee shall submit to the Collector through the officer-in-charge a statement in the prescribed form showing the working of the warehouse during the month. A copy of the statement shall be forwarded by the Collector to the Excise Commissioner.

**255.**

The licensee shall be bound by the provisions of the Act and the orders passed and other rules made thereunder.Fees in respect of (a) licence for the sale of methyl alcohol and (b) passes for import of methyl alcohol

**256.**

(1)The fee for a licence for the wholesale sale of methyl alcohol shall be payable on the basis of sales during the preceding twelve months at the rates mentioned in the following table :Table

(i)	For sales not exceeding 9092 litres	Rs.25
(ii)	For sales exceeding 9092 litres but not exceeding 22730 litres	Rs. 50
(iii)	For sales exceeding 22730 litres but not exceeding 45460litres	Rs.75
(iv)	For sales exceeding 45460 litres but not exceeding 90920litres	Rs.100
(v)	For sales exceeding 90920 litres but not exceeding 227300litres	Rs.125
(vi)	For sales exceeding 227300 litres but not exceeding 454600litres	Rs.150
(vii)	For sales exceeding 454600 litres but not exceeding 909200litres	Rs. 175
(viii)	For sales exceeding 909200 litres	Rs. 200.

Such fee shall be for a period of twelve months from the 1st April to the 31st March next following or any part thereof and payable in advance.(2)The fee for a licence for the retail sale of methyl alcohol

shall be payable on the basis of sales during the preceding twelve months at the rates mentioned in the following table :Table

- |  |       |
|--|-------|
| (i) For sales not exceeding 2273 litres  | Rs.5  |
| (ii) For sales exceeding 2273 litres but not exceeding 4546 litres   | Rs.10 |
| (iii) The fee shall be increased by Rs. 10 for sales of every 4546litres or fraction thereof in excess of 4546 litres. |       |

Such fee shall be for a period of twelve months from the 1st of April to the 31st March, next following or any part thereof and payable in advance.

## 257.

The fee for a pass for the import of methyl alcohol into Union Territory of Tripura or for the transport of such alcohol from a Customs House, or Customs or Excise Bonded Warehouse in Union Territory of Tripura shall be rupees two and naye-paise fifty per Imperial litre of the alcohol imported or transported. Such fee shall be payable in advance.

## 258.

Infringement of any condition of a licence, pass, permit, etc., issued by the Excise Department by the holder of such licence, permit, pass, etc., entail revocation of the licence, pass, permit, etc., in addition to the punishment provided under the Act. Appendix Form A [See Rule 236] Licence to establish a warehouse for the manufacture, storage in bond and wholesale vend of "Mrityasanjibani Sura (Sudha) and "Mrityasanjibani" (The counterpart agreement of this licence to be signed by the licensee and filed in the Collector's office).....resident of..... is hereby authorised by the undersigned to establish a private warehouse at for the manufacture by fermentation and distillation, storage, in bond and wholesale vend of Ayurvedic medicated wines, to wit "Mrityasanjibani" hereinafter referred to as " the preparations", from..... till 31st March,.....It is required of the holder of licence hereinafter called "the licensee" as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions : (1) That the licensee shall be bound by the provisions of the Bengal Excise Act, 1909 as extended to the Union Territory of Tripura and by all notifications issued and rules made under the said Act in so far as they are applicable to this licence and by all special orders which may be issued by the Excise Commissioner regarding the aforesaid and also by all the rules and orders which may be issued from time to time by the Chief Commissioner of Tripura or by the Excise Commissioner in connection with the manufacture of the preparations and shall cause all persons employed by him to obey such rules. (2) That the licensee shall provide within the warehouse the following rooms to the satisfaction of the Excise Commissioner each of which, except the fermentation room and the still room when the still therein is not charged with wash, shall be under the separate locks and keys of the officer-in-charge and of the licensee : (i) A well-ventilated fermentation room. (ii) A still room. (iii) A room where receivers may be installed in a separate enclosure and bottling carried on. (iv) One or more rooms for the storage of the preparations. (3) That the plants, utensils and permanent apparatus within the warehouse shall be of such description and number as the Excise Commissioner may approve and maintained by the licensee in proper conditions. (4) That no

addition or alteration to the warehouse or to the permanent fixtures therein shall be made by the licensee without the previous sanction of the Excise Commissioner.(5)That the preparations shall be manufactured under the personal supervision of a qualified Kabiraj in accordance with the recipes laid down in Arkaprakash, Ayurved Sangraha or Vaisaja-Ratnabali.(6)That the licensee shall not remove fermented wash from the warehouse or bring into it any such wash from outside.(7)That except in case of trade samples intended for free distribution the licensee shall put up the preparations only in reputed quart and pint bottles, nips containing (not less than 60 ml. per quart and 298 ml. per pint and 170 ml. per nip).(8)That the licensee shall not bottle the preparations for sale at any strength exceeding 42 per cent proof or beyond the normal strength and margins that may be fixed by the Excise Commissioner.(9)That the licensee shall not flavour the preparation with any substance other than those included in the recipes.(10)That the licensee shall not store in the warehouse any quantity of the preparation exceeding the limit fixed by the Excise Commissioner.(11)That the licensee shall not store in the warehouse any spirituous substance other than the preparations.(12)That the licensee shall not take issue of the preparation from the warehouse unless and until their true spirit strength and fitness for consumption have been declared.(13)That the licensee shall provide such rent-free quarters for the Excise establishment attached to the warehouse and pay such establishment cost as the Excise Commissioner may direct.(14)That as security for fulfillment of these conditions the licensee shall deposit with the Administration a sum of Rs. 250 and shall execute a deed hypothecating to Government the premises, plants, utensils, etc., together with the stock of raw materials and finished preparations in the warehouse.(15)That in the case of breach of any of the rules or orders, referred to in condition (2) (i) above or any of the conditions of the licence, or in case of any attempt, by altering the capacity of the receptacles or otherwise to deceive the officer-in-charge of the aforesaid warehouse in any manner by the licensee or by any person employed by him the licensee will be liable to the penalties prescribed by the rules made from time to time under Section 86 of the Bengal Excise Act, 1909 as extended to the Union Territory of Tripura.

Collector Counterpart Agreement I, ..... the above mentioned licensee, for myself and my heirs, legal representatives and assignees hereby agree to bind myself to perform and observe all the terms and conditions hereinbefore written and expressed.

Date \_\_\_\_\_ Signature \_\_\_\_\_ Witness \_\_\_\_\_

Form B [See Rule 252] Licence for the bottling of "Mritasanjibani Sudha", "Mritasanjibani Sura" and "Mritasanjibani" (The counterfoil to be signed by the licensee and filed in the Collector's office)

District-Name of licensee..... Locality where bottling is to be carried on..... resident of..... holding a licence for the manufacture, storage in bond and wholesale vend of "Mritasanjibani Sudha", "Mritasanjibani Sura" and "Mritasanjibani" is hereby authorised by the undersigned Collector of..... to bottle the aforesaid preparation in the private warehouse at..... mentioned in his licence from..... to 31st March..... It is required of the holder of the licence as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions and by the provisions of the Bengal Excise Act, 1909 as extended to the Union Territory of Tripura and by all Notifications and rules which have been or which may from time to time be published or made thereunder, so far as they are applicable to this licence :

(i) That he carry on the bottling operation only in the bottling room of the private warehouse mentioned above. (ii) That he bottle the above named preparations at spirit strengths neither exceeding 42 per cent proof nor beyond the limits that may be fixed by the Excise Commissioner by means of suitable normal strength and allowance margins. (iii) That except in the case of trade samples intended for free distributions he put up the preparations in only quart and pint bottles and

nips containing not less than 611 ml. per quart and 298 ml. per pint and 170 ml. nip.(iv)That each bottle bears a label previously approved by the Excise Commissioner and be sealed and capsuled by the licensee to the satisfaction of the Excise Commissioner.(v)That he maintain a regular, accurate and up to date account of all bottling operations in a form prescribed by the Excise Commissioner and keep the same in the custody of the officer-in-charge of the private warehouse.(vi)That he remove the bottled preparations to the store room for finished preparation in the warehouse immediately after bottling and labelling, etc.N.B. Infraction of any of the above conditions or any of the provisions of the Bengal Excise Act, 1909 as extended to the Union Territory of Tripura or any of the notifications published or rules made thereunder, so far as they are applicable to this licence, will subject the licensee to forfeiture of this licence as well as of the licence in Form No. 'A' held by him and to all or any of the penalties prescribed by law and rules.Dated Agartala, the.....20CollectorForm B[See Rule 252]Licence for the bottling of "Mritasanjibani Sudha", "Mritasanjibani Sura" and " Mritasanjibani"CounterfoilName of the district-No. of licence in Register Name of the licensee-Locality where bottling is to be carried on-Received the licence of which this is counterfoil-DateSignature of licenseeForm 'C'[See Rule 252]Licence for the sale of medicated wines by a Kabiraj or Kabiraji firmNote - The counterfoil of this licence is to be signed by the licensee and filed in the Collector's Office).District.....No. of licence in Register.....Name of Kabiraj or Kabiraji firm.....Locality of vend.....resident of.....thana..... district..... and carrying on the business of Karbiraj or Kabiraji firm at..... is hereby authorised by the undersigned, Collector of .....to sell medicated wines bona fide as medicines at..... from to the 31st March, 20.It is required for the holder of this licence, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions and by the general conditions applicable to all Excise hereto annexed :I. That he pay to Tripura Administration, in advance a fee of Rs. 50 and that he pay the same into the Treasury/Sub-treasury at.....II. That he do not alter the nature of any medicated wines or the labels under which he purchased the same, and that he do not reduce the strength of such medicated wines whether by the addition of water or by any other means whatsoever.III. That he do not sell medicated wines except in sealed and capsuled bottles having their seals and capsules intact and having a capacity of at least one full reputed pint; Provided that he may sell bottles opened by a competent Excise Officer for purposes of test if re-sealed by such officer.IV. That the medicated wines sold under this licence shall not contain more than 42% proof spirit.V. That he do not sell more than six reputed quart bottles to any person at one time ; provided that this condition shall not apply to sales of medicated wines to any chemist or druggist holding an Excise licence for the sale thereof.VI. That he do not allow any medicated wine to be consumed on his premises.VII. That he do not sell or deliver any medicated wine to any child apparently under the age of sixteen years, whether for consumption by such child or by any other person.VIII. That he report the Collector the arrival of every consignment of medicated wines within seven days of its receipt and at least 48 hours before it is opened stating the description and quantity of such liquor received.IX. That he do not store any medicated wine to be sold under this licence in any premises other than those named herein.X. That he do not sell medicated wine at a price below Rs. 4.50 nP. a quart, Rs. 2.25 nP. a pint and Re. 1.50 nP. a nip.N.B. Infraction of any of the above conditions or of the general conditions applicable to Excise licences will subject the holder of this licence to penalties prescribed by law or rule.Dated.....Collector, TripuraForm 'C'Licence for sale of medicated wines of Kabiraj or Kabiraji firmCounterfoilName of district.....No. of licence in Register No.....Name of Kabiraj or Kabiraji firm.....Locality of vend.....Current from

to.....Date of licence.....Amount of fee paid in advance-Rs. 50.Received the licence of which this is the counterfoil and a copy of the general conditions applicable to all Excise licences.Dated.....Signature of licenseeForm IRegister of fermentation, distillation and receiver charge for the month of..... 20.

Date of setting up wash	Fermenting vessel No.	Serial No. of fermentation	Name of the preparation	Quantity of molasses used	Quantity of water used	Original gravity of wash	Date of distillation
1	2	3	4	5	6	7	8
Bulk of wash after fermentation	Final gravity of wash	Details of other fermenting vessels Total quantity of wash distilled together with wash in Column 9			Date of hour of taking charge	Receiver No.	Dip before colouration and declaration of strength
Number in Col. 9	Bulk of fermented wash						
9	10	11	12	13	14	15	16
Dip after colouration and declaration of strength	Apartment strength found by hydrometer	Strength declared by licensee	Bulk as per Column 17	L.P. litres as per Columns 19 and 20	Date and hour of issue for bottling	Remarks	Initial of officer-in-charge
17	18	19	20	21	22	23	24

Form IIRegister of bottling for the month of..... 20.[See Rule 254]

Date of receiving the preparations for bottling	From receiver No. to store	Bulk litres	Strength per cent proof	L.P. litres	Name of preparation	Date of removing the finished preparation to store	Number of quarts	Number of pints
1	2	3	4	5	6	7	8	9
Details of bottle preparation	Bulk litres corresponding to Cols. 8 to 13	Strength per cent preparation declared by the licensee			L.P. litres	Batch No.	Remarks	Initial of the Excise Officer

Number of nips	Cubic centimetre per quart	Cubic centimetre per pint	Cubic centimetre per per nip	Number of cases					
10	11	12	13	14	15	16	17	18	19 20

Form III Register of stock ledger of bottled finished preparations [See Rule 254] Name of preparation.....

Date of storing	Batch No.	Details of container brought into store							
Number of quarts	Number of pints	Number of nips	Contents of each quart in cubic centimetre	Contents of each pint in cubic centimetre	Contents of each nip in cubic centimetre	Case No.			
1	2	3	4	5	6	7	8	9	

Quantity stored and to be accounted for	Date of issue	Requisition No. and date	Issue or wastage						
Bulk	Strength	L.P. litre	Number of quarts	Number of pints	Number of nips	Case No	Bulk	L.P. litres	
10	11	12	13	14	15	16	17	18	19 20

Balance after Issues	Remarks	Initial of the Excise Officer							
Number of quarts	Number of pints	Number of nips	Case No.	Bulk	L.P. Litre				
21	22	23	24	25	26	27	28		

Total daily issues	Total balance in stock	Remarks	Initial of the Excise Officer						
Date	Duty paid L.P. litre	Under bond L. P. litre	Duty of free L.P. litre	Date	Bulk	L.P. litre			
29	30	31	32	33	34	35	36	37	

Form IV Requisition for issues.....Private warehouse Dated.....To The Officer-in-charge, Dear Sir, The undermentioned issues for export/transport are required at..... a.m./p.m. Please arrange accordingly.

Name of preparation	Batch No.	Actual strength	Number of quarts	Number of pints	Number of nips	Cubic centimetre per quart	Cubic centimetre per pint	Cubic centimetre per nip
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Bulk litres	L.P. litres	Kind of issue	To whom issued with address	Amount of duty paid	Challan No. and date	No. and date	Granting authority	Remarks
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Issued under-Pass No.....Dated.....Officer-in-chargeYours faithfully Manager