

Assam Excise Rules, 1945

ASSAM

India

Assam Excise Rules, 1945

Rule ASSAM-EXCISE-RULES-1945 of 1945

- Published on 11 April 1945
- Commenced on 11 April 1945
- [This is the version of this document from 11 April 1945.]
- [Note: The original publication document is not available and this content could not be verified.]

Assam Excise Rules, 1945Published vide Notification No. MEX 60/45/2, dated the 11th April, 1945Last Updated 12th February, 2020Notification No. MEX 60/45/2, dated the 11th April, 1945. - In exercise of the powers conferred by Section 36 of Eastern Bengal and Assam Excise Act, 1910 (Eastern Bengal and Assam Act 1 of 1910), as amended from time to time and in supersession of all previous Notifications on the subject, the Governor of Assam is pleased to make the following Rules :The Rules may be called the Assam Excise Rules and shall come into force with effect from the 1st day of June, 1945. These rules shall not in any way affect anything done or any offence committed or any proceedings commenced before that day based on the rules then in force.Explanation. - "Approved practitioner" means-(i) any person registered as a medical practitioner under the Medical Act, 1858, and any Act of Parliament amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of British India, or(ii) any person registered as a dentist under the Dentists' Act, 1878, and any Act of Parliament amending the same, or(iii) any person possessed of qualifications which render him eligible for registration as a medical practitioner or dentist, as the case may be, under the Medical Act, 1858, the Dentists' Act, 1878, and any Act of Parliament amending the said Acts, or under any law for the registration of medical practitioners or dentists for the time being in force in any part of British India, and who is approved by order of the District Collector for the purpose of these rules, or of corresponding rules for the time being in force in any part of British India, or(iv) any person practicing veterinary medicine and surgery who has obtained the diploma of a recognised veterinary institution, or(v) any other person engaged in medical, dental or veterinary practice and approved by order of the Excise Commissioner for the purpose of these rules.Note. - All these rules shall also apply to the areas comprised within the municipality and cantonment of Shillong, being a part of British India, and in the Shillong administered areas, that is to say, all areas outside British India in which the Municipal Board of Shillong or the Cantonment Authority of Shillong for the time being exercises jurisdiction, except Rules 142 to 147 infra in places of which the following rules will apply to the said areas.

- 1. No country spirit shall be within these areas except at shops duly licensed by the Deputy Commissioner, Khasi and Jaintia Hills or the Political Officer, Khasi, as the case may be.**
- 2. No country spirit shall be manufactured within these areas. The suppliers of country spirit to the shop or shops shall be from stills outside these areas authorised to supply the shops by the Deputy Commissioner or the Political Officer, as the case may be.**
- 3. The import of country spirit into these areas except for sale in accordance with these rules and therefrom, except under a pass issued by an officer not below the rank of a Sub-Inspector of Excise, or within the limit of retail sale, is prohibited.**
- 4. Country spirit conveyed by the licence-holders of registered stills to shops within these areas shall be covered by passes issued for this purpose, to the owners of stills to be used by them.**

Part I

Foreign Liquor Import, Export, Transport and Storage

1. Rules applicable to import, export, transport and storage.

- The import, export, and transport, respectively, of foreign liquor shall be subject to the following rules, in addition to the restrictions imposed by Sections 10, 11 and 13 and any prohibition made under Section 12 of the Act. Import(A) Import of India-made foreign liquor, other than rectified spirit, denatured spirit and absolute alcohol, manufactured in India

2. Import of India-made foreign liquor forbidden without pass.

- Import of India-made foreign liquor in any quantity whatever except as provided under Order 26 are forbidden except under cover of a pass, and unless the conditions of the following rules are satisfied.

3. Persons eligible to import India-made foreign liquor.

(1) Passes for the import of India-made foreign liquor shall be issued by the Collector of the importing district only to (a) licensed vendors, (b) clubs, (c) persons in charge of regimental or Assam Rifles Canteens, and (d) persons approved by the Collector of the importing

district.(2)India-made foreign liquor may be imported by a person holding a licence for the vendor of foreign liquor, and private individuals in Assam on payment of duty either in Assam or in the province of export for credit by book transfer to the Government of Assam at the rates leviable in Assam and in the case of private individuals also a pass fee at the rates specified below into the treasury of the district into which it is desired to import liquor and on the following conditions : (a)that the importer shall obey all rules in force in the district or place from which the liquor is brought and also in Assam ;(b)that the liquor is brought into Assam by the route and within the period specified in the pass ;(c)that the liquor may be imported only from a distillery, brewery, bonded warehouse or bonded laboratory in the exporting Province if the payment of duty leviable in the exporting Province is to be avoided. No claim for the refund of this duty from the Government of Assam will ever be entertained, except as provided in Rule 13.Note. - The rates of pass fee shall be according to the following scales :

Kind of liquor	Rate when imported in bottle	Rate when imported in bulk
(1) Whisky, brandy, gin, rum	Annas eight per bottle containing not less than 22 ounces and not more than 26-2/3 ounces	Rupees three per bulk gallon.
(2) Ditto	Annas four per bottle containing not less than 11 ounces and not more than 13-1/3 ounces	
(3) Beer, cider and perry, ale and other fermented liquors	Three annas per bottle containing above 26-2/3 ounces and not more than 40 ounces	Twelve annas per bulk gallon.
(4) Ditto	Two annas per bottle containing not less than 22 ounces and not more than 26-2/3 ounces.	
(5) Ditto	Anna one and pies six per bottle containing below 22 ounces and above 13-1/3 ounces	
(6) Ditto	One anna per bottle containing not less than 11 ounces and not more than 13-1/3 ounces	
(7) Ditto	Pies six per bottle containing less than 11 ounces.	

I-Import by Persons Holding Licences for The Wholesale or Retail Sale of Foreign Liquor A. - Procedure if the duty is to be pre-paid in Assam

4. Application for import of India-made foreign liquor.

- Any licensed vendor of foreign liquor wishing to import India-made foreign liquor into Assam must either personally or through his agent first submit an application in Form 26 of foreign liquor series, to the Collector of the district of import for an import pass in Form 27 of foreign liquor series stating clearly-(i)the name of the distillery or brewery or bonded warehouses or of the firm or licensed premises from which the import is to be made ;(ii)the name, complete description and quantity of each kind of liquor which is to be imported, and whether the import is to be made in bulk or in bottle ;(iii)the route by which it is proposed to import the liquor ; and(iv)the amount of

duty leviable on total quantity of liquor to be imported.(A separate application shall be necessary in respect of each consignment).

5. Endorsement of application.

- If the application is in order and the amount of duty entered therein is correct, the Collector shall endorse the application with an order directing the applicant to pay the amount into the treasury, and stating under which account of head the payment should be made.

6. Payment of duty.

- On receipt of the application so endorsed the Treasury Officer shall receive the sum payable by the applicant in respect of duty and credit it to the appropriate head of account. Duty is not refundable except under certain circumstances. - Except as provided in Rule 13, the amount so paid shall not be refunded to the applicant in any circumstances, nor shall any application for a refund on the ground of neglect by the consignor or carrier of the liquor, or on account of wastage in transit be entertained. The Treasury Officer shall return the application endorsed by him to the applicant and shall furnish him with a receipt in duplicate. The applicant shall then present the application and one copy of the receipt to the Collector.

7. Issue of pass.

- On receipt of the application and the receipt presented by the applicant the Collector shall issue a pass in quadruplicate in Form 27 of foreign liquor series sanctioning the import by the applicant of foreign liquor of the kind and quantity specified in the pass to the place mentioned in the application. The original copy shall be retained by the Collector for record and for verification of the consignment on arrival. The duplicate and triplicate copies shall be sent to the Collector or such other office as may be authorised in this behalf of the place of export. The quadruplicate copy of the pass shall be given to the applicant. A register of passes shall be maintained by the Collector of the place of import in the form prescribed by the Excise Commissioner and details of each pass issued shall be immediately entered in it together with the result of verification of the consignment.

8. Endorsement of the pass and issue of liquor.

- The Collector of the place of export or any other officer empowered in this behalf by the Government of the Province concerned will then, if the pass is in order, endorse one copy of the pass received from the Collector and permit the liquor to be taken from bond for despatch to the place specified in the pass, and will send the other copy also endorsed in token that the despatch has been authorised to the Collector of the importing district. If, however, the liquor is not in bond, he will deal with the copies of the pass according to the rules in force in the district or place of export. In the latter case the vendor may, on receipt of the importer's copy of the pass, and subject to any rules in force in the place of export, despatch the liquor to the place specified in the pass.

9. Duty on excess transit wastage.

- The importers shall be liable to pay duty on excess transit wastages, if any, to the Province of export if a claim is made therefor. In that case he will be allowed to set off against that claimed amount of duty pre paid by him on the quantity representing the excess loss in transit. B. - Procedure if the duty be pre-paid in the Province of export

10. Application for import of India-made foreign liquor if duty is prepaid in the Province of export.

- Any licensed vendor of foreign liquor wishing to import India-made foreign liquor into Assam under Rules 2 and 3 above must either personally or through his agent first submit an application in Form 26 of foreign liquor series to the Collector of district of import for the issue of a permit, unless the importer or exporter has been exempted by a general or special order of the Excise Commissioner in this respect. The Collector if he sees no objection, shall issue a permit in Form 28 of foreign liquor series in triplicate (two copies and the counterfoil) containing the particulars given in the application. The permit shall be in force up to a date specified therein. One copy shall be made over to the importer, the second copy forwarded to the Collector or such other officer as may be authorised in this behalf of the place of export and the counter foil retained for record.

11. Issue of pass on payment of duty.

- The importer either personally or by his agent shall then apply in the prescribed form to the Collector or such other officer as may be authorised in this behalf in the place of export or to the officer-in-charge of the place in which the liquor is kept in bond for payment of duty in the district or place of export, and the Collector or the officer-in-charge, as the case may be, shall, if he is satisfied that the proper duty has been paid, at the rate prevailing in Assam, as indicated in the permit or order of exemption, to the credit of the Government of Assam, issue an export pass and forward a copy duly endorsed to the effect that the removal of the liquor has been authorised to the Collector of the district of import. Note. - An application made to Revenue Officer outside Assam will be in the form prescribed by the Provincial Government or other Chief Revenue Authority of the Province or place of export. II. Import by Private Individuals

12. Import of India-made foreign liquor by private individuals.

- (i) "Private individuals" means all persons or firms not holding a licence from the Collector for the wholesale or retail sale of foreign liquor. (ii) A private individual wishing to import India-made foreign liquor into Assam shall observe the procedure prescribed in Rules 2 to 4 above; provided that the application shall also be accompanied by the treasury receipt that the importer has paid the pass fee at the rates specified in Rule 3(2). The Collector shall, after satisfying himself that the fee has been correctly paid and that the provisions of Rules 5 to 11 above have been fulfilled, grant a pass or a permit in Form 27 or 28 of foreign liquor series, as the case may be. (iii) If the importer authorised to import India-made foreign liquor under this rule does not use the entire quantity of

India-made foreign liquor imported by him and wishes to return it either to the exporter or sells it to a licensed vendor, he may do so with the permission of the Collector who may also allow the importer a refund of pass fee on the quantity thus returned or sold with the sanction of the Excise Commissioner. No refund will, however, be made after three months of the date of import of the consignment.

13. Refund of duty or pass fee if import is not effected.

- If the person does not import the liquor for which he has deposited either the duty or the pass fee or both he will be entitled to a refund of the full amount deposited by him after the facts have been verified by the exporting Province.

14. Quarterly statement of exports to be furnished by export Province.

- The Chief Excise Authority of the Province of export will furnish or cause to be furnished to Excise Commissioner, Assam a quarterly statement in (lie form prescribed by him from time to time as soon after the close of the quarter as possible, showing for the quarter concerned, all exports from that Province to Assam and the amount of duty realised on such exports.

15. Examination of consignment of India-made foreign liquor on arrival.

- On receipt of a consignment the importer whether he be a licensed vendor or a private individual, shall at once notify its arrival to the Collector of the place of import and shall not open the consignment until it has not been examined by an officer of the Excise Department or unless the Collector has intimated that it will not be examined.(B)Import of overseas foreign liquor other than denatured spirit

16. Definitions.

- In these rules, unless there is something repugnant to the context-(1)"Overseas foreign liquor" means liquor imported into British India or Burma from overseas countries which had paid duty on its importation under the Indian Tariff Act, 1934 (Act 32 of 1934) or the Sea Customs Act, 1878 (Act 8 of 1878) but does not include denatured spirit.(2)"Private individuals" means all persons or firms not holding a licence from the Collector for the whole or retail sale of foreign liquor.

17. Import of overseas foreign liquor.

- Overseas foreign liquor may be imported into Assam under cover of a pass and in accordance with the rules immediately hereinafter following and in compliance with the rules in force in the place of export.I. - Import by Persons Holding Licences for The Wholesale or Retail Sale of Foreign Liquor

18. Import of overseas foreign liquor by licence-holders.

- Any licence-holder desiring to import overseas foreign liquor into Assam, shall present personally or through his agent an application to the Collector of the place whereto liquor is to be imported stating-(i)the name and address of the firm from which the import is to be made;(ii)the name, complete description and quantity of each kind of liquor which is to be imported and whether the import is to be made in bulk or in bottles;(iii)the route by which it is proposed to import the liquor.The application shall be in Form 29 of the foreign liquor series but a separate application shall be necessary in respect of each consignment.

19. Issue of pass.

- The Collector of the place where the liquor is to be imported may receive the application and unless he sees any reason to the contrary, shall issue, free of fee, a pass for the import of the liquor. The pass shall be in duplicate in Form 30 of the foreign liquor series. The original copy shall be retained by the Collector for record and verification of the consignment on arrival. The duplicate copy shall be given to the applicant to cover the import of liquor from the place of export to the place of import. A register of passes shall be maintained by the Collector of the place of import in the form prescribed by the Excise Commissioner and details of each pass issued shall be immediately entered in it together with the result of verification of the consignment.

20. Examination of consignment of overseas foreign liquor on arrival.

- On receipt of the consignment the applicant shall at once notify its arrival to the Collector of the place of import and shall not open the consignment until a period of two days has elapsed or the Collector has intimated that it will not be examined or it has been examined by an officer of the Excise Department not below the rank of Sub-Inspector or any other officer deputed by him for examination together with the pass received by the importer.II. - Import by Private Individuals

21. Import of overseas foreign liquor by private individuals.

- A private individual wishing to import overseas foreign liquor into Assam shall observe the procedure prescribed in Rules 18 to 20 above ; provided that the application to the Collector of the place of import shall be accompanied by the treasury receipt that the importer has paid the pass fee at the rates specified below. The Collector shall, after satisfying himself that the fee has been correctly paid, grant a pass in Form 30 of foreign liquor series and enter its details in the register.Note. - The rates of pass fee shall be according to the following scale :

	Kind of liquor	Rate when imported in bottles	Rate when imported in bulk
(1)	Whiskey, brandy, gin, rum, wine, liquors, champagne	Rupees 3-8-0 per bottle containing not less than 22 ounces and not more than 26-2/3 ounces	

(2)	Ditto	Rupees 1-12-0 per bottle containing not less than 11 ounces and not more than 13-1/3 ounces	
(3)	Ditto	Annas fourteen per bottle containing less than 11 ounces	
(4)	Beer, cider and perry, ale and other fermented liquors	Rupees 1-2-9 per bottle containing above 26-2/3 ounces and not more than 40 ounces	Rupees 7 per bulk gallon.
(5)	Ditto	Annas nine and six pies per bottle containing not less than 22 ounces and not more than 26-2/3 ounces	Rupees 7 per bulk gallon.
(6)	Ditto	Annas five per bottle containing below 22 ounces and above 13-1/3 ounces	
(7)	Ditto	Annas three per bottle containing not less than 11 ounces and not more than 13-1/3 ounces	
(8)	Ditto	Anna one and pies six per bottle containing less than 11 ounces	Rupees 21 per bulk gallon.

22. Refund of pass fee on overseas foreign liquor not used.

- If the importer authorised to import overseas foreign liquor under Rule 21 does not use the entire quantity of overseas foreign liquor imported by him and wishes to return it either to the exporter, or sell it to a licenced vendor, he may do so with the permission of the Collector who may also allow the importer a refund of pass fee on the quantity thus returned or sold with the sanction of the Commissioner of Excise. No refund will, however, be made after 3 months of the date of import of the consignment.

23. Import of overseas foreign liquor prohibited except as provided by rules.

- Except as provided by the foregoing rules the import of overseas foreign liquor in any quantity whatsoever into Assam is prohibited.

24. Exemptions in case of Government departments and charitable institutions.

- These rules shall not be applicable in case of import of overseas foreign liquor on behalf of Government departments and charitable institutions with the previous permission of the Excise Commissioner. (C) Rectified denatured spirit and absolute alcohol manufactured in India

25.

Rectified spirit and denatured spirit and absolute alcohol are "foreign liquor" as declared in Order 2.

26. Definition of rectified spirit, etc.

- Rectified spirit and absolute alcohol are defined in Rule 90 of these rules and denatured spirit is defined in Section 3(5), (5-A) of Act 1 of 1910.

27. Import, export and transport of rectified and denatured spirit and absolute alcohol to be covered by a pass.

- The import, export and transport respectively of rectified and denatured spirit and absolute alcohol shall, except in cases mentioned below, where the indent or requisition duly countersigned or signed by the proper officer will be deemed to be a pass, be covered by a pass whatever the quantity, except that denatured spirit up to one imperial gallon may be imported without a pass if for the private use of the importer and not for sale. Exemptions (a) All charitable hospitals and dispensaries maintained by Government or by local authorities as defined in Section 4 (34) of the Assam General Clauses Act, 1915 (2 of 1915), on a requisition countersigned by the Civil Surgeon of the district; (b) All charitable and Mission hospitals or dispensaries unless in any case the Provincial Government shall otherwise declare, on requisitions countersigned by the Civil Surgeon of the district; (c) Veterinary Assistant Surgeon and the Veterinary Investigation Officer, Assam, on requisition countersigned by the Superintendent, Civil Veterinary Department; (d) Educational institutions, laboratories, firms and museums specified by the Provincial Government or the Governor of Assam, as the case may be, in this behalf, on a requisition signed by the head of the institution, laboratory, firm or museum and countersigned by the Civil Surgeon of the district or by any other officer specified by the Provincial Government; (e) Tea garden hospitals and dispensaries in respect of spirit required for the treatment of lepers on a requisition bearing the countersignature of the Civil Surgeon of the district; provided that the tea garden authorities certify on the body of the requisition that lepers are not allowed to handle leaf or work in the tea house; and (f) Civil Surgeons and medical officers in charge of Government medical institutions may import and store such spirit or absolute alcohol required for the purposes of the institutions under their charge. Note. - The cases falling under items (a), (b), (c), (d), (e) and (f) above are exempted from the payment of duty for the import of rectified spirit and absolute alcohol and from the payment of pass fee for the import of denatured spirit.

28. Passes for import of denatured spirit to be issued only to the licence-holders.

- Passes for the import of denatured spirit shall be issued only to persons holding licences - (a) for wholesale or retail sale of denatured spirit; (b) to possess denatured spirit in excess of the quantity fixed as the limit of retail sale.

29. Persons eligible to import rectified spirit.

- The only persons to whom passes for the import of rectified spirit (including absolute alcohol) can be issued are - I. (a) Chemists and druggists holding licences for retail sale of such spirit for bona fide

medicinal, industrial or scientific purposes ;(b)Chemists or druggists holding permits from the Collector to obtain rectified spirit from a distillery or warehouse for the manufacture of medicines, chemicals or drugs;(c)Persons holding licences for compounding and blending of foreign liquor;(d)Persons holding licences for the manufacture of perfumes and toilet preparations consisting of or containing alcohol;(e)Persons holding permit to obtain rectified spirit for scientific or industrial purposes ; and(f)Homoeopathic chemists or practitioners holding special permit to obtain rectified spirit from a distillery or warehouse for manufacture of homoeopathic medicines.II. Permit for import of rectified spirit and absolute alcohol at concession rate of duty. - A permit for the import of rectified spirit and absolute alcohol at the concessional rate of duty for use in medicinal preparations, or for scientific or industrial purposes, shall be issued by the Collector after proper enquiries only to bona fide and respectable persons and firms in such quantity as may be considered necessary by the District Collector with the previous approval of the Excise Commissioner.

30. Precautions to be exercised in storing rectified or denatured spirit or absolute alcohol.

- (i) The room in which rectified or denatured spirit or absolute alcohol is stored by vendors thereof, or by persons licensed to possess the same in large quantities, shall be built of unflammable material and shall be well ventilated so as to prevent the accumulation of spirit fumes. Naked lights or fire shall not be used or kept in such room. All receptacles containing such spirit shall be kept closed so as to prevent the accumulation of spirit fumes in the room.(ii)All bottles, jars, drums or casks containing denatured spirit shall be legibly branded or labelled in red bearing picture of skull and cross bones with a warning "Poison-Not to be taken internally" written in English and in the vernacular of the district. The design and style of the label shall be as follows :Denatured SpiritNot to be taken internally

31. Rules applicable to rectified and denatured spirits and absolute alcohol imported.

- The provisions of Rules 4 to 14 shall apply mutatis mutandis, to rectified and denatured spirit and absolute alcohol imported into Assam.Note. - Passes for the import of denatured spirit into Assam in accordance with Rule 28 above shall be granted by the Collector of the district on prepayment by the importer of the pass fee prescribed in Rule 264 (ii) infra.(D)Medicinal or toilet preparations and perfumes containing India-made spirit import

32. Import of medicinal or toilet preparations containing India-made spirit prohibited except as provided by Rules.

- No medicinal or toilet preparations or perfumes containing spirit of Indian manufacture shall be imported into Assam except in accordance with the procedure hereinafter prescribed :Provided as follows :-(1)Medicinal and other preparations containing rectified spirit imported from overseas countries, are exempt from the provisions of these rules relating to import, export, transport,

possession and sale ; provided that the customs duty at the rate prescribed has been paid.(2)Save as stated in Rule 33 below medicinal and other preparations containing rectified spirit manufactured in India are exempt from the operation of the rules relating to transport, possession and sale of foreign liquor made in India if they have been issued from a bonded distillery, bonded laboratory or bonded factory in British India or in an Indian State and the issue have been made under the authority of a pass granted by the Excise Officer-in-charge of such bonded distillery, laboratory or factory under the conditions contained in the following rules, except that medicinal and other preparations containing such spirit may be imported by post, in quantities not exceeding 16 oz at a time for bona fide private consumption of the importer without restriction.(3)The following institutions are exempted from the payment of duty for import of spirit contained in medicinal preparations and from obtaining a pass :-(a)Charitable hospitals and dispensaries maintained by Government or by local authorities as defined in Section 4(34) of the Assam General Clauses Act, 1915 (2 of 1915), on a requisition countersigned by the Civil Surgeon of the district;(b)All charitable and Mission hospitals or dispensaries, unless in any case the Provincial Government or the Governor of Assam as the case may be, shall otherwise declare, on a requisition countersigned by the Civil Surgeon of the district;(c)Veterinary Assistant Surgeons, on a requisition countersigned by the Superintendent, Civil Veterinary Department;(d)The Public Health Department, Assam, on a requisition countersigned by the District Medical Officer of Health in respect of the departmental requirements of the district under his charge.A. Import on pre-payment of duty in the Province of export

33. Procedure for import of preparations containing India-made spirit on pre-payment of duty in Province of export.

- Preparations containing spirit, manufactured in India may be imported from a bonded distillery, bonded laboratory or bonded factory in any part of British India or an Indian State on duty being paid into the treasury to the Government of Assam under the head "VIII-Provincial Excise-Wines and Spirits-Duties on medicinal and toilet preparations containing alcohol, opium, etc." for adjustment by the Accountant General through the Reserve Bank of India against the balance of the Province of Assam in accordance with the following procedure :(i)Application for import of preparation containing India-made spirit. - The importer or his agent shall apply to the Collector or Excise Officer of the place of export, and the officer or the officer-in-charge of the distillery, laboratory or factory acting on his instructions will, after satisfying himself that the amount of duty paid is correct according to the rate prevailing in Assam, if he sees no objection, authorise export direct to the place of import in Assam, and issue a pass accordingly. He will send a copy of the pass showing in detail the bulk contents and spirit contained in L.P. gallons or part thereof direct to the Collector of the district of import. He will also furnish a quarterly statement of export to Assam to the Chief Excise Authority of the Province or State, to be forwarded to the Excise Commissioner, Assam.(ii)Examination of consignments of spirituous, medicinal and toilet preparations on arrival. - The importer shall give intimation of arrival of the consignment to the Collector of the district of import and shall not open the consignment until it has been examined by an Officer of the excise department not below the rank of Sub-Inspector or any other officer deputed by the Collector for examination together with the export pass received by the importer, or the Collector has intimated that it will not be examined. If the consignment is not verified or no intimation is received from the

Collector of the district within two days from the date of intimation of arrival of consignment the importer shall be at liberty to open the consignment and to utilise the contents.(iii)The Collector shall send the copy of the pass received by him to an officer mentioned in sub-paragraph (ii) (supra) who shall check the bulk contents of the consignment and endorse the result of the pass. The proof spirit contents of such preparation as certified by the Excise Authority of the district of export will ordinarily be accepted for the purpose of these rules to be correct. The Collector may also, if for any reason he considers it necessary in the case of any particular consignment, cause it to be tested, and samples taken for the purpose of analysis. The Collector shall forward, all such export passes to Excise Commissioner at the end of each quarter or such period as may be determined by the Excise Commissioner, together with a statement showing the quantity in proof gallons of spirit contained in the preparations imported from other Provinces, the amount of duty to be adjusted and such other particulars as may be required by the Excise Commissioner.(iv)On the basis of the passes and the quarterly statement the Excise Commissioner shall formulate a claim for the amount of duty to be recovered less any deduction agreed upon from the Provinces of export.B. Import of pre-payment of duty in Assam

34. Import of spirituous, medicinal or toilet preparations on pre-payment of duty in Assam.

- Import may also be made on pre- payment in Assam, on special application to the Excise Commissioner, Assam, and in accordance with such conditions as he may direct.C. General

35. Duty on excess quantity to be realised from importer.

- The importer of medicinal or toilet preparations and perfumes containing India-made spirit shall pay duty at the rate in force, on any quantity found in excess of that on which duty has been paid in the district of import or export.

36. Samples of medicinal or toilet preparations for analysis.

- The Excise Commissioner may direct that samples of medicinal or toilet preparations or perfumes imported under these rules be taken free of cost for the purpose of analysis.Export(E)Export of India-made foreign spirits, rectified spirits, denatured spirit and spirituous preparations manufactured in or imported to the Province of AssamApplication. - These rules will apply only to exports from a distillery, bonded laboratory, bonded factory, bonded warehouse or Canteen, Stores Department (India) at Narangi and Silchar in the Province of Assam.

37. Definitions.

- In these rules unless there is anything repugnant to the context,-(i)"India-made foreign spirit" means spirits manufactured and compounded in British India and made in colour and flavour to resemble gin, brandy, whisky or rum imported from overseas countries.(ii)"Spirituous preparations" include all medicinal or other flavouring essences, extracts, perfumes and toilet preparations

containing spirit.(iii)"India-made rectified spirit" includes absolute alcohol.(iv)"Bonded warehouse" means a licensed warehouse or part of a licensed distillery or pharmaceutical bonded laboratory where unexcised spirits or unexcised spirituous preparations intended for consumption are kept for eventual removal under bond or on payment of duty or as provided for in the Assam Distillery and Warehouse or other special rules.(v)"Officer-in-charge" means an officer of the Excise Department deputed to supervise the work in a distillery, pharmaceutical bonded laboratory, bonded warehouse or Canteen, Stores Department (India) at Narangi any Silchar.(vi)"Exporter" includes the authorised agent of the exporter in the Province of Assam.(vii)"Importer" includes the authorised agent of the importer in either Province of import or export.

38. Export Pass.

- India-made foreign spirit, rectified, spirit, denatured spirit and spirituous preparations manufactured in any distillery or bonded warehouse in Assam may be exported to any other Province of British India under cover of an export pass.

38A.

India-made foreign spirit, may be exported from the Canteen, Stores Department (India) at Narangi and Silchar to any other States of India under cover of an export pass :Provided that the procedure for the export of India-made foreign spirits as laid down in subsequent Rules shall be followed by the Canteen Stores Department (India) at Narangi and Silchar and the Officer-in-charge.I. Procedure for the export of India-made foreign spirit, rectified spirits and denatured spirits

39. Procedure for export of India-made foreign spirits, rectified spirits and denatured spirits.

- Any person holding a stock of India-made foreign spirits, India-made rectified spirits and denatured spirits at a distillery or a bonded warehouse in any district in the Province of Assam and desiring to export the same in any other Province of British India shall present an application in prescribed form for an export pass to the Excise Officer-in-charge of the distillery or bonded warehouse together with an import permit authorising the import signed by the Collector or any other officer duly authorised in this behalf of the Province of import, specifying the rate of duty chargeable on the India-made foreign spirit and rectified spirit. A treasury receipt showing the payment of duty at the rate in force in the Province of import to the revenue of that Province shall accompany such an application.

40. Grant of export pass.

- In the absence of any objection, the Officer-in-charge of the distillery or bonded warehouse shall, after satisfying himself that the proper duty has been paid, grant an export pass authorising the export. The export pass shall be in triplicate in Form I of the Miscellaneous Series (General).Procedure for dealing with export pass. - The original copy shall be retained by the Excise

Officer-in-charge of distillery or bonded warehouse and shall be forwarded through the Collector of district of export to the Excise Commissioner, Assam at the end of each quarter together with the quarterly statement of exports prescribed in Note 1 to Rule 42 below. The duplicate copy shall be given to the exporter to accompany the consignment and the triplicate copy shall be sent to the Collector or any other officer as may be authorised in this behalf of the district or place of import.

41. Exemption from the payment of duty on export of India-made foreign liquor.

- No excise duty shall, however, be payable on rectified spirit supplied from bond to Government, local board and municipal hospitals and dispensaries, educational institutions and such private medical institutions as are conducted on charitable lines in other Provinces which are certified on the indent by the Civil Surgeon of the district of import or any other officer empowered in this behalf by the Government of the Province concerned as being entitled to the supply free of duty. The indent or requisition duly signed or countersigned by such officer shall be deemed to be an import permit and no separate import permit shall be necessary.

42. Return of export pass.

- Within a reasonable time to be fixed by the Excise Officer-in-charge of the distillery or bonded warehouse and specified on the export pass, the importer shall return to the Excise Officer-in-charge of the distillery or bonded warehouse from which the spirits are issued, his copy of the export pass endorsed with a certificate signed by the Collector or other officer specially appointed in this behalf of the importing district certifying the due arrival or otherwise of the spirit at its destination. Note 1.

- Submission of quarterly statement of India-made foreign spirits exported to other Provinces. - The Excise Officer-in-charge of a distillery or bonded warehouse shall submit in duplicate to the Excise Commissioner, Assam through the Collector of the district of export, a quarterly statement at the end of each quarter together with triplicate copies of export passes in the following form showing for the quarter concerned all exports of India-made foreign spirits and rectified spirits to other Provinces and the amount of duty paid on such exports.

No. and date of export pass	Name of the place of import	No. and date of import permit	Description of foreign spirit and rectified spirit	Quantity	Rate of amount	No. and date of treasury Chilean with which duty has been paid	Remarks	
Bulk gallon	Proof gallon	Date levied	Paid					
1	2	3	4	5	6	7	8	9 10

Note 2. - No duty is levied by the Provincial Government or the Government of Assam, as the case may be, on denatured spirit. II. - Procedure for the export of spirituous preparations

43. Procedure for export of spirituous preparations.

- Any person holding a stock of spirituous preparations at distillery or bonded warehouse in any district in Assam and desiring to export it to any other Province of British India should apply in the prescribed form for an export pass to the Excise Officer-in-charge of the distillery or bonded warehouse from which the export is to be made, together with a treasury receipt for the amount of duty on the total quantity of spirit contained in the preparations to be exported to another Province at the rates in force in the Province of import. Save as provided in the proviso hereunder such exports shall not be permitted except from distilleries or bonded warehouses :Provided that no export pass shall be necessary for the export by post to private persons of not more than 16 oz. at any one time of duty paid spirituous medicinal and toilet preparations and perfumery which are meant for bona fide private consumption and for sale.

44. Export pass for spirituous preparations.

- In the absence of any objection, the Excise Officer-in-charge of the distillery or bonded warehouse shall, after satisfying himself that the amount of duty paid is correct, may grant an export pass in Form I of the Miscellaneous Series (I-General) in triplicate authorising the export of these preparations. The original copy shall be retained by the Excise Officer-in-charge of the distillery or bonded warehouse and shall be forwarded through the Collector of the district of export to the Excise Commissioner, Assam, with the quarterly statement of exports prescribed under Rule 46 below. The duplicate copy shall be given to the exporter to accompany the consignment and the triplicate copy shall be sent to the Collector or any other officer as may be authorised in this behalf of the district or place of import.

45. Exemption from payment of duty on export of spirituous medicinal preparations.

- No excise duty shall, however, be payable on spirituous, medicinal preparations supplied from bond to Government, local board and municipal hospitals and dispensaries and such private medical institutions as are conducted on charitable lines in other Provinces which are certified on the indent by the Civil Surgeon of the district of import or by any other officer empowered in this behalf by the Provincial Government of the Province concerned, as being entitled to the supply free of duty.

46. Submission of quarterly statement of spirituous preparations.

- At the close of each quarter the Excise Officer-in-charge of distillery or bonded warehouse shall submit in duplicate through the Collector of the district of export to the Excise Commissioner, Assam, a quarterly statement together with triplicate copies of export passes, in the following form showing for the quarter concerned, all exports of spirituous preparations exported to other Provinces and the amount of duty paid on such exports :

No. and due of export pass	Name of the place of import	Description of spirituous preparation	Quantities	Rate of duty levied	Amount collected	Amount payable to the province of import	Remarks	
Bulk gallon	Proof gallon							
1	2	3	4	5	6	7	8	9

47. Payment of duty to other Provinces on export of spirituous preparations.

- The total amount of duty so collected in Assam shall be credited to the province of import by book transfer at the end of each quarter, less any deduction if agreed upon with the importing Provinces on account of collection, testing and supervision charges. Note. - The Excise Officer in-charge of distillery or bonded warehouse shall maintain a list of all medicinal, toilet or other preparations manufactured in distillery or bonded warehouse showing the standard proportion of spirit contained in each preparation. This list will be supplied by the Excise Officer in-charge to any exporter on payment of its price to be fixed by the Excise Commissioner from time to time which shall be credited into the local treasury.

48. Accounts of export.

- Accounts of all exports of India-made foreign spirit, India-made rectified spirit, denatured spirit and spirituous preparations shall be kept by the officer-in-charge of the distillery or bonded warehouse in the form prescribed by the Provincial Government or the Governor of Assam, as the case may be. (F) Transport

49. Transport of spirituous, medicinal and other preparations.

- (i) The transport, within the Province of spirituous, medicinal, toilet or other preparations from one place to another except from a distillery or a bonded warehouse, may be made without any restriction. (ii) The transport of India-made foreign spirits, rectified spirits, denatured spirits and spirituous preparations manufactured at a distillery or bonded warehouse in Assam from a distillery or bonded warehouse shall be governed by rules relating to issues from distilleries and bonded warehouses. (G) Possession and sale

50. Possession and sale of spirituous, medicinal and other preparations.

- Any person may possess or sell medicinal or toilet or other preparations containing India-made spirit without any excise restriction. Export of India-made foreign spirit, India-made rectified spirit and denatured spirit and spirituous preparations to Indian States or foreign territory of India

51. Export of India-made foreign liquor etc. to Indian States or foreign territory in India.

- No India-made foreign spirits, India-made rectified spirit, denatured spirit and spirituous preparations manufactured in any distillery or bonded warehouse in Assam shall be exported to any Indian State or foreign territory in India, unless the duty, if any, payable under Chapter V of the Eastern Bengal and Assam Excise Act has been paid. (H) Compounding, blending, reduction and bottling of foreign liquor other than wines and fermented liquors

52. Definition of blending, etc.

(1) Blending, compounding and reducing are defined in Rule 90 of these rules. (2) Bottling or to bottle is defined in Section 3(3) of the Act.

53. Restriction in compounding, blending, reducing and bottling portable foreign liquor.

- Portable foreign liquor other than wines and fermented liquor shall not be-(a) compounded, blended or reduced, or (b) bottled, except under a licence granted in this behalf by the Collector.

54. Grant of compounding, etc., licence to wholesale licence holder.

- Licences under Clauses (a) and (b) of Rule 53 above shall not be granted except to persons holding a wholesale licence for the sale of foreign liquors.

55. Compounding, blending, etc. of portable foreign liquor.

- Portable foreign liquor other than wines and fermented liquors 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 by the Collector.

56. Excise staff required to supervise operations in a warehouse or godown.

- The Excise Commissioner shall decide what excise staff is necessary for the proper supervision of operations carried on in each warehouse or godown under Rule 55 above. The licensee shall pay to the Provincial Government or the Governor of Assam, as the case may be, at the end of each calendar month such establishment charges as may be determined from time to time by the Excise Commissioner. The amounts shall be in addition to any other fee payable under the Eastern Bengal and Assam Excise Act, 1910, as subsequently amended and shall not exceed in amount to total actual cost of the excise staff employed for the purpose of this rule.

57. Grant of licence for compounding, blending, reducing and bottling portable foreign liquor.

(1)When any wholesale vendor of foreign liquor desires to carry on any of the aforesaid operations, the will submit an application to the Collector for a licence under Clause (a) or Clause (b) of Rule 53 supra and 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 rule will be carried on;(b)the nature of the operation to be carried on; and(c)the approximate number of days in a week or month for which the operation or operations will be carried on.(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 a licence to such persons with the previous sanction of the State Government.(3)Custody of keys of warehouse or godown. - 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.(4)Accommodation and furniture for Excise Officer-in-charge of warehouse or godown. - 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.(5)Smoking and use of naked lights prohibited in warehouse or godown. - Smoking and the use of naked lights or fires within the warehouse or godowns are prohibited.

58. Provincial Government not responsible for loss of spirit in warehouse or godowns.

- The Provincial Government or the Governor of Assam, as the case may be, shall not be held responsible for any loss or damage by theft, fire or any other cause whatsoever occurring to any spirit in he warehouse or godown.

59. Requisition for Excise Officer to supervise operations.

- For each days operation or operations a 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.

60. Colouring and flavouring substances to be examined and approved before use.

(1)All colouring and flavouring substances to be used by the licensee shall be kept in the warehouse or godown and no such substance by the Provincial Government for the purpose 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 and capsules intact, it shall be examined under this sub-rule only once a year.(2)Fee for examination of sample. - A fee of Rs. 2 shall be payable by the Licensee

for examination of each sample under sub-rule (1).

61. Pure filtered water to be used for reduction.

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

62. Kinds of spirits that can be compounded and blended.

- In the process of compounding and blending of brandy, whiskey, gin and rum in Assam, no spirit except (i) British spirit, (ii) India-made spirit, (iii) Scotch whiskey, 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 50 O.P. and includes India-made foreign spirits. (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 a 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 Assam in its original condition.

63. Blending of duty-paid imported foreign liquor with India-made spirit.

- Foreign liquor on which customs duty has been paid may be used for blending with India-made spirit in a 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.

64. Strength and quantity to be ascertained prior to compounding, blending, reducing or bottling foreign liquor.

- Foreign liquor shall not be compounded, blended or reduced or bottled before an account of its strength and quantity has been taken by the Excise Officer in charge of the warehouse or godowns. 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 his accounts by writing off sullage and wastage.

65. Cleansing and sterilising of bottles.

- 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.

66. Supply of sample for analysis before issue-Minimum strength of whisky, brandy, rum and gin to be bottled.

- 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 or such other officer appointed by the Provincial Government or the Government of Assam, as the case may be, for the purpose. No issue shall be given from the bond until the report from a Chemical Examiner or such other officer appointed for the purpose of passing the same is received. When the bottling operation is carried on in an 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.

67. Bottles to be corked, capsuled, labelled and stored immediately after filling.

- 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 a 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.

68. Packing of bottles.

- Bottles shall be packed as soon as bottling operation is finished. Each package shall contain a dozen or a multiple of a dozen of quarts or pints and the bottle 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.

69. Cleansing of premises.

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

70. Bottled liquor to be removed from godown within three months-Pass necessary for removal of liquor.

- 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 pass granted by the Excise Officer-in-charge.

71. Accounts of all liquors, and colouring and flavouring substances to be kept.

- Correct accounts of all liquors and colouring and flavouring substances in the warehouse or godown shall be maintained by the licensee in such forms as may be prescribed by the Excise Commissioner. The accounts shall remain in the custody of the Excise officer-in-charge who shall check them at the end of each day's work.

72. Minimum capacity of bottles to be used.

(a) For the bottling of brandy, whisky, gin and rum manufactured in India or imported from abroad the licensee shall, in no case, use any "quart" bottles containing less than 22 ounces or any pint bottles containing less than 11 ounces of such spirit except in the case of liquor bottled as samples and dispose of as such. (b) Sample bottles. - A bottle of such spirit purporting in the opinion of the Collector to contain a reputed quart or a reputed pint respectively, shall, if it contains less than 25 ounces of whisky, brandy or rum or less than 25 ounces of gin in the case of a reputed quart or less than 12½ ounces of whisky, brandy or rum or less than 12 ounces of gin in the case of a reputed pint, bear a label showing in large letters and figures the minimum guaranteed quantity of its contents. (c) Manner of sealing and capsuling bottles. - Every bottle shall, on a system submitted for approval and approved by the Excise Commissioner, be securely sealed and capsuled in such a manner that the bottle cannot be opened without breaking the seal or capsule or defacing a label affixed thereto. Note. - Classification of quart and pint bottles. - All bottles varying in capacity between 22 ounces and 26□ounces shall be classed as quart bottles and those varying between 11 ounces and 13□ounces shall be classed as pint bottles.

73. Bottling licence does not cover blending or compounding.

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

74. Particulars to be shown on labels.

- All bottles containing liquor compounded or blended in India for sale must be labelled as having been so compounded or blended in India and the labels must specify the nature of the liquor contained therein i.e. whether it is whisky, brandy, gin or rum, the name of the district where it is bottled and the country of origin.

75. Labels for bottles filled in India with imported foreign liquor.

- Bottles filled in India with liquor imported in bulk from abroad, when intended for sale, must bear labels specifying the nature of the liquor contained therein, the country of origin, the name of the bottle and the fact that the bottling was done in India.

76. Labels to be approved by Collector.

- All such labels prescribed by the foregoing rules must, before being used, be submitted to the Collector for his approval and must not be used without such approval. The Collector may approve, reject or withdraw any label from use, whenever he considers that such label is in any way so coloured drawn up or worded as to mislead the public regarding the nature of the liquor contained in the bottle or receptacle.

Part II

Country Spirit Import, Export and Transport

77. Rules applicable to import, export and transport.

- The import, export and transport of country spirit shall be subject to the following rules in addition to the restrictions imposed by Sections 10, 11 and 13 and any prohibition made under Section 12 of the Act. Import

78. Conditions under which import can be made.

(1) Country spirit may be imported only with the permission of the Excise Commissioner, Assam and under a bond for the payment of Excise duty in Assam, and by (a) a person to whom any exclusive privilege for the supply of such spirit has been granted under Section 19 of the Act; or (b) a licensed wholesale dealer in country spirit after he or his agent has- (i) executed a bond (which may be either a general or a special bond) in favour of the principal revenue officer of the district or place of export for payment of the said duty; and (ii) obeyed all rules in force in the district or place from which the export was made. (2) Country spirit shall not be imported under a bond, as aforesaid unless- (a) the consignment is accompanied by a pass granted by the principal revenue officer of the exporting district or place, or by the officer-in-charge of the distillery, brewery or warehouse from which it was taken, in such form as may be prescribed for use in the exporting district or place; and (b) the Collector of 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, brewery or warehouse. (3) (a) Whenever any country spirit is imported under a bond, as aforesaid, it must on arrival in the territories to which the Eastern Bengal and Assam Excise Act applies be taken direct to the excise warehouse specified in this behalf in the pass and fixed by the Excise Commissioner for the storage of such spirit. (b) On the arrival at an excise warehouse in the territories to which the aforesaid Act applies of any such spirit, it shall be tested and measured by the officer-in-charge of the warehouse, and shall be taken in to store and entered in his accounts. (c) As soon as may be after such arrival, the officer-in-charge of the warehouse shall certify on the importer's copy of the pass full details regarding the spirit received, in such form as may be prescribed in the pass or required by the Chief Revenue authority of the exporting district or place.

79. Casks in which spirit is imported to be marked.

- On each cask or other vessel containing spirit there shall be legibly painted the-(1)name of exporting distillery or warehouse;(2)number of cask or drum;(3)quantity and strength contained in the cask; and(4)capacity of the casks.

80. Import otherwise than under rules prohibited.

- Save as provided in the foregoing rules, the import of country spirit into Assam is prohibited.Export of Country Liquor to other Provinces in British India, under Bond for Payment of Excise Duty

81. Execution of bond.

(1)When any person desired to remove country spirit from any distillery or warehouse for export to any other Province in British India, under a bond for payment of excise duty, he must execute a bond, in the form prescribed by the Provincial Government, or the Governor of Assam, as the case may be, before the Collector of the district in which the distillery or warehouse is situated.(2)Such bond may be either a general or a special bond.(3)The collector shall sign the bond on behalf of the Governor of Assam, 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 warehouse, who shall after the particulars thereof have been entered in a register, issue the liquor as if duty has been paid.

82. Liquor to be gauged and proved before issue.

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

83. Passes.

(1)A pass, in triplicate, shall be prepared by the officer-in-charge of the distillery or warehouse when any liquor is issued under Clause (4) of Rule 81 above.(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.

84. Vessels to be marked and sealed.

(1)Each cask or other vessel containing liquor issued from a distillery or warehouse under Clause (4) of Rule 81 above shall bear marks showing clearly the name of such distillery or warehouse, and the number and capacity 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 83 above.

85. Account of export.

- Account of all exports shall be kept in the form prescribed by the Provincial Government or the Governor of Assam as the case may be, by the officer-in-charge of the distillery or warehouse. Transport

86. Transport passes.

- Rules 81, 82 and 85 supra shall apply mutatis mutandis, to the transport of country spirit between distilleries and warehouses. A pass in triplicate shall be prepared by the officer-in-charge of the distillery or warehouse when any spirit is issued for transport to another distillery or warehouse. One copy of the pass shall be forwarded to the officer-in-charge of the distillery or warehouse to which the spirit is to be transported, the second copy shall accompany the consignment, and the third copy shall be retained for record.

87. Vessels to be marked and sealed.

(a) There shall be cut or branded or otherwise distinctly marked on each cask or other vessel containing spirit issued from a distillery or warehouse, the name or distinctive mark of the distillery or warehouse, as well as the number of the cask or vessel and its capacity; the actual quantity and strength of its contents shall be noted on a ticket affixed to each cask or vessel. Marks other than those specified above shall be obliterated. (b) If the Excise Commissioner so directs, each such cask or other vessel shall be sealed by the officer-in-charge and a distinct impression of the seal affixed on the pass forwarded to the officer-in-charge of the distillery or warehouse to which the spirit is to be transported.

88. Transit between warehouse and retail shops including canteen and lessee-manager shops.

- Country spirit in transit between distilleries or warehouses and licensed retail shops will be covered by the endorsement in the duplicate copy of the licence, or in the case of canteen or lessee-manager shops by the duplicate copy of the pass, prescribed in Rule 89 below.

89. Endorsement of issue on duplicate licenses.

- (i) Each licensed retail vendor of country spirit within the area covered by the contractors, licence will be furnished with a duplicate copy of his licence to enable him or his agent as named in the licence to transport country spirit from the distillery or warehouse to his shop. On each occasion on which he takes spirit from the distillery or warehouse he shall produce the duplicate copy of his license before the officer-in-charge of the distillery or warehouse, who shall endorse on it the quantity and strength of the spirit issued and the date of issue and shall sign the entry. The duplicate copy shall accompany the consignment and must be produced on the requisition of any Excise Officer of or above the rank of Sub-Inspector of Excise, or any police officer of or above the rank of

Sub-Inspector or of any other officer specially authorised in this behalf by the District Collector, who may, at any time, examine such consignments.(ii)Application by canteen or lessee-manager for issue of spirit from a distillery or warehouse. - The holders of licences for the sale of a country spirit under the canteen or lessee-manager system shall on each occasion on which they require to take spirit from the distillery or warehouse apply in writing to the Collector for permission to do so. The application shall contained the following particulars :-(1)The name of the distillery or warehouse from which spirits will be taken.(2)The quality of liquor in terms of 30 U.P. and 80 U.P. or at such strengths as may be prescribed by the Provincial Government or the Governor of Assam, as the case may be, from time to time.(3)The name of the licensee or his agent (i.e. transporter) who will take delivery of the consignment of liquor and transport the same to the canteen or lessee-manager's shop.On receipt of the application the Collector shall, if he sees no objection, issue a pass in quadruplicate, in the case of canteens or in triplicate in the case of lessee-manager shops authorising the issue and transport of spirits. The original copy of the pass shall be kept in the Excise Office. The remaining copies shall be made over to the licensee or his agent as named in the application to present to the officer-in-charge of the distillery or warehouse, as the case may be, who will issue spirit with necessary endorsement on the passes.

Part III

Distillery and Spirit Warehouses

90. Definitions.

- In the succeeding rules, unless there is anything repugnant in the subject or context-(1)"The Act" means the Eastern Bengal and Assam Excise Act, 1910 (1 of 1910), as amended subsequently;(2)"Absolute alcohol" is spirit obtained from rectified spirit by removing the water present as much as possible by treatment with quick lime or potassium carbonate. The absolute alcohol of the British Pharmacopoeia should not contain more than one per cent by weight of water;(3)"Blending" means the mixture of spirits or wines of different strengths or of different qualities;(4)"Cask" includes metal drums wherever the use of these vessels is sanctioned by the Excise Commissioner;(5)"Compounding" means the artificial preparation of foreign liquor by the addition, to imported or locally made spirit, of flavouring or colouring matter or both;(6)"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 vendor of the same has been granted by the Provincial Government or the Governor of Assam, as the case may be, under Section 19 of the Act;(7)"Distillation" means the process of extracting spirit from anything by evaporation and condensation;(8)"Distillery" means a distillery at which a contractor is permitted by the terms of a licence granted to him by the Provincial Government of Assam or of any other Province to manufacture spirit;(9)"Fermentation" includes natural or artificial change which produces alcohol;(10)"Gravity" means proportion which the weight of a liquid bears to that of an equal bulk of distilled water, the gravity of distilled water at 60° (sixty degrees) Fahrenheit being taken to be 1000° (one thousand degrees);(11)"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;(12)"London proof (L.P.)" or "proof" means the strength or proof as ascertained by

means of Syks, Hydrometer and denotes that spirit which at the temperature of 61° (sixty one degrees) Fahrenheit weighs exactly 12th/13th part of an equal measure of distilled water;(13)"Over proof (O.P.)" means spirit of a strength greater than that of London Proof;(14)"Under Proof (U.P.)" means spirit of a strength less than that of London Proof; '(15)"Proof gallon" means a gallon containing liquor of strength of London Proof;(16)"Medicated Wines or spirits" are wines or spirits compounded with various drugs;(17)"Mritasanjibani" means a medicinal preparation of the Ayurvedic system of medicine containing alcohol not exceeding 42 per cent, of proof spirit obtained by the process of fermentation and distillation;(18)"Obscuration" means the difference, caused by matter in solution between the true strength of spirit and that indicated by the hydrometer;(19)"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;(20)"To prove" means to test the strength of spirit by a hydrometer or other instrument prescribed by the Excise Commissioner;(21)"Racking" means the transfer of spirit from one vessel to another;(22)"Rectified spirit" or "spirit of wine" means plain spirit of a strength of not less than 50° (fifty degrees) O.P.;(23)"Reducing" means the reduction of liquor from a higher to a lower alcoholic strength by the addition of pure water;(24)"Still" includes any part of still, any apparatus whatever for distilling or manufacturing spirit;(25)"Sophisticating" has the same meaning as "compounding" (see above);(26)"Supervisor" means the Excise Officer in-charge of a spirit warehouse;(27)"To tap" means to prepare any part of tari (toddy) producing tree or to use any means for the propose of causing sap to exude from the tree;(28)"Toddy" means tari;(29)"Tariff" means the rate of import duty prescribed in the Indian Tariff Act for the time being in force;(30)"Vat" means any vessel used for blending, reducing or storage of spirit;(31)"Warehouse" or "spirit warehouse" means the buildings erected by Provincial Government or the Governor of Assam, as the case may be, for the storage of liquor in bond under the charge of the contractor;(32)"Wash" means the material for distillation which is under or has undergone, fermentation by natural or artificial means.Contracts for supplying country spirit to warehouses

91. Call for tenders.

- Tenders for a contract for the exclusive privilege of supplying country spirit from a distillery to licensed vendors within a specified area for a specified period will be called for by the Excise Commissioner 18 months before the date from which the contract will take effect:Provided that the Provincial Government may, if circumstances so require, direct that tenders be called for by the Excise Commissioner within a lesser period than 18 months specified above.

92. Application for licence.

- Any person tendering for a licence specified in Rule 91 shall apply in writing to the Excise Commissioner furnishing the following particulars :-(1)The name or names of the person or persons applying, if a firm-the name of every partner of the firm, and, if a company-the registered name thereof.(2)The applicant (if he is other than the existing contractor) shall also state in his tender that he is willing to take over under the provisions of Rule 102 of these rules the existing vats and other permanent apparatuses in the warehouses within the area to be supplied and shall furnish a list of these in his application.

93. Right of Provincial Government to grant licence to any person.

- The Excise Commissioner shall forward the tenders with his recommendations to the Provincial Government which reserves to itself the right to accept any tender. If none of the tenders are accepted by the Provincial Government on the ground that none of them, on due consideration, appear to be satisfactory they reserve also the right to grant the license to any person who has not tendered and is considered suitable in all respects :Provided that when a licence is cancelled or suspended during the currency of the license, the Provincial Government further reserves the right to grant the license to any one without calling for tenders.

94. Period of licence.

- The licence granted to contractor shall be in the prescribed form, and shall ordinarily be for a period of three years; but in exceptional cases a longer term, not exceeding five years, or a shorter term, may be fixed.

95. Security deposit and execution of bond.

- For the observance of the conditions of the licence and of these rules and for the payment of all sums which may become due to Government, by way of duty, fees, fines or otherwise under the terms of the contract or under these rules, the contractor shall execute a deed hypothecating to Government, his vats, pipes, pumps and all other apparatuses including bottling plant, bottles, etc., together with the stock of liquor stored at any time during the currency of the licence in the warehouses and if so required by Government shall also deposit at the time of signing the counterpart to the licence such amount as the Provincial Government may direct.

96. Contractor bound to supply spirit to retail vendors.

- The contractor is bound to issue plain spirit if manufactured by him in the distillery, to the retail vendors within the area which he is licensed to supply at such fixed strength and prices (which prices include the cost of carriage from the distillery to warehouses) as may be specified in his licence.

97. Retail vendors to pay cost price and duty into treasury.

(1)As a guarantee that the contract price of spirits is never exceeded, and for the contractor's convenience, all retail vendors will be required to pay into the treasury the contract cost price of the spirit together with the still head duty payable thereon; Provided that in the case of canteen for the retail sale of country spirit the duty and cost price shall be paid in arrears within the 1st week of each month in respect of issues made during the previous month.(2)Monthly payment of cost price to contractor. - The contractor shall be entitled to receive monthly the total amount deposited in his favour as cost price during the preceding month. The amount due from the contractor as distillery fees and godown rent may be paid by deduction from the amount of cost price which is refunded to

him.

98. Contractor to have no interest in retail shop.

- The contractor shall not have any interest direct or indirect, in any retail shop for the vend of liquor within the area covered by his licence, and is bound to observe these and all such other rules for the management of the warehouses as may be framed from time to time by the Provincial Government.

99. Establishment in warehouses.

- The contractor will be required to maintain such establishment in each warehouse as may be deemed necessary by the Excise Commissioner for the storage, reduction and issue of spirits.

100. Plant, etc. subject to approval of Commissioner.

- All plants, vats or permanent apparatuses set up in the warehouse are subject to the approval of the Excise Commissioner, and no alteration shall be made in them without his permission. Minor alterations may be allowed by the Superintendent of Excise subject to the subsequent approval (which shall be applied for forthwith) of the Excise Commissioner.

101. Contractor to give notice of any new plant.

- The contractor shall give to the officer-in-charge of the warehouses an inventory of all the permanent apparatuses which he may intend to take into use and which were not entered in his original application not less than two clear working days before he uses any of them.

102. Government to have right of pre-emption of plant.

- In case the contract, for any reason be not renewed at its expiry, or in case the licence be cancelled or suspended for any reason, the contractor shall be bound to allow the Provincial Government the right to pre-emption of the pipes, pumps, vats and apparatuses connected therewith on a valuation of their existing condition made by two valuers, one to be selected by the Excise Commissioner and one by the contractor. In the event of a difference of opinion between the valuers the matters shall be referred to the Provincial Government whose decision shall be final. In the event of the said Government exercising the right of pre-emption under this rule, an incoming contractor shall be bound to purchase the vats and apparatuses as aforesaid at the price paid for them to the outgoing contractor. New contractor bound to take over old plant. - Provided that if on account of non-renewal of the contract, the new contract be given to another contractor, the latter shall be bound to take over from the outgoing contractor all vats and other apparatuses in the warehouses which are in use and in servicable conditions and which have been purchased with the sanction of the Excise Commissioner. If the outgoing and incoming contractor do not come to terms as to the price to be paid for the vats, etc. aforesaid the matter shall be referred to three arbitrators, one to be

nominated by the outgoing contractor, one by the incoming contractor and one by the Excise Commissioner who shall determine the price to be paid subject to an appeal to the Provincial Government. If two of the arbitrators agree on the price, such agreement shall determine the price subject to appeal as aforesaid. If all the three arbitrators disagree the matter shall be referred to the Provincial Government. The decision of the Provincial Government shall be final in any case.

103. Stock of spirit in warehouse and its disposal on expiry of contract.

(1) On the expiry of his licence (unless a fresh licence has been granted to him or if his licence be cancelled or suspended), the contractor shall be bound to leave, if so ordered by the Excise Commissioner, in each of the warehouses a quantity of spirit equal to the average quantity sold in one month at such warehouse, during the 12 months immediately preceding; provided that the quantity of spirit so left shall be paid for at the rate at which the new contractor shall have agreed to supply country spirit to such warehouse, or, if such rate be not accepted by him or if there be no such licensee, then at such rate as may be fixed by the Provincial Government. The outgoing contractor, shall within ten days of the receipt of written notice from the District Collector, remove any quantity of spirit in any warehouse, in excess of such quantity as is required to be left as prescribed above, on payment of full duty, or under bond for payment of duty unless he can arrange its disposal with the incoming contractor. (2) If he fails to remove or dispose of all surplus spirits within ten days of the receipt of written notice from the District Collector, the cost of any establishment which it may be necessary to employ at any of the warehouses may be recovered from him, and in default of his so doing within one month, the spirit shall be liable to forfeiture on the discretion of the Excise Commissioner.

104. Quality of spirit prescribed.

- The spirit supplied to warehouses shall be of good quality according to the standard for the time being prescribed by the provincial Government and shall be the produce of materials specified in the licence. If any spirit supplied to a warehouse be found by the officer-in-charge to be of inferior quality or otherwise unsuitable for issue to licensed vendors, he shall stop its issue and submit a sample to the Excise Commissioner, and it may, after analysis, be rejected or destroyed or otherwise dealt with under the orders of the Excise Commissioner. All spirits supplied to warehouse shall be subject to such periodical analysis as the Excise Commissioner may direct.

105. Addition of saccharine, etc. prohibited.

- No saccharine or other matter of such a nature as to obscure the indications of the hydrometer shall be introduced in spirits. Spirits so treated shall be liable to forfeiture.

106. Minimum stock prescribed.

- The contractor shall maintain at each warehouse such minimum stock of spirits as may, from time to time, be fixed by the Excise Commissioner and notified by him in writing to the contractor.

Should the stock at any warehouse fall below the prescribed minimum, the contractor shall forthwith make up the deficiency and in default of his so doing within seven days after the receipt by him of notice from the District Collector, the Superintendent of Excise or the officer-in-charge requiring him to do so, the District Collector may secure the spirit required to make up the deficiency from any source he may think fit. The contractor shall be liable to pay to the District Collector any excess of the cost of the spirit so secured (including cost of transit) over the price realised by the sale thereof at the prescribed rates to the licensed vendors, and also the sum required to compensate any loss to Government revenue or to the licensed vendors he may have incurred owing to the contractor's failure to maintain an adequate stock. The amount of such compensation shall be fixed by the District Collector or (in the event of objection on the part of the contractor to the amount so fixed) by the Excise Commissioner. Warehouses

107. Government warehouses.

- Warehouses for the supply of country spirit to retail vendors may be established by the Provincial Government at convenient places at the expense of Government. Each such warehouse shall be supplied with country spirit by the contractor 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 the warehouse from other sources than those above-mentioned, if necessary.

108. Vessels for storage of spirit in warehouses.

- The vessels used for storage of spirit intended for human consumption must be from, wooden or glass-enamelled or glass-lined metal vessels. Spirit in warehouses shall ordinarily be stored in vats or iron tanks, but casks may, with the permission of the Excise Commissioner, be used, in which case the distinguishing mark of the warehouse, the serial number of the cask and its capacity shall be cut or bonded or otherwise distinctly marked on each cask. The contractor shall supply these articles and all other appliances, which may be required for the storage, blending, reducing or issue of spirit, and shall bear the cost of aforesaid operations.

109. Vats to be provided with dipping rods and to be gauged.

- All vats in the warehouse 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 fix dipping places, that the contents thereof may at any time be ascertainable. The vats shall also be gauged in such a manner as the Excise Commissioner may, from time to time, direct; and no vessels shall be used as a store-vat until it has been gauged and the gauging has been checked by the Superintendent of Excise or such other officer as the Excise Commissioner may appoint.

110. Plungers and valinchers.

- The contractor should provide every warehouse with two perforated plungers for the purpose of

stirring spirit after blending and reduction, and two valinchers or a syphon tube for drawing spirits from casks when full, and also a sufficient number of buckets.

111. Weighing machines.

(1)The contractor shall also apply weighing machines for use in warehouses, for ascertaining the capacities and contents of casks or drums received from the distillery.(2)No weighing machine to the used which has not been approved by the Excise Commissioner and the contractor must take immediate steps for setting right a machine which is reported to have become inaccurate or gone out of order.(3)Standard weights equal to the weight of full drum of the maximum size must also be supplied by the contractor at every such warehouse.(4)As the platforms of movable weighing machines are often considerably above the floor level, a properly made ramp must be provided for each machine so that the machine will not be injured by the rolling of casks up to the planks resting on the side of the platform.

112. Serial number, capacity and depth to be painted on storage vessels.

- The contractor must cause to be painted with oil colour and keep so painted upon each vat and storage cask in a warehouse its serial number, capacity and depth.

113. Warehouse under joint lock of the officer-in-charge of the warehouse and contractor.

- The outer door of a spirit warehouse shall be locked by two locks, one being supplied by the Provincial Government and the other by the contractor, the keys being retained by the officer-in-charge of the warehouse and by the contractor or his authorised representative. The contractor shall provide and maintain suitable and secure fastenings to all vats and other receptacles to the satisfaction of the Excise Commissioner for the attachment of locks to be provided by the Government. All manholes, cocks and other apertures of vats must be so made that they can be locked with excise locks or any other equally suitable locks made in India and approved by the Excise Commissioner. The plug or key of any lock is not to be revetted in, but must be so made that it can be taken out by an officer for examination. When it is necessary that cocks upon closed pipes be left open when no Government officer is present, working fastening must be provided for such cocks to admit of their being turned but not withdrawn from their position. Close fastening should be provided for all other cocks. Either excise locks or Clubb's locks or any other equally suitable locks made in India and approved by the Excise Commissioner, will be provided for all the fastenings and doors. The keys of all such locks shall be kept in the personal custody of the officer-in-charge of the warehouse, the duplicate keys being kept in the district or sub-divisional treasury. The contractor shall be at liberty to affix also his own locks; provided that he shall always, on the requisition of the Collector, the officer-in-charge of the warehouse or other superior Excise Officer, immediately remove such locks so as to allow free inspection of the vats and other receptacles in which, and of the rooms or the doors of which, such locks are placed, and all the contents thereof.

114. What spirit may be received into warehouse.

- No spirits shall be received into any fourth warehouses 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. All spirits received into warehouses shall be gauged and proved on arrival, and the contractor shall thereupon become responsible under Rule 125 of these rules for the quantity and strength of the same.

115. Accounts to be maintained by contractor.

- The contractor shall keep regular accounts showing the quantity and strength of spirits received in, issued from and remaining in the warehouse. Such accounts shall be open at all times to the inspection of the officer-in-charge and of all superior Excise Officers.

116. Hours of work in warehouses.

- Government warehouses shall ordinarily be opened for six hours daily, but, when necessary, may be kept open longer. The hours of opening and closure shall be fixed by the District Collector, in consultation with the Superintendent of Excise and the Sub-divisional Officer in respect of warehouses in a sub-division. Warehouses will be closed on Sundays and on public holidays as declared by Government from year to year under Section 25 of the Negotiable Instruments Act, 1881 (26 of 1881); provided that in case of urgent necessity the District Collector, the Sub-divisional Officer or the Superintendent of Excise may direct that warehouse shall not be closed on any particular day:

New Year's day	1 day
Pous Sankranti (Maga Bihu)	1 day.
Id-uz-Zuah	2 days.
Muharram	2 days.
Dol jatra	2 days.
Akhiri Chachar Samba	1 day.
Fatiha-i-Duwazdaham	1 day.
Good Friday	1 day.
Easter Monday	1 day.
Chitra Sankranti (Bohag Bihu)	1 day.
Bengali New Year's day	1 day.
Shab-i-Barat	1 day.
King Emperor's Birthday	1 days.
Durga and Lakshmi Pujas	7 days.
Kali puja	1 day.

Id-ul-Fitr	3 days.
Christmas	4 days.

117. Provincial Government not liable for loss, etc. of spirit in warehouses by fire or accident in warehouse.

- The Provincial Government shall not be held responsible for the destruction, loss or damage of any spirits stored in a warehouse by fire or theft or by gauging or by any other cause whatever. In case of fire or other accident the officers-in-charge of the warehouses shall immediately attend to open the same at any hour by day or night.

118. General supervision of warehouses.

- Warehouses shall be under the supervision and control of District Collector and the Superintendent of Excise, but these officers shall not pass orders on technical matters connected with the working of a warehouse except with the approval of the Excise Commissioner.

119. Admittance of persons into warehouses.

- Warehouses shall be open for the entrance and exit of persons who have business within them. Except with the permission of the Collector or the Superintendent of Excise or the Sub-divisional Officer no one except superior officers of other Government departments, contractors, and their servants, and licensed vendors who have come to purchase spirits, shall allowed to enter the premises on any pretext. A register shall be kept of the names of all persons employed by contractors and all recognised employees will be supplied with passes for ingress and egress.

120. Persons leaving warehouse liable to be searched.

- All persons entering a warehouse shall be under the orders of the officer-in-charge of the warehouse in respect of their conduct and proceedings within the warehouse and shall be liable to search, on their quitting the premises, at the discretion of the officer-in-charge. Such searches shall be made under the orders and in the presence of the officer-in-charge of the warehouse. Note. - The officer-in-charge must understand that the power of search is to be used with discretion. No respectable person should be subjected to search except on very good grounds for suspicion. All cases of search of persons, other than menials, should be entered in the diary, with a statement of the officer's reason for his action.

121. Ejection of undesirable persons.

- The officer-in-charge of a 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 Excise Act, or who shall be intoxicated, riotous or disorderly. All actions taken by any such officer under this rule shall forthwith be reported by him in writing to his official superior.

122. Smoking and naked light prohibited.

- Smoking or the use by any person whatsoever within a warehouse, or fire or naked lights of any description is prohibited. Electric torches may be used when necessary. Sealing of sample bottles. - Sealing of sample bottles of liquor must be done in the office or verandah of the warehouse in the presence of the officer-in-charge.

123. Contractor to have access to vat receipt and issue register.

- The contractor or his authorised agents shall have free access to the Register of Spirits received into, and issued from each vat, and shall be at liberty at once to bring to notice and to appeal in writing to the Collector or to the Excise Commissioner against any entries therein to which he objects. He shall not be allowed subsequently to question any entries to which he has not taken objection within one week of the date of their having been made. If any corrections are necessary, they must be made, after orders have been received, in red ink and must be initialled and dated by the officer-in-charge and also by the contractor, or his authorised agent. Erasures in all warehouses, register are absolutely forbidden.

124. Spirit to be open to gauging and proof at all times.

- Spirits in warehouses shall at all times be open to gauging and proof by the officer-in-charge thereof and all superior Excise Officers.

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

- The Superintendent of Excise or in his absence, the officer-in-charge of the warehouse will take stock of all spirits in the warehouse on the last day of March, June, September and December, in each year, or on the last of preceding open day, if the last day be a Sunday or a holiday prescribed under Rule 116; and the contractor shall pay to the Provincial Government duty at the rate imposed under Section 21 of the Act on all spirits which may not be forthcoming and for which he shall be unable to account to the satisfaction of the Excise Commissioner in excess of an allowance of 1½ per cent which will be made to him for wastage. Wastage for the purpose of collection of duty on the excess as aforesaid shall be calculated annually, that is, at the end of each financial year for which the licence is in force: Provided that if it shall be proved to the satisfaction of the Excise Commissioner or of such officer as he shall appoint, 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 on such deficiency will not be required.

126. Responsibility for breaches of rules by servants.

- If it comes to the knowledge of the contractor that any person employed by him in the manufacture, storage receipt, blending reducing or issue of spirits has committed any breach of the Excise Act, and rules framed thereunder, 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 persons. The officer-in-charge should report the matter together with the action taken by him to the Superintendent of Excise.

127. Fine in case of breach of conditions of licence, etc.

- In case of any breach of these rules or of the conditions of the licence, or in case of any attempt by altering the capacities of receptacles or otherwise to deceive the officer-in-charge in gauging or proving, either by the contractor, or by any person in his employment, it shall be competent to the Excise Commissioner to impose upon him in lieu of cancellation of the licence, a fine not exceeding Rs. 50 for every such breach of the rules or condition, or subject to the control of the Provincial Government, to impose a fine not exceeding Rs. 1,000 or to cancel the licence or/and declare the money, if any, deposited with the Government forfeited. It shall be lawful for the District Collector to deduct the licensee as security for the due performance of the conditions of the licence, and for this purpose the District Collector may sell any or all of the property hypothecated.

128. Prosecution not barred by imposition of fine, cancellation of licence or forfeiture of deposit.

- The imposition of a fine or the forfeiture of deposit or the cancellation of the licence under the last preceding rule shall not be held to prevent the prosecution of any person for any offence which may be committed against the provisions of the Act or other law and rules made thereunder for the time being in force and relating to the excise revenue.

129. Contractor convicted of excise offence may have his licence cancelled.

- If a contractor shall be convicted on prosecution before a Magistrate of any offence against the Act or other law and rules made thereunder for the time being in force and relating to the excise revenue, it shall be lawful for the Excise Commissioner to declare his licence cancelled.

130. Fine deducted from security deposited to be replaced.

- Any sum deducted under the foregoing rules by the District Collector under the order of the Excise Commissioner from the amount deposited by a contractor, as security for the due performance of his engagements shall be replaced by the contractor within fifteen days from the date of receipt of notice from the Collector, informing him of such deduction having been made.

131. Contractor bound by all rules and special orders.

- Contractors shall be bound by all additional general rules for the management of warehouses or for the issue of spirits therefrom which may already be in force or which may hereafter be prescribed under the Act or under any law that may hereafter be enacted and by all special orders issued by the Excise Commissioner with regard to individual warehouses, and shall cause all persons employed by

them in the issue, etc. of spirits to obey all such rules and orders.

132. Recovery of sums due by contractor to Government.

- Without prejudice to the procedure prescribed for recovery of dues by Section 35 of the Act, all sums due to the Provincial Government may be recovered from the amount of deposit made by the contractor, or by sale of such pipes, vat, apparatus, bottling plants and stock of liquor as is agreed to and subject to the conditions laid down in the bond. Issue of spirits from distilleries and warehouses

133. Contractor may blend or reduce spirits to prescribed issue strengths.

- In order that he may be able to issue country spirits at the prescribed strengths, the contractor will be permitted, on application to the officer-in-charge to blend or reduce spirits to those strengths in such vats as may be approved for the purpose by such officer as may be empowered by the Excise Commissioner in this behalf. Blended or reduced spirits shall be kept in a separate receptacle.

134. Only pure water to be used for reduction.

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

135. Purposes for which spirit may be removed under bond.

- Spirits may be removed from distilleries or warehouses :I. Under bond :(a)for transport to another distillery or warehouse ;(b)for export to other States in India when specially permitted by the Excise Commissioner, subject to payment of a fee at the rate of Re. 1 (Rupee one) per L.P.L.II. On payment of duty. - On payment of duty-(a)for local consumption or use ; and(b)in case of foreign liquor for export by land to Indian States or other Provinces in British India.III. Duty free. - Without payment of duty and without bond-(a)if issued to servants of the Crown empowered to purchase or remove them on he public service ;(b)if issued to Government, Local Board and Municipal hospitals and dispensaries, the indents being signed or countersigned by the Civil Surgeon;(c)if issued to private hospitals and dispensaries and other medical institutions as are conducted on charitable lines which are certified on the indent by the Civil Surgeon or by any other officer empowered in this behalf by the Provincial Government as being entitled to the supply free of duty ;(d)if issued to educational institutions, laboratories, firms and museums specified by the Provincial Government the indent being signed by the Civil Surgeon or any other officer specified by the Provincial Government ;(e)if issued to Veterinary hospitals, the indent being signed or counter-signed by the Superintendent, Civil Veterinary Department.IV. Without pre-payment of duty. - Without pre-payment of duty, if issued to the holders of licences for the sale of country spirit Under the canteen system.The full amount of duty shall, however, be paid within the first week of the next month.

136. Gauging and proving before removal.

- No spirits shall be removed from any distillery or warehouse until they have been gauged and proved by the officer appointed for the purpose. The gauging of spirits may be made either by actual measurement or by weighment.

137. Pass for removal of spirits of endorsement of issues on duplicate licences.

- No spirits shall be removed from any distillery or warehouse save under cover of a pass issued by the Collector or officer-in-charge or, in the case of issues to licensed retail vendors of country spirit, under cover of the endorsement by the officer-in-charge on the duplicate copy of the retail vendor's licence, or in the case of licensees for the sale of country spirit under the canteen or lessee-manager system under cover of the duplicate copy of the pass granted by the Collector under Rule 89(ii) of these rules. If the contractor has executed a bond in the prescribed form, the officer-in-charge may issue passes for the removal of spirits up to the quantity covered by the bond ; otherwise he will only issue a pass or make the entry On the duplicate licence of a retail vendor under rule 89(i) on proof that duty has been paid on the quantity of spirits to be removed at such rate as may, from time to time, be prescribed by the Provincial Government under Chapter V of the Act for the local area for consumption in which the spirits are declared or under the special orders of the District Collector, e.g., where permits are to be issued under Rule 135, III or IV :Provided that the Collectors may permit contractors to make deposits in advance for the payment of duty, and may allow that removal of spirits from time to time up to the limits of such deposits, without separate payment of duty on account of each separate consignment of spirit removed.

138. To whom spirits may be issued for local consumption or use.

- Spirits may be issued for consumption or use only-(a)in the case of foreign liquor (excluding denatured spirit and rectified spirit)-(i)to licensed vendors of foreign liquors, holding a permit from the Collector to obtain liquor from the distillery or warehouse ;(ii)to any person for his own consumption and not for sale and holding a pass from the Collector to obtain liquor from the distillery or warehouse;(iii)Mritasanjibani-to a person licensed to sell medicated wines and holding a permit to obtain such preparation from the distillery or warehouse;(b)in the case of country spirit-to persons licensed to sell such spirit and permitted by the Collector to obtain supply from the distillery or warehouse ;(c)in the case of denatured spirit-to persons holding licences for sale of such spirit or for the possession of such spirit for business purpose, in excess of the quantity fixed as the limit of private possession and holding a permit from the Collector to obtain such spirit from the distillery or warehouse;(d)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 ;(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;(iii)to a person holding a licence for compounding and blending foreign liquor and holding a permit from the Collector to obtain such

spirit from the distillery or warehouse ;(iv)to persons holding licences for the manufacture of perfumery and toilet preparations consisting of or containing alcohol and holding a permit from the Collector to obtain such spirit from the distillery or warehouse ;(v)to persons holding permit from the Collector to obtain such spirit from the distillery or warehouse for scientific or industrial purposes; and(vi)to a Homoeopathic chemist or practitioner holding special permit to obtain rectified spirit from distillery or warehouse for manufacture of homoeopathic medicines.Note. - Bad and unsuitable spirit should never be issued. [See Rule 348 below],

139. Minimum quantity to be issued from distillery or warehouse.

- No smaller quantity of spirits shall be issued at any one time to any of the persons mentioned in Rule 138 than the following :

	Imperial gallons
To a person mentioned in Clause (a)	4
To a wholesale vendor of country spirit	50
Spirit not less than 40 U.P. in strength	1
To licensed retail vendors of country spirit Spirit less than 40 U.P. in strength	5

140. Spirits to be issued only at prescribed strengths.

- Country spirit will only be issued at the strengths prescribed in the licence. Half a degree above or below these strengths will be considered as correct, but the exact strength must be recorded on the cask ticket which must be attached at the time of issue to every cask.Variation of half a degree allowed. - The officer-in-charge must see that a sufficient stock of liquor reduced to the prescribed strengths is always kept ready for issue. The reduction of the spirit to the issue strengths is the duty of the distiller and contractor.

141. Transit wastage allowance.

(1)An allowance shall be made for the loss in transit by leakage and evaporation of spirit transported or exported under bond up to the maximum quantities shown below :

	Maximum quantities of allowances	
Wooden vessels per cent	Metal vessel 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

Duration of transit is to be reckoned from the date of issue from distillery (or warehouse) to the date of arrival at the receiving warehouse. Consignment of spirits to be examined and received with promptitude. - The officer-in-charge of the warehouse shall examine and take into stock consignments of spirits with as little delay as possible. (2) Method of calculation of transit wastage. - In addition to the above when the temperature of the spirit on receipt is lower than when it was despatched, a further wastage allowance of .05 of a London Proof gallon per cent for every degree Fahrenheit of difference may be made. The allowances to be made under this rule shall be determined by deducting from the quantity of spirit despatched, the quantity received at the place of destination, both quantities being stated in terms of London Proof gallons shall be calculated on the quantity contained in each cask or other receptacle comprised in a consignment. Note. - Great care must be taken to ensure that the temperature on which the allowance is made is that of the spirit of the cask. The sample jar must not be filled to more than three-fourths of its capacity and should be quite dry on the outside. (3) Duty on excess deficiency. - If the report of the officer by whom a consignment of spirit transported or exported under bond has been gauged and proved on arrival at its destination should show that wastage to a greater extent than the above has occurred, the contractor shall pay duty at the rate specified in the bond on so much of the deficiency as in excess of the above allowances ; provided that (a) when the aggregate deficiency calculated on the quantity contained in the whole consignment is not in excess of the above allowances and it is proved to the satisfaction of the District Collector, or (b) when the aggregate Excise Commissioner that the excess deficiency in the case of any one cask or other receptacle has been caused by accident or other reasonable cause, the District Collector or the Excise Commissioner, as the case may be, may remit such duty. Such duty on deficiency shall be realised by the Collector of the district in which the distillery or warehouse is situated on receipt of the report from the officer-in-charge of the distillery or warehouse to which the spirit was consigned.

Part IV

Miscellaneous Rules Regarding Country Liquor Manufacture of country spirit in out stills

142. Licence for manufacture and retail sale to be auctioned triennially.

- In areas to which the contract supply system has not been extended, the right to manufacture country spirit and sell the same, by retail in an outstill shop under a licence granted by the Collector shall be auctioned triennially.

143. Manufacture and sale permitted only on licensed premises.

- The holder of an outstill licence is prohibited from manufacturing or selling country spirit elsewhere than at the premises specified in his licence, and he shall not open a breach shop without a separate licence from the Collector. Spirit in transit from an outstill to a branch shop must be covered by a pass (either general or special) granted by the Collector.

144. Accounts to be kept and produced on demand.

- The holder of an outstill licence shall keep a correct account of the material used by him in distillation, the spirit out turned, the spirit sold to consumers and the balance in hand and shall produce such account before the officer-in-charge of the distilling area or another Excise Officer not below the rank of Sub-Inspector when called upon to do so.

145. Materials to be of good quality ; samples to be furnished for examination or analysis and destruction of bad quality of materials.

- The materials used, the spirit outturned and the water employed for setting up the wash or reducing the spirit must be of good quality and a licence holder shall furnish such samples of the materials used in distillation, the yeast (if any) employed, the wash set up, the water used and the spirit outturned as may be directed by the Collector for purposes of analysis and any materials, wash or spirit declared to be of bad quality may be destroyed.

146. Power to regulate type and capacity of still, etc.

- The type and capacity of the still and the number and capacity of the fermenting vessels shall be regulated by the Collector.

147. Licensee to carry out Collector's orders.

- A licence- holder shall be bound to carry out all orders of the Collector regarding the method of manufacture and the conduct of his business generally. Note. - Rules 142 to 147 will not apply to the areas comprised within the municipality and cantonment of Shillong and in the Shillong administered areas vide the Note at the beginning of these rules. Manufacture and sale of fermented tari

148. Licences for sale of fermented tari.

- Licences for the sale of fermented tari will be settled by the Collector under auction system and issued in the prescribed form. Note 1. - Rule 147 shall also apply to licensed vendors of fermented tari. Note 2. - Unfermented tari is exempted from all provisions of the Act vide Order 35. Possession of country spirit by private persons on special occasions in excess of limits allowed by Section 17 of the Act

149. Possession of intoxicants on special occasions in excess of the prescribed limit.

- If a large quantity of country spirit, pachwai or fermented tari than that prescribed as the limit of retail sale be required by any person for use on any special occasion such as marriage, festival, caste gathering, the special entertainment of guests or the like, such persons may apply to an officer

empowered under Orders 7, 8 and 9, 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 any licensed shop within his jurisdiction or, in the case of fermented tari and pachwai, to manufacture such quantity of pachwai, or fermented tari as may be entered in the permit not in excess of 10 imperial gallons of country spirit or 20 imperial gallons of pachwai or fermented tari. In exceptional cases the District Collector, Superintendent of Excise or Sub-divisional Officer may, by special order, direct the issue of such permit for any quantity which he considers reasonable in excess of the above limits : Provided that the aboriginal tribes living in the Hills and Frontier Tracts be exempted from taking out special permits for brewing pachwai on festive, religious and other occasions in accordance with such instructions as the District Collector or the Political Officer, may issue at his discretion.

Part V

Ganja, Bhang or Sidhi and Charas Import, Export, Transport and storage

150. Rules applicable to import, export and transport.

- The import, export, transport and storage respectively, of ganja, bhang or sidhi and charas shall be subject to the following rules, in addition to the restrictions imposed by Sections 10, 11 and 13 and any prohibition made under Section 12 of the Act. Ganja

151. Definition, etc., of ganja.

- Ganja is included in the definition of "intoxicating drug" in Section 3(13) of the Act. The rate of duty imposed is prescribed in Order 31. The time, place and manner of payment of duty are specified in Rules 267 to 268 and 270 of these Rules. Import

152. Conditions under which import can be made by wholesale vendors.

- Ganja may be imported by licensed who sale vendors of ganja (goladars) from Naugaon in the district of Rajshahi in Bengal or from such other places as may be selected from time to time by the Provincial Government or the Governor of Assam, as the case may be, and under the following conditions : (1) The importer shall execute a bond in the prescribed form in favour of the Collector of the importing district binding himself, his heirs, successors and assigns to pay to the Collector of the importing district - (a) the duty payable under Chapter V of the Act ; (b) if on arrival of ganja at its destination, and deficiency in quantity (as compared with the quantity received at the source of supply) is found, a penalty, duty on such deficiency at such rates as may be prescribed shall be payable ; provided that the whole, or any portion, of such penalty, duty may be remitted, should the Excise Commissioner hold such deficiency to be due to dryage, vide Rule 164 below ; and (c) on failure to lodge ganja in a licensed warehouse in the importing district within a reasonable time from the date of its receipt at the source of supply, a sum equal to the duty on the entire quantity of ganja not so lodged. The bond may be either a general bond in respect of imports that may be made

from time to time or a special bond in respect of any specific consignment.(2)Passes. - For each consignment of ganja to be imported the importer shall obtain a pass from the Collector of the importing district in the prescribed form, authorizing import of ganja from the source of supply into a licensed warehouse in the district which is either a Government warehouse for which the importer pays such rent as may be fixed by the Collector or a private warehouse in respect of which the importer holds a licence granted by the Collector with the approval of the Excise Commissioner. The pass shall ordinarily be in force for one month from the date on which it is granted but the term may be established by the Collector of the importing district or the Superintendent of Excise of the exporting district.(3)The Collector issuing the pass shall forward two copies thereof to the Superintendent of Excise of the exporting district noting on them the fact of the execution of the bond by the importer.(4)The importer or his authorised agent shall present such pass to the Superintendent of Excise of the exporting district and obtain on it the written permission of that officer to purchase ganja. He shall further comply with any rules that may be in force in the Province of export regulating the taking of ganja out of that Province, and also such instructions in conformity therewith as he may receive from the Superintendent of Excise of the exporting district.(5)Procedure to be followed on receipt of destination. - The ganja shall be brought by the route mentioned in the pass and shall, on arrival in Assam, be taken direct and with all reasonable despatch to the licensed warehouse mentioned in the pass. Ganja shall then be prescribed with the pass to the Superintendent of Excise or such other officer as may be authorised by the Collector to examine, weigh and store the ganja on arrival.(6)If brought by rail, the consignment should be duty insured.(7)No allowance shall be made for any loss of ganja in transit under bond unless the Excise Commissioner is satisfied that such loss is due to dryage.Export of ganja to Manipur

153. Export to Manipur.

- Ganja may be exported from an excise warehouse in the district of Sibsagar to Manipur on payment of duty, and on the production of a permit in triplicate (either general or special) from the Political Agent. Ganja will be issued on production of a challan showing the payment of duty payable under Chapter V of the Act. The quantity issued will be noted on the copies of the permit, one copy being returned to the exporter to accompany the consignment and one copy being sent to the Political Agent. Transport of ganja from one wholesale licensed warehouse to another -without pre-payment of duty

154. Transport of ganja only permitted under certain circumstances and only within the same district.

- Passes in triplicate for the transport of ganja from one licensed wholesale warehouse to another in the same district may be granted by the Collector, Superintendent of Excise or Sub-divisional Officer, but such transfers shall not be permitted, save-(a)when the stock in the warehouse to which the ganja is to be transported is likely to become exhausted before a consignment can be obtained from the source of supply ; or(b)in order to enable a wholesale vendor, whose licence has been resigned or cancelled, or has not been renewed, to dispose of his unsold stock.

155.

In the case of such transfers the following rules shall be observed : (i) Procedure in case of such transfers for packing and weighing. - Each chest in which the ganja is to be packed shall be weighted, and its number and weight shall be marked on it in paint, the ganja shall then be weighted and packed in the chests. Seals shall be affixed at the inner side between the planks of the chest unless the ganja is enclosed in an inner covering of gunny which has been sewn and sealed along each seam. When ready for despatch, each chest must be again weighed and the number and gross weight of each, the net weight of ganja, the number of the pass, and the name of the purchaser must be legibly painted on each chest. All these operations be performed in the presence of the officer-in-charge of the warehouse. (ii) Details to be entered on back of pass. - When the weighments have been completed, the officer-in-charge of the warehouse will enter on the back of the pass, and of the duplicate and triplicate copies thereof - (a) the number of each package ; (b) the gross weight of each package ; (c) the net weight of ganja in each package ; (d) the name of the person to whom delivery is to be given ; and (e) the route by which the ganja is to be conveyed. (iii) The provisions of Rule 152, 157, 158 and 164 regarding the execution of a bond, the grant, manner of disposal and period of validity of passes, the storage in a warehouse, the examination and weighing of ganja on arrival at warehouse to which it is transferred, and the levy of duty on any deficiency found on arrival shall, mutatis mutandis, apply in such cases. Transport of ganja from licensed wholesale warehouse to licensed retail shops

156. Transit between warehouse and shop.

- Rules 88 and 89 above will apply, mutatis mutandis, to ganja in transit between a licensed wholesale warehouse and a licensed retail shop. Storage of ganja in district warehouses

157. Imported ganja to be taken direct to warehouse.

- All ganja, imported under Rule 152 shall, immediately on arrival in the district, be taken to the ganja warehouse specified in the pass.

158. Examination and weighing of ganja on receipt.

- (i) The Collector or the Superintendent of Excise or the Sub-divisional Officer or any other officer duly authorised is required before allowing ganja to be stored in ganja warehouse to ascertain by personal inspection of the consignment and by weighing that the seals of the bags or chests are not broken and that the gross weight of each bag or chest corresponds to that noted in the pass. (ii) If the weight should disclose a deficiency in the gross weight of the consignment, and if the wholesale vendor should object to pay duty thereon, on ground that the deficiency is in the weight of the bags or chests and not of ganja, the officer conducting the weighing shall, if the goladar so desires it, weigh the ganja and the bags or chests separately. He must then reseal the bags or chests. (iii) Should the covering of any bag or chest appear to have been tampered with, or should the gross weight as ascertained by actual weighing be less than that given in the invoice by one seer or more, the

officer-in-charge of the warehouse shall at once cause the bag or chest to be opened and the contents examined and weighed with special care. Any bag or chest received without the original seal or in such a condition as to give rise to the suspicion that it has been tampered with, may, if the District Collector thinks fit, be confiscated. The full duty must be once be levied on any deficiency in weight, no allowance being made on account of wastage or damage in transit.(iv)Such deficiency shall be calculated on the total weight of ganja in each consignment and not on the weight in each bag or chest compared with the entries in the pass. Should there be any in-charge of weight, the full quantity delivered including such increase, shall be entered in the stock registers. The presence of dust or foreign matter, and complaints regarding the quality' or weight or delay in the supply of ganja, or of damage thereto in transit, should at once be reported to the Superintendent of Excise of the source of supply.Note. - A ganja gola is treated as a shop and is settled annually along with other excise or opium shops.

159. Warehouses for storage of ganja.

- Where there are warehouses provided by the Provincial Government or the Governor of Assam, as the case may be, the wholesale vendor must apply for a lease of one of them, and store therein all ganja purchased by him. Where there are no warehouses provided by the said Government or the Governor of Assam or where the accommodation in such warehouses is insufficient, the wholesale dealer may store his ganja in a private warehouse if the collector is satisfied by a personal inspection or by a report received from an officer deputed by him to inspect such warehouse, that the warehouse is in a situation convenient of access to Excise Officers, and so constructed that any ganja stored in it shall be perfectly secured against fraud or depredation.

160. Rent of Government warehouses.

- Lessees of Government warehouses shall pay rent at a uniform rate of Rs. 4 per month, inclusive of municipal taxes ; provided that, when the number of applicants for Government warehouses for any year exceeds the number of such warehouses, the leases may, at the discretion of the Collector, be put up to auction.

161. Minimum stock may be prescribed.

- Subject to the provision in Rule 159, every licensee of a ganja warehouse shall maintain at each warehouse such minimum stock of ganja as may, from time to time, be fixed by the Excise Commissioner and notified by him in writing to the licensee. If and whenever the stock shall fall below the prescribed minimum, the licensee shall forthwith make up the same to the prescribed minimum. The licensee shall be liable to pay the Collector on demand the sum required to compensate any licensed vendor or vendors for any loss which he or they may have incurred owing to the failure of the licensee to maintain an adequate stock of ganja, and also the sum required to compensate the Provincial Government or the Governor of Assam for any loss of Government revenue incurred owing to such failure. The amount of such compensation shall be fixed by the Collector or, in the event of objection on the part of the licensee to the amounts so fixed, by the Excise Commissioner.

162. Annual stock-taking.

- Stock must be taken by the District Collector or Superintendent of Excise or in a sub-divisions by the Sub-divisional Officer, or by a gazetted officer deputed by the District Collector or Sub-divisional Officer, in each warehouse between the 25th and 31st March, and to avoid complication of accounts no ganja should be issued from any warehouse from the day of weighment to the 31st March. In cases in which the whole of the ganja fit for use is disposed of in the middle of the year, and the goladar relinquished his licence, the account of his warehouses may be closed within the year.

163. Method of stock-taking.

- All the bags or chests should be opened and the ganja taken out, and the ganja classified as unfit for use, if any, should be separated. The request of a goladar to classify any ganja as unfit for use, should ordinarily be accepted. The ganja fit for use, that unfit for use and refuse respectively shall be separately weighed, and the ganja fit for use replaced in bags. The ganja classified as unfit for use and the refuse, if any, must be destroyed on or before the 31st March, with the approval of the District Collector in the presence of Superintendent of Excise or Sub-divisional Officer or other gazetted officer deputed to take stock, and written off the accounts on or before the 31st March. The officer in whose presence ganja unfit for use and refuse are destroyed shall record a certificate that this has been done.

164. Duty to be paid on deficiency in excess of 2½ per cent.

- the wholesale vendor shall be responsible for any deficiency in excess of 2½ per cent and duty at the rate prescribed under Chapter V of the Act shall be realised on such deficiency on or before the 31st March ; provided that the Excise Commissioner may, at his discretion, remit either in whole or in part the duty on deficiencies in excess of 2½ per cent. Ganja transported to the warehouse of another wholesale vendor within one month of the date on which it was stored shall be excluded when calculating the allowances for wastage to be made to wholesale vendor from whose warehouse such ganja was transferred. Bhang or Siddhi

165. Definition, etc., of bhang.

- Bhang is included in the definition of "intoxicating drug" in Section 3(13) of the Act. The duty on bhang is prescribed in Order 31. The time, place and manner of payment of duty are prescribed in Rule 267 of these rules.

166. Import of bhang.

- Bhang may be imported from a licensed wholesale warehouse in Bengal, Bihar, Orissa, the United Provinces and from such other places as may be selected from time to time by the Excise Commissioner, on payment of duty by a licensed retail vendor.

167. Conditions of import.

- Such import may be made only after the importer has-(a)produced a challan showing payment of the prescribed duty thereon, and(b)obeyed all the rules made by the authorities of the Province from which the import is made.

168. Pass required from Collector of importing district.

(1)A licensed vendor desiring to import bhang must apply for a pass to the Collector who, if he is satisfied that there is necessity for such import and that the duty has been paid, shall grant him a pass in the prescribed form.(2)Two copies of the said pass shall be sent to the Collector, or such other officer as the Provincial Government concerned may direct, of the district from which the import is to be made.

169. And from proper authority in exporting district.

- Such import shall not be made unless the importer has obtained from the proper authorities in the exporting district a pass containing the following particulars, namely :-(a)the gross weight of the package and the net weight of the bhang therein ;(b)the number of bags of bhang protected by the pass ;(c)the distinguishing marks by which such bags may be identified ;(d)the name of the person to whom delivery is to be given ; and(e)the route by which the bhang is to be conveyed.

170. Period of currency of pass.

- A pass specified in Rule 168 shall have effect for not more than one month from the date on which it was granted.Charas

171. Definition, etc., of Charas.

- (i) The charas is included in the definition of the "intoxicating drug" in Section 3(13) of the Act.(ii)The duty of charas is prescribed in Order 31.Import

172. Restriction of import.

- Charas may be imported only by a licensed retail vendor thereof from excise warehouse in the Punjab or from licensed vendors in Bengal.

173. Permit required from Collector of importing district.

- A licensed vendor desiring to import charas must obtain from the Collector of the importing district a permit in such form and pay thereof such fee as may be prescribed by the Provincial Government.

174. Conditions under which import can be made.

- Such import may be made only if the importer or his agent has-(a)obeyed all rules made by the authorities of the Punjab or Bengal,(b)obtained a pass from the proper authority in the exporting district, and(c)immediately on receiving the charas from the said excise warehouse or licensed vendor conveyed it to the nearest railway station and consigned it by railway to the Collector of the importing district and sent the railway receipt to such Collector in a registered cover.

175. Importing of charas in excess of the prescribed limit is prohibited.

- No quantity of charas, in excess of the quantity specified in the permit granted under Rule 173, shall be imported.

176. Procedure on arrival of charas at place of destination.

(1)The Collector of the importing district shall depute an Excise Officer to take delivery of the charas from the railway station, and the said officer shall produce the charas before the Collector or such other officer, as the Collector may specify, for examination, weighment and comparison with the pass received from the exporting district.(2)When the charas has been examined under Clause (1) of this rule, and the import duty on the whole quantity exported or actually received, whichever is greater, has been fully paid it shall be made over to the importer for sale.(3)Intimation of the arrival of the charas and of the realisation of the full duty thereon shall immediately be sent by the examining officer to the officer-in-charge of the bonded warehouse in the Punjab or to the Collector of Bengal, as the case may be, from which the drug was exported.

177. Levy of duty on deficiency.

- Duty at the rate payable under Chapter V of the Act shall be levied on any deficiency in the weight of charas imported as noted in the pass and as found by weighment in he district of import.

Part VI

Licences, Settlements of FeesGeneralDuration and number of licences

178.

Licences for the wholesale or retail sale of intoxicants may be granted for a term of three consecutive years or for any shorter period commencing from the First April or any other date as may be specified by the State Government from time to time subject to the following provisions

:- (1)temporary licenses may be granted for the retail sale of intoxicants on temporary and special occasions, e.g., fairs, regimental camps of exercise and similar other occasions. Such licenses shall be limited to the period for which such temporary or special occasions last but shall not in any case exceed three months ;(2)Season licenses for the sale of fermented tari may be granted for the period

or periods as fixed by the Collector ;(3)Licences for wholesale of country spirit to the excise spirit warehouse shall be granted for a period not exceeding three years at a time ;(4)Notwithstanding anything contained in the said rule, the State Government may extend the term of the license of any whole-sale or retail sale of intoxicant for a period not exceeding three months at a time under such circumstances as the State Government consider

179.

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 by the consuming classes or to counter-act supply of any intoxicant through illicit sources.

180.

Liquor should not be so sparsely distributed as to give to any particular lessee practical monopoly over a considerable area.

181.

Except with the previous sanction of the Excise Commissioner, a retail country spirit shop in contract supply areas shall not be maintained unless there is a minimum average sale of three bottles of liquor 750 ml. each per diem.Location of shops

182.

In rural areas the distance between excise shops of the same description should not, except for special reasons, be less than five Kms.

183.

(1)In urban areas, the position of shops licensed for the consumption of liquor on the premises should be so fixed that persons entering them should not escape observation, and that supervision should be rendered easy but they should be so prominent as to compel attention.(2)The shops should not be located at sites to which the neighbours object on grounds, which upon enquiry appear to be reasonable and free from malice or ulterior motive and should, so far as possible, be at a reasonable distance from religious, education and of there similar buildings or institutions.Explanation. - The word "reasonable" should be interpreted according to the circumstances of the case.(3)In areas frequented by tea garden labour, country spirit shops should be located as far away as practicable from main roads and other conspicuous positions.(4)As a general rule while fixing location of country spirit shops the vicinity of markets, factories labour lines, places of worship and other places of public resort should be avoided.

184.

The location of existing shops should be examined at least once in three years with a view to ascertain whether it conforms to the rules in respects of sites.

185.

(1)Licences for the retail sale of liquor at any place within 5 Kms. of the border of another district shall not be granted unless the Collectors of both districts concur. If they fail to concur, the decision of the Excise Commissioner which shall be final, should be obtained by the Collector concerned.(2)When a question arises between the Collector of two districts regarding the injury done to a shop near the boundary of one district by a shop near the boundary of the other, the matter shall be decided with reference to the convenience of consumers. Before proposing a new shop within 5 Kms. of the boundary of another district, the District Collector should consult the District Collector of the latter district and submit to the Excise Commissioner a proposal with his recommendation after such consultation. The decision of the Excise Commissioner in the matter shall be final.

186.

No outstill licence shall be granted at any place within 5 Kms. of any contract supply area situated either in the territories, to which the Act applies, or in any adjoining State or territories, except under special circumstances of a large mart.

187.

Except with the previous sanction of the State Government, no shop shall be located for the retail sale of intoxicant within 4.8 Km. (3 miles) of the State of Bhutan and Bangladesh.

188.

Except with the previous sanction of the State Government no excise shop shall be established in any District of bordering States of West Bengal, Tripura, Nagaland, Manipur, Meghalaya, Bangladesh and Bhutan within 2 Kms. of their boundaries.

189.

Licences for the sale of foreign liquor for consumption on, or, off the vendor's premises shall be granted only 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 and business centres, or in Urban areas where there is a class of consumer specially accustomed to drinking such liquor.

190.

Licences for the sale of foreign liquor and country spirit on the same premises shall not be granted. Ascertainment of public opinion regarding the number and location of excise shops

191.

The opening, shifting, amalgamation and closure of any licensed premises shall be done by the District Collector with the previous sanction of the State Government. Such opening, shifting, amalgamation and closure shall not be granted-(a) unless it has been satisfactorily established by local enquiry that the proposed action is necessary in the interest of public; and (b) until any objections, which may have been filed on the subject have been considered by the District Collector. Objections from local bodies and from the following persons will be considered-(i) In the case of Corporation, Municipality or Town Committee areas-The Corporation, Municipality or Town Committee concerned to which such proposal relates;(ii) In the case of areas not situated in a Corporation, Municipality or Town Committee-(a) The Gaon Panchayat concerned.(b) The owners or occupiers of the neighbourhood of the premises involved.(c) Managers of the tea estates or factories in which more than 100 persons are employed: Provided that the whole or any part of the jurisdiction of the Gaon Panchayat or land owned or occupied by tea estate or factory is situated within 5 Kms. of the site of the shop or any of the shops concerned.

192.

The District Collector shall cause to be prepared lists of the shops in the prescribed form proposed to be licensed during the ensuing term not later than 6 months before the date of commencement of the next term of the licences to be issued. The site of the shops shall be precisely indicated in the said list. No new name shall be in the list and no change of site of an existing shop shall be made until the necessity thereof has been established after a local enquiry held by the District Collector himself or by any gazetted officer authorised by the District Collector.

193.

(1) The District Collector shall send to the Mayor or Chairman, as the case may be, of each Corporation/Municipal Board/Town Committee and the Chief Executive Councillor or the Mahkuma Parishad in his jurisdiction an extract from the list prepared under Rule 192 showing the shops within the limits of the Corporation/Municipality/Town Committee or Mahkuma Parishad concerned. On receipt of the extract, the Mayor or Chairman of the Corporation/Municipal Board/Town Committee or Chief Executive Councillor of the Mahkuma Parishad shall forthwith cause a copy thereof to be displayed on the notice board of their respective offices inviting any person who desire to make objections to file written statement of the grounds of such objections within 15 days of the dates of the notice.(2) The list of shops, together with the objections, of any thereto, shall be considered by the Mayor, Chairman or the Chief Executive Councillor, as the case may be, and shall be forwarded to the District Collector with such remarks as the Mayor, Chairman

or Chief Executive Councillor may desire to make. If within one month of sending the extracts under sub-rule (1) above, no communication is received by the District Collector and it will be presumed that there is no objection to the proposed list, the District Collector may either himself hold or depute a gazetted officer to hold a local enquiry on the objection as may be received.

194.

The District Collector shall also cause lists of the proposed shops for the retail vend of liquor to be displayed and the District and Sub-divisional Courts, Sub-Deputy Collector's offices, Block Development officer's Office, Gaon Panchayat Office and any other prominent public places as he may consider necessary. Such lists and notice will contain an intimation that any petition of objection filed before the District Collector within 15 days of the date of the notice will be considered. On receipt of any objection, the District Collector shall cause a local enquiry into such objects.

195.

The District Collector shall consider-(a) the report of the Mayor or Chairman as the case may be, of the Corporation/Municipality/Town Committee or Chief Executive Councillor of Mahkuma Parishad, (b) the objection (if any) to the list of the proposed shops, and (c) the record of the local enquiries held under Rules 193 and 194 and shall take a decision on the subject which shall be final subject to any decision of any competent Court or of the Excise Commissioner or State Government on appeal.

196.

Corporation, Mahkuma Parishad, and Municipal Board/Town Committee shall also be used as the medium through which the Collector may consult the public matters connected with excise administration. It shall also be open to the Corporation, Mahkuma Parishads and Municipal Boards/Town Committees to address the Collector on their own initiative in matters such as questions concerning methods of trading hours of sale, excise abuses and irregularities fall within the scope of this rule. This rule, however, shall not apply to matters which are technical, disciplinary or purely administrative in nature, if the subject matter of a Corporation's, Mahkuma Parishad's or Municipal Board's/Town Committee's recommendation is beyond the competence of the Collector, he shall forward it to the Excise Commissioner with his opinion. The Excise Commissioner shall refer the case with his opinion to the State Government for necessary action.

197.

The procedure laid down in Rules 191 to 195 shall apply mutatis mutandis to the opening of new shops under Rule 214 infra after the triennial settlements have been made.

198.

The list of the shops proposed on or before the 1st day of November for settlement finalised after observing the above rules, shall be forwarded to the Excise Commissioner in the prescribed form with a report stating the grounds for the inclusion of such new shops or such alterations in the sites, existing shops as may be recommended.

199.

(1)The settlement proposal shall contain the minimum reserved fee in respect of fermented tari shops and outstill shops and the minimum vend fee in respect of country spirit shops at which the licences are to be put up to sale. In proposing the minimum fee, the Collector shall have regard to the fee paid for each licence at the three preceding settlements, the quantity and retail prices of liquor sold during the current and preceding years and the estimates of profit made or loss sustained in working the shop during the current year, as found by the inspecting officers. The reserved fees should be so fixed that each shop can be worked at a reasonable profit.(2)In respect of country spirit shops, in addition to the minimum vend fee for each shop, the settlement proposal shall also contain the proposed maximum vend fee and also the prescribed minimum of liquor of each shop to be settled. These shall be calculated so as to allow a reasonable margin of profit per L.P. litre on the estimated consumption after establishment and other expenses have been deducted. The list of such reserved minimum and maximum fees shall be kept confidential. A shop shall not ordinarily be settled above the maximum vend fee as finally sanctioned by the Excise Commissioner.(3)A shop not ordinarily be settled below the minimum reserved fee. Where for special reasons the Collector considers that shop be settled below the minimum reserved fee, he shall when applying for the sanction of the Excise Commissioner to the Settlement, state in full his reasons for making the recommendation.

200.

Proposals in connection with temporary fair licences shall ordinarily be submitted together with the annual settlement proposals for the sanction of Excise Commissioner, the dates of the fairs in connection with which such licences are required being ascertained beforehand. The reserved fee or (in the case of licences settled on the fixed fee system), the licence fee, shall be fixed with reference to the number of days the fair is expected to last, the fees and consumption of the previous year and the estimated daily attendance and they shall be high rather than low in comparison with those of the adjacent regular shops. Such licences will be granted sparingly and in no case shall a temporary fair licence be granted without the previous sanction of the Excise Commissioner. No licence shall be granted when the fair does not last more than one day or when the site of the fair is within one mile of any regular shop similar to that for which a temporary licence is desired. In no case shall a temporary shop be opened within 100 yards of a fair nor shall sales be permitted after 9 p.m. or before sunrise.

201.

On receipt of Excise Commissioner's sanction to the Deputy Commissioner's proposals, the settlement of shops may be made in accordance with the procedure laid down in Rules 202 to 212 infra. Procedure for Settlement

202.

Shops for retail vend of country spirit including the outstills and fermented tari shall be settled in the manner laid down in the rules below.

203.

Settlement of country spirit shops shall be made by "tender" or in exceptional circumstances by any other method as may be directed by the State Government.

204.

Sales of outstills and fermented tari shops except otherwise directed ordinarily be made by auction under the lump sum system. Under this "lump sum system" a licensee is required to pay a monthly fee fixed by auction for the right to sell. This fee is irrespective of the amount of intoxicants sold.

205.

Where the circumstances make unrestricted auction open to objection, for example, where fair prices cannot be obtained or where undesirable "rings" must be broken up or where a suitable person is not available, the Collector may settle any shops or group of shops in such other manner as the State Government may prescribe.

206.

(1) Save with the special sanction of the State Government all country shops will be settled under the tender system. (2) The tenders must be in such form and contain such particulars as may be prescribed by the State Government. Tenders not containing all the particulars shall be liable to be rejected. (3) Each tender must bear a court-fee stamp of Rs. 24.75 or any other amount as may be prescribed by the State Government from time to time. (4) Each tender shall be for a single shop, but any person may submit separate tenders for any number of shops. The tenders are not transferable from one shop to another. No shop shall be settled with any one who has not tendered for the shop within the notified time. Whenever it is found that no tender has been received for a shop within the notified time or where a suitable person from amongst the tenderers is not found for settlement, a fresh notice shall be used inviting tenders for such a shop; provided that a notice of ten days will be sufficient in such cases.

207.

(1)The District Collector and Sub-divisional Officer, as the case may be, will call for tenders for any shop or class of shops in the area falling within their respective jurisdiction in the prescribed form.(2)Sale notice calling for tenders for country spirit shops shall be issued at least two months before the date of settlement of such shops for the ensuing term. The date of receipt of the tenders and the date of the ensuing term. The date of receipt of the tenders and the date of settlement shall be mentioned in such notice; provided that the date of settlement shall not, unless otherwise directed by the State Government be later than 25th February of the year in which the settlement is due and fifteen days, previous notice of such date shall ordinarily be given.

208.

(1)The Collector shall make settlement of the excise shops in consultation with an Advisory Committee of not more than five official members including representatives of the Scheduled Castes, Scheduled Tribes and Backward Classes.(2)The invitation to the members should be issued on the day fixed for the settlement and all possible precautions shall be taken to ensure that there names are not divulged. In selecting the members of the Committee care should be taken to select such persons as are known to have a distinct sympathy for the advancement of the cause of temperance and prohibition and faith and the principles of social justice. No person who is known directly or indirectly to have or who is likely to have any interest in any excise shop or in any excise business or in any person doing such business shall be invited.(3)Tenders received from persons in the "Debarred List" or from persons who are not citizens of India as defined in Articles 5 to 8 of the Constitution of India shall not be considered by the Advisory Committee. All other tenders should be considered by the Committee but shops shall not be settled with persons of bad moral character or with persons who may be considered undesirable.(4)Settlement of a shop shall have to be made by selection from amongst the tenderers for that particular shop, and the tenderers so selected shall also be financially sound to run the shops.(5)The settlement of all shops shall be subject to the express condition that the licensee will be personally responsible for its working and proper functioning.(6)No person shall be allowed to own more than one excise shops at a time. If any person is found to get settlement of more retaining than only one, the surrendered shops shall be resettled at his risk and any loss suffered by the Government on account of such re-sale shall be recovered from him.(7)Persons belonging to one joint family shall not be allowed to have more than one shops between them.(8)Settlement shall be made on the express condition that if any shop is closed at any time during the currency of the licence as a result of the operation of temperance or prohibition policy of the Government or otherwise, the lessee will not be entitled to any compensation on that account.(9)Licence fees at the following rates for the retail sale of Country Spirit for each shop shall be realised before the grant of licence(a)A shop with average monthly sale of Country Spirit during the previous term upto 500 LPL Rs. 10,000.00(b)A shop with average monthly sale of Country Spirit during the previous term above 500 but not exceeding 1000 LPL Rs. 15,000.00(c)A shop with average monthly sale of Country Spirit during the previous term above 1000 LPL but not exceeding 3000 LPL Rs. 30,000.00(d)A shop with average monthly sale of Country Spirit during the previous term above 3000 LPL. Rs. 50,000.00(10)If a successful tenderer who has paid security applies to withdraw from the transaction before the time comes for opening

his/her shop, he/she may be allowed to do so on forfeiture of the security deposited but without further penalty. The shop will then be resettled giving only ten days, notice and the person so withdrawing shall be debarred from taking part in the settlement.(11)If for any reason a licence, after the settlement has been held, is refused to the person selected the security deposited by him/her will be refunded.(12)Tenderers for country spirit shops in districts contiguous to Nagaland, Meghalaya, Mizoram, Manipur, Tripura, Arunachal Pradesh, West Bengal, Bangladesh and Bhutan are prohibited from holding any interest, direct or indirect, in liquor shops in these states and territories. Infringement of this condition will result in the cancellation of the licence granted, together with any other penalty prescribed under the Act, Rules or licence.(13)The settlement with the accepted tenderer is competent on a no objection certificate being granted by a District Magistrate to his or her character or conduct.(14)A person with whom a shop has been settled shall sign his/her name or if he/she is illiterate affix his/her thumb impression immediately opposite the statement of the fee in the bid book on the day on which the settlement is offered.(15)After the settlement has been concluded, no alteration in the serial number of shops or in the fees paid therefor shall be made without the previous sanction of the State Government.(16)Officers making settlement shall personally verify, at the close of settlement, by personal communication with the Treasury Officer, that all amount due as security have been paid. As far as possible, sums deposited should be entered in that day's accounts, but when this is not possible amount paid late are to be kept in sealed bags in the Treasury and brought to account the next day.(17)The District Collector or Sub-divisional Officer by whom the settlement is made shall deliver each licence to the person entitled to receive it, after satisfying himself that the amount of security has been duly deposited. He shall take the receipt on the counterfoil of the licence. In these cases, where the licensees are illiterate, and unable to sign, their thumb impressions shall be taken on the counterfoil.

209.

The District Collector is required to preside at the sales held at district headquarters, and the Sub-divisional Officer at those held at the headquarters of a sub-division. In the absence of the District Collector or the Sub-divisional Officer, as the case may be, such other person as may be authorised by the District Collector or the sub-divisional Officer, as the case may be, shall preside at the sales. Sales of sub-divisional shops will ordinarily be held at the headquarters of the sub-division, but in exceptional circumstances the sales of all or any of the shops in a sub-division, may, with the previous sanction of the Excise Commissioner, be held at the headquarters of the district. In such cases, the District Collector who shall preside at sales may require the Sub-divisional Officer concerned to be present to assist him at the sales. The Superintendent of Excise should invariably attend all settlements and shall act as an Expert Adviser to the District Collector or Sub-divisional Officer, as the case may be, in making the settlements.

210.

No country spirit shop under the contract supply system shall ordinarily be settled unless the monthly estimated vend fee is Rs. 15 or over. An outstill shop shall not ordinarily be settled at a monthly price below Rs. 20.

211.

The Presiding Officer shall be on his guard against combination of tenders at the time of settlement. Benami transactions shall not be permitted. The Presiding Officer may also refuse to consider tenders submitted by undesirable persons.

212.

If the non-settlement of any retail excise shop is due to combination among vendors, or to absence of suitable tenderers or to any other extraordinary but valid reason, the Excise Commissioner, on a report of the District Collector or the S.D.O., as the case may be, may, in his discretion, either sanction the temporary closure of the shop, or appoint an official vendor to manage the shop. The appointment of official vendors which should be resorted to only in exceptional cases, shall be reported to the State Government. The remuneration to be paid to an official vendor will be fixed by the Excise Commissioner in each case with deference to the sales effected and it may take the form either of a fixed monthly salary or of a commission on sales.

213.

The result of the sales shall be reported to the Excise Commissioner in the prescribed form directly after the conclusion of the sales. Result of sales held at sub-division will be forwarded separately for each sub-division through the District Collector.

214.

After the settlements have been made a new shop within a radius of 5 km. will not ordinarily be opened during the term of the settlement. In special cases and with the sanction of the Excise Commissioner in each case, the number of shops may be increased; provided that, when a new shop is opened, it will be optional to any holder of a licence without forfeiting his advance deposit or security. The District Collector or Sub-divisional Officer, as the case may be, will thereupon resettle the shop by tender or otherwise, as the case may be.

215.

The same procedure will be followed at the resettlement of licenses. Such re-settlement will be made by tender at the reserved fees originally sanctioned and the result of the resettlement will be required to the Excise Commissioner in the prescribed form.

216.

Licenses shall not ordinarily be granted on re-settlement of persons who have resigned or committed a default in respect of payment of security or in respect of opening a shop on a settlement or with the partners of such persons; but this prohibition does not apply in the case of resignations

under Rule 214 or 298.

217.

After the settlement has been made no change of site of any excise shop shall ordinarily be made except with the previous sanction of the State Government.

218.

Notwithstanding anything contained in these rules the settlement of any country spirit shop may in exceptional circumstances be made by Government directly with any suitable person in conformity with such procedure or on such term or for such period as the Government may decide from time to time.

219.

Licences for the retail sale of any intoxicant shall not be granted. -(a)to any person who has been convicted by a Criminal Court of a non-bailable offence involving moral turpitude;(b)to former Licencees who are in arrears to Government or whose conduct have been found to be unsatisfactory or who have been found guilty of any serious shop malpractice, or breach of conditions of their licences;(c)to any person who is in arrear in respect of any Government revenue or dues or is defaulter in respect of repayment of any Government loan;(d)to persons suffering from any infectious or contagious disease;(e)to persons below the age of 21 years.

220.

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 Indian State or territories bordering Assam.

221.

No licence for the retail sale of country spirit shall be granted to any person who has been granted the exclusive privilege of manufacturing of 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.

222.

No person who held a licence of any country spirit shop for a period of fifteen consecutive years shall be eligible to get settlement of any such or other country spirit shop.

223.

(1) Settlement of country spirit shops shall be made giving adequate representation to the Scheduled Castes and Scheduled Tribes. Of the total number of shops to be settled in a sub-division, a minimum quota of such shop to be settled with persons belonging to Scheduled Castes and Scheduled Tribes shall be fixed on the basis of population of those communities in the sub-division. (2) In making settlement to any person preference shall always be given to the educated unemployed youths or to co-operatives and co-operative firms formed by such educated unemployed youth. Preference shall also be given to the person belonging to the more backward community of the other Backward classes. (3) While making settlement to such persons due consideration shall be given to the economic backwardness of the person seeking settlement. No person shall be considered economically backward unless the annual income of such person or his parent is less than Rs. 5,000. The direction issued by the State Government in this respect shall be scrupulously followed. (4) The dependants of the person who held any country spirit shop for a total period of fifteen consecutive years shall not be entitled to settlement of such or any other country spirit shop. Note. - The term "educated unemployed youth" as mentioned in sub-rule (2) of Rule 223 means a person not exceeding 35 years of age who has passed the H.S.L.C. or its equivalent examination and is without any employment.

224.

No licence shall be granted to the holder of a licence for the retail sale of country spirit manufactured in a distillery, for the retail sale of foreign liquor or outstill spirit or fermented tari in a shop within 20 km. of the distillery shop, without the special sanction of the State Government.

225. To holder of outstill licence for retail sale of country spirit or foreign liquor or fermented tari.

- Without the special sanction of the Excise Commissioner no licence shall be granted to an outstill licensee for the retail sale of foreign liquor or country spirit manufactured in a distillery or fermented tari in a shop within twenty Kms. of his outstill.

226.

No licence shall be granted to the holder of a foreign liquor licence for the retail sale of country spirit manufactured in a distillery or outstill spirit or fermented tari in a shop within twenty Km. of his foreign liquor shop without the special sanction of the State Government.

227.

No licence shall be granted to holder of a fermented tari licence, for the retail sale of country spirit manufactured in distillery or foreign liquor or outstill spirit in a shop within twenty Km of the tari shop without the special sanction of the State Government. Grant of licences

228. Stamp duty of licences and counterpart.

- No stamp duty is leviable on excise licence. But the counterpart of a licence which is given to Government being an agreement, is liable to the stamp duty which may from time to time be chargeable on agreement as described in Article 5(c) of the Indian Stamp Act, 1899 (Act 2 of 1899).

229. Issue of duplicate copy of licence.

- If the original licence is lost, a duplicate copy may be issued on payment of Rs. 2 unless for special reasons, the Collector considers that the fee should be remitted. The amount should be credited under the head "Miscellaneous-Excise Revenue."

230. Licences are personal to the licensee in whose favour they are granted.

- All licences are personal to the licensee in whose favour they are granted.

231. Issue of duplicate in the name of registered company or firm.

- No licence shall be issued in the name of a registered company or firm unless such Company is registered under the Indian Companies Act, 1913, Co-operative Societies Act, 1912, the Societies Registration Act, 1860 or otherwise incorporated. When a licence has been granted to an unregistered private company or firm, licence should be issued in the name of the individuals as representing the corporate body and not the corporate body itself. No distinction shall be drawn for the legal liabilities among the individuals as representing the corporate body who will be jointly and severally responsible.

232. Settlement of big excise shops with partners.

(a)The settlement of country spirit shops which may be considered by the Government to be big shops, shall be made with two or more partners.(b)The partners shall not belong to the same family nor one of the partners shall be related to another as defined in Instruction III, page 174 of the Assam Excise Manual, Volume 1.(c)The parties shall submit the tenders jointly which shall be signed by them all and shall submit an affidavit with the lender sworn before Magistrate, First Class to the effect that they do not belong to the same family and that none of them is related to any other of the partners. Notwithstanding any other agreement amongst the partners, all the partners shall be jointly and severally responsible for the management of the shop and shall be liable for any violation of any provision of the Assam Excise Act, 1910 and the rules made thereunder or any term or condition of the licence including the penal provisions. The partners shall execute an agreement amongst themselves as to the management of the shop in conformity with the above condition and with the rules and instructions issued/made under the Assam Excise Act, 1910. The agreement shall be registered in the sub-registrar's office after the settlement is made with them and be submitted to the Deputy Commissioner for record. Failure to comply with the above provision shall determine the settlement.

233. Transfer of sub-lease.

- No transfer of sub-lease (whether entire or partial) of a licence shall be made except with the previous sanction of the State Government. The Collector shall submit such proposal through the Excise Commissioner when there is good and sufficient reason to his satisfaction.

234. Transfer of licence on death of licensee.

- On the death of a licensee the Collector may, with the previous sanction of State Government, review the licence for the remainder of the lease on the same term 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 the deceased licensee are recovered before the licence is so renewed. In such case no fresh deposit need be called for.

235. Names of salesmen and agents 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, club, railway refreshment room, steamer, kitchen or 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 or to carry any intoxicant on his behalf unless the name of such person shall have been previously submitted to the Collector or the sub-divisional Officer or the superintendent of Excise for approval and endorsed by him on the licence.

236. Persons disqualified for being appointed salesmen or agents.

- The following persons are disqualified for being appointed as salesmen : (i) persons below 18 years; (ii) persons convicted of offences under the Excise, Opium, Opium Smoking or Dangerous Drugs Act or of any non-bailable offences; (iii) persons whose licences have been cancelled under the Excise, Opium or Opium Smoking or Dangerous Drugs Act or who have been held guilty of committing any serious shop malpractice; (iv) persons of notoriously bad character or whose conduct is found otherwise undesirable; (v) persons suffering from any infectious or contagious disease; (vi) persons, other than the licensee, having any pecuniary interest in the sales at the shop : Provided that in the case of persons falling under (ii), (iii) and (iv) above the disqualifications may, at any time be removed by a written order of the Collector.

237. Persons suffering from infectious or contagious disease not to be employed by manufacturers or wholesale dealers.

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

238. Women not to be employed in country spirit shops.

- No licensee for the sale of country spirit shall employ any woman as sales woman for sale of such intoxicants.

239. Prohibition of employment of women in foreign liquor shop without permission of Excise Commissioner.

- No person who is licensed to sell foreign liquor shall, without the previous permission of the Excise Commissioner, employ or permit to be employed with or without remuneration, any woman to assist him in the conduct of sales.

240. Prohibition of employment of persons convicted of certain offences by licensed manufacturers and wholesales dealers.

- No licensed manufacturer or wholesale dealer of any 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, Opium, Opium Smoking or Dangerous Drugs Act 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. Prohibition of sale of intoxicants to certain persons

241. Prohibition of sale to certain persons.

- No intoxicant shall be sold by any licensed vendor or by an agent or servant of such vendor to-(1)any Railway servant at the time on duty;(2)any Excise or Police Officer of any rank being in uniform or on duty;(3)any vagrant under Police escort;(4)any insane person;(5)any person under 21 (twenty-one) years of age;(6)any person known or believed to be drunk or intoxicated;(7)any non-commissioned officer or soldier of Indian Land Forces, any non-commissioned officer or sailor of the Indian Navy, any non-commissioned officer or airman of the Indian Air Force, or any member with corresponding ranks of Forces allied with India in unification;(8)any driver of automobile. Fees in respect of licences, permits and passes for country spirit, Ganja, etc.

242. Manner of realising licence fees for country liquors and hemp drugs.

- The fees for licenses for the retail vend of outstill liquors, country spirit, and fermented tari, shall be paid as follows :Two months, fees on the date of auction sale, one month's fee on the date on which the terms of the licence begins, and one month's fee on the first day of every succeeding month, until the total fee due for the licence has been realised :Security deposit for country spirit and ganja licences. - Provided that in the case of country liquor shops settled on the vend fee system, the vend fee shall be paid at the time of issue along with duty, each vendor will be required to deposit at the time of settlement an amount equal to 15 days, vend fee on the estimated consumption of the shop as security. The security will be liable to be forfeited should the vendor not keep a sufficient

stock of the intoxicant in his shop or infringe any of the Excise Rules, or conditions of the licence in addition to any other penalty prescribed by the rules. If not forfeited, it will be refunded towards the end of the term :Vend fees in cases of "Canteen" and "Lessee-manager" shops. - Provided also that in the case of canteen or lessee manager shops for the sale of country spirit, the vend fee shall be paid in arrears at the being of each month in respect of the issues made during the previous month, after deducting the full amount of rebate allowed by the District Collector for the management of the shop. An amount equal to two months' vend fee calculated on the estimated consumption shall be taken from all holders of "lessee-manager" licences as security deposit; such security deposit will be refunded until all arrears in respect of the period of licence have been paid. Foreign Liquor Licence Fees

243.

Licence fees shall be levied for the sale of foreign liquor "wholesale" and "retail" as follows

:Wholesale Licence Fees for wholesale foreign liquor licences. - The holder of a licence for sale of foreign liquor to the trade shall pay in advance an annual fee of Rs. 60,000 and the gallonage fee at the following rates on sales to the public in excess of the limit of sale by retail: The gallonage fees shall be assessed on the actual sales of the preceding month and shall be payable by the 15th of the month of which the sales relate. In case of new licence, however, an amount calculated on the estimated sales of one month will be realised in advance as the first month's licence fees, which will be adjusted at the close of the month, i.e. if there be any excess after deducting the licence fees on actual consumption from the advance realised it will be adjusted towards the licence fees due for the following month. If, on the other hand, the amount realised in advance, falls short of the fees on the sales, the deficit amount shall be recovered from the lessee by the first week of the following month :Rates of fees chargeable on sales to the public

	Per imperial gallon or six reputed quart bottle
Whisky, Brandy, Gin, Rum, Liquors, Champaign and other Wines	Rs. 5
Beer, Ale, Berry, Cider and other fermented liquor	Rs. 3
Retail Licence	

244. Annual fees for foreign liquor retail "Off" and "On" licences.

- A holder of a licence mentioned in column one of the following table shall pay in advance an annual lump fee mentioned in column two thereof :Table I

Licence	Rate of annual fee
(1)	(2)
(1) Licence for the retail sale of foreign liquor to the public for consumption "Off" the premises	(a) Rs. 30,000 (b) Rs. 10,000 (for beer "off" licence only)

(2) Licence for the sale of foreign liquor to the public for consumption "On" the premises except hotels	restaurants, theatres, cinemas or other permanent places of amusement
(3) Licence for sale of foreign liquor in a hotel-Category A	Rs. 50,000.00
The Hotel duly classified by Tourism Department as 2(two) star and above,-Category B.Category C.	Rs. 30,000.00Rs. 20,000.00(for Beer Bar only).
(4) Licence for the sale of foreign liquor in a restaurant	Rs. 20,000
(5) Bar licence for the sale of foreign liquor tenable by the holder of a hotel or restaurant licence	Rs. 70
(6) Bar licence for the sale of foreign liquor in theatres, cinemas or other public places of amusement	Rs. 40
(7) Licence for the sale of foreign liquor in a Club including a proprietary Club the profits of which are divisible among the shareholders or members	Rs. 5,000
(8) Licence for the sale of foreign liquor in a railway refreshment room for consumption "Off" the premises	Rs. 70
(9) Licence for the sale of foreign liquor in a Railway refreshment room for consumption "On" the premises	Rs. 70
(10) Licence for the sale of foreign liquor in the Railway Dining Car or the Railway Kitchen Car	Rs. 100
(11) Licence for the sale of foreign liquor in Steamers or other Vessels employed in traffic in inland waterways	Rs. 70
(12) Licence for the sale of foreign liquor in a Dak Bungalow	Rs. 40
(13) Licence for the sale of foreign liquor by an Auctioneer	Rs. 10
(14) Licence for the retail vend of foreign liquor at a Military (canteen established under the Canteen tenants system.(i) When the licence is for the supply of liquor to a Regiment(ii) When the licence is for the supply of liquor to smaller unit	Rs. 5,000.00Rs. 2,000.00

245. Additional fees for retail foreign liquor "Off" and "On" licences.

- The holder of a licence for the sale of foreign liquor under items (1) to (13) of Table 1 above shall pay, in addition to the annual lump fee mentioned opposite to the said items, a fee on the basis of sales of India-made liquor during the previous month at the rates prescribed in the following table :Table II-A

Kind of foreign Liquor	Rate of sale of bottled Liquor	Rate of sale in bulk
(1)	(2)	(3)
(1)		

	Whisky, Brandy, Gin, Rum, Wine, Liquor, Champaign and otherwines	Eight annas per bottle containing not less than 22 ounces and not more than 26-2/3 ounces	Rs. 5 per bulk gallon.
(2)	Ditto	Four annas per bottle containing not less than 11 ounces and not more than 13-1/3 ounces	
(3)	Ditto	Two annas per bottle containing not less than 11 ounces	
(4)	Beer, Cider, Perry, Ale and other fermented liquor	Three annas per bottle containing more than 26-2/3 ounces but not more than 40 ounces	Rs. 3/- per bulk gallon.
(5)	Ditto	Two annas per bottle containing not less than 22 ounces but not more than 26-2/3 ounces.	
(6)	Ditto	One anna and pies six per bottle containing not less than 13-1/3 ounces but not more than 22 ounces.	
(7)	Ditto	Annas three per bottle containing not less than 11 ounces and not more than 33-1/2 ounces	
(8)	Ditto	Anna one and pies six per bottle containing less than 11 ounces.	

Note. - In the case of steamers and railway dining cars when steamers and cars on train pass through two or more Provinces, the licence fee shall be levied in one Province only and the fee for each licence shall be credited to the Province in which the licence is taken out. The holder of a licence for the sale of foreign liquor under items (1) to (13) of Table I above shall pay, in addition to the annual lump fee mentioned opposite to the said items, a fee on the basis of sales of Overseas foreign liquor during the previous months in the rates prescribed in the following table :Table II-B

Kind of foreign liquor	Rate of sale of bottled liquor	Rate of sale in bulk
(1) Whisky, Brandy, Gin, Rum, Wine, Liquor, Champaign and otherwines	Rupees 3-8-0 per bottle containing not less than 22 ounces and not more than 26-2/3 ounces	Rupees 21 per bulk gallon.
(2) Ditto	Rupee 1-2-0 per bottle containing less than 11 ounces and not more than 13-1/3 ounces	
(3) Ditto	Annas fourteen per bottle containing less than 11 ounces.	
(4) Beer, Cider and Perry, Ale and other fermented liquors	Rupee 1-2-9 per bottle containing more than 26-2/3 ounces but not more than 40 ounces	Rupees 7 per bulk gallon.
(5) Ditto	Annas nine and pies six per bottle containing not less than 22 ounces and not more than 26-2/3 ounces	

- | | |
|-----------|---|
| (6) Ditto | Annas five per bottle containing below 22 ounces and above 13-1/3 ounces |
| (7) Ditto | One anna per bottle containing not less than 11 ounces but more than 13-1/3 ounces. |
| (8) Ditto | Six pies per bottle containing less than 11 ounces. |

Surcharge for retail foreign liquor "on" Licences. - For retail "on" licences including Hotel, Restaurants, Bars, Railway Refreshment Rooms, Steamers, Dining Cars, Kitchen Cars, Clubs and Dak Bungalows a surcharge of 75 per cent shall be levied over the rates prescribed in these tables. The fee prescribed in the above tables shall be payable by the 15th of the month following the month to which the sales relate. In the case of a new licence, however, an amount calculated on the estimated sales of one month will be realised in advance as the first month's licence fees, which will be adjusted at the close of the month, i.e., if there be any excess after deducting the licence fees on actual sales from the advance realised, it will be adjusted towards the licence fees due for the following month. If, on the other hand, the amount realised in advance falls short of the fees on the actual sales, the deficit amount shall be recovered from the lessee by the first week of the following month.

246. Security deposit.

- In addition to annual and monthly fees prescribed in Tables I, II-A and II-B of the foregoing rules, an advance deposit equivalent to licence fee calculated on the estimated sales of one month shall be realised from the holders, of licences for the retail sale of foreign liquor under items (1) to (13) of the Table I, as security deposit before the commencement of the licences for the due observance of the conditions and term of the licence. The amount of security will be subject to revision on the basis of the actual sales in the first two months, by the District Collector. The security will be liable to be forfeited for the mismanagement of the shop or breach of any of the conditions of the licence or infringement of any of the Excise Rules, in addition to any other penalty prescribed by the rules. If not forfeited, the security deposit will be refunded towards the end of the year or transferred at his request to any other licensees. Note. - No gallonage fee shall be charged on sales by a wholesale licensee to other wholesales and retail licensees.

247. Fees for temporary bar licence.

(1) Temporary bar licences for theatres, cinemas, race meets, social gatherings and other places of amusement may be granted on payment of a fee of Rs. 5 per diem up to 11 p.m. After 11 p.m. and up to 1 a.m. the fee shall be Rs. 10 per diem. Such fee shall be payable in advance. (2) If such a licence is required for a performance held for bona fide charitable purpose the Commissioner of Excise may authorise the grant either free of fee or at a reduced fee.

248. Fees for late closing licence.

(1)The fees for late closing licences granted to licensed hotels and restaurants including bars attached thereto shall be levied according to the following scales :

	Rs.
Up to 12 midnight.....	25
Up to 1 a.m.....	40
Up to 1.30 a.m.....	50

(2)The fees prescribed above are monthly and shall be payable monthly in advance. Such fees shall be in addition to the fees payable under Rules 244 to 245.

249. Fees for temporary late closing licence.

- The fees for a temporary late closing licence shall be Rs. 10 per diem and shall be payable in advance. The hour up to which liquor may be sold under the licence will be stated in the licence and will ordinarily be not later than 1.30 a.m. but a later hour may be fixed with the sanction of the Excise Commissioner.

250. Fees for sale by Co-operative Society.

- The fee for a licence for the sale for foreign liquor by a Co-operative Society or an Association shall be determined in each case by the Excise Commissioner or the District Collector. Note : For definition of "Co-operative Society" or "Association" see Note under Rule 283.

251. Fees for 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 : Provided that in any special case such a licence may, with the sanction of the Provincial Government or the Governor of Assam, as the case may be, be granted free of fee.

252. Fees for a licence to compound, blend, reduce or bottle foreign liquor.

(1)The fee for a licence to compound and blend foreign liquor shall be Rs. 250 to Rs. 500 per annum as fixed by the Excise Commissioner with reference to each case, payable in advance. (2)The fee for a licence to reduce and bottle foreign liquor for sale shall be Rs. 50 per annum payable in advance.

253. Fees for wholesale vend of denatured spirit.

- The holder of a licence for the wholesale of denatured spirit shall pay in advance an annual fee for services rendered on the basis of the quantity of denatured spirit sold during the previous twelve months at the rate mentioned against each in the following table :Table

	Quantity	Rate
(i) Not exceeding	10,000 B.L.	Rs. 500
(ii) Exceeding	10,000 B.L.	Rs. 750

Explanation. - In the case of new licence, fee shall be levied with reference to such quantity as may be estimated by the Collector or is likely to be sold under the licence during the period for which it is granted.

254. Fees for retail sale of denatured spirit.

- Holder of a licence for the retail sale of denatured spirit shall pay in advance an annual fee for service rendered at the rate mentioned in the following Table :Table

Annual fee for a retail sale of denatured spirit Rs. 250

255. Fees for possession of denatured spirit in excess of the limit of retail sale.

- Holder of a licence for possession of denatured spirit in excess of the limit of retail sale shall pay in advance and an annual fee of Rs. 25 for the services rendered.

256. Fees for a licence for retail sale of rectified spirit.

- The fee for a licence issued to chemists and druggists and other firms or persons approved by the Collector for retail sale of pure rectified spirit (including absolute alcohol) for medicinal, industrial or scientific purposes shall be Rs. 10 per annum, payable in advance.

257. Licence fees for the sale of medicated wines by chemists, druggists, apothecaries or keepers of dispensaries.

- The fee for a licence granted to chemists, druggists apothecaries or keepers of dispensaries for sale of medicated wines and similar preparations mentioned in Order 35 (5) shall be Rs. 20 per annum and shall be payable in advance. In addition to the annual lump fee, a fee of annas four per quart bottle shall be levied on the basis of sales of such wines during the previous month and shall be payable by the 15th of the month following the month to which the sales relate.

258. Licence fees for the sale of medicated wines by a licensed dealer.

- The fee for a licence for the sale of medicated wines and similar preparations mentioned in Order 35 (5) by licensed dealer shall be Rs. 50 per annum and shall be payable in advance. In addition to the annual lump fee, a fee of annas four per quarter bottle shall be levied on the basis of sales of such wines during the previous month and shall be payable by the 15th of the month-following the month to which the sales relate. Note. - No fee shall be charged on sales of medicated wines and similar preparations to (i) another licensed dealer for sale of medicated wines, or (ii) a holder of licence for sale to the trade or to the public of foreign liquor, or (iii) chemists, druggists apothecaries or keepers of dispensaries who hold licences for sale of medicated wines and similar preparations.

259. Fees for sale of medicated and still wines by foreign liquor "Off licences.

- A fee of annas eight per quart bottle shall be levied on the sales of medicated wines and similar preparations mentioned in Order 35(5) and of wines with added principles classified as still wines, by the holders of wholesale and retail foreign 'Off' Licences. Such fees shall be calculated on the actual sales of the previous month and shall be payable by the 15th of the month following the month to which the sales relate.

260. Fees for a licence to manufactured perfumes and toilet preparations.

- The fee for a licence for the manufacture of perfumes and toilet preparations only for or with duty paid plain foreign spirit shall be Rs. 10 per annum, payable in advance. Other Licences

261. Fees for a Bhang licence for medicinal purposes.

- The fee for a licence for the possession of duty paid Bhang for the manufacture of bona fide medicinal preparations the therefrom and for the possession and sale of bona fide medicinal preparations of bhang to his own patient for bona fide medicinal purposes by a medical practitioner, chemist, druggist, Kaviraj or Hakim shall be Rs. 3 per annum, payable in advance.

262. Fees for temporary fair licence.

- The fee for a temporary licence for the vend of an intoxicant other than foreign liquor at fairs shall be fixed by auction or by tender system and shall be paid in advance.

263. Auctioneer's licence.

- Auctioneer's licence will be granted at an annual fee of Rs. 5, payable in advance. The following are the more important provisions of this licence : (a) Liberty to give sample bottles in respect of all consignments, whether trade consignments or the property of private persons, in order that intending purchaser may have the opportunity of testing high class wines and spirits at their own houses before the auction sale. (b) Authority to sell wines, spirits and beer in less quantities than

whole dozens of each description in the case of sales by auction of the property of private parties or estates or of trade consignments which are ullaged or otherwise unmerchantable.(c)Authority to sell by auction at places other than that specified in the licence, viz. at any private residence at which the licensee may hold an auction.

263A. Procedure for payment of composition money to non-Abkar.

- The Superintendent of Excise or Sub-Divisional Officer in a sub-division who will receive composition money from non-Abkar accused will write the cheque book and make over the composition money to the Excise Head Clerk or the Excise Clerk in a sub-division for payment to the Treasury under the Head "Excise Miscellaneous". The Superintendent of Excise or the Sub-Divisional Officer will keep the counterfoil of the cheque book with the record of case compounded. The Excise Head Clerk or the Excise Clerk will grant receipt to the accused showing the receipt of the sum compounded and after each credit into the Treasury the Excise Head Clerk or the Excise Clerk will put the Register of "Excise Cases compounded" after making necessary entries therein to the Superintendent of Excise or other Sub-Divisional Officer who will put up his signature in the Register after check with relevant receipts and challans.Fees for permits and passes

264. Fees for certain passes.

- (i) A fee of Rs. 2 payable in advance, shall be charged for each pass for the wholesale import of charas or for the wholesale import or transport of ganja or bhang and for each extension of the period of such passes.(ii)A pass fee at the rate of Rupees two per litre payable in advance shall be charged for services rendered for the issue of passes for import into Assam of denatured spirit in accordance with Rule 23 of these rules. The same rates of pass fees shall also be levied for the services rendered for issue of pass for transport of denatured spirit manufactured in Assam.(iii)Fees for issue of passes for the import by private individuals of India-made or overseas foreign liquor shall be charged at the rates prescribed in Rules 3 and 21 respectively of these rules.(iv)No lee is chargeable for passes for the import, export or transport of any other intoxicant.

265. Manner of payment of licence fees.

- All payments of licence fees shall be made by the licenses into the local treasuries either by direct payments or by postal money order without the intervention of Excise Officers.

266. Certain licences exempt from fees.

- No fees are chargeable in respect of a licence to-(a)store country liquor in a Government warehouse under the contract supply system, or(b)store ganja in a Government or private warehouse.Time, place and manner of payment of duty

267. Duty to be paid before removal unless bond executed.

- The duty imposed on-(i)foreign liquor and country spirit-(a)imported under bond, or(b)manufactured in a distillery and stored in an Excise warehouse;(ii)Ganja imported under bond and stored in an Excise warehouse,(iii)Bhang, imported under bond and stored in an Excise warehouse,shall be paid before removal from the distillery or Excise warehouse unless a bond has been executed for such payment or unless a pass granted by the Collector for supply of country spirit by the holders of canteen licences.

268. Payment of duty on ganja exported to Manipur.

- The duty imposed on ganja exported to Manipur shall be paid before issue of such ganja from the Excise warehouse where it is stored.

269. Payment of duty on charas.

- Half of the duty imposed on charas to be imported shall be paid at the time of application to the Collector and half after examination in the importing district and before it is made over to the importer for sale.

270. Place and manner of payment of duty.

- When the duty on an intoxicant is to be paid before removal from a distillery or Excise warehouse the payment must be made into the local treasury, or a treasury approved by the Collector of the district in which such intoxicant is to be sold or consumed, either by direct payment or by money order. Advance deposits on account of duty may also be made with the permission of the Collector.

271. Manner of keeping accounts under the canteen and lessee-manager systems.

- A detailed account of demand and collection of the amount due from the lessees under the canteen or lessee-manager system shall be maintained in the district or Sub-divisional Excise Office in the prescribed form. Immediately after the last day of each month, the Excise clerk shall submit the register of accounts to the officer-in-charge of Excise. Great care shall be taken to ensure the correctness of the figures of issues and the amount due from the licensees. The Excise Superintendent at Sadar and the sub-divisional Officer in the sub-division shall, as soon as possible, after the 1st week of each month, examine the accounts and certify the correctness of the same and take immediate action for the prompt realisation of dues if not paid by the 7th of the month.

272.

(1)Licences for wholesale vend of foreign liquor to retail vendors and to public in excess of the limit sale by retail shall be granted by the District Collectors with the previous sanction of the State

Government.(2)Subject to Rule 189 licences for retail sale of foreign liquor for consumption on or off the vendor's premises shall be granted by the District Collector with the previous sanction of the State Government.

273.

(1)Applications for wholesale or for retail vend of foreign liquor shall be made to the State Government in prescribed form.(2)Licences for the wholesale vend of foreign liquor or retail sale of foreign liquor 'off' the premises be granted for a period of three consecutive years :Provided that no person who held any such licence for a period of twenty-five consecutive years or more shall be eligible to get any such licence:Provided further that the Government may renew such licence for another term of three years subject to a maximum of two such renewals.(3)Licences for retail vend of foreign liquor 'on' the vendor's premises shall always be for one year subject to renewal on year to year basis if there is nothing adverse against the licensees.(4)Application for any foreign liquor licence shall be in the prescribed form.(5)Sub-rules (2) and (3) of Rule 206, sub-rules (4), (5), (6), (7) and (8) of Rule 208, Rule 19, sub-rule (1), (2), (3), (4), (5) and (6) of Rule 223, Rule 233 and Rule 234 supra shall apply mutatis mutandis, in the matter of grant of all foreign liquor licence.

274.

Motel licences, permitting the retail sale of foreign liquor for consumption 'on' the premises shall be granted by the District Collector with the previous sanction of the State Government on fees prescribed in Rules 244 and 245 of these rules for hotels possessing bona fide residential accommodation. Sales under sub-licences shall be confined to persons actually residing in the hotel for their use and to persons taking meals therein.

275. Restaurant licences.

- Restaurant licences may be granted by the Collector with the previous sanction of the State Government on fees prescribed in Rules 244 and 245 of these rules for bona fide restaurants in which meals are provided but there is no sleeping accommodation for visitors, permitting retail sale of foreign liquor for consumption on the premises to persons taking meal in the restaurants.

276. Bar and restaurant licences in hotels.

- Any holder of a hotel licence, desirous of setting up and maintaining a bar or bars or opening a restaurant in connection with a hotel, should apply to the Collector for a separate licence for such bar or restoration. He should submit with his application a ground plan of the premises, specially indicating the room or rooms intended to be used for the purpose of the bar or restaurant. If the Collector approves of the proposed arrangement for the bar or restaurant, a separate bar or restaurant licence may be granted to the applicant with the previous sanction of the State Government.

277. Bar and hotel licences for restaurant.

- In the same manner the holder of a restaurant licence may apply for and obtain a hotel licence in addition to his restaurant licence on providing suitable accommodation for lodgers. A bar licence may similarly be obtained. Ground-plans of the portions of the premises set apart for purposes of the hotel, restaurant or bar should be submitted by the applicant for approval by the Collector before any such licence is granted. A bar or restaurant licence shall cover the sale of liquor only in the room or rooms specified in the licence.

278. Temporary bar licences.

- A temporary bar licence for theatres, cinemas, race-meets, social gatherings, fair and festivals and for other similar purposes may be granted by the Collector with the previous sanction of the State Government on payment of prescribed fee; provided that no such licence shall be granted for a period exceeding three months at a time.

279. Railway refreshment room-Retail 'on' and 'off' licences.

- 'On' licences for the supply of foreign liquor for consumption on the premises in Railway refreshment room to bona fide passengers and other persons having meals in such rooms shall be granted by the District Collector with the previous sanction of the State Government on fees prescribed in Rules 244 and 245 of these rules. A separate 'off' licence for the privilege of selling liquor to bona fide railway passengers and members of the Railway staff for consumption off the premises shall be required and may be granted by the District Collector with the previous sanction of the State Government on fees prescribed in Rules 244 and 245 of these rules.

280. Steamer, dining car or kitchen car retail 'on' licences.

- 'On' licences for the supply of foreign liquor for consumption during the course of their journey by bona fide travellers by rail or steamer shall be granted by the State Government on fees prescribed in Rules 244 and 245 of these rules. Licence granted under these rules may cover any of the following classes of vehicles or transport: (i) Steamers or other vessels employed in traffic in inland waterways; (ii) Railway dining cars, i.e., cars in which meals are served to passengers; (iii) Railway kitchen cars, i.e., cars in which food is prepared but served to passengers in their compartments.

281. Dak Bungalows retail 'on' Licences.

- Dak bungalow licences may be granted by the Collector, with the previous sanction of the State Government, to dak bungalow khansamas on fees prescribed in Rules 244 and 245 supra. They cover retail sale of foreign liquor for consumption on the premises only to bona fide occupants of the dak bungalow.

282. Retail "on" and "off" licence for clubs.

- Licence for the sale of foreign liquor by any club including a proprietary club, the profits of which are divisible among the shareholders of members for consumption "on" or "off" the premises shall be granted by the Collector with the previous sanction of the State Government on fees prescribe in Rules 244 and 245 of these rules.

283. Licence for sale by Co-operative Society.

- Licence for the sale of foreign liquor by a Co-operative or Association shall be granted by the Collector on fees to be fixed in each case by the State Government. Note. - The expression "Co-operative society" or "Association" means any society or association whether it is or is not incorporated under any law relating to Companies or is or is not registered under the Societies Registrar Act, 1860 (Act 21 of 1860), when the profits (if any) derived from the business carried on by such association or society are divisible among the shareholders or members thereof or subscribers thereto.

284. Canteen tenant licences.

- Canteen tenant licences may be granted by the Collector, with the previous sanction of the State Government, for the retail sale of foreign liquor under the Military "Canteen" system on payment of fees as prescribed in Rule 251 of these rules or free of fees.

285. Late closing licences.

(1) The Collector may grant a late closing licence to the holder of a hotel or restaurant licence desirous of keeping his hotel or restaurant or bar open to a late hour than 10 p.m. on payment of the fees prescribed in Rule 248 of these rules. (2) The Controller may grant a temporary late closing licence to the holder of any hotel or restaurant licence on the occasion of festivals on payment of a fee of Rs. 10 per diem according to Rule 249 of these rules permitting him to make sales up to an hour not later than 1.30 a.m. but a later hour may be fixed with the sanction of the State Government.

286.

Licences mentioned in the foregoing rules from 274 to 285 shall be granted by the Collector with the previous sanction of the State Government. Rectified Spirit

287.

(a) The Collector may grant licences with the previous sanction of the Excise Commissioner for the retail sale of rectified spirit (including absolute alcohol) only to approved chemists or druggists or approved firms or approved persons and only for bona fide medicinal, industrial or scientific

purposes on payment of the fee prescribed in Rule 256 supra.(b)Licences for the use in the manufacture of drugs, medicines or chemicals of pure rectified spirit manufactured in India will be issued free of charge to manufacturing chemists approved by the District Collector with the previous sanction of the Excise Commissioner.Denatured Spirit

288.

Licences for the wholesale vend of denatured spirit shall be granted by the Collector on payment of fees prescribed in Rule 253 of these rules with the previous sanction of the Excise Commissioner.

289.

Licences for retail sale of denatured spirit shall be granted by the Collector on payment of fees prescribed in Rule 254 of these rules, with the previous sanction of the Excise Commissioner.A retail licensee of such spirit shall not possess more than 273 litres at a time.

290.

Licences for possession of denatured spirit for domestic or business purposes, in excess of the quantity fixed as the limit of private possession, shall be granted and issued by the Collector with the previous sanction of the Excise Commissioner on payment of the fee Prescribe in Rule 255 supra for possession of such quantity as may be specified in each case by the Collector.Note. - As a general rule licences for the whole-sale and retail vend of denatured spirit and of possession of such spirit shall not be granted to country liquor licences and holders of 'on' licences for potable foreign liquors.Medicated Wines

291. Licence for sale of medicated wines by chemists, druggists, apothecaries or keepers of dispensaries.

- Licences for sale of medicated wines and similar preparations mentioned in Order 35 (5) by chemists, druggists, apothecaries or keepers of dispensaries shall be granted by the Collector with the previous sanction of other State Government on payment of the fee prescribed in Rule 257 of these rules.

292. Licence for sale of medicated wines by a licensed dealer.

- Licenses for sale of medicated wines and similar preparations mentioned in Order 35 (5) by a licensed dealer shall be granted by the Collector with the previous sanction of the State Government on payment of the fee prescribed in Rule 258 of these rules.Note. - The expression 'licensed dealer' means a person who obtained a licence for sale of medicated wines and similar preparations to-(i)another licensed dealer, or(ii)a holder of a licence for sale to the trade or to the public of foreign liquor, or(iii)a chemist, druggist, apothecary or keeper of a dispensary licensed to sell medicated wines and similar preparations.Restrictions under which and conditions on which

licences permits and passes are granted

293. Licensees bound to observe excise laws, rules and conditions of licence.

- The holder of a licence, permit or pass shall be bound by the conditions thereof and shall observe all directions, prohibitions and orders of the Excise laws for the time being in force whether such directions, prohibitions and orders be embodied in the conditions of his licence, permit or pass or not, and all directions, orders and prohibitions contained in rules lawfully made under the Excise laws of which he shall have received due notice.

294. Shop when to be opened.

- The term of the licence will ordinarily commence on the 1st April each year, and the licensee will be required to open his shop within fifteen days from that date, failing which the licence will be cancelled, the sum paid in advance or the security forfeited and the licence fee or the estimated vend fee for the month will be levied from the licensee, the Collector being at liberty to resettle the licence at one. In cases of hardship, where the delay may have arisen from causes beyond the licensee's control, the Collector may, at his discretion, extend the time within which the shop may be opened. If a licensee is found to keep his shop habitually closed at intervals and thereby causes inconvenience to consumers, his licence may, after due warning and with the sanction of the Excise Commissioner, be cancelled, the advance deposit or security forfeited and the shop resettled under the usual conditions.

295. Return of time expired licences.

- The holder of a licence, permit or pass shall, on the expiry of his licence, permit or pass return the same to the officer who granted it or if the conditions thereof provide of its disposal in some other manner, shall dispose of it in accordance with such conditions. No new should be granted to a previous licence holder until he has returned his time-expired or cancelled licence to the Collector or satisfied the Collector that he cannot do so.

296. Licensee to maintain adequate stock.

- Every licensee shall, in respect of any intoxicant 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 not permit the stock of such intoxicant fall below a minimum of six days average consumption. The Collector will fix the minimum with reference to the average daily consumption and the time required for replenishing stock from the nearest warehouse, and enter it in the licence.

297. Retail licensee of country spirit and ganja to report balance.

- Each retail vendor of country spirit or ganja should report to the District Collector or the Excise Superintendent on the 1st of each month the stock he has in hand.

298. Licensee has no legal claim for compensation for alleged loss.

- Subject to the provisions of Rule 332 of these rules, the holder of a licence shall have no legal claim against the State Government for compensation for any loss alleged to be due to a change during the currency of his licence in the conditions thereof or in the rate at which duty is charged on any intoxicant, or in any other matter connected with the Excise Administration, but in any case in which compensation is, on the merits of the case, equitably due for loss directly caused by such change. Such compensation may be paid to a licensee as the State Government may sanction; Provided that if during the term of licence the duty on the intoxicant the sale of which is covered by the licence be raised, and the licensee be not willing to pay the enhanced duty, it will be optional with the licensee to relinquish his licence and such relinquishment will not entail the forfeiture of the advance of deposit or security.

299. Vendors of foreign and country liquors and fermented tari forbidden to add noxious substances.

- Licensed manufacturers and vendors of foreign liquor, country spirit or fermented tari are prohibited from mixing therewith any noxious substance, such as Kuchila, aconite or dhatura or any objectionable article, such as tobacco, pepper or kerosene oil intended or likely to increase the intoxicating power of the liquor or to increase thirst.

300. Licensed vendors prohibited to adulterate or cause deterioration of intoxicants.

- No licensed wholesale or retail vendor shall wilfully adulterate or add anything to cause 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.

301. Storage of water or any other liquor substance in sale room of country liquor, ganja and bhang prohibited.

- No retail licensee of country spirit, fermented tari, etc. shall store or keep or permit to be stored by such retail vendors water or any other liquid substance in the sale room of such intoxicant.

302. Prescribed strength of country spirit.

- Country spirit shall be supplied by licensed manufacturers or wholesale vendors thereof to licensed retail vendors of such spirit and sold by such retail vendors at the strengths of 30 degrees U.P. and 60 degree U.P.; provided that with the sanction of the State Government spirit of only one strength may be stoked and sold at any shop; provided also that supply at a strength not exceeding half a degree above or below the aforesaid strengths shall be deemed to be supplied at such strengths.

303. Limit of deficiency in strength of country spirit allowable.

- In areas in which an exclusive privilege of supplying country spirit to licensed retail vendors thereof has been granted, such spirit shall be sold at the strengths at which it is issued from the distillery or the warehouse, and shall not be reduced from such strengths by the addition of water, or by admixture with spirit of a lower strength or by any means whatsoever :Provided that an allowance of one degree below the strengths at which such spirit shall have been issued from a warehouse may be made to licensed retail vendors to cover wastage for a storage of one week after issue and two degrees for more than a week.

304. Use of prescribed measures.

- (i) In areas in which the maintenance by licensed retail vendors of country spirit of standard dram measures has been prescribed, sales to consumers shall be made by means of such measures.(ii)Short measure sale prohibited. - Whether standard dram measures, or any other measures prescribed the Collector are used, vendors shall give consumers correct measures of the liquor paid for and no short measures sale be resorted to.

305. Fixed retail prices of country spirit.

- The holder of a licence for the retail sale of country spirit shall not sell such spirit at prices higher or lower than those specified below :Under 'open sale' system

Quantity	Fixed Price			
30 U.P.	60 U.P.			
	Rs.	a.	p.	Rs. a. p.
1 dram	0	6	9	0 3 9
2 drams	0	13	9	0 7 9
3 drams	1	4	6	0 11 6
4 drams or one pint	1	11	6	0 15 6
5 drams	2	2	3	1 3 3
6 drams	2	9	3	1 7 3
7 drams	3	0	3	1 11 3

8 drams or one quart 3 7 0 1 15 0

Under shop bottling and central bottling system

Quantity	Fixed Price				
30 U.P.	60 U.P.				
	Rs.	a.	p.	Rs.	a. p.
1 dram	0	7	0 0	4	0
2 drams	0	14	0 0	8	0
3 drams	1	5	0 0	12	0
4 drams or one pint	1	12	0 1	0	0
5 drams	2	3	0 1	4	0
6 drams	2	10	0 1	8	0
7 drams	3	1	0 1	12	0
8 drams or one quart	3	8	0 2	0	0

Provided that the licensees of Margherita and Ledo Country Spirit shops in the district of Lakhimpur shall not sell such spirit at prices higher or lower than those specified below :Open Sale System

Quantity	Fixed Price				
30 U.P.	60 U.P.				
	Rs.	a.	p.	Rs.	a. p.
1 dram	0	6	0 0	3	3
2 drams	0	12	0 3	6	9
3 drams	1	2	0 0	10	0
4 drams or one pint	1	8	0 0	13	6
5 drams	1	14	0 1	0	9
6 drams	2	4	0 1	4	3
7 drams	2	10	0 1	7	6
8 drams or one quart	3	0	0 1	11	0

306. Fixed retail price of ganja.

- The holder of a licence for the retail sale of ganja shall not sell the drug at a price higher or lower than rupees two and eight annas per tola.

307. Minimum strengths 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.

308. Sale of foreign liquor by 'off' and 'on' licensees to be only in sealed and capsuled bottled of at least full reputed pint.

(1)The holder of a licence for retail sale of foreign liquor for consumption whether 'on' or 'off' the premises shall not keep or sell such liquor in 'quart' bottles containing less than 22 ounces or in 'pint' bottles containing less than 11 ounces of such spirit or except in sealed and capsuled bottles having their seals and capsules intact.(2)A bottle of such spirit purporting in the opinion of the District Collector to contain a reputed quart or a reputed pint respectively, shall, if it contains less than 25 ounces of whisky, brandy or rum or less than 24 ounces of gin in the case of reputed quart or less than 12½ ounces of whisky, brandy or rum or less than 12 ounces of gin in the case of a reputed pint, bear a label showing in large letters and figures the minimum guaranteed quantity of its contents(3)The holder of the licence shall not alter either the nature of the liquor or the labels under which the purchased it : Provided that bottles opened by a competent Excise Officer for purposes of test, may, if resealed but such Excise Officer, be sold by the holder of the licence.Note. - All bottle varying in capacity between 22 ounces and 26□ounces shall be classed as quart bottles and those varying in capacity between 11 ounces and 13□ounces shall be classed as pint bottles. Smaller bottles than pints shall not be used except in cases of samples which shall be disposed of as such.

309. Foreign liquor licensee not to stock liquor declared unwholesome.

- No holder of a licence for the sale of foreign liquor shall maintain a stock of or sell any brand or class of foreign liquor which has been declared by the Excise Commissioner to be unwholesome or inferior.

310. Mixing any other spirit with denatured spirit prohibited.

- The holder of a licence for the sale of denatured spirits is prohibited from mixing such spirit with any other spirit, and is required before selling any denatured spirit to any purchaser to use all reasonable diligence to ascertain the quantity already in the purchaser's possession, and shall not at one time sell to him more than one gallon, or such smaller quantity as together with what is or in good faith is believed to be in the purchaser's possession will amount to one gallon; provided that the licensee may sell any quantity greater than one gallon to a person licensed to sell denatured spirit or to a person holding a licence authorising him to purchase a quantity greater than one gallon.

311. Minimum strength of denatured spirit.

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

312. Entertainment or dance prohibited in premises for retail sale of foreign or country spirit.

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

313. Prohibition of sale except for cash and of making free gifts.

- No holder of a licence for the retail sale of country liquor, ganja, bhang or charas 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 intoxicants on credit or receive any pledge for payment of the price thereof or anything but money in exchange therefor. He is also prohibited from making free gifts of such intoxicants :Provided that the holder of a club or hotel licence may sell foreign liquor on credit under such a licence to bona fide members of the club or lodgers in the hotel.

314. Prohibition of sale of liquor of drunken person-Responsibility of liquor vendor for drunkenness.

- The holder of a licence for the retail vend of foreign liquor or country spirit for consumption on or off the premises is prohibited from serving any drunken person with liquor or from permitting any such person to remain in his shop. He will further be held responsible for drunkenness and disorderly conduct causing scandal, nuisance or obstruction that occur in the neighbourhood of his shop on the part of persons who have purchased liquor at his shop, or of the others in company with such person.

315. Licensees prohibited from allowing bad character and prostitutes to resort to shops.

- The holder of a licence for the retail vend of intoxicant is prohibited from allowing persons of notoriously bad character to resort to his shop or from permitting two or more persons who have been convicted of a serious offence or who are reputed prostitutes to assemble in his shop whether for the purpose of crime, prostitution or not. He is responsible to prevent drunkenness, gambling and disorderly conduct on his premises, and to give information to the nearest Magistrate or Police officer of any suspected person who may resort to his shop.

316. Sale allowed on licensed premises only.

- No licensee shall sell an intoxicant at any place other than on the premises specified in that behalf in his licence. Hours during which licensed premises may be kept open and closing of such premises on special occasions

317. When premises to be kept open or closed.

- Unless otherwise ordered by the State Government, premises licensed for the vend of an intoxicant may be kept open or closed as stated in the following rules.

318. Hotels, restaurants, and bars.

- Premises licensed as hotels and restaurants and bars attached to such hotels and restaurants and also other premises licensed for 'on' sale of foreign liquor may be kept open for the sale of liquor from 7 a.m. to 10 p.m. but with the special permission of the Collector, such premises may be kept open up to 11 p.m. Under a separator late-closing licence, general or special, such premises may be kept open for sale of liquor up to later hour as stated in the licence but not later than 1.30 a.m. Note.

- Premises licensed for the retail vend of foreign liquor in a proprietary club the profits of which are divisible among the share-holders or members may be kept open for sale of liquor from 7 a.m. to 12 p.m. and only one day in week up to 1 a.m.

319. Temporary bars.

- Licensed bars or theatres, cinemas, race-meets, social gatherings or other entertainments may be kept open during the hours of performance, rehearsal or entertainment, and not later than half an hour after the closure of such performance, rehearsal, or entertainment or 1.30 a.m. whichever is earlier.

320. Other premises.

- Premises other than those specified in Rules 318 and 319 supra and licensed for the wholesale or retail sale of foreign liquor or for the retail sale of country spirit, outstill spirit, tari, ganja or bhang shall be opened or closed at the following hours :

		Opening hours	Closing hours
(a) Ganja,			
(b) Bhang and	(i) From 16th March to 15 October	8 a.m.	8 p.m.
(c) Foreign liquor- wholesale and retail 'off'	(ii) From 16th October to 15th March	9 a.m.	7 p.m.

Provided that premises licensed for the retail 'off sale of foreign liquor may, with the special sanction of the Collector, be kept open till 9 p.m.

		Opening hours	Closing hours
(d) Country spirit	(i) From 16th March to 15 October	12 noon	7 p.m.
(e) Outstill spirit, and	(ii) From 16th October to 15th March		
(f) Tari		12 noon	6 p.m.

On Sundays, and on market days and holidays prescribed by the Collector or Superintendent of Excise, the hours of sale shall be from 12 noon to 4 p.m. In the case of country spirit shops under the "Canteen" and "Lessee-manager" systems, the District Collector can further restrict the hours of sale in consultation with the canteen managers concerned :Provided that the District Collector may, with the previous sanction of the State Government, further restrict or alter the hours of sale at any shop. A notice of the liability of such restriction or alteration being imposed should ordinarily be given before the settlement. Note. - Premises licensed for the sale of foreign liquors by wholesale or retail for consumption 'off' the premises may be kept closed on Sundays with the previous approval of the Collector.

321. Certain premises exempted from time limit.

- The above Rules 318 to 320 do not apply to dak bungalows, non-proprietary clubs, dining cars, kitchen cars, railway refreshment rooms and steamers which are licensed for the retail vend of foreign liquor, and also to shops for the retail sale of denatured spirit, or to the premises of chemists of druggists who are licensed as such to sell medicated wines or rectified spirits.

322. Military canteen.

- Premises licensed for the retail vend of foreign liquor at a military canteen, established under the canteen system, shall remain open during such hours as may be prescribed by the officer in command of the regiment or units.

323. Closure of licensed premises on approach of troops.

- 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 Indian troops. This rule may, if and when considered necessary be extended by the Collector to hotels, dak bungalows and restaurants so far as regards the sale of liquor therein is concerned.

324. Closure of licensed premises on occurrence of riot.

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

324A.

Notwithstanding anything contained in Rules 318, 319, 320, 321, 322 and 323, the State Government may declare any number of days in a year as 'Dry Days'. Arrangement of premises for vend of intoxicants and sign boards

325. Premises regarding foreign liquor.

- Premises (except hotels, restaurants, clubs, dak bungalows and railways refreshment rooms) licensed for the vend of foreign liquor for consumption on the premises shall have all doors for admission of the public opening only on to a public road. Such premises must be so constructed that the interior thereof, where sales are effected, may be visible from the doorway. The sale rooms shall be well lighted. 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.

326. Premises regarding country liquor, ganja and bhang.

- Premises licensed for the vend of country liquor, ganja or Bhang shall have at least one door on the front wall. Such premises must be so constructed and fitted with one or more sale-windows of size not smaller than 2 feet in width by 2½ feet in height, that the interior thereof, where sales are effected may be visible from outside. The sale room shall be well-lighted effected may be visible from outside. The sale room shall be well-lighted and the actual weighing or measuring of intoxicants, shall be in full view of the customers.

327. Premises supplied by Government must be used.

- Where premises have been specially provided by the State Government, for any shop the licensee shall be bound to carry on his business in such premises and to pay to the said Government in addition to his licence fee, such rent for the premises as may be demanded by the Collector.

328. Sign boards.

- Except in the case of hotels, restaurants, clubs, dak bungalows, railway refreshment rooms, dining cars, kitchen-cars, and steamers, 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 sign board showing in large characters the intoxicants sold therein, the name of the vendor, the period of currency of the licence, and in the case of country spirit shops the strengths, if any, prescribed for retail vend and in the case of country spirit, ganja and bhang shops the current retail prices. Accounts to be maintained by licensees

329. Accounts to be maintained by licensees.

- (i) 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 British India, except persons holding licences for the manufacture or sale of fermented tari. (ii) Such accounts shall be written up as soon as the transactions for each day have been closed. (iii) The accounts shall be preserved for one year after the period covered by the licence and shall be produced when called for by an Excise Officer

not below the rank of sub-Inspector.

330. Form of accounts prescribed.

- The daily accounts of transactions which holders of licences for the sale of any intoxicants are required to keep up shall be maintained in the prescribed forms of account books, which may be obtained at Sadar and Sub-divisional Excise Offices. The accounts may be kept in English, Bengali, or Assamese as may be most convenient to the vendor.

331. Licensee to assist in stock taking.

- Every licensee who is required by Rule 330 above 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. Payment of compensation for closure of shops and to persons improperly arrested

332. Payment of compensation for closure of shops.

(1) When any shop for the vend of any intoxicant is closed under Section 52 of the Act for the preservation of the public peace or under Rule 323 of these rules on account of the march of troops, compensation for such closure may be paid to the licensee as stated below : (i) The compensation will be paid by the Collector with the previous sanction of the Excise Commissioner. (ii) 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 a closure for the whole day. (iii) When a shop, licensed for the vend of an intoxicant upon which no duty is imposed under Chapter V of the Act, is closed, the compensation shall be calculated on the monthly fee payable for the licences and shall be a sum equivalent to the amount payable for the licences for the days during which the shop remains closed plus 10 per cent of that account for loss of profit. The Commissioner of Excise shall determine the compensation on the merits of each case. (iv) When a shop licensed for the vend of any intoxicant upon which duty is imposed under Chapter V of the Act or under the Indian Tariff Act, 1934, is closed, the Collector shall calculate the average daily sale in the shop licensed or the sales during the previous month of the year; and the profit of the vendor on such daily sales after deducting from the average total sale proceeds, the amount of average daily licence fees, the duty, the cost price and contingent expenses at $6\frac{1}{4}$ 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. Payment of compensation for improper arrest of persons. - The Excise Commissioner shall determine the compensation on the merits of each case. (2) Compensation may be granted by the District Collector to persons- (a) improperly arrested and subsequently released by an Excise Officer under Section 43 of the Act; or (b) charged before a Magistrate with offences under the Act and acquitted by such Magistrate, under the same conditions prescribed for the grant of expenses to witnesses under the rules referred to in Rule 359 of these rules and shall be subject to the maximum prescribed by those rules, for the grant of such expenses; Provided that in special cases the Excise Commissioner may grant additional compensation not exceeding Rs. 50 in any one case.

Part VII

General Provisions(1)Appointments, Leave, Transfers and Punishment

333. Excise Commissioner's power to appoint, promote, transfer, grant leave and punish certain Excise Officers.

- The power to appoint, promote, transfer, grant leave and to suspend, reduce, dismiss or otherwise punish officers of the Excise Department of and below the ranks of Excise Inspector shall rest with the Excise Commissioner.

334. Excise Commissioner's power to grant leave to Superintendents.

- The Commissioner of Excise is empowered to sanction leave for a period not exceeding one month to a Superintendent of Excise ; provided he is able to make arrangements for carrying on the absentee's work during the leave without asking for extra officer. The notification granting such leave should published in the Gazette over the signature of the Excise Commissioner and a copy sent to the Provincial Government for information.

335. Excise Commissioner empowered to sanction temporary person in the special branch in addition to sanctioned staff.

- The Excise Commissioner is also empowered to sanction two temporary peons on the minimum of the sanctioned rate of pay of peons in the Excise Department for a period not exceeding one year at a time, subject to budget provisions for an Inspector or Sub-Inspector of Excise posted to the special branch for employment in detective duties in addition to the number of officers for whom such peons are provided in the sanctioned staff of peon the special branch : provided that such appointments shall be dispensed with immediately after the transfer of the officer for whom they were made.

336. District Collector's and Deputy Commissioner's of Excise powers to appoint, promote, transfer, grant leave and punish certain Excise Officers.

- The Excise Commissioner has delegated to-(1)District Collector-his powers to appoint and grant leave, and to suspend, reduce, remove, dismiss or otherwise punish Excise Jamadars, peons and clerks;(2)Deputy Excise Commissioner of Excise-(a)his power to appoint peons and transfer and grant leave to Excise Jamadars and peons of the Special Branch; and(b)his power to suspend, reduce, dismiss or otherwise punish Excise peons of the Special Branch.

337. Deputy Commissioners empowered to sanction temporary peons in the district in addition to sanctioned staff.

- Deputy Commissioners are empowered to sanction two temporary peons on the minimum of the sanctioned rate of pay of peons in the Excise Department for a period not exceeding one year at a time, subject to budget provision, for an Inspector or a Sub-Inspector of Excise posted to a district for employment in detective or district duties in addition to the number of officers for whom such peons are provided in the sanctioned staff of peons of the district: provided that such appointments shall be dispensed with immediately after the transfer of the officer for whom they were made.

338. Delegation of powers of a District Collector to a Superintendent of Excise.

- The District Collector has delegated to the Superintendent of Excise-(a)his power to appoint peons and transfers and grant leave to Excise Jamadars and peons; and(b)his power to suspend, reduce, dismiss or otherwise punish Excise peons.(2)Appeals and revision

339.

An appeal against the order of the Excise Commissioner, a District Collector, a Collector other than a District Collector shall lie to the Assam Board of Revenue.

340.

Every memorandum of appeal must be presented within one month from the date of the order appealed against; provided the time required for obtaining a copy of the order shall be excluded from the calculation of the period of one month.

341.

(1)Every memorandum of appeal shall be accompanied by a certified copy of the order appealed against, unless the omission to produce such a copy is explained to the satisfaction of the Appellate Authority.(2)Every memorandum of appeal shall be accompanied with such fee or Court-fee stamp as may be specified from time to time by the Assam Board of Revenue.

342.

The Assam Board of Revenue while entertaining the appeal may stay execution of the order appealed against and pass such interim order as it may consider expedient.

343.

In hearing appeal the Assam Board of Revenue may call for the concerned proceedings held by any of the Officers as mentioned in the Rule 339 above and pass such order or orders thereon as it thinks fit.

343A.

Notwithstanding anything contained in the Rules 340, 341 and 342 of the said rules, the State Government or the Assam Board of Revenue, as the case may be, may prescribe under Sections 12 and 13 of the Assam Board of Revenue Act, 1962 (Assam Act No. 21 of 1962), the procedure or the manner in which appeal may be preferred before the Assam Board of Revenue and disposed of by the Assam Board of Revenue. Note. - The above rules regarding appeals do not apply to appeals by departmental officers. Appeals by them are governed by the Rules applicable to other Government servants."

344.

[Deleted.] Note. - The above rules regarding appeals do not apply to appeals by departments officers. Appeals by them are governed by the rules applicable to other Government servants.

345.

[Deleted](3) Disposal of intoxicants on expiry of licence

346. Sale by one vendor to another vendor.

- A person who has been a licensed vendor may, on the expiration of the licence, and with the sanction of the Collector, sell wholesale to the succeeding vendor any intoxicant not exceeding 15 days saleable stock over the prescribed minimum which he is authorised under the conditions of his licence to sell and of which he has been lawfully in possession: Provided that the Collector shall have the power to dispose of any stock of country spirit not taken over by succeeding vendor: 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: Provided further 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.

346A.

All disputes about the price, quantity, premises and accessories to be taken over by the incoming lessee shall be decided by the Collector. (4) Destruction of intoxicants deemed to be unfit for use

347. Destruction of ganja or bhang in a warehouse.

- Ganja or bhang stored in a warehouse and deemed by the Collector to be unfit for use shall be destroyed at the end of the year after the annual stock taking and closure of accounts :Provided that the refuse of ganja may be destroyed on or before the 30th September, in warehouses approved by the Excise Commissioner, if found necessary.

348. Disposal of unsuitable spirit in distillery or warehouse.

- If spirit manufactured in a distillery or stored in a warehouse is found 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. If the officer-in-charge of a distillery or warehouse (if he is not a Superintendent of Excise) considers that the spirit to be issued is bad and unsuitable, he should at once report the matter to the Superintendent of Excise who may, pending order of the Excise Commissioner, stop its issue and ask the officer to send samples of such spirit for analysis without delay.

349. Destruction of intoxicant unfit for the use on vendor's premises.

- Any intoxicant kept on the premises of a vendor licensed to sell such intoxicant and found after necessary examination to be unfit for human consumption may be destroyed under orders of the Collector. (5) Disposal of things confiscated

350. Magistrate to make confiscated articles over to Collector.

- When in any case a Magistrate orders the confiscation of anything under Section 69(1) of the Act, such thing shall be made over to the Collector for disposal.

351. Method of disposal of things confiscated.

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

352. 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-(1) that the sale of any animal or other thing ordered to be confiscated shall not be so deferred unless the owner or his agent deposits 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) that if the thing be of a perishable nature it may be sold immediately.

353. Disposal of things confiscated if/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 within two months from the order on appeal to receive the thing confiscated, the sale-process or the amount, if any, deposited, such thing, sale proceeds or amount shall be forfeited to the Crown.

354. Disposal of confiscated foreign liquor tari and pachwai.

- Confiscated foreign liquor, if found fit for human consumption, shall be sold by auction. Confiscated tari and pachwai shall be destroyed.

355. Country spirit, ganja, bhang and charas.

- Confiscated country spirit, ganja, bhang and charas, if found fit for human consumption, shall be sold by auction subject to a reserved price which shall be equal to the amount of duty leviable on the articles in the place in which the sale takes place.

356. Other intoxicants.

- Confiscated intoxicants other than those referred to in Rules 354 and 355 shall be sold by auction to the highest bidder.

357. Confiscated articles to be sold to licensed vendors or destroyed.

- Any confiscated article referred to in Rules 354 to 356, should be sold only to a licensed vendor of such article. If no bid be available from such a vendor, it shall be destroyed forthwith.

358. Disposal of things confiscated other than intoxicants.

- When the article confiscated under Section 68 (c) or (d) of the Act 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 Provincial Government or the Governor of Assam as the case may be, for order. (6) Grant of expenses to witnesses

359. Expenses to witnesses.

- Expenses to witnesses appearing under summons or produced before any court or Collector in Excise cases, may be granted by such Court or Collector in accordance with the rules made by the Provincial Government or the Governor of Assam for the grant of expenses to witnesses in criminal cases.(7)Summoning witness from a distance

360. Summoning of witnesses.

- No Excise officer empowered under Section 42 (2) of the Act shall summon any person to appear before him at a greater distance than forty miles from the actual place of residence of such person.(8)Rewards

361. Grant of rewards.

- Rewards may be granted by the District Collector or the Excise Commissioner to persons contributing to the prevention of offences under the Eastern Bengal and Assam Excise Act, 1910 or to the detection or conviction of offenders against the Act, subject to such instructions as may be issued by the Provincial Government or the Governor of Assam, as the case may be, from time to time.Note. - Detailed instructions will be found under the Executive Instructions.