

# The Rajasthan Excise Rules, 1956

RAJASTHAN

India

## The Rajasthan Excise Rules, 1956

### Rule THE-RAJASTHAN-EXCISE-RULES-1956 of 1956

- Published on 21 November 1956
- Commenced on 21 November 1956
- [This is the version of this document from 21 November 1956.]
- [Note: The original publication document is not available and this content could not be verified.]

The Rajasthan Excise Rules, 1956 Published vide Notification No. F.49(8) SR/53, Dated 21.11.1956. Published in Rajasthan Government Gazette Part 4-C, dated 31.1.1957 Last Updated 27th September, 2019 In exercise of the powers conferred by section 41 of the Rajasthan Excise Act, 1950 (Rajasthan Act II of 1950) the Government of Rajasthan is pleased to make the following rules and to order, with reference, to the proviso to sub-section (3) of the said section, that previous publication of these rules is dispensed with as the Government of Rajasthan considers that the rules should be brought into force at once:-

## Chapter I Preliminary

### 1. Short title and commencement.

- These rules may be called the Rajasthan Excise Rules, 1956 and shall come into force on their publication in the Rajasthan Gazette.

### 2. Definitions.

- In these rules, unless the context otherwise requires,-(a)"the Act" means the Rajasthan Excise Act, 1950 (Rajasthan Act II of 1950);[(a-1) "Bonded Warehouse" means any warehouse or a part of a distillery licensed the Excise Commissioner as a bonded warehouse for the receipt and storage of liquor or any other Excisable article under bond, both bottled and bulk, of Indian manufacture, transported into Rajasthan State from any place within Indian Union as approved by the Excise Commissioner for its reduction bottling transport or export in bond, or on payment of duty within or outside the State] [Substituted by FD/Ex/82, dated 22.1.1986, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 23.1.1986, page 410, [22-1-86].].[(a-2) "Bottled in Origin (BIO) means Foreign Liquor bottled out of India in Foreign Countries and

brought into the State.] [Inserted by Notification No. G.S.R. 36, dated 1.8.2016 (w.e.f. 31.1.1957).](b)"Country liquor" means the substances for the time being declared by the Government as country liquor under sub-section (2) of section 4;(c)"foreign liquor" means the substances declared for the time being as foreign liquor under sub-section (2) of section 4 of the Act;(c-l) "Heritage Liquor" means alcoholic beverages prepared with such herbs or spices and in the manner approved by Excise Commissioner from time to time.(d)"Indian made foreign liquors", means foreign liquor made in India;[(d-1) "Issued under Bond" means issued under a bond for the subsequent payment of duty;] [Inserted by E &T/59, dated 13.3.1962, Published in Rajasthan Government Gazette Part IV-C, dated 17.5.1962, [13-3-62].](e)"liquor" includes all substances declared by the Government as liquor under sub-section (1) of section 4;[(e-1) "litre" means a litre with reference to the bulk or quantity of the contents equivalent to 0.219 gallons; [Inserted by E &T/59, dated 13.3.1962, Published in Rajasthan Government Gazette Part IV-C, dated 17.5.1962, [13-3-62].](e-2) "London Proof Litre" means a litre containing liquor of strength of London Proof;](f)"Section" means a section of the Act;(g)words and expressions defined in the Act; and not defined in these rules have the meanings respectively assigned to them in the acts; and(h)reference to duty on import shall be deemed to include reference to countervailing duty.

## **Chapter II**

### **Import, Export, Transport and Possession of Country Liquor**

#### **Import**

#### **3. Import of Country Liquor.**

- Country liquor may be imported into Rajasthan only-(a)under the authority and in accordance with the terms of a permission granted by the Excise Commissioner; or(b)under a bond for the payment of the prescribed import duty, executed by a person to whom the exclusive privilege for the supply of such liquor has been granted under section 24, or(c)as permitted by any notification issued by the Government on the subject and for the time being in force.

#### **4. Import to be in accordance with the rules.**

- All imports of country liquor shall be in accordance with these rules.

#### **5. Import to be subject to the rules of the exporting State.**

- All imports of country liquor shall be subject to such rules as may be in force in the State or District from which the liquor is to be obtained.

#### **6. Marking of casks.**

- On each cask or other vessel containing country liquor imported into Rajasthan the importer shall

cause to be painted legibly, -(a) the name of exporting distillery or warehouse, (b) serial number of cask or other vessel, (c) the quantity and strength of the country liquor contained in the cask or other vessel, and (d) the capacity of the cask or other vessel.

## **7. Consignment to be accompanied by pass and Accounts.**

- Each consignment of imported country liquor shall be accompanied by a pass and despatch account in such form as may be prescribed by the Excise Commissioner and the particulars noted on each cask or other vessel containing the liquor shall tally with the entries in the pass.

## **8. Verification of consignment on arrival.**

- On arrival of the consignment in the warehouse in Rajasthan the Inspector incharge shall prove the liquor and verify the details of the consignment. Export

## **9. Export of country liquor.**

- Country liquor may be exported from Rajasthan only -(a) under the authority and in accordance with the terms of permission granted by the Excise Commissioner concerned; and (b) by a person who has paid export duty on the country liquor to be exported or, at the discretion of the Excise Commissioner concerned, who has executed a bond for the payment of export duty to the satisfaction of the Excise Commissioner; or (c) as permitted by any notification issued by the Government on the subject and for the time being in force.

## **10. Application for permission.**

(1) When any person desires to export country liquor in bond from Rajasthan, he shall present a written application to the Excise Commissioner containing the following particulars, -(a) the name of the consignor; (b) the name of the consignee; and (c) the description, quantity and strength of the country liquor to be exported; (2) Every such application shall also be accompanied by: -(a) an authority of import, issued by the appropriate Excise authority of the State to which the Country liquor is to be exported; (b) the receipt in proof of the payment of export duty; and (c) a duly executed bond.

## **11. Application how to be dealt with.**

(1) On receipt of an application for export of country liquor, the Excise Commissioner shall satisfy himself that the duty has been paid, and shall unless there is reason to the contrary, issue a pass for export in quadruplicate. (2) One part of such pass will be given to the applicant and the second part will be sent by post to the officer incharge of the bonded warehouse in the importing state, third to accompany the consignment and the fourth be retained for record. (3) [ Within such time as may be fixed by the District Excise Officer or Assistant Excise Officer, which shall not be more than twenty one days from the last day of the validity period of the transport permit or pass and specified in the

bond or pass that the importer shall produce before the District Excise Officer or Assistant Excise Officer, or the exporting district and the copy of the pass endorsed with a certificate signed by the appropriate Excise Officer of the importing district certifying the due arrival or otherwise of the liquor at its destination.] [Substituted by Notification No. G.S.R. 33, dated 29.5.2015 (w.e.f. 21.11.1956).](4)[ Exporter shall produce an undertaking about prior verification regarding genuineness of contents of verification certificate produced by importer under sub-rule (3) above.] [Added by Notification No. G.S.R. 33, dated 29.5.2015 (w.e.f. 21.11.1956).]

## **12. Particulars to be marked on cask in which liquor is exported.**

- On each cask or other vessel containing the country liquor for export, the exporter shall cause to be painted legibly:-(a)the name and mark of the exporting distillery;(b)the serial number of the cask or other vessel and its capacity;(c)the nature, quantity and strength of the contents; and these particulars shall tally with the entries made in the pass.

## **13. Extension of time.**

- On a written application being made to the Excise Commissioner establishing sufficient cause for the grant of an extension of time, or on the production before him of the certificate from the appropriate Excise Officer of the importing state to the effect that there are good reasons for extending the time, it shall be within the competence of the Excise Commissioner to extend the time specified in the pass or bond for the due arrival of the country liquor at its destination; and such power may be exercised, for sufficient reason from time to time.

## **14. Discharge or enforcement of bond.**

(1)In the case of country liquor exported under special bond the Excise Commissioner of the State of export shall discharge the bond on receipt of the pass and certificate provided that none of the condition of the bond has been infringed.(2)The duty on consignment issued under a general bond shall be written off on receipt of pass and certificate; provided none of the conditions of the bond has been infringed.(3)If the certificate is not received within the time mentioned in the bond or pass or if on the receipt of the certificate it appears that any of the conditions of the bond has been infringed, the Excise Commissioner, of the exporting State shall take necessary step for the realisation of the penalty from the exporter or his surety under the bond.Transport

## **15. Transport of Country liquor.**

(1)The Transport of country liquor in bond from one Distillery to another or between distillery and bonded warehouse shall be governed by the rules relating to export of country liquor with necessary modifications.(2)The transport of country liquor from Distilleries or warehouses to wholesale depots or wholesale and retail shops shall be regulated by rules governing the issue of country liquor from the Distillery or warehouse.(3)The Transport of country liquor from wholesale depot and whole shops to retail shops shall be governed by rules relating to sales at such depots and wholesale

shops.(4)The provision of this rule shall be subject to the provisions of the act.

**15A. [ [Deleted by Rajasthan Notification No. G.S.R. 1, dated 1.4.2013 (w.e.f. 31.1.1957).]**

\*\*\*]

15A. [ Bank Guarantee by manufacturers of country liquor. [Added by Notification No. G.S.R. 164, dated 9.1.2012 (w.e.f. 31.1.1957).]- The manufacturers of country liquor except Rajasthan Ganganagar Sugar Mills Ltd. shall produce a bank guarantee in favour of District Excise Officer of the District concerned equal to the amount of duty leviable on a average supply of country liquor during fifteen days i addition to the bond executed for under bond transport of country liquor.]

**16. Restrictions on transport.**

(1)Subject to the provision of sub-rule (2) any person may transport country liquor within Rajasthan in any quantity not exceeding the limit for the time being in force for retail sale of such liquor.(2)The transport of country spirit to any area in which a higher duty is levied or in respect of which a higher retail price has been fixed for the time being under any contract made by the distiller or manufacturer for that area with the Government, is prohibited except under the authority of and in accordance with the conditions of a special permission given by the Deputy Excise Commissioner, having jurisdiction over the area to which the liquor is to be transferred:Provided that this prohibition shall not extend to country liquor passing through such area when duly protected by a pass.Possession

**17. Possession of country liquor obtained or manufactured unlawfully.**

- The possession without lawful authority of country liquor which has not been lawfully manufactured or obtained lawfully is prohibited.

**18. Permit for possession beyond limit of retail sale.**

(1)Any person desirous of obtaining a permit under sub-section (1) of section 19 for the possession of [Indian made foreign liquor or] [Substituted by E & T/, dated 15.12.1960, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 13.7.1961, [15-12-60].] country liquor in excess of the limit for retail sale may make an application in writing stating:-(a)The quantity required and the date on which it is to be purchased:(b)The occasion which renders the purchase necessary;(c)The vendor from whom the purchase is to be made;(d)The place where the liquor is to be consumed.(2)The application under sub-rule (1) shall be made to the [District Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] concerned, who may, unless there are reasons to the contrary, grant the permit.(3)Such permit, if granted shall be prepared in triplicate, the original and the duplicate shall be given to the applicant, who shall present the original before the vendor from whom the liquor is to be purchased. The vendor shall, after compliance, return it to the officer who granted it.

The duplicate shall remain with the consignment in its transit from the shop to the place of consumption.

**18A. [ Possession of liquor beyond certain strength. [Added by E&T/57, dated 27.6.1958, Published in Rajasthan Government Gazette Part IV-C, dated 17.7.1958.]**

- No person shall keep or have in his possession any country liquor of a strength and variety other than those specified for retail sale by rules made from time to time by the Excise Commissioner under sub-clause (iii) of clause (e) of section 42 of the Act.]

## **Chapter III**

### **Import and Export of Indian Made Foreign Liquor, Foreign Liquor and Beer**

#### **19. Methods of import.**

- Subject to the provision of the Act Indian made Foreign Liquor, Foreign Liquor and Beer may be imported in accordance with this chapter either-(1)[ in bond for payment of duty in Rajasthan for wholesale vend by manufacturers to wholesale vendors;] [Deleted by GSR 61, dated 26.3.1987, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 26.3.1987, 359 [26.3.1987] and Inserted by FD/Ex/87, dated 25.4.1987, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 25.4.1987, page 27, [25-4-87].](2)on payment of duty in Rajasthan, or(3)on payment of duty in the state of export, at the rates leviable in Rajasthan, to be subsequently transferred to Rajasthan by book transfers.[x x x] [Heading 'Import in Bond', Deleted by GSR 61, dated 26.3.1987, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 26.3.1987, 359, [26-3-87].]

#### **20. to 23.**

[x x x] [Rules 20, 21, 22 & 23 deleted by GSR 61, dated 26.3.1987, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 26.3.1987, 359, [26-3-87].]Import on prepayment of Duty in Rajasthan

#### **24. Condition of import.**

(1)A person holding a licence for the sale of Indian made Foreign Liquor and Foreign Liquor or the Commandant of Regimental units of the Armed Forces of the Union of India stationed in Rajasthan may import Indian made Foreign Liquor on prepayment of import duty in Rajasthan and under a permit issued under the next succeeding rule, from a distillery brewery or warehouse of the exporting State:[Provided that duty paid Rum possessed by any unit of the Indian Armed Forces may be imported into the State without payment of duty and such import shall not require any

permit/pass from the State authorities.] [Added by E &T/61/999, Dated 27.3.1965, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 8.4.1965, [27-3-65].](2)[ If the person authorised to import Indian made Foreign Liquor under sub-rule (1), does not import the liquor for which he has deposited either the duty or the permit fee or both, he may be allowed refund by the Excise Commissioner] [Substituted by E &T/61/999, Dated 27.3.1965, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 8.4.1965, [27-3-65].].

## **25. Procedure for permit.**

(1)For a permit under the preceding rule, an application shall be made in writing to the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of the District in which the licensed vendor holds a licence or the unit of the regiment is stationed (as the case may be) specifying-(a)the name of the distillery, brewery, bonded warehouse or bonded laboratory from which the import is to be made.(b)the name, complete description and quantity of each kind of liquor to be imported and whether the import is to be in bulk or in bottles;(c)the route of import, and(d)the amount of import duty to be paid.(2)A separate application shall be made for each consignment. If the application is in order the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] shall, after checking and correcting the amount of duty entered therein endorse the application with an order directing the applicant to pay the amount unless there are reasons for rejecting the application.(3)The application shall, after paying the amount of duty as ordered by the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].], and the prescribed permit fee,-produce the receipt and the application before the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].], who shall issue the permit in quadruplicate, sanctioning the import by the applicant of Indian made Foreign Liquor of the kind and quantity specified in the permit for the purpose mentioned in the permit. One copy of the permit shall be given to the applicant, the second copy shall be sent to the appropriate Excise Officer of the State of export, the third shall be sent to the Excise Inspector of the Circle and the fourth copy shall be retained by the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].], for record and for verification (if deemed necessary) of the consignment on arrival.

## **26. Procedure on arrival.**

(1)On receipt of the consignment importer shall at once notify its arrival to the Excise Inspector of the Circle in which his licensed premises are situated, and shall allow him to check the consignment and to examine and, if necessary, to test the contents or to take a sample thereof for test.(2)The [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] may, if he thinks it necessary cause the contents of the consignment to be checked with the application and with the permit issued by him.(3)The importer shall be liable to pay duty on excess transit wastage,

if any claim is made by the State of export thereof. In that case, he shall be allowed to set off against that claim, the amount of import duty pre-paid by him, on the quantity representing the excess loss in transit.

## **27. Import on pre-payment of duty in the State of export.**

(1) Indian made Foreign Liquor may be imported by a person holding a license for the sale of foreign liquor and also by the Officer of Regimental units in Rajasthan from any distillery, brewery, warehouse or premises licensed for wholesale vend, in any State to which this provision may be applied by the Government by notification on pre-payment of duty in the State of export at the rates in force in the Rajasthan.

## **28. How imported.**

(1) The importer, unless generally or specially exempted by the Excise Commissioner, to this effect, shall first apply to the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of the District of import, for the issue of a permit in accordance with rule 25(1).(2) the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] if he sees no objection, shall issue a permit in quadruplicate containing the particulars given in the applications. The permit shall be in force upto the date noted therein. One copy of the permit shall be made over to the importer, the second copy shall be forwarded to the appropriate Excise Officer of the district or place of export, the third copy shall be sent to the Excise Inspector of the Circle and the fourth shall be retained for record. The permit shall clearly specify that import is authorised on prepayment of duty in the State of Export at the rates prevailing in Rajasthan.(3) The importer shall present his copy of the permit before the appropriate Excise Officer of the District place of export or the officer-in-charge of the distillery, brewery, warehouse or premises from which export is to be made together with a receipt for the amount of duty paid by him. The said officer, after satisfying himself, that the import is duly authorised and that the amount of duty paid is correct, shall authorise export and issue a pass to cover the same. A copy of pass shall be sent direct to the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of the District of import.(4) The [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].], shall send the copy of the pass received by him to the Excise Inspector of the Circle who will check the consignment and endorse the result on the pass and return it to the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] who shall forward all export passes received from other States to the Excise Commissioner, at the end of each quarter.



## **29. Import free of duty or at a reduced rate.**

(1) Indian made rectified spirit may be imported free of duty or at the reduced rate of duty by chemists or druggists holding a license and educational institutions, charitable hospitals. Government hospitals and similar institutions, if so authorised by the notification under section 28.(2) The provision of rules 25 and 26 shall also apply mutatis mutandis to all import under this rule. Denatured Spirit

## **30.**

[x x x] [Rule 30 deleted by E & T/58, dated 28.9.1959, Published in Rajasthan Government Gazette Part IV-C, dated 19.11.1959, [28-9-59].] Export General

## **31. Duty how paid.**

(1) The export duty on Indian made Foreign Liquor will be levied by pre-payment in the District of export or by credit against a distillers advance duty deposit, before the liquor is exported from the distillery, warehouse or licensed wholesale vendors premises. (2) No pass covering the export of any such consignment shall be issued by any Excise Officer of the District of export until the duty above referred to has been paid. (3) Rectified spirit shall not be exported without the permission of the Excise Commissioner. Export from Distilleries in Bond to other States in India

## **32. Export in bond under pass.**

- Any person may export in bond Indian made Foreign Liquor manufactured at a distillery in Rajasthan to any place in India under a pass granted as provided in the following rules.

## **33. Application to be made to the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69]].**

(1) When any person desires to export in bond spirit manufactured in distillery in Rajasthan, he shall submit an application to the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of the District in which the distillery of manufacture is situated. (2) The application must specify (a) the name of the consignor, (b) the name of the consignee, (c) the description, quantity and strength of the liquor to be exported. (3) Every such application must be accompanied by (a) a permit from the appropriate Excise Officer of the District to which the spirits are to be exported, authorizing the import of the spirits, and (b) a duly executed special bond or a reference to the general bond in force. Note. - The permit referred to in clause (a) may be general permit covering all consignments for 1 year.

**34. Permit granted by [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of exporting district.**

(1)The permit granted by the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of the exporting district shall be in quadruplicate.(2)One copy of the permit shall be delivered to the exporter, second copy will be forwarded to the appropriate Excise Officer, of the District to which the liquor is to be taken, the third will be sent to the Excise Inspector of the Circle and the fourth will be retained for record.Note. - Usually, the officer-in-charge of the warehouse to which the liquor is consigned will be the appropriate Excise Officer of the District of imports.(3)[ Within such time as may be fixed by the District Excise officer or Assistant Excise Officer, which shall not be more than twenty one days from the last day of the validity period of the transport permit or pass and specified in the bond or pass that the imported shall produce before the District Excise Officer or Assistant Excise Officer, or the exporting district and the copy of the pass endorsed with a certificate signed by the appropriate Excise officer of the importing district certifying the due arrival or otherwise of the liquor at its destination.] [Substituted by Notification No. G.S.R. 33, dated 29.5.2015 (w.e.f. 31.1.1957).](4)[ Exported shall produce an undertaking about prior verification regarding genuineness of contents of verification certificate produced by importer under sub-rule (3) above.] [Added by Notification No. G.S.R. 33, dated 29.5.2015 (w.e.f. 31.1.1957).]

**35. Particulars to be painted on cask.**

- On each cask or other vessel containing Indian made Foreign Liquor for export there shall be legibly cut or painted-(i)the name and mark of the exporting distillery:(ii)the No. of the cask or other vessel and its capacity:(iii)the nature, quantity and strength of its contents.These particulars shall tally with those entered in the pass.

**36. Extension of time.**

- On a written application being made to the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of the exporting district establishing sufficient cause for the grant of an extension of time or on the production before him of a certificate from the appropriate Excise Officer of the District of destination to the effect that there are good and sufficient reasons for extending the currency of the pass or bond, it shall be competent for the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of the exporting district if he thinks fit, to extend the time specified in the pass or bond for the due arrival of the liquor at its destination.

### **37. Bond when to be discharged.**

(1) In the case of Indian made foreign Liquor exported under special bonds the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of the exporting district shall discharge the bond on receipt of the pass and certificate mentioned above, provided that none of the conditions of the bond have been infringed. The duty on consignments issued under a general bond shall be written off on receipt of the said pass and certificate: provided that none of the conditions of the bond have been infringed. (2) If the certificate be not received within the time mentioned in the bond or pass, or if on receipt of the certificate it appears that any of the conditions of the bond have been infringed the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of the exporting district shall forthwith take the necessary steps to recover from the executant or his surety the penalty due under the bond. Export from Distilleries on Payment of Duty

### **38. Export of duty paid Indian made Foreign Liquor to any place in India.**

- Any person may export duty paid Indian made Foreign Liquor manufactured at a distillery in Rajasthan to any place in India under a permit granted as provided in the following rules: [Provided that duty paid Rum possessed by any unit of the Indian Armed Forces may be exported from the State without payment of duty and such export shall not require any permit/pass from the State Authorities.] [Inserted by E & T/62, dated 15.7.1963, Published in Rajasthan Government Gazette Part IV-C, dated 22.8.1963, [15-7-63].] [Provided further that if any person authorised to export Indian Made Foreign Liquor on payment of export duty does not export the liquor, refund of the export duty paid may be allowed by the Excise Commissioner.] [Inserted by GSR 64, dated 4.7.1989, Published in Rajasthan Government Gazette Part IV-C, dated 31.8.1989, page 211, [4-7-89].]

### **39. Application for pass.**

(1) The exporter shall present an application for a pass to the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].], together with a permit authorising the import signed by the appropriate Excise Officer of the State of import, specifying the rate of duty chargeable on the Foreign Liquor and a receipt for the amount of duty on the total quantity of I.M.F. Liquor to be exported. The [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].], if satisfied, will send the application to the Inspector incharge. Distillery for compliance. (2) The Inspector may thereupon grant a pass authorising the export of the Indian made Foreign Liquor and endorsing the rate of duty specified in the permit, and the total amount of duty recovered. One copy of the pass shall be sent to the authority granting the import permit.

#### **40. Export of Rum for Troops.**

- Rum manufactured at a distillery in Rajasthan and intended for Indian troops may be exported to any part of India in accordance with rule 39: Provided that it shall be the duty of the Exporter to obtain on the back of the pass a certificate signed by the Commanding Officer of the unit to which the Rum is supplied or any Commissioned Officer empowered by the Commanding Officer, in this behalf certifying the receipt of the consignment. The exporter shall produce the pass endorsed with this certificate before the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] who will forward it to the incharge of the distillery within the period specified in the pass. Export from Wholesale Shops

#### **41. Pass.**

(1) Whenever a wholesale vendor exports a consignment of duty paid I.M.F. Liquor manufactured in Rajasthan to any place in India, he shall, at the time of despatch, prepare a pass in quadruplicate. He shall send one copy of the pass to the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of the District of export, one copy to the appropriate Excise Officer of the place of export, one copy to the consignee, and shall retain the fourth copy. (2) The pass shall state clearly (a) the name and address of the consignor, (b) the name and address of the consignee, (c) the exact description and quantity of each kind of Foreign Liquor despatched under the pass, (d) the route by which it is despatched and (e) the date of despatch. (3) A separate pass shall be issued in respect of each consignment. Book transfer of duty

#### **42. Book transfer of duty.**

- The duty, other than export duty on Indian made Foreign Liquor manufactured at any distillery in Rajasthan and exported therefrom on pre-payment of duty (i.e. import duty) of any State of India shall be credited by Book transfer to the Government of the importing State annually, after the close of the financial year.

### **Chapter IV**

## **Transmission and Possession of Intoxicating Drugs**

#### **43. Transmission by post.**

- Subject to rule 44, transmission by post of intoxicating drugs, within, into or out of Rajasthan is prohibited, except on behalf of the Government or by a Government servant acting bona fide in execution of his duty.

#### **44. Transport through Rajasthan.**

- Transport of any intoxicating drugs from any State in India through Rajasthan to another State in India shall be unlawful unless authorised by the Chief Excise Authority of the State from which it is being exported by a pass which has been granted on the condition that the consignment is not broken in transit, is carried by specified route to a specified destination and subject to such examination as a Gazetted Excise Officer of Rajasthan may require.

#### **45. Possession of drugs unlawfully obtained.**

- No person shall without lawful authorities, have in his possession any intoxicating drug in any quantity whatsoever which he knows or has reason to believe to have unlawfully obtained.

#### **46. Admixture of drugs.**

(1) In the case of an admixture of two or more intoxicating drugs, the lowest limit of possession applicable to any such of drugs (under section 19 read with the notification for the time being in force under section 5) shall be deemed to apply to the admixture. (2) In the case of an admixture of one or more intoxicating drugs with any other substance (the other substance not being an intoxicating drug) the lowest limit of possession applicable to any such drugs (under section 19 read with the notification for the time being in force under section (5) shall be deemed to apply to the admixture: Provided that where water is added, its weight shall not be taken into account in calculating the weight of the admixture for the purposes of this sub-rule. [Chapter IV-A] [Added by E & T/58, dated 28.9.1959, Published in Rajasthan Government Gazette Part IV-C, dated 19.11.1959, [28-9-59].] Import, Export, Transport, Possession, Sale of Denatured Spirit and Licences Thereof Import

#### **46A.**

(i) By whom. - Save up to a limit [fixed under section 14 of the Act] [Substituted by E & T/59, dated 13.3.1962, Published in Rajasthan Government Gazette Part IV-C, dated 17.5.1962, [13-3-62].] no person other than a licensed wholesale vendor of denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] shall import any denatured spirit [or denatured, spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] in Rajasthan. (ii) Application for import. - A wholesale vendor of denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] desiring to import denatured spirit, [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] shall apply to the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of the District of Import in writing specifying-(a) the name of the distillery, bounded warehouse or

bounded laboratory from which the import is to be made;(b)the name, complete description and quantity to be imported and whether the import is to be in bulk or in bottles;(c)the route of import and the amount of counter vailing duty to be paid.A separate application shall be made for each consignment and if the application is in order, the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] shall after checking and correcting the amount of duty entered therein, endorse the application with an order directing the applicant to pay the amount, unless there are reasons for rejecting the application.(iii)Issue of permit. - The applicant shall after paying the amount of prescribed countervailing duty and permit fee (in case the spirit to be imported in manufactured outside India) produce the receipt thereof and the application before the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] who shall issue the permit in quadruplicate sanctioning the import by the applicant of denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] of the kind and quantity to be specified by him in the permit. One copy of the permit shall be given to the applicant, the second copy shall be sent to the appropriate Excise Officer of the State of Export and the third shall be sent to the Excise Inspector of the Circle and the fourth shall be retained by the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] for record and for verification, if necessary, of the consignment on arrival.(iv)Procedure on arrival. - On receipt of the consignment the importer shall at once notify its arrival to the Excise Inspector of the Circle in which his licensed premises are situated and shall allow him to check the consignment and to examine and test the contents and to take sample thereof for test.The importer shall be liable to pay duty on the excess transit wastage, if any, claim is made by the State of export thereof. In that case, he shall be allowed to set off against that claim the amount of countervailing duty prepaid by him on the quantity representing excess loss in transit.(v)Procedure at place of export. - The importer shall present his copy of the permit to the Chief Excise Authority of the exporting District who may grant a pass covering the import of the spirit into Rajasthan which shall be returned after the receipt of the consignment is recorded on it by the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of the District.Export

## 46B.

(i)By whom. - Save up to a limit [fixed under section 14 of the Act] [Substituted by E &T/59, dated 13.3.1962, Published in Rajasthan Government Gazette Part IV-C, dated 17.5.1962, [13-3-62].] no person, other than a licensed wholesale vendor of denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] shall export denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] outside Rajasthan.(ii)Permit of import. - The exporter shall obtain a permit from the appropriate Excise Officer of the State of import authorising import of denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962,

Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] and specifying the quantity to be imported:[Provided that the exporter shall not be required to obtain the said permit where there is no restriction on such import in the State of import.] [Inserted by GSR 28, dated 13.8.1984, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 14.8.1984, page 106, [13-8-84].](iii)Application for pass. - The exporter shall then present an application to the Assistant Excise Commissioner of the District specifying-(a)the name of the consignee;(b)the quantity of denatured spirit to be exported;(c)the description of the spirit stating the denaturants and their proportion used therein along with certificate to this effect issued by the Excise officer-in-charge. The application shall be accompanied by the permit of import and a treasury receipt of the excise duty pre-paid on the quantity of denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] to be exported [at the rate for the time being levied thereon] [Substituted by E & T/59, dated 13.3.1962, Published in Rajasthan Government Gazette Part IV-C, dated 17.5.1962, [3-3-62].].(iv)Issue of pass. - If the application is in order, the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] may grant a pass authorising export. The pass shall be in quadruplicate, one copy deliverable to the exporter, second to be forwarded to the Excise Inspector concerned of the exporting state, the third to officer who granted the permit and the fourth to be retained for record.(v)Verification of export. - The consignment shall be sealed with the departmental seal. On reaching the consignment at the destination, the exporter shall get a certificate on his copy of the pass from the officer of the place of import in proof of the same having reached there and then present the said pass before the issuing authority.Transport

## 46C.

(i)Transport from wholesale vendors premises. - Denatured spirit may be transported from a distillery by licensed wholesale vendors of denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] in any quantity provided that a pass has been obtained from the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] of the District in whose area the wholesale shop is situated on payment of prescribed duty. The pass shall be issued in triplicate, one copy of which shall be given to the transporter, the second shall be forwarded for verification of the receipt of the consignment to the Excise Inspector in whose jurisdiction the licensed premises for wholesale vend, are situated and the third shall be retained for record.(ii)Excise Duty. - Duty paid denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] may be transported from the premises of a licensed wholesale vendor to the premises of another wholesale or retail licensed vendor tender cover of a pass issued by the wholesale licensee who sells the spirit. Such pass shall be in duplicate, one copy of which shall be given to the transporter and the other copy retained by him for record.(iii)Transport by individual. - No pass for the transport of denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962,

[22-6-62].] within the limit of private possession by any individual shall be required. Possession

#### 46D.

(i) Possession by any individual. - No persons not being a licensed wholesale or retail vendor of denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] shall possess denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] in excess of the limit of retail sale, unless, he holds a permit from the [District Excise Officer or Assistant Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] authorising him to possess the spirit in a larger quantity. (ii) [Permit for possession. - (a) The District Excise Officer may grant a permit for the purchase of denatured spirit or denatured spirituous preparations from a wholesale vendor or from a retail vendor, where there is no wholesale vendor and for possession thereof, to a person requiring denatured spirit or denatured spirituous preparations for private purposes for a quantity in excess of private possession, but not exceeding 18 litres: [Substituted by GSR 161, dated 12.6.1970, Published in Rajasthan Government Gazette Part IV-C, dated 16.7.1970, [12-6-70].] (b) for the purchase of denatured spirit by hospitals, dispensaries, educational and research institutions for their bona fide use in excess of the limit of private possession from any distiller holding a licence for wholesale vendor or any other wholesale vendor, or from retail vendor where there is no wholesale vendor.] (iii) [Possession for specified purposes. - Licence for possession and use of denatured spirit for industrial purposes, for manufacturing denatured spirituous preparation, if satisfied and there are sufficient grounds to do so may be granted by the [District Excise Officer] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] concerned by the previous sanction of the Excise Commissioner.] Sale

#### 46E.

(i) Wholesale vend. - Licences for the sale by wholesale of denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] by distillers who denatures spirit to wholesale dealers and by wholesale dealers to other wholesale or retail dealers shall, if satisfied that there is reasonable ground to do so, be granted by the [District Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] concerned with the previous sanction of the Excise Commissioner. The licence shall also cover the right to bottle denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].]. All sales under this licence shall be covered by a pass. An application for the grant of renewal of a licence under this sub-rule may be rejected on the ground that the applicant is not, in the opinion of the licensing authority, a fit person to hold a licence, or that he has no legitimate demand for such spirit, or that a sufficient number of licences have already been granted or for any other sufficient reason. The applicant will have no claim to know the reasons of rejecting his application. (ii) Retail vend. - If satisfied that there is a reasonable demand for denatured spirit [or denatured spirituous



preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] in any locality, the Assistant Excise Commissioner may, with the previous sanction of the Excise Commissioner or by an officer duly authorised by him in this behalf, grant to a suitable applicant a licence which covers the right to bottle denatured spirit for the retail vend of denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].].(iii)Limit of retail vend. - The quantity, within which sale to all purchasers of denatured spirit [or denatured spirituous preparation] [Inserted by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962, [22-6-62].] shall be deemed to be limit of sale by retail shall be [as fixed under section 14 of the Act] [Substituted by E & T/59, dated 13.3.1962, Published in Rajasthan Government Gazette Part IV-C, dated 17.5.1962, [13-3-62].].

**46F. [ [Inserted by S.O.26, dated 8.5.1990, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 8.5.1990, page 29(3).]**

If the person authorised to import, export or transport denatured spirit or denatured spirituous preparations does not import, export or transport denatured spirit or denatured spirituous preparations for which he has deposited the permit fee, he may be allowed refund by the Excise Commissioner.]

## **Chapter V**

### **Licences for Foreign Liquor and Beer Licence for Wholesale Vend**

#### **47. Wholesale vend licences.**

- [(1) Licences for the wholesale vend of foreign liquor and beer shall be of three classes-(a)for wholesale vend by manufacturers to Rajasthan State Beverages Corporation Limited;(b)for wholesale vend by Rajasthan State Beverages Corporation Limited to wholesale vendors(c)for wholesale vend by wholesale vendors to retail vendors; and(d)for wholesale vend by manufacturers of wine for its own wholesale vend:Provided that manufactures holding license under clause (a) may sell draught beer and manufactures holding licensee under clause (d) may sell wine, directly to retail on (bar licensee) licensee on the basis of permit issued by the district Excise officer concerned.] [Substituted by Notification No. G.S.R. 32, dated 19.7.2005 (w.e.f. 31.1.1957).](2)[ Wholesale Licences under (1) shall be granted by the Excise Commissioner in such form as may be specified by the State Government.] [Substituted by Notification No. G.S.R. 3, dated 1.4.2005 (w.e.f. 31.1.1957).](3)A licensee holding a licence under clause (b) of sub-rule (1) covering any district or districts shall not hold a licence for retail sale of foreign liquor for such district or districts, unless the Excise Commissioner has given a special sanction for such retail licence.(4)[ Notwithstanding anything contained in this rule, licence for wholesale vend by traders or dealers of foreign liquor bottled in foreign countries (BIO) and imported foreign liquor bottled in India to wholesale vendors and retail on vendors shall be granted by the Excise Commissioner on such terms and conditions as

the State Government may specify: Provided that the Rajasthan State Beverages Corporation Ltd. holder of wholesale licence under clause (c) of sub-rule (1), may have a franchise agreement with eligible person for exclusive wholesale vend of Bottled in Origin (BIO) and imported foreign liquor bottled in India. Licence may be granted to such franchisee under this rule for wholesale vend of Bottled in Origin (BIO) and imported foreign liquor bottled in India.] [Substituted by Notification No. G.S.R. 36, dated 1.8.2016 (w.e.f. 31.1.1957).]

#### **48. Who may grant.**

- Subject to the provision of rule 47 (3) and subject to the other provisions of these rules the following kinds of licences for the retail sale of foreign liquor may be granted by the [District Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] concerned with the previous sanction of the Excise Commissioner:- (a) Shop licences, (b) Hotel or Dakbungalow licences, (c) Restaurant or Hotel Bar Licences, (cc) [ Club bar licences; ] [Inserted by GSR 28, dated 13.8.1984, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 14.8.1984, page 106, [13-8-84].] (d) Railway Refreshment Room or Dining Car Licences, (e) Canteen Tenant Licences, (f) Occasional licences, and (g) Licences for the sale of tonic and medicated wine. Explanation. - Subject to rule 47(3), [Grant of the occasional Licences and] [Inserted by S.O.84, dated 14.6.1994, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 16.6.1994, page 95(2), [14-6-94].] renewal of any of these licences does not require the previous sanction of the Excise Commissioner.

#### **49. Shop Licences.**

(1) Shop Licences for the retail sale of foreign liquor shall be of two classes as described below:- (a) for retail sale, for consumption on the premises, and (b) for retail sale for consumption "off" the premises only. (2) A licensee holding a licence for retail sale for consumption 'off' premises shall not allow the consumption of foreign liquor on his premises and shall sell only in original sealed bottles.

#### **50. Hotel or Dakbungalow Licences.**

- Hotel or staging bungalow or Dakbungalow licences for the retail sale of foreign liquor cover retail sale- (a) for consumption on the premises only, and (b) only to persons actually residing in the hotel or bungalow for their own use, or for lodgers making a temporary halt and the licensee shall not sell foreign liquor for any other purpose or to any other person.

#### **51. Restaurant or Hotel Bar Licences.**

- Restaurant or Hotel Bar Licences shall cover only retail sale of foreign liquor to persons served with eatables at the restaurant or hotel, for consumption on the premises, and the licensee shall not sell foreign liquor for any other purpose or to any other person. [Provided that heritage hotels having hotel bar licence can effect retail off sale of heritage liquor produced by the Rajasthan State Ganganagar Sugar Mills Ltd.] [Added by Notification No. G.S.R. 56, dated 13.10.2006 (w.e.f.

31.1.1957).]

**51A. [ Club-bar-licences. [Inserted by GSR 28, dated 13.8.1984, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 14.8.1984, page 106.]**

- A club which is duly registered may be granted club bar licence and such licence shall cover only retail sale of foreign liquor by the club to its bonafide members for consumption in the club premises and such club shall not sell foreign liquor for any other purpose or to any person who is not its member.]

**52. Railway Refreshment Room or Dining Car Licences.**

- Railway Refreshment Room or Dining Car Licences for retail sale of foreign liquor shall cover retail sale for consumption on the premises to bona fide Railway passengers, either in course of transit by train or making a temporary halt at the Railway Station at the beginning or end of journey and the licensee shall not sell foreign liquor to any other person or for any other purpose.

**53. Canteen Tenant Licences.**

- Canteen tenant licences shall be issued only to persons running a military canteen established under the Canteen tenants system and shall cover retail sale for consumption on premises or by bona fide members of the Armed Forces of Union of India served by the Canteen and the licensee shall not sell foreign liquor to any other person or for any other purpose.

**54. Occasional licence.**

- In respect of the entertainments of temporary nature, occasional licence may be granted [for a period not exceeding 45 days] [Substituted 'for a period not exceeding 30 days' by Notification No. G.S.R. 26, dated 24.4.2018 (w.e.f. 31.01.1957).] and for such hours and on such terms and conditions as may be specified in the licence for: (a) Consumption of foreign liquor on the payment fee @ Rs. 1000/- per day (when there is no sale and liquor is served); (b) Sale of foreign liquor on payment of licence fee @ Rs. 5000/- per day. Provided that a person having occasional licence, can lift draught beer from a brewery notwithstanding the provisions of rule 47 of these rules. [Provided further that no occasional licence for commercial places shall be granted other than the commercial places registered by District Excise Officer on payment of Rupees 5,000 per year, as a registration fee.] [Added by Notification No. G.S.R. 4, dated 1.4.2011 (w.e.f. 31.01.1957).]

**55. Licence for the retail sale of tonics and medicated wines.**

- Licences for the retail sale of foreign liquor in the shape of tonics and medicated wines shall be granted only to bona fide chemists and druggists and shall cover the retail sale of tonics and medicated wines containing not less than 20% and not more than 42% of proof spirit.

## **56. Rectified spirit.**

- Licences for the sale of rectified spirit shall be granted only by the Excise Commissioner and shall be granted only to chemists, medical practitioners and persons incharge of Laboratories.

## **Chapter VI**

### **Licences Country Liquor and Intoxicating Drugs**

## **57. Retail Licences, general.**

- Licences for the retail sale of excisable articles may be granted either (1) by auction in accordance with the procedure described in the rules in the chapter on auction.Or (2) On commission basis.Or (3) any other system sanctioned by the Government from time to time, [for instance the guarantee system] [Added by E &T/61, dated 2.2.1963, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 2.2.1963, [2-2-63].].

## **58. Licensing Authority.**

- Licences for the retail sale of Excisable articles shall be granted by the [District Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] concerned in accordance with the procedure described in these rules or any other system as may be sanctioned by Government and shall authorise the licensee to purchase such articles from the warehouse to which the shop is attached or, with the permission of the [Excise Commissioner] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] from any other warehouse in Rajasthan provided the transport of Excisable articles to his shop is covered by an entry in his pass book signed by the officer-in-charge of the warehouse and is effected within the period mentioned in such entry.

## **59. Prohibition against admixture.**

- A licence for retail sale of Bhang or Ganja shall not entitle the licensee to prepare preparations or admixtures thereof. A separate licence will be given for such preparations and admixtures.

## **Chapter VII**

### **Licences-Procedure for Auction**

## **60. Licences by auction.**

- Licences may be granted by auction in cases where any of these, rules provide for the grant of the licences in such manner. In such cases, the procedure prescribed by this chapter shall be followed.

## 61. Rules for auction.

(1)The [District Excise Officer or any other officer authorised by the Excise Commissioner] [Substituted by FD/EX/67, dated 27.2.1968, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 27.2.1968, [27-2-68].] shall be the presiding officer for auctions.(2)[Subject to such terms and conditions as may be laid down by the Excise Commissioner, the] [Substituted by FD/EX/67, dated 27.2.1968, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 27.2.1968, [27-2-68].] presiding officer shall call bids to be offered regarding the annual fee to be paid for the licence concerned.[(2-a) x x x] [Deleted by GSR 5, dated 1.3.1969, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 1.3.1969, [1-3-69].](3)The presiding officer shall not be bound to accept the highest or any bid and no reasons will be given for not accepting higher bid or any bid.(4)Every bidder will be liable to be held to his bid whether it be the highest or not.(5)The presiding officer shall, in accepting or rejecting the bids, exercise his discretion in such manner as to exclude bids which are the result of speculation or unhealthy rivalry or disproportionate with reference to the market value of the licence or which are likely to lead to undesirable monopoly or to malpractices. He shall have also discretion to reject bid by persons of doubtful solvency or with doubtful moral antecedents.(6)Where the highest bid is not accepted, the presiding officer shall record his reasons in writing.(7)If the amount offered by the highest suitable bidder is not adequate, the grant of the licence may be withheld for re-auction at a subsequent date, or for grant on commission.(8)After the bid has been accepted by the presiding officer, no subsequent bid at the auction shall be considered.(9)The acceptance of the bid or any other alternative system by the presiding officer shall be subject to confirmation by the Excise Commissioner.

## 62. Presiding Officer to report the result of auction.

(1)As soon as the auction has been held its result shall be reported by the presiding officer to the Excise Commissioner for sanction.(2)The Excise Commissioner may either sanction the auction or pass such other orders as he may think fit regarding the disposal of all or any of the licences offered for sale.

## 63. Persons debarred from bidding.

- Without prejudice to the provisions of rule 61. the following restrictions shall apply regarding persons who can offer bid at auction.(1)Former licensees who are in arrears to the Government as regards payment of Excise Revenue or who have been guilty of serious breaches of the Rajasthan Excise Act, 1950, the Opium Act, 1873, any law repealed by either of these two Acts, any rule made under either of these two Acts or under such repealed laws, or any condition of any licence in respect of any excisable articles or opium, shall not be entitled to bid without the consent of the presiding officer.(2)An agent shall not be allowed to bid unless he holds a due authority or unless the principal is present and authorises the agent to bid on his behalf.(3)Without the express sanction of the [District Excise Officer] [Substituted by FD/EX/67, dated 27.2.1968, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 27.2.1968, [27-2-68].] no person shall bid for a licence or exercise a privilege who holds and who is the agent or servant of any person holding a

similar licence in an adjoining area, in any other State in India.(4)[ No person below the age of eighteen years shall be entitled to bid at auctions.] [Inserted by FD/Ex/65, 13.9.1965, Published in Rajasthan Government Gazette Part IV-C, dated 14.10.1965, [13-9-65].][\*\*\*] [Deleted '(5) Persons who are not Registered as contractor with the Excise Department, Rajasthan in the prescribed manner shall not be entitled to bid at auctions.' by Notification No. G.S.R. 1, dated 1.4.2002 (w.e.f. 31.1.1957).]

#### **64. Copies of notices is to be made available.**

- A copy of the notice issued for an auction shall be made available before the commencement of the auction for the inspection of the intending bidders.

#### **65. Register of shops to be kept.**

- Every [District Excise Officer] [Substituted by FD/EX/67, dated 27.2.1968, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 27.2.1968, [27-2-68].] shall keep a register of shops auctioned by him.

#### **66. The adoption of a method other than auction.**

(1)The Excise Commissioner may at his discretion direct the adoption in a particular case of a method other than auction for the grant of a licence.(2)[ In particular when a licence is cancelled under section 34 of the Rajasthan Excise Act, 1950 (Act II of 1950), a fresh licence for the unexpired period or any part thereof may with the previous approval of the Deputy Excise Commissioner, be granted by the [District Excise Officer] [Substituted by E & T/59, dated 22.9.1959, Published in Rajasthan Government Gazette Part IV-C, dated 5.11.1959, [22-9-59].] by tender, re-auction or on commission basis subject to confirmation by the Excise Commissioner].(3)[ In case a licence is suspended under section 34 of the Rajasthan Excise Act, 1950 (Act II of 1950) the [District Excise Officer] [Substituted by E & T/59, dated 22.9.1959, Published in Rajasthan Government Gazette Part IV-C, dated 5.11.1959, [22-9-59].] may with the previous approval of the Deputy Excise Commissioner run the shop on commission basis during the period of a suspension subject to confirmation by the Excise Commissioner].

#### **67. Delegation of powers.**

- The Excise Commissioner may delegate all or any of his powers under this chapter to any subordinate officer.[Chapter VII-A] [Substituted by FD/RT/64, dated 5.2.1964, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 6.2.1964, [5-2-64].] Licence under the Guarantee System

## 67A. Licence under the Guarantee System.

(1) Licences for retail shops of country liquor under the guarantee system may be granted to persons guaranteeing to draw from a Government warehouse and sell, in a financial year or part thereof, country liquor of a specified value, here in after called the "amount of guarantee". Explanation. - 'Value' for the purpose of the above rule shall be the total issue price at a Government warehouse calculated at the rate of such price current on the first day of January preceding the financial year to which the guarantee relates. (1A) [The licensee of retail shop of country liquor situated in rural area and Municipal area of Fourth Category Municipality, except Sagwara and Rawatbhata Municipal area, including in the area within the radius of five Kilometer from all Municipal areas, shall pay composite fees as may be determined by the State Government, from time to time, and may sell Indian Made foreign liquor and beer on such shop. Explanation. - Fourth Category Municipality means Municipality categorized as such by the Department of Local Self Government.] [Substituted by Notification No. G.S.R. 4, dated 1.4.2014 (w.e.f. 31.1.1957).] (2) Licences under the guarantee system may be granted either-(a) by inviting tenders, or (b) by auction, or (c) by negotiation. (3) The amount of guarantee shall be-(a) where a licence is granted by inviting tenders-the amount of the tender accepted for the grant of the licence; (b) where a licence is granted by auction-the amount of the bid accepted for the grant of the licence; and (c) where a licence is granted by negotiation-the amount determined by the Excise Commissioner and accepted by the licensee.

## 67B. Procedure for tenders.

(a) In cases in which tenders are to be invited for the grant of licence for a shop sealed tenders for the amount of guarantee for the period of the licence shall be invited by the Excise Commissioner. (b) A tender notice shall be issued by the Excise Commissioner at least 15 days before the date fixed in the notice for the receipt of tenders. The time upto which the tenders shall be received on the fixed date shall be indicated in the notice. The tenders shall be submitted in the form to be obtained from the [District Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] on payment of such fees as may be fixed by the Excise Commissioner. Tenders received after the prescribed time and date shall not be valid and shall not be taken into consideration. (bb) [The Excise Commissioner shall specify the minimum amount of guarantee for each shop:] [Inserted by FD/RT/64, dated 12.3.1964, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 12.3.1964, [12-3-64].] [Provided that where tenders are invited, or negotiation and auction is made in respect of a group of shops, the minimum amount of guarantee for such group as a whole may be so specified.] [Inserted by FD/Ex/86, dated 28.2.1986, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 28.2.1986, page 462, [28-2-86].] (c) Every tender shall be accompanied by such earnest money as may be indicated [x x x] [Deleted by FD/RT/64, dated 12.3.1964, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 12.3.1964, [12-3-64].] by the Excise Commissioner with the approval of the State Government. (d) Tenders shall be received by the [District Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] concerned who shall send them to the Deputy Excise Commissioner concerned. They shall be opened by the Deputy Excise Commissioner on the date and at the time to be fixed by him in the presence of such tenderers as may care to be

present.(e)Every tender shall be initialed by the Deputy Excise Commissioner, and the amount of tender shall also be written on the tender form by the Deputy Excise Commissioner, in his own hand, as soon as the tender is opened.(f)All tenders received shall be recorded in a register in his own hand, as soon as the tender is opened.(g)The Deputy Excise Commissioner, shall be the authority competent to accept or reject any tender. He may accept any tender other than the highest without assigning any reasons therefor. Where the Guarantee amount offered by any tenderer is acceptable to the Deputy Commissioner but such an amount has been offered by more than one tenderer and one of them is existing licensee for the shop under the guarantee system, licence for the shop shall be granted to such existing licensee. If none of the tenderers offering the same amount is such a licensee, a decision shall be taken by the Deputy Excise Commissioner by drawal of lots, in the presence of the tenderers concerned.(h)Notwithstanding anything contained in rule 62, the decision of the Deputy Excise Commissioner accepting any tender shall be final provided that if the tender accepted by the Deputy Excise Commissioner is not the highest tender for a shop or a group of shops, as the case may be, the Deputy Excise Commissioner's decision shall be subject to confirmation by the Excise Commissioner. The Excise Commissioner may either confirm the decision of the Deputy Excise Commissioner or require that the highest tender shall be accepted or that the shop or the group of shops, as the case may be, shall be put to open auction.(i)Acceptance of the tender shall be communicated to the successful tenderer in the form laid down by the Excise Commissioner, and the tenderer shall be required to furnish due security in cash within the time indicated in this communication.(j)If the required security is not furnished within the time indicated, the acceptance of the tender may be revoked by the Deputy Excise Commissioner and the earnest money deposited by the tenderer with the tender shall in the event of such revocation be forfeited to the State.

### **67C. Procedure for auction.**

(1)Subject to such general or special directions as may be issued by the Excise Commissioner from time to time, the [District Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] may put the licence for a shop, to auction under the guarantee system [on the basis of minimum guarantee as may be specified by the Excise Commissioner for that shop] [Inserted by FD/Ex/65, 13.9.1965, Published in Rajasthan Government Gazette Part IV-C, dated 14.10.1965, [13-9-65].].(2)In such an auction the Presiding Officer shall call bids for the amount of guarantee for the period of the licence.

### **67D. Procedure for tenders or auction.**

- Clauses (1) and (3) to (9) of rule 61 and rules 62 to 66 shall, so far as may be, be applicable mutatis mutandis in cases of grant of licence under the guarantee system by inviting tenders or by auction.

### **67E. Grant of licence by negotiation.**

(1)Subject to such general or special directions as may be issued by the Excise Commissioner from time to time, the [District Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] may, before the



commencement of the financial year make an offer to the licensee of a shop in the form laid down by the Excise Commissioner, for the grant of the licence for the ensuing financial year, indicating therein the amount of guarantee and the conditions of the licence. Such an offer shall give not less than 10 days time to the licensee, within which he may communicate to the [District Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] his acceptance or otherwise of the offer, in the form laid down by the Excise Commissioner. The acceptance shall be accompanied with proof of payment of such security and in such manner as may be indicated in the offer: Provided that if the licensee fails to communicate his acceptance within the aforesaid period of 10 days, or if the acceptance is not accompanied by proof of payment of security as aforesaid, such offer shall be deemed to have been rejected by him: [Provided further that where any of the other two methods namely, invitation of tenders under rule 67-B or auction under rule 67-C has already been adopted, before an offer is made under this rule to the licensee of a shop, the minimum time limit of ten days referred to above shall be reduced to five days.] [Added by FD/RT/64, dated 12.3.1964, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 12.3.1964, [12-3-64].] (2) Notwithstanding anything contained in rule 67-C, but subject to such general or special directions as may be issued by the Excise Commissioner from time to time, the [District Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] may, on rejection of an offer under sub-rule (1), or where no offer is made under sub-rule (1) on account of any general or special direction of the Excise Commissioner, make an offer to any other person for the grant of a licence on the same terms and conditions as those, contained in the offer under sub-rule (1): Provided that-(i) the amount of guarantee in the offer made to such other person shall not be less than the amount determined by the Excise Commissioner, and (ii) the minimum time limit of ten days referred to in sub-rule (1) shall not apply to an offer under this sub-rule. (3) On receipt of the acceptance of the offer from the licensee or any other person referred to in sub-rule (2), as the case may be, the [District Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] shall, subject to such general or special directions as may be issued by the Excise Commissioner, grant the licence.

## **67F. Licence for part of financial year.**

- Where a shop is running under a system other than the guarantee system, or where the licence for a shop has been cancelled or is otherwise terminated during the course of a financial year, the Excise Commissioner may direct that such a shop be put to auction under the guarantee system for the remaining part of the financial year.

## **67G. Licence for group of shops.**

- Nothing in these rules shall prevent a group of shops being put to auction under the guarantee system or tenders being invited, or to an offer under rule 67-B being made, for a group of shops jointly.

## **67H. Adoption of various methods for grant of licence.**

- Nothing in these rules shall prevent any of the methods, namely, invitation of tenders under rule 67-B or auction under rule 67-C or negotiation under rule 67-E, being adopted for grant of licence on guarantee system for various shops or any of these methods being tried in any order for the grant of licence for a shop.[Chapter VII-B] [Inserted by FD/EX/67, dated 27.2.1968, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 27.2.1968, [27-2-68].] License on Payment of Lump Sum instead of or in Addition to Duty

## **67I. [ Licence on payment for exclusive privilege. [Substituted by GSR 52, dated 30.3.1972, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 30.3.1972.]**

- Licence for exclusive privilege of selling country liquor by retail within any local area under section 24 may be granted on condition of payment of such lump sum instead of, or in addition to excise duty, as may be determined by the Excise Commissioner and subject to such other terms and conditions as may be laid down by him.(2)Licences for exclusive privilege of selling by retail country liquor at a shop may be granted either -(a)by negotiations with the existing licensees:(b)by auctions;(c)by inviting sealed tenders;(d)by negotiation with the third parties (person other than existing licensees).(dd)[ By inviting applications; and](3)Nothing in these rules shall prevent adoption of any of the above methods in any order in respect of any shop or categories of shops or adoption of different methods for different categories of shops.](4)[ The licensees of retail shops of country liquor situated in rural area, Municipal area of Fourth Category Municipalities except the area of Sagwara Municipality and within the radius of five kilometers from all categories of Municipal areas shall pay composite fees as determined by the State Government from time to time and such licensees may sell Foreign Liquor and Beer on country liquor shops.] [Added by Notification No. G.S.R. 1, dated 1.4.2017 (w.e.f 31.1.1957).]

## **67J. Procedure for allotment by negotiation.**

- [(1) Subject to such general or special directions as may be issued by the Excise Commissioner from time to time, a licence under rule 67-I may be granted by way of allotment by negotiation in accordance with the procedure laid down in sub-rules (2) and (4)] [Substituted by GSR 52, dated 30.3.1972, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 30.3.1972, [30-3-72].](2)Subject to such general or special directions as may be issued by the Excise Commissioner from time to time, the District Excise Officer may, before the commencement of the financial year, make an offer to the existing licensee of the shop in the form laid down by the Excise Commissioner for the grant of licence for the ensuing year, indicating therein the amount of payment for exclusive privilege payable by him under rule 67-1, and the conditions of licence. Such an offer shall give not less than five days, within which he may communicate to the District Excise Officer his acceptance or otherwise of the offer in the form laid down by the Excise Commissioner. The Acceptance shall be accompanied with proof of payment of such security and in such manner as may be indicated in the offer:Provided that no offer under this sub-rule shall be made to an existing

licensee who has not been of good behaviour during the period of previous licence or suffers from any of the disabilities mentioned in rule 74: Provided further that if the licensee fails to communicate his acceptance within the period of 5 days or if the acceptance is not accompanied by proof of payment of security as aforesaid, such offer shall be deemed to have been rejected by him. (3) [x x x] [Deleted by GSR 5, dated 1.3.1969, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 1.3.1969, [1-3-69].] (4) On receipt of the acceptance of the offer from the licensee [x x x] [Deleted by GSR 5, dated 1.3.1969, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 1.3.1969, [1-3-69].] the District Excise Officer shall, subject to such general or special directions as may be issued by the Excise Commissioner, grant the licence. (5) Subject to the written sanction of the Excise Commissioner, licence under this rule may be granted in respect of group of shops jointly; and

**67K. [ Procedure for auction. [Inserted by GSR 5, dated 1.3.1969, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 1.3.1969.]**

- (i) Subject to such general or special directions as may be issued by the Excise Commissioner from time to time the District Excise Officer may put the licence, under rule 67-I for any area to auction. (ii) In such an auction the Presiding Officer shall call bids for the lump sum payment for exclusive privilege payable instead of, or in addition to excise duty, as may be directed by the Excise Commissioner. (iii) Clauses (1) and (3) to (9) of rule 61 and rules 62 to 65 shall, so far as may be, be applicable mutatis mutandis to such auction. (iv) [ Subject to the written sanction of the Excise Commissioner, licence under this rule may be granted in respect of a group of shops.] [Inserted by GSR 229, dated 4.3.1974, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 4.3.1974, [4-3-74].]

**67KK. [ Procedure for invitation of sealed tenders. [Inserted by GSR 52, dated 30.3.1972, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 30.3.1972.]**

(1) Subject to such general or special directions as may be issued by the Excise Commissioner from time to time, licences under Rule 67-I may be granted for any area by inviting sealed tenders. (2) In such case, sealed tenders will be invited by the Excise Commissioner for the amount of sum payable for exclusive privilege instead of or in addition to excise duty as may be directed by the Excise Commissioner. (3) A tender notice shall be issued by the Excise Commissioner at least 15 days before the date fixed in the notice for receipt of tenders. The time upto which tenders shall be received on the fixed day shall be indicated in the notice. The tenders shall be submitted in the form to be obtained from office of any District Excise Officer/Excise Commissioner on payment of such fee as may be fixed by the Excise Commissioner. Tenders received after the time and the date fixed in the notice shall not be valid and shall not be taken into consideration: [Provided that after once having invited tender if it is considered necessary to invite tender afresh, with such changes as may be deemed necessary, tender notice shall be issued for such a shorter period not less than 3 days as may be deemed proper by the Excise Commissioner.] (4) The Excise Commissioner shall specify minimum amount of sum payable for grant of exclusive privilege in case of each shop and no tender less than

this amount shall be acceptable.(5)[ Subject to the written sanction of the Excise Commissioner, licence under this rule may be granted in respect of a group of shops.] [Inserted by GSR 229, dated 4.3.1974, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 4.3.1974, [4-3-74].](6)Every tender shall be accompanied by such earnest money as may be indicated by the Excise Commissioner. The tender shall be received by the Excise Commissioner and shall be opened by him on the date and at the time to be fixed by him in presence of such tenders as may be present.(7)Every tender shall be initialed by the Excise Commissioner and the amount of tender shall be written thereon by the Excise Commissioner as soon as the tender is opened.(8)All tenders received shall be recorded in a register in the form laid down by the Excise Commissioner. The Excise Commissioner shall be the authority competent to accept or reject any tender. Where the amount offered by any tenderer is acceptable to the Excise Commissioner but such an amount has been offered by more than one tenderer, decision shall be taken by the Excise Commissioner by drawal of lots in the presence of tenderers concerned, if any.(9)Acceptance of a tender shall be communicated to the successful tenderer in the form laid down by the Excise Commissioner and the tender shall be required to furnish due security in cash within the time indicated in this communication.(10)If the required security is not furnished within the time indicated acceptance of the tender may be revoked by the Excise Commissioner and the earnest money deposited by the tenderer with tender shall in the event of such revocation be forfeited to the State.(11)On the cover of the sealed envelope containing the tender submitted, tenderer shall not be required to indicate amount or name of shop for which tender is being submitted.]

**67KKK. [ Procedure for inviting of applications. [Inserted by Notification No. G.S.R. 119, dated 14.3.2017 (w.e.f 31.1.1957).]**

(1)Subject to such general or special directions as may be issued by the Excise Commissioner, from time to time, licences under Rule 67-1 may be granted for any area by inviting applications.(2)In such case, applications shall be invited by the Excise Commissioner for the grant of licence on the specified sum payable for the exclusive privilege instead of or in addition to excise duty as may be decided by the Excise Commissioner.(3)A notice for invitation of application shall be issued by the Excise Commissioner at least fifteen days before the date fixed in the notice for receipt of applications. The time upto which applications shall be received on the fixed day shall be indicated in the notice. The applications shall be submitted in the manner and in the form as may be specified by the Excise Commissioner, Applications received after the time and date; fixed for receipt of application shall not be taken into consideration.(4)The Excise Commissioner shall specify the amount payable for grant of exclusive privilege for sale of country liquor from shop or shops specified by the Excise Commissioner in an area.(5)Application or bunch of applications shall be accompanied by such earnest money as may be specified by the Excise Commissioner with the prior approval of the State Government.(6)Applications shall be received by the District Excise Officer concerned. All applications received shall be recorded in a register in the form specified by the Excise Commissioner. The District Excise Officer concerned shall scrutinize the applications so received for specified shop or shops and the District Excise Officer concerned shall be the authority competent to accept or reject any application. In case of rejection reasons shall be recorded.(7)After the scrutiny of the applications so received and if number of acceptable applications is more than one, then the District Excise Officer concerned shall submit the list of accepted applications and

slips for draw of lot before the committee headed by the Collector of the District concerned.(8)The committee headed by the District Collector shall conduct the draw of lots for selection of successful applicant for grant of licence for shop or shops specified by the Excise Commissioner in an area.(9)Acceptance of an application shall be communicated to successful applicant in the form specified by the Excise Commissioner and successful applicant shall be required to deposit due security and other required amount in state exchequer within the time indicated in such communication.(10)If the required security and other required amount is not deposited within the time indicated, acceptance of the application may be revoked by the District Excise Officer concerned and the Earnest money deposited with the application and any other amount deposited by the applicant shall in the event of such revocation be forfeited to the State.(11)An application for licence shall be liable to be rejected, -(a)if it has not been signed by the competent person or is incomplete;(b)if there are arrears of excise dues outstanding against him;(c)if applicant is below the age of 18 years;(d)if applicant is in the employment of the Central Government, State Government, Enterprises of Government of India or State Government, Corporation and Companies of Government of India or State Government; and(e)if applicant is convicted of any offence punishable under the Rajasthan Excise Act, 1950 or any other law for the time being in force relating to revenue or of any cognizable and non-bailable offence or any offence punishable under the Narcotic Drugs and Psychotropic Substances Act 1985 or any law relating to merchandise marks or of any offence punishable under Section 482 to 489 (both inclusive) of the Indian Penal Code, 1860.]

**67L. [ Adoption of any other method. [Inserted by GSR 5, dated 1.3.1969, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 1.3.1969.]**

- [x x x] The excise Commissioner may at his discretion grant licence under rule 67-I for any area by negotiation with any third party:Provided that in making negotiations with third parties, [highest tenderer] [Substituted by GSR 52, dated 30.3.1972, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 30.3.1972, [30-3-72].] if any, shall be given a chance to make a higher offer, unless he is debarred from holding licence under any provision of the Act or these Rules or has rejected the offer under sub-rule (2) of rule 67-J.]

**68. [ Fees and terms for certain licences. [Substituted by S.O.347, dated 9.1.1995, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 13.1.1995, page 413(13).]**

- The under mentioned fees and terms are prescribed for the following kinds of licences,-]

SI. No.	Description of Licences	Terms of Licence	Fee for the term or Part thereof (In Rupees) (In years)
(1)			1000

	Licence for the possession and use of rectified spirit and absolute alcohol for the purpose of Research Laboratory	Ten years	
(2)	Licence for possession and use of rectified spirit and absolute alcohol for educational, medical & Scientific purposes in Educational Institutions, Hospitals and Diagnostic Laboratories.	Ten years	250
(3) [Substituted by Notification No. S.O. 319, dated 23.3.2018 (w.e.f. 31.1.1957).]	Licence for possession and use of rectified spirit and absolute alcohol and other excisable articles for industrial purpose including Medicinal and Toilet Preparation purposes.	One year	30000]
[(3-a) [Substituted by Notification No. G.S.R. 3, dated 1.4.2015 (w.e.f. 31.1.1957).]	Licence for possession and use of rectified spirit and absolute alcohol for (testing laboratories) in commercial enterprises. (Provided consumption is limited to 250 ltrs. per annum).	One Year	3000]
[(3-aa) [Inserted by Notification No. G.S.R. 28, dated 8.10.2014 (w.e.f. 31.1.1957).]	Licence for possession and use of duty paid beer for industrial purposes	One Year	15,000/-]
(4)	Licence for the wholesale vend of rectified spirit	One year	2000

	and absolute alcohol in bond by persons who are not manufacturer.	
(5)	Licence for retail sale of rectified spirit by Ten years Chemists and medical practitioners.	2500
[(6-a)		
[Substituted	Application for grant of	
by	no objection One time	
Notification	levy certificate for (a)	
No. G.S.R.	Distillery/ Brewery (b)	1,50,000/-75,000/-25,000/-25,000/-]
65, dated	Bottling plant (c)	
17.11.2016	Heritage	
(w.e.f.	manufactory (d) Winery	
31.1.1957).]		
[(6-b)		
[Substituted	Permission for	
by	construction of one time	
Notification	levy (a)	
No. G.S.R.	Distillery/ Brewery (b)	3,50,000/-1,75,000/-1,00,000/-25,000/-]
65, dated	Bottling plant (c)	
17.11.2016	Heritage	
(w.e.f.	manufactory (d) Winery	
31.1.1957).]		
[(6-c)	Licence to work for (a)	One
[Substituted	Distillery with	year 25,00,000/-30,00,000/-35,00,000/-4,00,000/-20,00,000/-]
by	permission to bottle	
Notification	IMFL having production	
No. G.S.R.	capacity in kilo litre per	
65, dated	day (i) upto 30 kilo litre	
17.11.2016	per day (ii) more than 30	
(w.e.f.	and upto 50 kilo litre (iii)	
31.1.1957).]	more than 50 and upto	
	75 kilo litre (iv) more	
	than 75 kilo litre (b)	
	Brewery having	
	production capacity in	
	kilo litre per year (i) upto	
	30,000 kilo litre (ii)	
	more than 30,000 and	
	upto 50,000 kilo	
	litre (iii) more than	

	50,000 and upto 75,000		
	kilo litre(iv) more than		
	75,000 kilo litre(c)		
	Bottling plant to bottle		
	IMFL/Country		
	Liquor/Wine(i) I.M.F.L.		
	Bottling(ii) Country		
	Liquor Bottling(iii)		
	Wine(d) Heritage(e)		
	Winery		
[(6-d)	Permission for		
[Substituted	addition/alterations one		
by	time levy during a		
Notification	financial year(a)		
No. G.S.R.	Distillery/ Brewery(b)	2,50,000/-1,25,000/-25,000/-20,000/-]	
65, dated	Bottling plant(c)		
17.11.2016	Heritage		
(w.e.f.	manufactory(d)		
31.1.1957).]	Heritage manufactory		
[***]			
[Deleted			
'(6-e)' by			
Notification			
No. G.S.R.			
3, dated			
1.4.2005			
(w.e.f.			
31.1.1957).]			
(7)	Licence for manufacture and wholesale vend of rectifiedspirit absolute alcohol & denatured spirit.	Five years	22500
(8)	Licence for sale by wholesale dealers of denatured spirit &denatured spirituous preparations.	Five years	33850
(9)	Licence for the retail sale of denatured spirit and denaturedspirituous preparations	Five years	13.500.00
			25,000]



- (10) [Licence for the One  
[Substituted possession and use of year  
by denatured spirit  
Notification for industrial purposes or  
No. G.S.R. manufactured of  
3, dated denatured  
1.4.2015 spirituous preparations.  
(w.e.f.  
31.1.1957).]
- (11) Licence for possession  
and use of specially  
denatured spirit for  
industrial purposes for  
manufacture of Ten  
methylated preparations years 1500  
like Tincture Iodine,  
Methyl, Benjoin,  
Co-methyl and the like.
- (12) [  
[Substituted  
by  
Notification  
No. G.S.R. Licence to manufacture One  
3, dated Liquor. year 1,50,000/-]  
1.4.2015  
(w.e.f.  
31.1.1957).]
- (13) [  
[Substituted  
by Licence for wholesale  
Notification vend by manufacturers One  
No. G.S.R. 1, of Indian Made Foreign year 8,00,000  
dated Liquor/Beer to  
1.4.2017 wholesale vendors  
(w.e.f  
31.1.1957).]
- [(13-A) Licence for wholesale One 2,50,000]  
[Substituted vend of Country Liquor year  
by from bonded  
Notification warehouses established  
No. G.S.R. at places other than the  
3, dated manufacturing unit.  
1.4.2015

(w.e.f.

31.1.1957).]

[(13-B)

[Substituted Licence for wholesale

by vend by manufactures of

Notification wine for its own

No. G.S.R. wholesale vend from One 8,00,000]

32, dated bonded warehouse

19.7.2005 established at any place

(w.e.f. in Rajasthan.

31.1.1957).]

Previous Rule.- Before substitution Rule 68 was as under:-68. Fees for certain licences.- The under mentioned fees are prescribed for the following kinds of licences.-{|

Description of licence

Fee per year or  
part thereof

1. Licence for the possession and use of rectified spirit and absolute alcohol for the purpose of Research Laboratory

Rs. 100.00

2. Licence for possession and use of rectified spirit and absolute alcohol for educational, medical &amp; Scientific purposes in schools, colleges, Institutions, Hospitals.

Rs. 25.00

3. Licence for possession and use of rectified spirit and absolute alcohol for industrial purposes.

Rs. 15,000.00

3-A. Licence for testing Laboratory in commercial enterprises.(Provided consumption is limited to 250 ltrs. per annum).

Rs. 2500.00

4. Licence for the wholesale vend of rectified spirit and absolute alcohol in bond by persons who are not manufacturer.

Rs. 2,000.00

5. Licence for retail sale of rectified spirit by chemists and medical practitioners and persons running laboratory. Ten years

Rs. 250.00

6-A. Licence for construction and working of a distillery with a licence to manufacture IMFL.

Rs. 1,25,000.00

6-B. Licence for construction and working of a distillery.

Rs. 1,00,000.00

6-C. Licence for construction and working of bonded warehouse for bottling plant.

Rs. 25,000.00

7. Licence for manufacture and wholesale vend of rectified spirit absolute alcohol &amp; denatured spirit.

Rs. 5000.00

8. Licence for sale by wholesale dealers of denatured spirit &amp; denatured spirituous preparations.

Rs. 7500.00

9. Licence for the retail sale of denatured spirit and denatured spirituous preparations

Rs. 3000.00

Rs. 20,000.00

10. Licence for the possession and use of denatured spirit for industrial purposes or manufacture of denatured spirituous preparations.

As amended by S.O.3, dated 1.4.1994, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 2.4.1994, page 3 [1.4.1994].}

## 69.

[(1) The fee for a license for sale of foreign liquor, wine, RTD and Beer shall be as follows: -]  
[Substituted by Notification No. G.S.R. 4, dated 1.4.2014 (w.e.f. 31.1.1957).]

[Wholesale License:-]

[Substituted by

Notification No. G.S.R.

3, dated 1.4.2016

(w.e.f. 31.1.1957).]

(A)	For a brand of Imported foreign liquor having basic price including the amount of custom duty, import fee, Central Sales Tax (CST) and any other fee payable] [Substituted 'price' by Notification No. G.S.R. 1, dated 1.4.2017 (w.e.f. 31.1.1957).] Per Carton of Quarts, Pints, Nips or other packing size as declared by supplier:	Licence fees
(a) up to Rs. 500		Rs. 120 + (0.17 x Ex-distillery Price) per London Proof Litre (LPL) or Rs. 195 per LPL, whichever is higher.
(b) above Rs. 550 but up to Rs. 700		Rs. 109 + (0.24 x Ex-distillery Price) per London Proof Litre (LPL)
(c) above Rs. 700 but up to Rs. 900		Rs. 225 + (0.08 x Ex-distillery Price) per London Proof Litre (LPL)
(d) above Rs. 900 but up to 1100		Rs. 237 + (0.07 x Ex-distillery Price) per London Proof Litre (LPL)
(e) above Rs. 1100 but upto Rs. 1300		Rs. 264 + (0.05 x Ex-distillery Price) per

		London Proof Litre (LPL)
		Rs. 293 + (0.03 x Ex-distillery price) per London Proof Litre (LPL)
	(f) above Rs. 1300 but up to Rs. 1500	
	(g) above Rs. 1500 but up to Rs. 3000	Rs. 400 per London Proof Litre (LPL)
	(h) above Rs. 3000 but up to Rs. 8000	Rs. 500 per London Proof Litre (LPL)
	(i) above Rs. 8000 but up to Rs. 10000	35% ad-Valorem or Rs. 500 Per London Proof Litre (LPL), whichever is higher.
	(j) above Rs. 10000 but upto Rs. 25000	40% ad-Valorem
	(k) above Rs. 25000 but upto Rs. 50000	45% ad-Valorem
	(l) above Rs. 50000	50% ad-Valorem
(B)	Wine/RTD	40% ad-Valorem
(C)	For Imported Beer	146% ad-Valorem

## Retail Licence:-

(a) Foreign liquor	NIL
(b) Beer	Rs. 2/- per bulk Liter

[\*\*\*] [Deleted by Notification No. G.S.R. 1, dated 1.4.2017 (w.e.f 31.1.1957).](2)[ The fee for a licence to bottle country liquor, foreign liquor beer and drought beer shall be as under: -

S. No.	Item	For self brand manufacturing (Rs. per bulkliter)	For bottling under franchise arrangements (Rs.per bulk liter)
1.	Country Liquor	5.00	5.00
2. [ [Substituted by Notification No. G.S.R. 1, dated 1.4.2017 (w.e.f 31.1.1957).]	IMFL	5.00	5.00]
3. [ [Substituted by Notification No. G.S.R. 1, dated 1.4.2017 (w.e.f 31.1.1957).]	Beer	3.00	4.00]
4.	Drought Beer	1.00	1.50]

[Substituted by G.S.R. 3, dated 1.4.2015 (w.e.f. 31.1.1957).](3)[ Every manufacturer of Country Liquor, Indian Made Foreign Liquor, Beer, Wine, Ready to drink (Low alcoholic beverages) and Bottled In Origin (G10) shall have to get his brand registered and to get labels approved according to each packing size (i.e. quart, pint, nip or any other size, as the case may be), of brands intended to be

sold or manufactured in Rajasthan with the Excise Commissioner. For the brand registration and label approval, the following fee shall be payable per brand and per label for the year or part thereof namely:-] [Substituted by Notification No. G.S.R. 3, dated 1.4.2015 (w.e.f. 31.1.1957).]

S. No.	item	Brand registration fee or renewal fee (in Rs.)	Label approval or renewal fee per packing size(in Rs.)
1.	Country Liquor	50000	25000
2.	Indian made foreign liquor, Beer, Wine, R.T.D.	50000	25000
3.	Wine made in India	25000	25000
4.	BIO (Foreign liquor/Beer)	0.00	30000
5.	BIO (Wine/RTD)	0.00	50000

(4)[ In respect of wholesale licences granted to Canteen Stores Department a privilege fee amounting to Rs.- 30.00 lac shall be charged in addition to the annual wholesale license fee prescribed for licences under Rule 47 (1)(b).(4A)A sum of Rs. 2500/- shall be charged from the commanding officer of the Armed Forces of the Union of India Stationed in Rajasthan and Commandant of the Border Security Force personnel for holding retail off licence.] [Inserted by Notification No. S.O. 254, dated 10.9.2007 (w.e.f. 31.1.1957).]

#### **69A. [ [Deleted by Notification No. G.S.R. 80, dated 28.8.2015 (w.e.f. 31.1.1957).]**

\*\*\*]

69A. [ [Substituted by GSR 60, dated 26.3.1987, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 26.3.1987, page 355, [26.3.1987].]The fee for a licence for retail sale of country liquor (under guarantee-system) shall be as under:-]{|

	Licence fee per year or part thereof
When guarantee amount for the year:-	
(1) does not exceed Rs. 15000	Rs. 100.00
(2) exceedsRs. 15000 but does not exceed Rs. 50000	Rs. 250.00
(3) exceedsRs. 50,000 but does not exceeds Rs. 2,00,000	1,000.00
(4) exceedsRs. 2,00,000.00	[5,000.00] [Substituted by GSR 60, dated 28.2.1994, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 3.3.1994, page 175, [28-2-94].]

[Provided that a sum Rs. 1000/- (one thousand rupees only) shall be charged from the commanding officers of the Armed Forces of the Union of India stationed in Rajasthan and the commandant of the Border Security Force Personnel for holding a retail off licences] [Substituted by GSR 36, dated

5.11.1991, Published in Rajasthan Government Gazette Part IV-C, dated 18.11.1991, page 100, [5-11-91].].}

**69AA. [ Annual basic license fees and minimum special vend fees.  
[Substituted by Notification No. G.S.R. 4, dated 1.4.2014 (w.e.f. 31.1.1957.)]**

- The annual basic license fees and minimum special vend fees for retail off sale of Indian Made Foreign Liquor/Beer in Municipal area including Sagwara and Rawatbhata Municipalities (except area of other Fourth Category Municipalities), shall be as under:-](Rs. in Lac)

[S.No [Substituted by Notification No. G.S.R. 1, dated 1.4.2017 (w.e.f 31.1.1957).]	Category of Shop situated in Municipal Area	Prescribed fee for the year 2017-18 (Rs. in Lac)		
Basic License Fees	Minimum Special Vend Fees	Total of (Col. No. 3+4)		
1	2	3	4	5
1.	Jaipur/Jodhpur	17.00	8.00	25.00
2.	Other Divisional headquarters including Mount Abu and Jaisalmer	13.50	6.50	20.00
3.	Alwar, Sikar, Bhilwara, Pali and Sri Ganganagar District head quarters	10.00	5.00	15.00
4.	Other districts head quarters	8.80	4.20	13.00
5.	Other Municipal headquarters, including Sagwara (excluding other Fourth Category Municipalities)	8.00	3.50	11.50]

69AA. [ [Inserted by S.O.223, dated 25.2.1993, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 1.3.1993, page 376, [25-2-93].]The Fee for licence for retail sale of Country Liquor under exclusive privilege system per shop shall be Rs. 2500/- per year or part thereof.]

**69B. [ Fees for certain permits. [Substituted by G.S.R. 60, dated 26.3.1987,  
Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated  
26.3.1987, page 355,.]**

- The under mentioned fees are prescribed for a permit for import into, export outside or transport within the State of Rajasthan of the following excisable articles -]

Serial No.	Name of excisable article	Permit fee payable		
		6.00	10.00	4.00]

1. [ [Substituted by Notification No. G.S.R. 1, dated 1.4.2002 (w.e.f. 31.1.1957).]	Absolute Alcohol, Methylated Alcohol, Denatured Spirit and preparations thereof IMFL :				
2. [ [Substituted by Notification No. G.S.R. 4, dated 1.4.2011 (w.e.f. 31.1.1957).]	(a) Rectified spirit for manufacture of Country Liquor and extra neutral alcohol high bouquet spirit and like spirits/ alcohols for liquor manufacture.(b) Rectified spirit for other purposes.(c) Extra neutral alcohols high bouquet spirit and like spirits/ alcohols for other purposes.	7.00	15.00	6.00	0.200.200.20 NIL2.502.50]
3. [ [Substituted by Notification No. G.S.R. 1, dated 1.4.2017 (w.e.f. 31.1.1957).]	Rectified spirit for manufacture of country liquor	3.00		2.00	0.00
4. [ [Substituted by Notification No. G.S.R. 1, dated 1.4.2017 (w.e.f. 31.1.1957).]	Extra neutral alcohol, high bouquet spirit and like spirits/ alcohols for manufacture	5.00		2.00	0.00
5. [ [Substituted by Notification No. G.S.R. 1, dated 1.4.2017 (w.e.f. 31.1.1957).]	Rectified spirit for other purposes	15.00		2.00	2.50
6. [ [Substituted by Notification No. G.S.R. 1, dated 1.4.2017 (w.e.f. 31.1.1957).]	Extra neutral alcohol, high bouquet spirit and like spirit/ alcohols for other purposes.	6.00		2.00	2.50
10. [ [Substituted by Notification No.	Molasses(per Qtl.)	2.00		-	-]

G.S.R. 117, dated  
31.3.2001 (w.e.f  
31.1.1957).]

[Provided further that-(a)a wholesale licensee shall pay permit fee at a rate of Rs. 0.25 per bulk litter while applying for permits to lift IMFL/beer from a depot of Rajasthan State Beverages Corporation Limited;(b)manufactures of IMFL, beer and country liquor shall pay in addition to fee calculated at the rates indicated in the table above a sum of Rs. 500/- for each permit or pass (irrespective of the quantity involved) obtained for sending out the liquor; and(c)every retail licensee of country liquor shall pay Rs. 50/- for every permit irrespective of the quantity involved.][Explanation. [Substituted by S.O.93, dated 3.8.1988, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 3.8.1988, page 193, [3-8-88].] - Permit fee mentioned against S. No. 3 and 4 above shall be charged at the stage when goods shall pass over from a wholesaler to retailer and this fee shall be charged from the retailer] [Added by Notification No. G.S.R. 3, dated 1.4.2005 (w.e.f. 31.1.1957).].

**69C. [ [Inserted by S.O.321, dated 19.2.1991, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 19.2.1991, page 671(9).]**

The fee for permission to use Ahata attached to a Country Liquor shop for consumption of Liquor on the premises shall be as under:]

- |   |                         |
|---|-------------------------|
| (a) In case of Municipal Towns with a population of one lakh or above.  | Rs. 20,000 per annum    |
| (b) In case of Municipal Towns with a population of less than one lakh. | Rs. 12,000.00 per annum |
| (c) At other places.  | Rs. 8,000 per annum.    |

**70.**

The minimum fee shall be paid before grant of a licence and if, at any time the fees assessed [per litre] [Substituted by E & T/59, dated 13.3.1962, Published in Rajasthan Government Gazette Part IV-C, dated 17.5.1962, [13-3-62].] as prescribed under the preceding rule, exceed the minimum fees paid, such excess shall be paid by the wholesaler before he imports the articles; and by the retailer before he obtains it from another dealer for sale.

**71. Maintenance of accounts.**

- Every licensee for the sale of foreign liquor shall maintain a regular and an accurate account of sale and submit the same for each calendar month by the 10th day of the following month.

## Chapter IX

### Licences-General Provisions



## **72. Who may grant licences.**

- Except as otherwise provided in these rules all licences under the Act shall be granted by the Excise Commissioner:[Provided that of the licences description of which is given in rule 68 of these rules, the Additional Commissioner, Excise of the area may grant the licence described at Rule 68(8) and the District Excise Officer of the area may grant the licences described at Rules 68(1), 68(2), 68(3-A), 68(5), 68(9) and 68(11).] [Inserted by S.O.347, dated 9.1.1995, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 13.1.1995, page 413(13), [9-1-1995].]

### **72A. [ Application for licences. [Added by E & T/58, dated 28.9.1959, Published in Rajasthan Government Gazette Part IV-C, dated 19.11.1959.]**

- Every application for a licence shall clearly describe the premises in which the applicant intends to conduct his business and shall be submitted in case of renewal at least one month before the commencement of the year [and where the licence is granted for a longer period at least one month before the commencement of the first year of the period] for which it is required and shall be accompanied by a treasury receipt showing payment of licence fee; provided where an application for renewal of licence is not made within the prescribed period, it shall be accompanied by an additional fee,] [at following rates:-(i)Rs. 5000/- or 5% of the licence fee, whichever is less, if the delay in deposition of fee is up to one month;(ii)Rs. 10,000/- or 10% of the licence fee, whichever is less, if the delay in deposition of fee is more than a period of one month:Provided that for the renewal of licences upto the year 2001-2002, additional fee equivalent to 25 percent of the renewal fee or five rupees, whichever is higher shall be charged.] [Substituted 'equivalent to 25% of such fee or five rupees whichever is higher' by Notification No. G.S.R. 107, dated 27.2.2002 (w.e.f. 31.1.1957).][Provided that the additional fee referred to in the rule shall not be charged from the Commanding Officers of the Units of the Armed Forces of the Union of India stationed in Rajasthan and holding a "Retail Off" licence. If the delay in applying for renewal is due to the absence of the unit outside the State [or due to such other reason as the Licensing authority may, with the prior approval of the commissioner, deem fit to condone.] [Added by E & T/60, dated 22.6.1962, Published in Rajasthan Government Gazette Part IV-C, dated 12.7.1962.]

### **72B. [ Transfer of a licence. [Added by E & T/58, dated 28.9.1959, Published in Rajasthan Government Gazette Part IV-C, dated 19.11.1959.]**

(a)Every licence shall be deemed to have been granted or renewed personally to the licensee and no licence shall be sold or transferred without obtaining previous permission in writing from the licensing Authority.[Provided that deletion(s) or substitution(s) of name(s) of co-licences constituting a particular licence in or from running licence shall be sanctioned by the [Licensing Authority] on such terms and conditions as he thinks fit.][Provided further that addition or deletion or substitution of name as co-licences in a licence shall not be made, if such licence has been granted by the procedure of drawing of lots.] [Added by Notification No. G.S.R. 6, dated 8.4.2011 (w.e.f. 31.01.1957).](b)If during the currency of a licence, the licensee desires to transfer his business to a new premises, he shall intimate his intention to the Licensing Authority at least 15 days in

advance, and get his licence suitably amended. The licence shall thereupon hold good in respect of new premises.](c)[ Every licensee of a licence shall be liable jointly and severally for all kinds of dues of Excise Department and other liabilities, whatsoever, in respect of licence granted.] [Added by S.O.242, dated 10.2.1989, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 14.2.1989, page 444, [10-2-89].](d)[ In the event of death of licensee where provision exist for year renewal, the transfer of licence may be considered in the name of such legal heir by Excise Commissioner in whose favour all the heirs deceased licensee agree through application supported by affidavit submitted personally before him, on payment of 10% of annual renewal fees and on production of death certificate of original licensee issued by competent authority. In case legal heirs do not agree on any name, it would be transferred either in the name of all the heirs or in whose favour a competent civil court directs. The heir, in whose name licence is to be transferred, must be otherwise eligible for holding such license as per prevailing provisions.] [Inserted by Notification No. G.S.R. 69, dated 6.11.1998 (w.e.f. 31.1.1957).]

### **73. Period of licence for retail sales.**

(1)[Except otherwise provided] [Inserted by S.O.347, dated 9.1.1995, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 13.1.1995, page 413(13), [9.1.1995].] licences for the retail sale of excisable articles shall ordinarily be granted for one year corresponding to the financial year of the Government subject to the following exceptions:-(a)A licence granted during the course of the financial year shall expire at the mid-night of the last day of the financial year.(b)Licences granted for particular occasion shall be valid only for that occasion, and(c)Licences for the retail sale of country liquor, foreign liquor and Hemp drugs may be granted for a period exceeding one year by or with special sanction of the Excise Commissioner.(d)[ Licences for the retail sale of country liquor may be granted for any part of the financial year by or with the special sanction of the Excise Commissioner.] [Added by GSR 52, dated 30.3.1972, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 30.3.1972, [30-3-72].](2)Licences for the wholesale manufacture or supply of liquor may be granted for a period not exceeding five years.

### **74. Persons debarred from holding licences.**

- Without the previous written sanction of the Excise Commissioner:-(1)No person holding or having an interest in a licence for the manufacture, sale or supply of foreign liquor in a district may hold or possess any interest in a licence for the retail sale of country liquor in the same district.(2)No person holding or having an interest in a licence for the retail sale of opium [denatured spirit] [Inserted by GSR 55, dated 31.7.1976, Published in Rajasthan Government Gazette Part IV-C, dated 12.8.1976, [31-7-76].] or intoxicating drugs in a district may hold or possess any interest in a licence for the wholesale or retail manufacture or sale of foreign or country liquor in the same district;(3)No person, shall hold or have an interest in two or more shops for the retail sale of the same excisable articles in the same village, or in the same city or town; and(4)No person holding or having an interest in a licence for the manufacture of country liquor or supply thereof from a distillery to retail vendor shall hold or have an interest in a licence for the retail sale of country liquor in the area in which the distillery is established or in any area supplied from such distillery.(5)[ No person, whose tender or bid at an auction for grant of licence under the act or these rules has been accepted but

who fails to deposit, within the time allowed. The security amount required to be deposited according to the conditions of tender or auction in the financial year 1972-73 or thereafter shall be entitled to hold any licence under the Act or these rules for a period of three years from the last day allowed for deposit of such security.] [Added by GSR 8, dated 5.5.1972, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 5.5.1972, [5-5-72].]

**75. [ Location of shops. [Substituted by GSR 51, dated 27.2.1992, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 27.2.1992, page 153.]**

(1)A licensee for the retail sale of Country Liquor, Foreign or Indian Made Foreign Liquor or hemp drugs shall have his shop only at a place approved by the District Excise Officer concerned.(2)A shop for the retail sale of Country Liquor or Foreign or Indian Made Foreign Liquor shall not be located within a [distance] of 200 meters of Collegiate Educational Institution, Senior Higher Secondary School, Hospital, Place of Worship or Place of Public Entertainment, a Factory or a Labour or Harijan colony [x x x] [Deleted by S.O.223, dated 25.2.1993, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 1.3.1993, page 376, [25.2.1993].](3)A retail shop shall not be shifted from one place to another without the prior permission of the District Excise Officer concerned.(4)The District Excise Officer, with sufficient reasons to be recorded in writing, shall have the powers to shift a shop from one place to another and no compensation shall be given to the licensee for such shifting of a shop.Provided that the Excise Commissioner may grant relaxation in the above conditions of location of a Liquor shop in exceptional circumstances [x x x] [Deleted by S.O.223, dated 25.2.1993, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 1.3.1993, page 376, [25-2-93].] after recording sufficient reasons in writing for doing so.(5)[ A shop for the retail sale of country liquor. Foreign liquor and Indian Made Foreign Liquor, Beer or Hemp Drugs shall not be located within a distance of 150 metres on both sides from the Centre of National or State High ways. But this condition shall not apply in areas falling within the jurisdiction of Municipal Corporation/Municipal Council/Municipality.] [Inserted by S.O.223, dated 25.2.1993, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 1.3.1993, page 376, [25-2-93].]Explanation 1. - For the purpose of sub-rule (2) of Rule 75, the restrictions about the distance of a shop from a "Place of Worship in the cities having a population of more than one lac shall only be applicable in respect of those places of worship entered in the list maintained in the office of the district Excise Officer.(2)Harijan Colony shall mean a municipal Ward in which population of persons belonging to Scheduled Castes according to the latest census exceeds Fifty percent of the total population of that ward.(3)Any shop situated near an Educational Institution other than a College or a Senior Higher Secondary School level Institution shall be opened only atleast one hour after the closing time of that Institution.(4)[ For the purpose of sub-rule (2) of Rule 75 "Place of Public Entertainment" shall mean Theatre and Cinema Hall only] [Substituted by S.O.223, dated 25.2.1993, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 1.3.1993, page 376, [25.3.1993].].]

**75A. [ [Added by S.O.320, dated 19.2.1991, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 19.2.1991, page 671(7).]**

Government may permit consumption of Country Liquor on the premises (to be called "Ahata") attached to a Country Liquor shop on such terms and conditions as may be laid down.]

**76. Cancellation modification and suspension of licences.**

- The authority granting a licence under these rules may cancel, suspend or modify the licence:-(a)to rectify clerical mistakes:(b)if the licence has been obtained by fraud: or(c)if the licensee has been guilty of the violation of a condition of his licence or the contravention of any provision of the act or any notification, order or rule issued under Act.

**76A. [ Notice of demand. [Inserted by GSR 111, dated 20.6.1977, Published in Rajasthan Government Gazette Part IV-C, dated 30.6.1977.]**

- As soon as the demand of any duty, fee or other demand due against any person under this Act or rules made thereunder is determined by the District Excise Officer/Assistant Excise Officer he shall serve a notice of demand in form E.T.I. alongwith a certified copy of the order requiring him to pay the amount so determined within the time specified in the notice, which shall not be less than fifteen days from the date of its service and in the manner specified in the notice, and the person shall pay the amount accordingly.]

**77. [ Fees not to be refundable. [Substituted by GSR 34, dated 22.2.1991]**

- The fee paid for any licence under these rules shall not be refundable except under the specific orders of the Government].

**77A. [ Samples.**

- [(1) Samples required for analysis under these rules shall be supplied free of cost by the licensee and all expenses in connection with packing, dispatch and fees for chemical analysis etc., shall be borne by him. The fees for chemical analysis shall be such as may be specified by the Excise Commissioner, from time to time, with the prior approval of the State Government.] [Substituted by Notification No. G.S.R. 53, dated 25.10.2016 (w.e.f. 31.1.1957).][Chapter IX-A] [Added by E & T/58, dated 28.9.1959, Published in Rajasthan Government Gazette Part IV-C, dated 19.11.1959, [28-9-59].] Prohibition of Publication of Advertisements

**77B. Prohibition of printing and publication of advertisements relating to intoxicants, etc.**

(1)No person shall print or publish in any newspaper, news-sheet, book, leaflet, booklet or any other

single or periodical publication or otherwise display, or distribute any advertisement or other matter which commends or solicits the use of or offers, any intoxicant or which is calculated to encourage or incite any individual or class of individuals or the public generally to commit an offence under the Act, or to commit a breach or evade the provisions of any rule or order made thereunder, or the conditions of any licence, permit or pass obtained thereunder.(2)Save as otherwise provided in rule 77-C, nothing in this rule shall apply to-(a)catalogues or price-lists which may be generally or specially approved by the Excise Commissioner in this behalf;(b)any advertisement or other matter contained in any newspaper, news-sheet, book, leaflet, booklet or other publication printed and published outside the State;(c)any advertisement or other matter contained in any newspaper, printed and published in the State before the commencement of this rule; and(d)any other advertisement or matter which the State Government may, by notification in the Official Gazette, generally or specially exempt from the operation of this rule.

### **77C. Prohibition of circulation, etc. of newspapers, etc. containing advertisements regarding intoxicants.**

- Notwithstanding any thing contained in sub-rule (2) of rule 77-B, the State Government may, by notification in the Official Gazette, prohibit within the State the circulation, distribution or sale of any newspaper, news-sheet, book, leaflet, booklet or other publication printed and published outside, the State which contains any advertisement or matter of the nature described in sub-rule (1) of rule 77-B.

### **77CC. [ Prohibition of display of board, banner etc. on liquor shop. [Added by Notification No. G.S.R. 14, dated 22.4.2008 (w.e.f. 31.1.1957).]**

- A retail off license shall not put up outside his liquor shop a board, banner or any other item displaying other than.(a)name of the licensee;(b)Shop number, if any;(c)address of the Shop; and(d)such other exhibits being applied by licenses and allowed by the Excise Commissioner in writing.][Chapter IX-B] [Inserted by FD/Ex/67/38, dated 18.12.1967, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 18.12.1967, [18-12-67].] Compounding of Offences

### **77D. [] [Corrected vide corrigendum, published in Rajasthan Gazette, Part IV-C, Ordinary dated 23-1-69.] Conditions and restrictions subject to which power under section 70 shall be exercised.**

- Powers under section 70 shall be exercised subject to the following conditions and restrictions:- (a)Any District Excise Officer specially empowered in that behalf may accept, in lieu of cancellation or suspension of a licence, permit or pass or by way of composition of an offence sum of money not exceeding Rupees Five Hundred.(b)[ Notwithstanding anything in clause (a) power under section 70 shall not be exercised by any District Excise Officer specially empowered in that behalf, if the offence committed or reasonably suspected of being committed is punishable under clause (c) or (d) of section 54 or under section 56 or if any proceedings have been instituted in any

court or law for the commission of any offence under the Act without obtaining the previous sanction of the Excise Commissioner] [Substituted by GSR 27, dated 17.3.1969, Published in Rajasthan Government Gazette Part IV-C, dated 26.6.1969, [17-3-69].].

## **Chapter X**

### **Disposal of Confiscated Articles**

#### **78. Magistrate to send the articles to Excise Officer.**

- A Magistrate passing, under this Act an order of confiscation of any excisable articles or any receptacle, packet or cover or any animal, cart, vessel, raft or other conveyance shall make it over to the Assistant Excise Commissioner concerned.

#### **79. Disposal of animals and things other than excisable article.**

- All animals confiscated under the Act and all things other than excisable articles so confiscated shall be sold by public auction under the orders of the [Excise Commissioner] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].], within a reasonable time after they are received under rule 78 from the Magistrate and the proceeds thereof shall be credited to the Government under the head "8 State Excise Penalties".

#### **80. Disposal of excisable articles.**

- All excisable articles confiscated under the Act shall be dealt with as follows within a reasonable time after they are received from the Magistrate under rule 78-(a)Excisable articles not exceeding Rs. 5/- in value may be destroyed by the Assistant Excise Commissioner:(b)Lawfully manufactured liquor in sealed bottles not exceeding Rs. 50/- in value shall be disposed off in such manner as the [District Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] may direct and such liquor exceeding Rs. 50/- in value shall be disposed off in such manner as the [Excise Commissioner] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] may direct.(c)Bhang [x x x] [Deleted by GSR 158, dated 17.8.1975, Published in Rajasthan Government Gazette Part IV-C, dated 16.9.1975, [17-9-75].] exceeding Rs. 5/- in value shall be deposited in the nearest bonded warehouse, if it is fit for issue, with the sanction of the [District Excise Officer] [Substituted by GSR 60, dated 18.9.1969, Published in Rajasthan Government Gazette Part IV-C, dated 16.10.1969, [18-9-69].] and if unfit, shall be disposed off in such manner as the Excise Commissioner may direct.(d)Disposal of excisable articles in cases not covered by the above sub-rule shall be in such manner as the Excise Commissioner may direct by general or by special order.

## **81. Perishable articles.**

- Notwithstanding anything in these rules contained above in this chapter, perishable articles or an animal in respect of which proper arrangements for custody cannot be made, may be disposed off immediately by public auction by the Magistrate himself or by the Assistant Excise Commissioner.

## **82. Sale or disposal to be deferred pending an appeal.**

- The sale or other disposal of an excisable article, animal or any other substance confiscated under the Act shall be deferred till the period of appeal against the order of confiscation has expired, or, if an appeal has been made to the knowledge of the officer concerned against such order, then until the appeal is disposed of: Provided that a perishable article or an animal in respect of which no proper arrangement can be made for custody may be disposed off immediately and the sale proceed may be credited in the Government treasury as deposits till the period of appeal expires, or until the appeal is disposed off, as the case may be.

## **Chapter XI**

### **Witnesses and Their Expenses**

#### **83. Expenses of witness.**

(1) Witnesses summoned by a criminal court for Excise cases before it or produced by an Excise Officer shall be paid expenses by the court in accordance with the rule for the time being in force for the grant of expenses to witnesses in criminal cases. (2) Witnesses summoned by an Excise Officer in any Excise case shall be granted expenses by that Excise Officer out of the budget provision under that head, in accordance with the same scales as are applicable to witnesses summoned by a criminal court.

#### **84. Witnesses from more than 5 miles not to be summoned.**

- An Excise Officer shall not summon witnesses residing at a place more than 5 miles from the border of the area for which he is appointed.

## **Chapter XII**

### **Mode of Payment of Duty**

#### **85. Duty on foreign liquor and country liquor payable before issue.**

(1) The duty on manufacture, imposed for the time being in respect of foreign or country liquor shall be payable before the issue of such liquor from the distillery, brewery, warehouse or godown (as the case may be) except where the issue is under a bond for the payment of duty. (2) Export duty in all

cases is payable before issue.

### **86. Duty on Ganja and Bhang payable before issue.**

- The duty imposed for the time being on transport or import of Ganja or Bhang shall be payable before issue from the warehouse or godown concerned except where the issue is underbond.

### **87. Bonds-their effect.**

- Every person executing a bond for the payment of a duty levied under the Act shall be liable to pay the penalty of the bond according to its tenor.

## **Chapter XIII**

### **Powers of Officers**

#### **88. [ Powers under sections 43, 44, 45 and 47. [Substituted by Notification No. G.S.R. 79, dated 21.10.2013 (w.e.f. 31.1.1957).]**

- All Excise Officers of the Government of Rajasthan not below the rank of Excise Inspector (in Excise General branch) or Jamadar Grade-I (in Excise Preventive branch) may exercise the powers referred to in Section 43, 44, 45 and 47.

#### **89. Powers under section 45.**

- All Excise Officers of the Government of Rajasthan including Jamadar Grade-II and Excise Guards may exercise the powers mentioned in Section 45: Provided that when power is exercised by an Excise Officer other than an Excise Inspector or Patrolling officer of the circle concerned, such officer shall immediately handover the person arrested and the articles seized to the Excise Inspector or Patrolling Officer of the Circle concerned.]

#### **90. Powers conferred by notification under section 10.**

- All Excise Officers may exercise the powers conferred upon them by any notification under section 10 for the time being.

#### **91. Powers by notification under section 9.**

- All Excise Officers may exercise the powers conferred upon them by any notification under section 9 or by any order issued under such notification, for the time being in force.



## Chapter XIV

### Miscellaneous

#### 92. Observance of laws of other States.

- All passes, permits and permissions issued under these rules shall be on the implied condition that the holder thereof has observed and will observe the Excise laws and rules of other State or States in India (as applicable to the subject matter) for the time being in force.

#### 93. Forms.

- The Excise Commissioner may prescribe forms for any licence, permit, permission, or pass to be issued under these rules any application or statement to be submitted under these rules or any account to be maintained under these rules and may similarly prescribe forms for statements to be submitted, registers to be maintained and records to be kept by Excise Officer under the Act or these rules and other forms for the purpose of carrying out of the provisions of the Act and these rules.

#### 93A. [ [Inserted by S.O. 178, dated 7.12.1995, Published in Rajasthan Government Gazette Part 4(ga), dated 22.12.1995, page 330., dated 7.12.1995.]

All transactions in respect of Excise revenue in the form of duty (or a countervailing), fee or other demand due against any person under the Act or rules made thereunder involving fraction of a rupee shall be carried out in nearest multiple of rupee, proportion below 50 paise being ignored and 50 paise and above rounded off to the next higher rupee.]

#### 94. Repeal.

- All rules in force in Rajasthan or in any part thereof of regarding any matter for which provision is made by these rules are hereby repealed but not so as to effect their previous operations.[Form No. RER/BWN-I] [Substituted by S.O.98, dated 18.6.1994, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 22.6.1994, 107(7), [18-6-94].][See rule 47(2)]Whole Sale Licence with Bond FacilitySale of Indian Made Foreign Liquor and Beer other than denatured spirit.Licence No.LocalityName of manufacturer licence.Address of manufacturing unitAddress of Corporate HeadquartersName of Local representativeLicence for wholesale sale of Indian Made Foreign Liquor and Beer, other than denatured spirit, is hereby granted to Messrs..... at in the District of from to on prepayment of initial fee of Rs. 50,000/- (Rupees fifty thousand only) subject to the following special and general conditions.The licensee is hereby also permitted to establish and work a company bonded warehouse for storing portable Indian Made Foreign Liquor/Beer and for export/import or transport under bond at.....in the town of.....during the financial year.....subject to the conditions of this licence.General Conditions

- 1. The Warehouse shall be established at the premises approved the Excise Commissioner and no additions or alternation shall be made without obtaining his previous permission.**
- 2. The licensee shall have to pay supervision charges as fixed by the Excise Commissioner.**
- 3. The licensee shall have to furnish security for the amount and in the form as directed by the Excise Commissioner.**
- 4. Issue from the warehouse shall be effected only when the duty payable in Rajasthan has been paid in advance.**
- 5. All the stocks of Foreign liquor shall be kept under double lock system, key of one shall remain with Excise Officer concerned and of the other with the licensee. The licensee shall be bound to open his lock when required to do so by the Excise Officer.**
- 6. Every operation at the warehouse regarding liquor shall take place in the presence of the Excise Officer and the licensee or his duly authorised agent.**
- 7. The licensee shall provide all the manual labour and assistance necessary to carry out the provisions of law.**
- 8. The licensee shall have to pay duty on the wastage of foreign liquor as per rules.**
- 9. The licensee shall not store any country liquor under cover of this licence nor he shall store rectified or denature spirits or duty paid foreign liquor in the same room.**
- 10. The licensee shall not issue any liquor except under a pass granted by the Officer-in-charge under authority of a permit by the District Excise Officer concerned.**
- 11. The State Government shall not be responsible for any destruction or damage by fire, theft or any other cause to liquor stored in warehouse. In case of any accident the Officer in- charge shall immediately attend to open it**

**at any hour by day or night.**

**12. Sales shall be made only on the basis of-**

(a) export permit issued by the District Excise Officer/Assistant Excise Officer concerned, or (b) permit issued by the concerned district Excise Officer/Assistant Excise Officer to another wholesale licensee holding licence under rule 47(1)(b). [Provided that licensee may sell wine directly to a retail on licensee on the basis of a permit issued by District Excise Officer concerned.] [Added by Notification No. G.S.R. 1, dated 1.4.2002 (w.e.f. 31.1.1957).]

**13. Sales shall only be made in quantities not less than 9 litres or 12 quarters or 24 pints or 48 nips of any one kind of liquor e.g. whisky. Brandy, Rum and Gin and not less than one case of Beer and fermented liquor.**

Note. - The minimum limit must be adhered to in the case of each kind of liquor sold.

**14. The licensee shall not transfer or sub-let this licence to or enter into partnership with any person.**

**16. The licensee shall duly perform and faithfully abide by these conditions and the provisions of the Rajasthan Excise Act, 1950, the Narcotic Drugs and Psychotropic substances Act 1985 and rules made thereunder or notifications and orders issued by State Government or Excise Authorities. In case of infringement of any of the above conditions or orders by the licensee or his agent or any person acting on his behalf, the licence shall be liable to cancellation and the licence fee or any part thereof, to forfeiture without prejudice to any other action according to law or rules in force.**

Special Conditions (Applicable to licenses manufacturing IMFL/Beer outside Rajasthan)

**1. The licensee shall have to pay licence fee prescribed under rule 69(1) and the import duty imposed under section 28 before he imports IMFL/Beer into Rajasthan.**

**2. For import of Indian Made Foreign Liquor/Beer in Bond licensee shall present an application in writing to the District Excise Officer or Assistant Excise Officer of the District of import specifying:-**

(a) The quantity and description of the Indian Foreign Liquor to be imported, including quantity in L.P. Litre. (b) The name of the distillery or brewery, from which the liquor is to be imported. (c) The

name of the bonded warehouse in Rajasthan to which the liquor is to be consigned. He shall also pay fees prescribed for such permit in advance.

- 3. The applicant shall also execute unless a general bond previously executed by him is still in force, either a general or a special bond in favour of the District Excise Officer or Assistant Excise Officer as the case may be of the district of import for the payment of countervailing duty on quantity actually imported and on the excess loss in transit as determined by the law or rules in force in the State of import.**
- 4. The District Excise Officer or Assistant Excise Officer as the case may be, shall unless there are reasons to the contrary, prepare a permit for import in quadruplicate, containing all the particulars specified in special condition No. 2 of the licence and clearly specifying that a bond for payment of duty has been executed. One copy of the permit shall be made over to the applicant the second shall be forwarded to the appropriate Excise Authority of the District of Export, the third shall be forward to the Excise Inspector of the Circle and the fourth will be Retained by the District Excise Officer or Assistant Excise Officer as the case may be for record and verification of the consignment on arrival. The permit shall remain in force only up to the date specified therein.**
- 5. The importer shall present his copy of permit before the appropriate Excise Officer of the State of export or the officer-in-charge of the distillery or brewery from which the liquor is to be obtained, who shall issue the necessary pass for export from the State. The pass shall specify the number and date of permit authorising import into Rajasthan.**
- 6. The licence shall have to inform the probable date of arrival and the approximate quantity in bulk litres of each consignment of foreign liquor to be kept before seven days to the District Excise Officer of the District or the Officer-in-charge.**
- 7. On the arrival in Rajasthan, the consignment of Indian Made Foreign Liquor shall be taken direct to the bonded warehouse as mentioned in the permit, were it shall be checked by the Officer-in-charge of Warehouse and also entered in the importer's Accounts.**

**8. As soon as may be possible after such arrival, the Officer-in-charge of the Warehouse shall also certify on the importer's copy of the pass issued in the exporting State full details regarding the liquor received in such from as may be prescribed by the pass or as may be required by the authority issuing pass and shall return it to the office issuing it, after verification by the District Excise Officer or Assistant Excise Officer as the case may be.**

**9. The importer shall be liable to pay duty on the excess transit loss as determined by the law or rules in the State of import.**

**10. The local representative of the manufacturer shall invariably be a full time employee of the company holding this licence and company shall give a certificate to this effect when making an application for this licence.**

**11. A true and detailed account of the licence fee on the balance of stock on 31st March, every year and the quantity imported during the year of running of licence through permits or otherwise till the date of application of every permit alongwith the treasury receipt of excess amount deposited for the fresh import (if any) shall be submitted alongwith the application of every fresh import permit.**

**12. The licensee shall also be required to pay brand fee provided for under the proviso of rule 3 of the Rajasthan Foreign Liquor (Grant of wholesale and Retail of Licences) Rules, 1982.**