

# The Punjab Brewery Rules, 1956

PUNJAB

India

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### Rule THE-PUNJAB-BREWERY-RULES-1956 of 1956

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The Punjab Brewery Rules, 1956 Published vide Punjab Notification No. GSR 249/PA-1/14/Sections 21, 59 and 62 dated 21th October 1962.

#### 1. Short title.

- These Rules may be called the Punjab Brewery Rules, 1956.

#### 2. Definitions.

- In these rules, unless a different intention appears from the subject or context : "Beer" means any liquor prepared from malt or grain, with or without the addition of sugar and hops and includes ale, porter and stout. "Brewery" means a building where beer is manufactured, and includes every place therein where beer is stored or hence it is issued. "Bushel", when used for measuring liquids, means a multiple of 36.40 litres and when used for weighing fruits, shall be construed as a reference to equivalent kilograms according to practice in vogue in Breweries and when used with reference to weighing light or heavy barely, it shall be construed to mean its metric equivalent viz. 21.7 to 33.6 kilograms or 24.5 to 26.3 kilograms according to the practice in vogue in the Breweries. ["Collector" means the Joint Excise and Taxation Commissioner or the Deputy Excise and Taxation Commissioner incharge of the distilleries or the Deputy Excise and Taxation Commissioner incharge of the Division.] [Substituted by Punjab Government Notification No. GSR 9/P.A.1/14/Sections 21 and 59/Amd. (11)/93.] "Cooler" means any vessel into which worts are passed to be cooled and includes a refrigerator. "Cooper" means any vessel in which lither worts or water is boiled or heated in the course of brewing. "Fermenting vessel" means any vessel in which worts are fermented by the action of yeast "Gravity" means the proportion which the wright of a liquid bears to that of an equal bulk of distilled water the gravity of distilled water at 15.5C(63 F) being taken to be 100. "Hopback" means any vessel into which worts are run after boiling in order to remove the spent hops. "Inspector" means the excise inspector or sub-inspector appointed to hold charge of a brewery. "Licence" means a licence granted for a brewery under Section 21 of the Punjab Excise Act

(1 to 1914)."Licensee" means a holder of such licence."Mastum" means any vessel in which malt or grain is exhausted in the course of brewing."Racking" or settling back means any vessel into which worts are passed from a fermenting vessel and racked either at once or after a time into store vats or casks."Sugar" means any saccharine substance, extract, or syrup and includes any materials capable of being used in brewing, except malt or corn."Underback" means any vessel into which worts run either from the mashturn or hopback."Worts" means the liquor obtained by the exhaustion of malt or grain or by the solution of saccharine matter in the process of brewing.

### 3.

Any person desirous of obtaining a licence for a brewery shall apply to the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.]. The application shall be accompanied by a full description (hereinafter called the entry) of his [proposed] [Legislative Supplement Part III dated 3.12.68.] premises and utensils plant in which the purpose of, and the distinguishing mark on, each room place and vessel shall be clearly specified [-] [Legislative Supplement Part III dated 26.10.71.]

### 4.

The [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.] has full power to grant or refuse application for licences with reference to the requirement of State.

### 5.

No licence shall be granted unless and until the applicant therefore has-(a)deposited a sum of [eighty lakh rupees] [Substituted by Punjab Notification No. G.S.R. 17/P.A.1./1914/Ss. 21 and 59/Amd. (31)/2018, dated 22.3.2018 (w.e.f. 21.10.1962).] in cash as license fee; and(aa)deposited as security in cash or in National Savings Certificates for the fulfilment of all the conditions of his licence a sum of be fixed by the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71] which shall not be less than Rs. 20,000/- or more then Rs. 50,000/- in amount [or given a bank guarantee of Scheduled Bank as security for an amount equivalent to the aforesaid sum for the aforesaid purpose] [Legislative Supplement Part III dated 13.3.79.](b)satisfied the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.1971.] that the proposed buildings, plant and apparatus to be used in connection with the business of brewing, storage issue of beer are built in accordance with the prescribed regulations and due precaution has been taken against fire.

### 6.

The licensee shall executed a bond in form B. 3, pledging the premises, stock of beer, all apparatus and utensils employed in the manufacturing and storage of beer for the due discharge of all payments which may become due to Government. The licensee may, however in lieu of executing such a bond, execute a bond in form B 16 and deposit Government promissory notes or in National Savings Certificates of such value as the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.] may direct or furnish a guarantee by the State Bank of India in form B.17 to the

satisfaction of the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.] A deposit made under this rule will be separate and distinct from the security deposit required by the preceding rule.

## **7.**

The licence shall be in Form B. 1 and is not transferable except with the sanction of the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.].

## **8. [ [Legislative Supplement Part III dated 6.9.66.]**

[(1) A license granted under these rules will be valid for a period of one year from the date of issue unless it is cancelled, determined or surrendered earlier and shall be renewable annually [by the excise Commissioner] on application on the payment of [sixty lac rupees] [Substituted by Punjab Notification No. G.S.R. 17/P.A.1./1914/Ss. 21 and 59/Amd. (31)/2018, dated 22.3.2018 (w.e.f. 21.10.1962).].] Provided that such a license may be cancelled for breach of the terms thereof or may be determined by the [Financial Commissioner] [Substituted vide Punjab Notification dated 16.4.1999.] after giving the license six months' notice. (2) An application for the renewal of the license shall be made [by the licensee to the Excise Commissioner so as to reach him] [Legislative Supplement Part III dated 26.10.71.] at least 60 days before the expiry of the old license : Provided that if such application is not made within such period, the [Excise Commissioner with prior approval of Financial Commissioner] [Substituted vide Punjab Notification dated 16.4.1999.] may renew the license on payment of the fee chargeable for a new license. [9. Rule 9 deleted for Punjab vide Ist Amendment Rules, 1967.] [Substituted vide Legislative Supplement Part III dated 7.3.67.]

## **10.**

The licensee [shall] [Legislative Supplement Part III dated 12.1.70.] not hypothecate in whole or any part of the licensed premises without the previous written sanction on the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.].

## **11.**

The licensee shall maintain a list of all entries referred to in rule 3 above and he shall not make any addition either to buildings or to plant, without the previous consent in writing of the [Excise Commissioner] [Legislative Supplement part III dated 26.10.71.]. On the completion of any addition, the existing entry in Form B-2 shall be withdrawn and a new entry made, provided that the previous sanction of the [Excise Commissioner] [Legislative Supplement part III dated 26.10.71.] shall not be required in the case of simple repairs to, or renewals of, existing buildings or plant.

**12.**

The licensee shall at any time permit the Collector the inspector or any officer authorised to inspect breweries to inspect and examine his licensed brewery, the premises, warehouses, and utensils connected therewith any room, place or utensil and the beer made and stored therein, and shall render to the Collector or to the officers aforesaid, all proper assistance in making such inspection and examination.

**13.**

The licensee shall agree to the posting of an excise establishment to his brewery. This establishment shall consist of as many inspectors and peons as the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.] may deem sufficient. This staff shall be subject to the inspection, and under the orders and control of the Collector.

**14.**

The licensee shall provide within the brewery enclosure and office for the inspector, as well as quarters, to be approved by the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.], for the inspector and the peons who will be required to remain within the brewery enclosure on night duty.

**15.**

The licensee shall if required by the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.] provided residential quarters for the Government excise establishment posted to the brewery.

**16.**

The licensee shall, when required, permit without payment, samples of the material used, of worts in any stage of fermentation of beer prepared in the brewery to be taken for analysis by the Collector or the inspector or by an officer authorised by the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.] or Collector to take samples and entry thereof be made in register in Form B. 12.

**17.**

The inspector shall maintain a general register in Form B. 12.

**18.**

The licensee, unless he personally acts as manager shall be bound to appoint a competent manager as his agent.

**19.**

The licensee must provide and maintain sufficient and just scales and other necessary and reasonable appliances to enable the inspector and other officers to take account of or check by weight, gauge or measure all materials and liquids produced in brewing and provide sufficient lights, ladders and other conveniences to enable the Excise Staff to perform their duties.

**20.**

The weights, scales, appliances, etc., mentioned in rule 19 shall be provided on the request of the inspector subject to an appeal to the Collector whose decision shall be final.

**21.**

The Inspector will be provided by the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.] with proper gauging rods and a standard saccharometer and thermometer entries whereof shall be made in register B. 12. If the licensee questions their correctness or the results obtained by the officer, he must make a written protest to the inspector immediately. This will be forwarded, with his remarks by the Inspector to the Collector who after due enquiry will report the matter to the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.].

**22.**

The licensee must cause to be legibly painted with oil colour and keep so painted, on some conspicuous part of every mashtum, underback, copper heating, tank, cooler, fermenting vessel, and settling back intended to be used by him in his business and on the outside of the door of every room and place wherein and part of his business is to be carried on, the name of the vessel room or place according to the purpose for which it is intended.

**23.**

When more than one vessel, room or place is used for the same purpose, all such vessels, rooms or place must be marked by progressive numbers.

**24.**

All mashtums, underbacks coolers, fermenting vessels and settling backs shall be so placed and fixed as to admit of the contents being accurately ascertained by gauge or measure and shall not be altered in shape, position or capacity without two days' notice in writing to the inspector.

**25.**

No vessel which has been altered in shape, position or capacity shall again be taken into use unless it has been regauged by the Inspector and new tables constructed by him if necessary.

**26.**

All mashtums and fermenting vessels shall be gauged jointly by the Inspector, and the licensee, and tables prepared by the Inspector in Form B-4 showing the total capacity of each vessel, in bulk litres (or in the case of mashtums in imperial bushels) and the capacity of each 2.54 millimeters in depth.

**27.**

The tables prepared under the preceding rule shall, before being taken into use, be certified by the licensee or his accredited agent as correct.

**28.**

The Collector shall also certify to the correctness of the tables, and as opportunity affords, check the data on which they are founded.

**29.**

The licensee shall keep a book in Form B-5 and shall observe the following rules in relation to it and to the entire to be made therein-(1)He shall keep the book in some part of his license premises ready at all times, for the inspection of the Inspector and other officers, and shall permit any Excise Officer who is authorised to inspect the brewery at any time, to inspect the same and make extract therefrom.(2)He shall enter separately in the book the quantity of malt, corn, sugar, hops and hop substitutes which he intends to use in his next brewing, and also the day and hour when such next brewing is intended to take place.(3)He shall make such entry so far as respects the day and hour of brewing, twenty-four hours at the least before he shall begin to mash any malt or corn or dissolve any sugar, and so far as respects the quantity of malt, corn, sugar, hops and hop substitutes two hours at the least before the hour entered for brewing.(4)He shall, two hours at the least before the hour entered for brewing, enter the time when all the worts will be drawn off the grains in the mashtum.(5)He shall within one hour of the worts being collected in the fermenting vessels, or, if the worts be not collected before six in the afternoon, before eight in the forenoon of the following day, enter the dip and gravity of worts produced from each brewing, and also the description and number of the vessels into which the worts have been conveyed.(6)He shall, at the time of making any entry insert the date when the entry is made.(7)He shall not cancel, obliterate or alter any entry in the book, or make therein any entry which is untrue in any particular; should it be necessary to correct any entry, a line shall be drawn through the incorrect entry in such a manner as to leave it distinctly visible and the amended entry shall be inserted above it; every correction shall be initialled by the person making it at the time.(8)He shall, if so required by the [Excise

Commissioner] [Legislative Supplement Part III dated 26.10.71.] send notice in writing to the Inspector, of his intention to brew forty-eight hours before such brewing is to take place.

**30.**

The licensee shall keep the total produce or brewing separate from the produce of any other brewing for the space of twenty-four hours, unless an account of the first mentioned produce shall have been sooner taken by the Inspector.

**31.**

The licensee shall not mix the produce of one brewing with that of another except in his store vats or casks, unless he shall have given previous notice, in writing, to the Inspector, and he shall specify the quantity and gravity of the worts when mixed.

**32.**

All grains in a mashtum must be kept untouched for a space of one hour after time entered in the book, as the time for the worts to be drawn off, unless the Inspector has attended and taken account of such grains.

**33.**

All worts shall be removed successively and in the customary order of brewing to the underback, coopers, cooler and fermenting vessels, shall not be removed from the last named vessels until an account has been taken by the Inspector or until after the expiration of twenty-four hours from the time at which the worts are collected in these vessels.

**34.**

When worts shall have commenced running into a fermenting vessels, the whole of the produce of the brewing shall be collected within eighteen hours.

**35.**

(1)The brewery shall issue beer to the L-1 licensees against duty paid permit issued by the Excise Officer of the district.(2)[The Inspector shall maintain a register in form B-15 showing issue of beer made to any other State.] [Rule 35 substituted vide Punjab Government Notification No. G.S.R. 17/P.A. 1/14/Sections 21 and 59/Amd.(19)/2002 dated 27.3.2002.][Provided that entire stock of beer to which brew has been added but which is still in the pipeline and is lying as semi-finished closing stock as on 31st March, 2002 shall be subject to levy of duty when the same is sold as finished Beer to L-1 licensees on or after 1st April, 2002.] [Added vide Punjab Government Notification No. G.S.R. 20/P.A. 1/14/Sections 21 and 59/Amd(22)/2004, dated 2.3.2004.]

### 36.

If the license objects to the amount of the duty demanded from him, may move the Collector to revise the charge. But no revision will be undertaken unless and until all sums demanded under preceding rule have been paid. In the event of the original charge being found incorrect any excess levied from the licensee will be refunded to him and if the amount claimed from him is found to be less than that actually due, he will be called upon to pay the difference at once into a Government treasury.

### 37.

(1)When beer upon duty has been charged or paid is destroyed, while on the entered premises of the licensee, by accident or fire or other unavoidable cause or when such beer, whether it has left the entered premises of the licensee or not becomes unfit for consumption the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.], may on receipt of a formal claim from the licensee, through the Collector order a remission or refund of duty.(2)If the beer has been returned, the fact must be reported to the Excise Staff as soon as the invoice has been received and the consignment checked on receipt and a claim prepared and attested by the Excise Inspector at once.(3)If the beer has been destroyed by accident or fire or other unavoidable cause or has been spoilt, while on the entered premises, as soon as the fact comes to the notice of the brewer, he must report, it and if the Excise Staff is satisfied a claim will be prepared and attested by the Excise Inspector at once. But no refund will given if there is reason to believe that the beer has been spoiled more than six months before it was brought to notice.(4)The claim must contain :-(a)a declaration that the beer which is the subject to the claim was brewed by the licensee :(b)a statement of the circumstances to which the claim is due;(c)a statement of the date or dates on which the beer was brewed, and the quantity and original gravity of each lot of beer referred to in the claim.(5)When required to do so, the licensee must give satisfactory proof of any fact mentioned in the claim.(6)Any remission or refund that is granted shall be at the rate at which the beer which is the subject of claim was charged.(7)The necessary calculations shall be as follows :-(a)When the beer that is the subject of the claim has not left the entered premises of the licensee, a deduction of two per cent shall be made from the actual quantity in litres of such beer. The amount to be remitted or refunded shall be calculated on the remainder.(b)When the beer that is the subject of the claim has left the entered premises of the licensee, there shall be made from the actual quantity in litres of such beer a deduction, equivalent to such amount of added water as the report of the Chief Chemist, Central Revenues, Control Laboratory, New Delhi, may show to be in beer. From the quantity remaining, a further deduction of ten per cent shall be made. On the final balance, so obtained, the amount to be remitted or refunded shall be calculated. Refunds of duty on quantities of 455 litres of beer or less will not be granted.(8)When the[Excise Commissioner's] [Legislative Supplement Part III dated 26.10.71.] orders to that effect have been received the Collector shall make the remission or refund either (a) (when the claim is in respect of destroyed beer) at once, or (b) (when the claim is in respect of beer unfit for consumption) as soon as the Excise and Taxation Officer furnishes a certificate in Form B-9 or in Form B-10 that the beer has, with the previous sanction of the Collector, been either (i) destroyed in his presence and that of the inspector or other officer deputed by the Collector, or (ii) distilled, or (iii) turned into vinegar.



**38.**

Licensees shall be bound by all additional rules for the control breweries which may hereafter be prescribed under the existing law, or under any law which may hereafter be enacted and by all special orders issued by the [Excise Commissioner] [Legislative Supplement Part III dated 26.10.71.] with regard to individual breweries; and shall cause all persons employed by them in their breweries to obey all such rules.

**39.**

The license to work a brewery shall carry with it the right to bottle on the premises of the brewery, the beer made therein.

**40.**

Beer shall be bottled of any colour or description having a capacity of 650 millilitres and 325 millilitres, with necks suitable for sealing with crown corks [or in two piece aluminum cans of such capacity as may be approved by Excise Commissioner] [Added vide Punjab Government Notification No. GSE 22/PA1/14/Section 21 and 59/Amd(15)/95 dated 20.4.1995.] :Provided that the use of bottles of existing capacities of 21 to 27 ounces may continue subject to the condition that there equivalent capacity in metric units is indicated on the tables affixed to them;[Provided further that the licensee shall label each bottle of beer after bottling, with a label depicting the words 'date of manufacturing' alongwith 'the date of expiry' and printing the words 'Best before six months.][Added by Punjab Notification No. G.S.R.50/P.A.1/1914/Section 21 and 58/Amd23/2006 dated 6.11.2006.][41. In all matters not specified in these rules, the Punjab Distillery Rules shall apply mutatis mutandis] [Legislative Supplement Part III dated 1.2.77.].Form B-1License to work a brewery and to bottle beer made thereinLicense to work a brewery is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the District of \_\_\_\_\_ subject to the rules prescribed in the Punjab Brewery Rules (a copy of which is herewith attached) and to such other rules for the security of the revenue as the Financial Commissioner may issue from time to time, the infraction of any of which rules with intent to defraud the revenue, will involve forfeiture.Dated \_\_\_\_\_CollectorForm B-2Brewer's EntryI/We licenced brewer, do hereby withdrew all former entries and do now make entry of the following rooms, places and vessels in my/our brewery situate at \_\_\_\_\_ in the district of \_\_\_\_\_ Name \_\_\_\_\_ Residence \_\_\_\_\_ Date \_\_\_\_\_

Here enter full particulars of each room and) \_\_\_\_\_ place

\_\_\_\_\_  
Name \_\_\_\_\_

Date \_\_\_\_\_

Received by me this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ Entry examined and checked with the places, rooms and vessels shown herein and found correct (with the following exceptions)

If incorrect, the ) \_\_\_\_\_ correct details should) be here specified. If correct, strike out the ) \_\_\_\_\_ words in brackets )

Inspector's Name \_\_\_\_\_ Dated \_\_\_\_\_ Examined and  
 passed \_\_\_\_\_ Collector Date \_\_\_\_\_ Form B-3 Licensee's Bond This Indenture  
 made the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_. Between \_\_\_\_\_ son  
 of \_\_\_\_\_ caste \_\_\_\_\_ resident of \_\_\_\_\_ (hereinafter called the Mortgagor) of the  
 one part AND the Governor of Punjab (hereinafter referred to as the Government) of the other part.  
 Whereas the Mortgagor was on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ granted licence to  
 work a Brewery at \_\_\_\_\_ in accordance with the Punjab Brewery Rules which said licence is in  
 terms of B-I attached to the said Rules. And whereas by Rule 6 of the said Rules the Mortgagor is  
 required to execute a mortgage bond for the due discharge of all payments which may be or from  
 time to time become payable by him to the Government on account of the working of the said  
 Brewery. Now this Indenture Witnesses that in compliance with the said 6th Rule and in  
 consideration of the grant to the Mortgagor of the said licence to work the said Brewery  
 at \_\_\_\_\_ the Mortgagee hereby covenants with the  
 Government \_\_\_\_\_ to pay to the Government \_\_\_\_\_ all  
 such payments as may be or from time to time become payable in connection with the working of  
 the said Brewery on the days that such payments shall fall due and in further compliance with said  
 6th Rule and for the same consideration aforesaid the Mortgagor as full proprietor hereby grants,  
 conveys, and assigns. All those hereditaments, and premises situate in \_\_\_\_\_ and more  
 particularly described and specified in the schedule, hereto attached and delineated on the plan,  
 hereto annexed, and thereon coloured \_\_\_\_\_ together with all stock of beer, apparatus,  
 and utensils, employed in the manufacture, and storage of beer now or hereafter, from time to time,  
 to be brought on the said premises, together with all easements, rights and things appurtenant, or  
 reputed appurtenant to the said premises, and all the estate, right, title, claim and demand,  
 whatsoever of the Mortgagor, into and upon the said premises, and the said stock of beer, apparatus,  
 and utensils and every part thereof, to hold the same unto and to the use of the  
 Government \_\_\_\_\_ and assigns, in full proprietary right, for every subject to the proviso for  
 redemption, hereinafter contained. And the Mortgagor for himself, his heirs, legal representatives  
 and assigns, hereby covenants with the Government \_\_\_\_\_ that he, the said Mortgagor, now  
 has good right to grant the hereditaments and premises, and stock of Beer, apparatus, and utensils,  
 hereby granted, or expressed so, to be unto and to the use of the Government in manner aforesaid  
 that free from encumbrances. And that whensoever in exercise of the powers hereinafter reserved to  
 the Government, sale shall be made of the said premises stock of beer, apparatus and utensils,  
 hereby granted or expressed so to be, or any part thereof, the Government and any other person or  
 persons who may purchase the same, their heir, legal representatives and assigns, shall and may at  
 all times thenceforth quietly possess, and enjoy, the same and receive the rents and profits thereof,  
 without any lawful eviction, interruption, claim, or demand, whatsoever, from or by the Mortgagee,  
 any person, rightfully claiming from, under or in trust for him and that free from encumbrances. And  
 further that he, the Mortgagor, and all other persons, having or lawfully or equitably claiming, any  
 estate, or interest, in the said hereditaments, and premises stock of beer, apparatus, and utensils, or  
 any part thereof, shall from time to time and all times thereafter, at his or their own cost, during the  
 continuance of this security and afterwards, at the cost of the person or persons requiring the same,  
 do and execute, or cause to be done, or executed, all such acts, deeds and things for the further and

more perfectly assuring the said hereditaments and premises unto and to the use of the Government and other persons aforesaid in manner aforesaid, as shall or may be reasonably required and it is hereby agreed that if the Mortgagor shall, during the continuance of the said License, make to the Government all such payments, in respect of the working of the said Brewery, as may be, or from time to time become payable, by the Mortgagor, the Government shall on the determination of the said licence (but subject to the proviso hereafter contained) at the request and cost of the Mortgagor, his heirs, or legal representatives, recovery and reassigns the said hereditaments, and premises stock of beer, apparatus, and utensils, hereby granted unto the Mortgagor, his heirs, or legal representatives as he or they shall direct and in the meantime and until default shall be made by the Mortgagor in the due payment as afore said, the Mortgagor shall continue in possession and receipt if the rents and profits of the said hereditaments and premises and the stock of the beer, apparatus, and utensils thereon, and it is hereby agreed and declared and the true intent and meaning of the parties hereto is, that if default shall be made by the Mortgagor, in the due payments aforesaid, or any of them, then and in such case, and immediately, thereupon, or at any time thereafter, or from time to time, as occasion shall require, it shall be lawful for the Government or their officers, or servants, duly authorised in that behalf, and notwithstanding, the dissent, or opposition of the Mortgagor, his heirs, or legal representatives, to enter into and upon (whether in or out of possession) to make sale, and absolutely dispose of the said hereditaments, and premises, stock of beer, apparatus, and utensils, hereby granted or expressed so to be or any part thereof, by public auction, or by private contract, and for such price or prices as to the Government shall appear reasonable, with liberty to buy in the same or any part thereof. And for effectuating any such sale, it shall be lawful for the Government to do, make and enter into all necessary acts, deeds, conveyances and assurances, whatsoever, and it is further declared, by and between the parties hereto that such acts, deeds, conveyances, and assurances, done, made or executed, under or by virtue of these presents shall be good, valid and effectual, whether the Mortgagor, his heirs, or legal representatives shall or shall not join therein or assent thereto and shall bind the Mortgagor, his heirs, or legal representatives, and all other persons claiming under him or them and it is hereby further agreed and declared that the power of sale hereinbefore contained shall and may be exercised and that all things to be done in pursuance thereof, shall be good, valid, and binding, notwithstanding that no decree of any Court of law or equity, for barring or for closing the equally of redemption of the Mortgagor, his heirs or legal representatives, shall have been previously obtained, but his power of sale is given to addition to the ordinary remedies of foreclosure. And that the receipts in writing of the Financial Commissioner for the time being for all moneys to arise from any such sale or sales shall be good and sufficient discharge to the persons paying the same and shall exonerate such persons from all responsibility in respect of the application or non-application of the same nor shall he or they be fond to enquire whether the sale was regular or authorised under these presents; provided always and it is hereby agreed and declared by and between the parties hereto that on the determination or cancellation of the said License, the above mentioned hereditaments, and premises and stock of beer, apparatus and utensils, shall not be at once reconveyed and reassigned to the Mortgagor, his heirs, or legal representatives, but shall be and remain mortgaged with the Government for the term of six months as security for the payment of any sums due by the Mortgagor in connection with the working of the said Brewery :Provided always that the reconveyance at any time of the said premises hereby granted or expressed so to be, shall not be deemed to effect the right of the Government to take proceedings against the Mortgagor, in case any

breach of the conditions, herein set forth, shall be discovered after reconveyance and assignment. In witness whereof the parties to these presents have hereunto set their hands on the dates hereinafter mentioned respectively.

Signed and delivered by the said) \_\_\_\_\_) on the \_\_\_\_\_ day of \_\_\_\_\_) \_\_\_\_\_ in the presence of \_\_\_\_\_

Witness -

1. \_\_\_\_\_) 2. \_\_\_\_\_)

Signed by \_\_\_\_\_) Collector of \_\_\_\_\_) for and on behalf of the Governor) of Punjab \_\_\_\_\_) the day of \_\_\_\_\_ 19 \_\_\_\_\_)

Form B-4 Register Of Gauging Table (To be maintained by the Brewery Inspector)

Depth Diameters Incumbrances Area

	1	2	3	4	Mean	Depths	Areas	Gross	Net
1	2	3	4	5	6	7	8	9	10

Contents in  
litres

Tabulation

	Dry millimetres	litres	Area of 2.54 millimetres one-tenth of an inch	Dry millimetres	litres	Area of 2.54 millimetres one-tenth of an inch
11	12	13	14	15	16	17
						18 19

Form B-5 Brewing Book Quarter ending \_\_\_\_\_ To be maintained by the licensee

When  
entry  
made

Notice  
to

Quantity  
to be  
used of

Date	Hour	Number of Brewing	Mash, malt or corn	Dissolve Sugar	Malt	Unmelted Corn	Sugar	Hops	Hop sub-stitutes
------	------	-------------------------	-----------------------------	-------------------	------	------------------	-------	------	---------------------

	Date	Hour	Date	Hour	Bushels	Bushels	Kilo-grams	Kilo-grams	Kilo-grams
1	2	3	4	5	6	7	8	9	10
									11 12

Time when

wort will be

When

Worts

Initials

drawn off grain collected collected

in the mushtun

Date	Hour	Date	Hour	Vessel	Dip.	Gravity	Brewer's	Inspector's	Remark
------	------	------	------	--------	------	---------	----------	-------------	--------

[xxx] No. Name  
13 14 15 16 17 18 19 20 21 22 23

Form B-6 Survey Book \_\_\_\_\_ Brewery (To be maintained by the Brewery Inspector)

PARTICULARS  
IN BREWING  
BOOK

Date and hour of survey		Notice to	Quantity to be used of							
Number of brewing	Mash, Malt or Corn	Dissolve sugar	Malt	Unmelted corn	Sugar	Hopes	Hopes Substitutes			
Date	Honour	Date	Hour	Date	Hour	Bushes	Bushes	Kilo-grams	Kilo-grams	Kilo-g
1	2	3	4	5	6	7	8	9	10	11

Time when wort will be drawn of grain in the mushtun	Worts collected	Mashtuns	Quantity from gauge of grains	Percentage over or under quantity entered	Sugar dissolving vessels
	When collected	Vessel	Areas	Areas	Bushes
	Date	Hour	Number	Name	
13	14	15	16	17	18
					19 20 21 22

Under Backs or worts receivers	Coppers Heating Tanks	Hop Backs	Coolers	Refrigerators
1	2	1	2	3
23	24	25	26	27
				28 29 30 31 32 33 34

Form B-7 Bear Duty Voucher 3 Quarter ending \_\_\_\_\_ 19 \_\_\_\_\_ (To be prepared by the Brewery Inspector)

Particulars to be filled in for  
the Brewery

Name of Brewery	Actual Bulk litres manufactured	Wastage allowance	Net litres of beer changed with duty	REMARKS
1	2	3	4	5

1 2 3 4  
D. D. D. D.

Dip Grav Dip Grav Dip Grav Dip Grav

35 36 37 38 39 40 41 42

5 6 7 8  
D. D. D. D.

Dip Grav Dip Grav Dip Grav Dip Grav

43 44 45 46 47 48 49 50

Quantity of wortsclected	Charge from material calculated at1050	Percentage of wort over or under material charge columns 52and 53	Number of brewing	REMARKS	Inspector's Initials
Actual Bulk litres	Actual Bulk litres calculated at 1050				
51	52	53	54	55	56
FORM B-8		FORM B-8		FORM B-8	
No. Foil		(To be prepared by the Brewery Inspector)		No. Coupon	
Notice to pay Beer duty Quarterending_____					
Net Litres changed with duty_____	No. Counter foil			Acknowledgement of receipt of Beer Duty	
amount					
Inspector)					
Notice to pay Beer Duty					
Shri_____	Coupon to be forwarded by the Treasury Officer to theInspector after payment has been made and to be by him attachedto the foil				
Licensed_____ brewer					
Dated_____	At_____				
	You are hereby directed to pay into To the Excise Inspector, the Government				
	Treasuryat_____ within five days of the receipt of this notice the sumof rupees_____				

(N.P.) \_\_\_\_\_,  
being the duty chargeable at per  
litres upon \_\_\_\_\_ net litres  
of Beer brewed by you in the  
quarter ending \_\_\_\_\_  
\_\_\_\_\_ Brewery.

You are hereby informed that  
rupees \_\_\_\_\_  
N.P. \_\_\_\_\_ have been paid  
into the Government Treasury  
at \_\_\_\_\_  
on \_\_\_\_\_ 19 \_\_\_\_\_  
by \_\_\_\_\_ on account of  
Beer duty.

Rs. \_\_\_\_\_ (Sd.) \_\_\_\_\_  
\_\_\_\_\_ District Treasury Officer  
\_\_\_\_\_ Collector

Dated \_\_\_\_\_ Dated \_\_\_\_\_

N.B. - This notice must reach the brewer not later than the 11th day of the quarter following that to which the duty relates. The amount of duty should be forwarded by him to the Treasury together with the attached coupon. Form 8-9 Distinction Certificate We hereby certify that \_\_\_\_\_ litres of beer, brewed by Mr. \_\_\_\_\_ licenced brewer at \_\_\_\_\_ on which duty has been recovered, were this day taken account of by us under Financial Commissioner's Order No. \_\_\_\_\_, dated \_\_\_\_\_ and estored in our presence. Dated this \_\_\_\_\_ day of \_\_\_\_\_ xxx \_\_\_\_\_  
Excise and Taxation Officer \_\_\_\_\_ Inspector To the Collector, \_\_\_\_\_  
District. Form B-10 Certificate as to spoilt Beer used in distilling or for conversion into Vinegar We hereby certify that \_\_\_\_\_ litres of beer, brewed by \_\_\_\_\_ licenced brewers at \_\_\_\_\_ on which duty has been, recovered were taken account of by us, under \_\_\_\_\_ Financial Commissioner's Order, No. \_\_\_\_\_ dated \_\_\_\_\_ on \_\_\_\_\_ and we further certify that the beer in question has since been distilled in the firm's distillery at \_\_\_\_\_ Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ Excise and Taxation Officer Inspector To The Collector, \_\_\_\_\_ District. Form B-11 Abstract of brewing operations during the quarter ending \_\_\_\_\_ 19 \_\_\_\_\_ in the brewery (To be prepared by the Brewery Inspector and to be submitted to the Financial Commissioner not later than the 2nd of the month succeeding the quarter).

Number of brewings  
during the quarter

Materials used in  
the brewing

Malt

Bushels

Unmalted  
corn

Bushels

Sugar

Kilograms

Hops

Kilograms

Hops-substitute

Kilograms

Worts produced from materials	Percentage over or under materialscharge	Net litres charged with duty	Amount of duty	Remarks
Actual Bulk litre	Actual bulk litres calculated at 1055	Charge from materials calculated at 1055	Rs.	[N.P.)

Date \_\_\_\_\_ InspectorExamined \_\_\_\_\_ CollectorForm B-12General Register\_\_\_\_\_ Brewery

## Part I – Duties performed by Sub-Inspector in the district

Date and hour of starting	Names of places or shops visited	Brief abstract of duties performed	Date and hour of return	Sub-Inspector's Initials
Date	Hour	Date	Hour	

## Part 2 – Saccharometers

Date when received	Number of instrument	When taken into use	When taken out of use	How disposed of	Remarks
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## Part 3 – Thermometers

Number of instruments in hand	Number received	Date when received	Defective Instruments	Remarks
			Number taken out of use	Date How disposed of

## Part 4 – Gauging Rods

Date when received	Description of rod	Length of rod in millimetres and tenths	When taken into use
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## Part 5 – Government Furniture

Date when received	Description of article	Number of pieces	Remarks
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## Part 6 – Quarterly Return

Quarter ending	Number of brewing during quarter	Material used in brewing	Works						
Malt	Unmalted corn	Sugar	Hops	Hops substitutes	Actual bulk litre				
		Bushels	Bushels	Kilograms	Kilograms	Kilograms			
Produced from materials									
Actual bulk litres calculated at 1055	Charge from materials calculated at 1055	Percentage over or under materials charge	Net litres charged with duty	Amount of duty	Number of notice in form B-8	Date of payment	Remarks	Initials	
Rs. [NP.]									

PART 7 - Sample of Malt, Worts, Etc., taken for Analysis

Description of samples	Purpose for which taken	When taken	If worts or beer, initial gravity	Results of analysis
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## Part 8 – Monthly Statement Showing in Litres Issued from the Brewery at \_\_\_\_\_ As well as Sales from its Agencies and Tenancies During \_\_\_\_\_

(To Be Substituted By The Licensee To The Brewery Inspector Not Later Than The 15th of Every Month)

Beer bottled or unbottled	Last Balance	Manufactured during the month		Loss in fermentation	Remainder difference between columns 3 and 4	Quantities returned during the month	Receipts after conversion into bottle	Excess recovered in bottling	To col 2 t
		Total litres manufactured column No. 51 of form B-6							
1	2	3	4	5	6	7	8	9	

Unbottled\_\_

Bottled \_\_\_\_

Total

Direct sale from thebrewery	Total of columns 10 to 13	Wastage	Total of columns 14 and 15	Balance difference between columns 9 and 16	Sale from Agencies and Tenancies to	Total sales during the month columns 12-13 and 18-19	Remarks	
Licensed vendors	Regimental canteen					Licensed vendors	Regimental canteens	
12	13	14	15	16	17	18	19	20 21

## Part 9 – Register of correspondence and orders and action taken thereon

Date No. From or to whom Abstract Action taken

Form B-14 Quarterly statement showing the quantity of beer issued to troops in Punjab and other States from the brewery for the quarter ending

1	2	3	4	5	6 7
Name of State	No. of litres issued	Duty per litre	Total amount	Remarks	
Issue in litres	Wastage allowance	Net litres charged with duty			

Bulk \_\_\_\_

Bottled \_\_\_\_

Form B-15 Register regarding issue of beer from \_\_\_\_\_ Brewery (To be maintained by the Excise Inspector \_\_\_\_\_ Brewery)

No. Date of pass	Name of applicant	Place of destination	Total litres of beer issued	Transit wastage allowance	Net litres of beer issued	Duty leviable	Duty how accounted for	Remarks
1	2	3	4	5	6	7	8	9 10

Form B. 15-A Register showing the amount of duty realised from the \_\_\_\_\_ Brewery on collection of daily brews

1	2	3	4	5
Date of collection	Number of brew	Total quantity collected	Issued on bond	Total litres of beer after deducting issued in bond

6	7	8	9	10	11
Wastage allowance at 10 per cent	Net litres of beer chargeable with duty	Amount of duty leviable	Duty how accounted for	Number of treasury challan	REMARKS
Date of payment into treasury					

Haryana Amendment (For 10% in Column No. 6 the words and figures 7% shall be substituted GSR 60/PA1/14/Secs. 21 and 59 Amd (1) 86 dated 22-8-1986. Form B-16 Bond regarding payment of duty on beer at the end of each quarter. This agreement made the \_\_\_\_\_ day of \_\_\_\_\_ between the \_\_\_\_\_ (hereinafter referred to as the licensee) of the one part AND the Governor of Punjab (hereinafter referred to as Government of the other part :- WHEREAS the licensee has applied that the duty on beer may be deferred for payment till the close of each quarter, under rule 35 of the Punjab Brewery Rules framed under the Punjab Excise Act 1 of 1914, on furnishing security and executing a bond; AND WHEREAS the Government hath agreed to accord such permission subject to the terms and conditions hereinafter appearing; Now, Therefore, These Presents Witness That in pursuance of the above agreement the Licensee :- (a) having deposited in the Government Treasury at \_\_\_\_\_ Government of India Promissory Notes or in National Saving Certificate as per detail in the Schedule hereunto annexed of the face value of Rs. \_\_\_\_\_ and of the present market value of Rs. \_\_\_\_\_, or (b) having furnished a guarantee by the State Bank of India \_\_\_\_\_ in the form hereunto annexed, to be held as security for the payment of duty on beer manufactured at the brewery, the Government both hereby grant and give permission to the licensee to manufacture beer covered by his licence and defer payment of duty on beer till the close of each quarter subject to conditions following which said conditions the Licensee both hereby binds himself to observe and fulfil that is to say :-

**1. The licensee shall pay into Government Treasury at \_\_\_\_\_ not later than the fifteenth days of the month succeeding the quarter in respect of which the duty was charged, such sum of money as may become due and payable or beer manufactured during the said quarter.**

**2. No beer shall be manufactured or issued and removed from the said brewery under this agreement except under and subject to the written permission previously had and obtained of the Collector of \_\_\_\_\_ district or of other such officer as the said Collector may appoint in this behalf.**

**3. In the absence of \_\_\_\_\_ day's notice to the contrary at any time by the Collector \_\_\_\_\_ district, this agreement shall remain in force during the financial year \_\_\_\_\_, and during each subsequent financial year for which the Collector may in his discretion renew it.**

**4. Should the Licensee fail to observe or carry out in its entirety any of the conditions of the agreement it shall be competent to, and lawful for, the Collector of \_\_\_\_\_ district to cancel and put an end to this agreement by giving the licensee fifteen days' notice in writing of such revocation and cancellation.**

**5. The licensee shall be bound by and shall duly observe such other terms, conditions and rules as the Collector of \_\_\_\_\_ may in his discretion from time to time impose.**

**6. On the termination of this agreement, whether under clause 3 or clause 4 if any monies remain due and payable to the Government the same may be forthwith recovered from the State Bank of India \_\_\_\_\_ or from the security deposited and by the sale of so much of the Government Promissory Notes or in National Saving Certificates detailed in the schedule hereto as may be necessary AND in the meantime and so long as this agreement shall in force, the interest due on the said Government Promissory Notes or National Saving Certificates shall be recovered by the Government and paid over to the Licensee. AND to enable the Government to make such recoveries as aforesaid the said Government Promissory Notes or National Saving Certificates shall, prior to the execution of these presents, be duly endorsed in favour of the Collector \_\_\_\_\_ district.**

In Witness Where Of the parties hereto have hereunto set their hand on the date above mentioned. SIGNED and delivered by \_\_\_\_\_ for and on behalf of \_\_\_\_\_ in the presence of \_\_\_\_\_

**1. \_\_\_\_\_**

**2. \_\_\_\_\_**

\_\_\_\_\_  
SIGNED BY \_\_\_\_\_ for and on behalf of the Governor of Punjab. Form B-17 Form of Guarantee IN CONSIDERATION of the Governor of Punjab (hereinafter to as the Government) having at the request of the State Bank of

India \_\_\_\_\_ agreed to allow the \_\_\_\_\_ to defer payment of duty on beer brewed at the said brewery upto the end of each quarter in the year under rule of the Punjab Brewery Rules framed under the Punjab Excise Act, 1 of 1914, during the period from \_\_\_\_\_ to \_\_\_\_\_ the duty which does not exceed in the aggregate \_\_\_\_\_ subject to the terms of bond executed between the Government, of the one part and the \_\_\_\_\_ of the other part. I, in accordance with the terms of the bond executed between the Government of the one part and the \_\_\_\_\_ of the other part. I, THE UNDERSIGNED HEREBY GUARANTEE to the Government the repayment by the said \_\_\_\_\_ of all sums of money due from the said \_\_\_\_\_ in accordance with the terms of the covenant during the period from \_\_\_\_\_ to \_\_\_\_\_ subject as hereinafter mentioned that is to say :-(1)Notice in writing of any default on the part of the said \_\_\_\_\_ is to be given by Government to the Agent, State Bank of India \_\_\_\_\_ and within \_\_\_\_\_ days from its receipt, payment shall be made by the State Bank of India of all sums then due from the Sate Bank of India \_\_\_\_\_ under this guarantee.(2)This guarantee is a continuing guarantee within the limits of aforesaid as to time and amount.(3)No change in the constitution of the \_\_\_\_\_ shall affect or impair the liability of the State Bank of India, \_\_\_\_\_ hereunder, whether, past, present or future.(4)Under no circumstances shall the total liability hereunder exceed in the aggregate the sum of \_\_\_\_\_(5)The State Bank of India, \_\_\_\_\_ shall be at liberty at any time to withdraw from all liability hereunder on payment to the Government of the sum of \_\_\_\_\_ or so much thereof as shall not already have been satisfied by payment or otherwise.Dated this \_\_\_\_\_ day of \_\_\_\_\_ Witnessfor the State Bank of India. \_\_\_\_\_ Agent.