

The Punjab Excise Fiscal Orders, 1932

HARYANA

India

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Rule THE-PUNJAB-EXCISE-FISCAL-ORDERS-1932 of 1932

- Published on 12 November 1932
- Commenced on 12 November 1932
- [This is the version of this document from 12 November 1932.]
- [Note: The original publication document is not available and this content could not be verified.]

The Punjab Excise Fiscal Orders, 1932 Published vide Punjab Government Notification No. 5998, dated the 12th November, 1932

1.

The following shall be the rates of duty leviable in respect of the spirit removed from any of the distilleries licensed in [Haryana] [Ist Amendment, 1974.] or when imported into [Haryana] [Ist Amendment, 1974.] from any State or Union Territory in India per proof litre of the strength of London proof, to be increased or reduced in proportion as the strength of spirit, exceeds or is less than London Proof :-

Serial No.	Kind of liquor or spirit	Rate of duty per proof litre
(1)	Country Spirit	Rs. P.
	(a) Plain	5*
	(b) Ordinary spiced	1.00*
	(c) Plain when issued to troops	1.00*
	(d) Ordinary spiced when issued to troops	1.00*
(1A)	Double distilled plain spirit when issued to the L-11 licensees	4
(2)	(a) Rectified spirit (when issued for purposes other than for use in the manufacture of medicinal and toilet preparation)	15
(3)	Indian made foreign liquor except denatured spirit	23.00**
(3A)	Malt Spirit for L-11 Licensees	11
	Indian made Rum, when issued to troops through the Canteen Stores	
(4)	Department (India) or the Border Security Forces through their commandant	22.5

*Substituted vide Notification No. S.O. 42/P.A. 1/1914/Ss. 31 and 32/2003, dated 31.3.2003. #Substituted vide Notification No. S.O. 23/P.A. 1/14/Ss. 31 and 32/95, dated 28.2.1995. **Substituted by Haryana Notification No. S.O. 39/P.A. 1/1914/Ss. 31 and 32/2004. dated 31.3.2004. ##Substituted by Haryana Notification No. S.O.28/P.A.1/1914/Ss. 31 and 32/2005. dated 31.3.2005. #*Substituted by Haryana Notification No. S.O.40/P.A.I/1914/Ss. 31 and 32/2006 dated 31.3.2006. Note. - (i) Besides duty, license fee at the rate of Rs.00 per bulk litre shall be levied on Indian made Rum when issued to [Military personnel and ex-servicemen entitled to get liquor from service canteens] [Substituted for 'troops' by Haryana Notification No. GSR 129/PA1/14/S.56/Amd(2) dated 19-11-1982.] through the Canteen Stores Department (India), or to the boarder security forces through their commandant.(ii)[Omitted vide Haryana Government Notification No. SO36/PA1/14/Ss. 31 and 32/2001 dated 29.3.2001.][-] [Clause (iii), (iv) and (v) omitted by Haryana Notification No. S.O. 39/P.A. 1/1914/Ss. 31 and 32/2004. dated 31.3.2004.](iv)[-] [Substituted by Haryana Notification No. S.O.40/P.A.I/1914/Ss. 31 and 32/2006 dated 31.3.2006.] The excise duty of Indian Made Foreign Liquor shall be Rs. 25.00 per proof litre and Rs. 32.25 per proof litre when issued to troops through Canteen Stores Stores Department or the Para Military Forces.] [Substituted by Haryana Notification No. S.O.28/P.A.1/1914/Ss. 31 and 32/2005. dated 31.3.2005.][1A. A manufacture and export duty shall be levied on all duty paid or under bond issues of country spirit, rectified spirit and Indian Made Foreign Spirit to any other State or Union Territory in India from any distillery or from any wholesale vend in Haryana, as under :-

Sr. No.	Kind of Spirit	Rate of Duty
1.	Country Spirit	Rs. 0.50 per proof litre
2.	Potable/Rectified Spirit	Rs. 0.50 per proof litre
3.	Absolute Alcohol	Rs. 0.50 per proof litre
4.	Indian Made Foreign Spirit	Rs. 0.50 per proof litre
5.	Denatured Spirit	Rs. 0.50 per bulk litre
6.	Indian Made Rum sold to troops through canteen storesdepartment	Rs. 2.00 per proof litre
7.	Beer	Rs. 0.50 per bottle of 650 millilitres
8.	Draught Beer	Rs. 0.50 per bulk litre.

Table above substituted by Haryana Notification No. S.O. 39/P.A. 1/1914/Ss. 31 and 32/2004. dated 31.3.2004. Canteen Stores Department or to the Border Security Forces through their Commandant, Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.] [Substituted by Legislative Supplement Part III dated 1st amendment of 1987.][1B. A manufacture and export duty of one rupee per bulk litre shall be leviable on all issues of denatured spirit to any State or Union Territory in India from any distillery in the State of Haryana.] [Clause 1-B substituted vide Haryana Government Notification No. SO 36/PA 1/14/Ss. 31 and 32/2001 dated 29.3.2001.][1C. A manufacture and export duty of fifty paise per bottle of 650 millilitre shall be levied in all duty paid or under bond issues of beer and seventy five paise per bulk litre on draught beer exported to any other State or Union Territory in India from any brewery or any whole sale

vend in Haryana.] [Clause 1-C substituted vide Haryana Government Notification No. SO 77/PA 1/14/Ss. 31 and 32/99 dated 30.3.1999.][1D. An import duty at the rate of Rs. 3.00 per bulk litre on beer and Rs. 0.50 per bulk litre on draught beer of any strength when imported into Haryana from any brewery, warehouse or wholesale vend in any other State or Union Territory in India shall be levied.] [Substituted vide Haryana Government Notification No. S.O. 42/P.A. 1/1914/Ss. 31 and 32/2003, dated 31.3.2003.][1E. An import duty at the rate mentioned against each on the following kinds of spirits shall be levied when imported into Haryana from any distillery, warehouse or wholesale vend in any other State or Union Territory in India] [Substituted by Haryana Notification No. S.O. 39/P.A. 1/1914/Ss. 31 and 32/2004. dated 31.3.2004.] :-

- | | |
|--|--|
| 1. Country Liquor | Rs. 0.50* per proof litre |
| 2. Indian Made Foreign Spirit 75° | Proof bottled form Rs. 7.00 per proof litre |
| 3. Potable Spirit in bulk form such as Rectified Spirit | Rs. 2.00 per proof litre for making Country Liquor and Rs.0.50* per proof litre for other purposes |
| 4. Ethanol (for automobile fuel use) | Rs. 2.00 per bulk litre |
| 5. Malt Spirit and concentrated Indian Made Foreign Spirit | Rs. 2.00 per proof litre |
| 6. Wine | Rs. 2.00 per bulk litre |
| 7. Ready to drink beverages | Rs. 3.00 per bulk litre. |

*Substituted by Haryana Notification No. S.O.28/P.A.1/1914/Ss. 31 and 32/2005. dated 31.3.2005.[1EE. An import duty at the rate of the Rs. 5.00 per proof litre on absolute alcohol and Rs. 2.00 per bulk litre on denatured spirit shall be levied when imported into Haryana from any other State or Union Territories of India.] [Substituted by Haryana Notification No. S.O. 39/P.A. 1/1914/Ss. 31 and 32/2004. dated 31.3.2004.][1F. An excise duty of rupees [twenty two] [Added by Leg. Sup. Part III dated 1990.] per proof litre shall be levied on rum and Gin of the strength of 55 degree proof when is used to the country liquor licensees.][2. The following shall be the rate of duty on Indian made sweets and wines manufactured under a license in Haryana or imported into Haryana] [Substituted by Haryana Notification No. S.O. 39/P.A. 1/1914/Ss. 31 and 32/2004. dated 31.3.2004.] :-

- | | |
|---|--------------------------|
| (a) Sweets and wines containing proof litre not exceeding 25% | Rs. 3.00 per bulk litre |
| (b) Sweets and wines containing proof litre exceeding 25% but not exceeding 30% | Rs. 4.00 per bulk litre. |

3.

The following shall be the rate of duty on Indian made cider imported into Haryana:

Indian made cidar Re. 2.50 per bottle.

4.

[Omitted][5. The rate of duty on beer and draught beer of any strength whether manufactured in any brewery licensed in Haryana or imported into Haryana shall be as under :-(i)Beer [Rs. 12.00] per bulk litre.(ii)Draught Beer [16.00] [Substituted for '8.00.' vide Haryana Government

Notification No. SO 36/PA 1/14/Ss. 31 and 32/2001 dated 29.3.2001.] per bulk litre. Provided that duty on beer manufactured, in Haryana shall be calculated on the quantity manufactured less on an allowance of seven per cent for wastages.] [Order 5 substituted vide Haryana Government Notification No. SO 77/PA 1/14/Ss. 31 and 32/99 dated 30.3.1999.][5A. (i) The rate of duty on ready to drink beverages whether manufactured in Haryana or imported into Haryana shall be as under :-

Ready to drink beverages Rs. 12.00 per bulk litre

(ii) The rate of import duty on ready to drink beverages shall be "Rs. 3.00" per bulk litre and shall be levied when imported into Haryana from any other State or Union Territories of India.]

6.

[x x x x x].

7.

The rate of excise duty on the bhang imported into, exported outside and or transported within the territories of Haryana shall be Rs. 20 per 10 kilograms or less :- Provided that-(a) When the same consignment of bhang is-(i) imported or exported; or (ii) imported and transported; or (iii) transported and exported; or (iv) transported or retransported, in the course of the same or a continuing business transaction, duty shall be levied once only in respect of the whole of such transaction; (b) No transport duty shall be levied on bhang transported from one place to another situated within the limits of the same district except on transport of bhang by retail sale licenses purchased from wholesale licensees of the same district; (c) duty shall be calculated on gross weight of each parcel or package of bhang imported, exported or transported.

8.

The under mentioned intoxicants are exempted from the operation of the Punjab Excise Act to the extent specified below :- (1) Medicated wines containing less than 20 per cent of proof spirit are exempted from the provisions of the Act relating to sale and possession. (2) Medicinal and other preparations containing rectified spirit, imported from overseas countries are exempted from the provisions of the Act relating to import, export, transport, possession and sale : Provided that the customs duty at the rate prescribed has been paid : Provided further that the import, export, transport, possession and sale of spirituous preparations declared to be liquor under section 3(14) of the Punjab Excise Act (1 of 1914) by the State Government shall be subject to the provisions of the Punjab Intoxicating Spirituous Preparations Import, Transport, Possession and Sale Rules. (2-A) Medicinal and other preparations containing rectified spirit manufactured in India except spirituous preparations declared to be liquor under section 3(14) of the Punjab Excise Act (1 of 1914) by the State Government are exempt from the provisions of the Act relating to transport, possession of sale : provided that issues from the premises of approved manufacturers shall be made under the authority of a pass granted by the officer in charge. (2-B) Medicinal preparations containing rectified spirit manufactured in India or in any Part B State and required for use in hospitals and

dispensaries including veterinary hospitals and dispensaries, managed by Government or by local bodies or in such other charitable hospitals and dispensaries as have been approved for the purpose by the Haryana Government, are exempt from payment of duty :-Provided that such preparations are directly issued from the bonded warehouses of approved manufacturers to any such hospital or dispensary in quantities not exceeding its requirements for 12 months on indents signed by the Civil Surgeon or the District Medical Officer of Health of the district and in the case of Badshah Khan Hospital, Faridabad, by the Chief Medical Officer of the said Hospital or for veterinary hospitals and dispensaries only by the Deputy Superintendent of Civil Veterinary Department or by the Principal Veterinary College Haryana; and Provided further that such preparations are only dispensed for bona fide patients of the hospital or dispensary concerned.(3)Cider manufactured in the Haryana is exempt from the provisions of the Act relating to manufacture, possession and sale by a manufacturer.(3-A) Neera in its fresh form is exempt from the provisions of the Act, relating to manufacture, possession and sale by a manufacturer, subject to the following restrictions :- (i) Neera shall be drawn only in pots or other receptacles freshly coated with lime so as to prevent from fermentations. (ii) Neera shall be drawn between sunset and sunrise. If, however, day temperature falls below 26.6 C (80 degree F.) it may be drawn by day also. (iii) Neera shall be drawn for no purpose other than for manufacture of gur, for drinking unfermented and for sale in the fresh form. All surplus Neera shall be destroyed forthwith.(4) All intoxicants exported from Haryana distilleries, bonded factories or warehouses shall be exempt from the provisions of the Act relating to duty leviable thereon, in Haryana when exported under export in bond passes to any State or Union Territory in India or to any country outside India.(5) All liquor exported from one State or Union territory to another State or Union Territory within India or to an outside country if transported through Haryana shall be exempt from the provisions of the Act relating to duty leviable thereon in Haryana when covered by a pass issued by a competent authority of the exporting State or Union territory.(6) * * *(7) * * *(8) Rectified spirit imported or transported in bond from licensed distilleries under import-in-bond or transport-in-bond passes is exempt from the payment of duty.(9) Rectified spirit issued from the Haryana distilleries to, or imported from outside Haryana by Government, Local Fund, Mission Veterinary or Railway hospitals and dispensaries in the Haryana State on a certificate signed by the Director, Health Service, Haryana, the Director Veterinary Services, Haryana, or the Division Medical Officers, Northern Railway, Delhi and Ferozepur shall be exempt from payment of duty. Similarly subsidised dispensaries in the Haryana State may transport or import duty free rectified spirit not exceeding 150 litres in any financial year from the Haryana distilleries or from outside Haryana on a certificate signed by the Director, Health Services, Haryana.(10) Rectified spirit issued under authority of the Financial Commissioner, Haryana or Collector from the Haryana distilleries or from out-side Haryana for teaching or research purposes to educational research institutions in the Haryana State shall be a exempt from payment of duty.(10-A) Fusel oil is exempted from payment of duty on removal from the Haryana distilleries, provided the contents of ethyl alcohol do not exceed 15 per cent proof spirit.(11)[All liquor removed from one part of any State or Union Territory in India, whether by road or rail, to another part of the State or Union territory, through the intervening Haryana Territory by agent or contractor of the State or Union Territory duly authorised in that behalf, while passing through the Haryana Territory shall be exempt from all provisions of the Act subject to the following by road :- [Substituted by Haryana Notification No. S.O.186/P.A.1/1914/Ss. 31 and 32/2001 dated 24.12.2001.](a) In the case of transport by road :- (i) the consignments shall be covered by a pass signed by a pass signed by an

authorised officer of that State or Union territory; and(ii)the consignment shall be accompanied by Liquor Transit Slip in the following form Tex-1 in triplicate which shall be submitted at the tax collection point on first entry in the State of Haryana by the consignor wherein the officer incharge of that point shall endorse and stamp the same. One copy shall be retained by him and the other two copies shall be returned to the consignor. Both the copies shall be submitted by the consignor at the exit tax collection point of the State of Haryana wherein the officer incharge of that point shall endorse and stamp both the copies. One copy shall be retained by him and the other one shall be handed over to the consignor.]Form Tex-1Liquor Transit SlipProhibition, Excise and Taxation Department, Haryana.Part-A {||-| Book No.| Serial No.|}

1. Name and address of the person consigning the liquor_____

2. Name and place of receiving licensee_____

3. Details of Liquor.

Brand Quantity in cases Quantity in Proof Litres Batch No.

(i)

(ii)

(iii)

4. Registration No. of liquor carrier_____

5. Permit No._____ **Date**_____ **Issuing Authority**_____

6. Pass No. _____ **Date**_____ **Issuing Authority**_____

7. Name of the Tax Collection Point entry into the State_____

8. Name of Tax Collection Point Exit from the State_____

9. Route to be followed_____

Signature(The Owner or person incharge of the liquor or the driver or any other person incharge of the liquor)Part-B (To be filled in by the Officer incharge of the Tax Collection Point at entry in the State)

1. Name of the Tax Collection Point_____

2. Date and Time of arrival at the Tax Collection Point_____

3. Date and Time of departure from the Tax Collection Point_____

4. No. in the movement register_____

Certified that the consignment of liquor covered under the Liquor Transit Slip has/have crossed the Tax Collection Point towards the destination. Signature (Officer in charge of Tax Collection Point at exit from the State)". (b) In the case of transit by rail:-(i) the consignment shall be covered by a pass, signed by an authorised officer of that State or Union Territory and a copy thereof shall be sent to the Excise and Taxation Officer, (Prohibition) of the district in which the railway land lies; (ii) [the consignment (if less than a wagon load) shall be booked as a luggage or parcel and delivered to the guard of the train in transit."] [Substituted vide Notification No. S.O. 158/P.A. 1/14S.31 and 32/96, dated 18.12.1996.] Clauses 12, 13, 14A, 15, 16 omitted. [Added by Haryana Notification No. S.O. 39/P.A. 1/1914/Ss. 31 and 32/2004. dated 31.3.2004.]