

Bihar Spiced Country Spirit (Manufacture and Sale) Rules, 1976

BIHAR

India

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Rule

BIHAR-SPICED-COUNTRY-SPIRIT-MANUFACTURE-AND-SALE-RULES of 1976

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Bihar Spiced Country Spirit (Manufacture and Sale) Rules, 1976Published vide Notification No. 23-14/76-1 dated 19th August, 1976No. 23-14/76-1 the 19th August, 1976. - In exercise of the powers conferred by Section 90 of the Bihar [* * *] [Deleted by Notification No. 2/23-5/1991-1 dated 7.3.1991.] Excise Act, 1915 (Act II of 1915), the Board of Revenue makes the following Rules, namely:-

1. Short title.

- These Rules may be called the Bihar Spiced Country Spirit (Manufacture and Sale) Rules, 1976.

2. Definition.

(a)"Board" means the Board of Revenue, Bihar.(b)"Licensing Authority" means the Collector of the district or any other authority empowered by the State Government to grant a licence under Section 13 and 20.(c)"Manufactory" means the licenced premises where the manufacture of Spiced Country Spirit is carried on.(d)"Section" means a Section of the Act.(e)["Rectified spirit grade I" means spirit conforming to I.S.I specification no. I.S.1.323:1959 for rectified spirit grade I for alcoholic drinks.] [Substituted by Notification No. 2/23-6-93-1-137/62 dated 11.11.93.](f)[Rectified spirit grade I means the neutral spirit used for the purpose of alcoholic drinks bearing I.S.I. specification no. 323-1959.] [Substituted by Notification No. 2/23-6-93-1-137/62 dated 11.11.93.](g)"Special Country Spirit" means the alcoholic liquor which has been defined as spiced country spirit and declared to be deemed as "Country Liquor" in Government Notification No. 470-F as subsequently amended and shall include for the purpose of Rule 8(v) of these Rules [silent spirit or, rectified spirit grade I] [Substituted by Notification No. 2/23-6-93-1-137/62 dated 11.11.93.] procured for the manufacture

of spiced country spirit.(h)"The Act" means the Bihar [*****] [Deleted by Notification No. 2/23-5/1991-1 dated 7.3.1991.] Excise Act, 1915.

3. Manufactory premise.

- No manufacture of spiced country spirit is permitted except in premises duly licensed in this behalf by the Licensing Authority. On the outside of the door of every room and place in the manufactory, and on some conspicuous part of each on the vessels kept therein, there must be clearly printed in oil the name of the vessels room or place according to the purpose for which it is intended to be used for the same purpose each must be distinguished by a progressive serial number. The premises shall consist of at least two rooms or compartments, one for the storage of spirit, colouring and flavouring materials and materials for bottling and for carrying on the operations of manufacture and the another for the storage of the finished product. All the rooms and compartments shall be ventilated and have their grills embedded in cement. The windows shall be fitted with iron bars and stout iron setting of such specification as may be approved by the Excise Commissioner. Each room or compartment shall remain under separate locks and keys of the licensee and the Excise Officer-In-Charge. The licensee shall provide suitable office accommodation with sanitary arrangements for the Excise Officer-in-Charge within the premises and shall supply such furniture as the Excise Commissioner may from time to time prescribe.

4. [Licences. ['Rules 4 & 6' Substituted by S.O. 22 dated 3.3.1999.]

(a) A license mentioned in Rule 3 supra shall be given either to grantees of exclusive privilege under Section 22 (a)(ii) or to grantees of special privilege under Section 22G as the State Government, may decide. A licence to manufacture spiced country spirit shall be in Form 27A and a licence to make whole-sale supply of spiced country spirit to the retail vendors at the non-bonded warehouses shall be in form 27 B. (b) Licences for the retail sale of spiced country spirit shall be in Form 26A and settled by auction cum tender. However, such licence may be settled, where considered desirable, without auction, in accordance with the provisions of the instructions of the Board contained in paragraph 101 of the Bihar and Orissa Excise Manual, Volume III]

5. Duration of licences.

- The duration of licences granted under these rules shall be Governed by Rule 44 of the rules framed by the Government as published in Notification No. 471 -F., dated the 15th January 1919 as amended from time to time.

6. [Licences Fee. ['Rule 6' Substituted by S.O. 22 dated 3.3.1999.]

(a) The fee for a licence in Form 27A for the manufacture of spiced country spirit and that for a licence in Form 27B for the wholesale supply of spiced country spirit shall be at such rates as may be prescribed by the Board from time-to-time. (b) The fee for a licence in Form 26A for the retail sale of spiced country spirit shall be fixed by auction-cum-tender subject to a reserved fee or amount

sanctioned by the Excise Commissioner: Provided that in case such licences are settled in accordance with the provisions of the instructions of the Board contained in paragraph 101 of the Bihar & Orissa Excise Manual Volume III the fee shall be at such rates as may be prescribed by the Board.]

7. [Manufacture. [Rule 7' Substituted by S.O. 22 dated 3.3.1999 (w.e.f. 3.3.1999).]

- (i) In the manufacture of spiced country spirit, only silent spirit or rectified spirit grade I, demineralised water and other ingredients of such description and quality shall be permitted as are mentioned in Schedule I annexed to these rules: Provided that with the prior approval of the Board, the Excise Commissioner may allow flavouring agents other than those mentioned in the said Schedule. (iv) The licensee shall send through the Excise Officer-In-Charge, one bottle each of 600 ml. of spirit and water used in the manufacture of spiced country spirit, to the Chemical Examiner for Excise, Bihar, for analysis, twice every year in January and July. One bottle of 600 ml, of the finished product from each batch shall also be submitted through the Excise Officer-in-Charge for similar analysis. A fee of Rs. 16 shall be payable by the licensee for analysis of each sample. No finished product shall be issued for sale until the receipt of the Chemical Examiner's Report. The Excise Commissioner may, however, send the sample for examination and Report to a Chemical Examiner of any other State, besides the Chemical Examiner for Excise, Bihar, if he considers it to be necessary. In that case, the fee prescribed in that State shall be payable by the licensee.] Explanation. - The word "batch" indicated a quantity of finished product manufactured and bottled at one time. (v) The silent spirit or rectified spirit grade I intended for use in the manufacture of spiced country spirit shall be conveyed to the manufactory on pre-payment of duty prescribed under Section 27. However, in case the silent spirit or rectified spirit grade I intended for use in the manufacture of spiced country spirit is permitted to be conveyed to the manufactory under a bond in lieu of payment of duty prescribed under Section 27 the licensee shall be liable to pay duty at the rate prescribed on any deficiency, in excess of the allowance prescribed at the time by the Board in Rule 33 of the rules published in Notification No. 23-137-2, dated the 29th April, 1919, under Section 90. (vi) The licensee shall maintain correct daily accounts of all silent spirit or rectified spirit grade I received in the manufactory and the spiced country spirit manufactured therefrom in the prescribed registers. These accounts shall remain in the custody of the Excise Officer-in-Charge who shall check them at the end of each day's work: Provided that if silent spirit or rectified spirit grade I is conveyed under a bond the licensee shall be liable to pay duty at the rate prescribed for storage of spiced country spirit, or spirit and spiced country spirit not accounted for in excess of 0.5 per cent of the quantities recorded in the registers as having been received in the manufactory, which percentage shall be allowed for ordinary wastage, unless he can establish to the satisfaction of the Excise Commissioner that such excess wastage has not been occasioned by any negligence on his part or on the part of any person conducting the operations in the manufactory on his behalf whether by storing such spirit in unsound casks, tanks or vats, lack of proper care and precaution in the process of manufacture, or otherwise. (vii) The strength of spiced country spirit manufactured shall be such as may be prescribed by the Board from time to time. (viii) Only bottles/sachets of such specification and sizes as have been specified in Schedule III annexed to these rules shall be used for sacheting/bottling of spiced country spirit. Bottles used for such purpose shall be washed first with a solution of potassium permanganate or hydrochloric acid and

then with pure water. They shall finally be rinsed with a quantity of the liquor to be filled.(x)[(1) The labels shall be of such material and colour and contain such particulars as have been specified in Schedule III annexed to these rules. All such labels must before being used, must be submitted to the Excise Commissioner for his approval and its registration and must not be used without any such approval and registration. The Excise Commissioner may reject or withdraw any label from use whenever he considers that such labels does not conform to the rules or are in any way so coloured, draw or worded as to mislead the public regarding the nature of the liquid contained in the bottle.] [Clause (x) Rule 7 renumbered as clause (x)(1) vide Notification No. 23-41/2005 dated 10.1.2006.] A fee of Rs. 10,000 shall be chargeable in advance for registration of each label for the first time and a fee of Rs. 5,000 for the renewal thereof and it shall also be payable in advance.(x)[(2) The bottles containing spiced Country Liquor shall bear the specified holographic stickers, pasted on them, and supplied on payment of cost by the manufacturer to the authorised printer(s) through the Excise Commissioner."] [Clause (x)(2) Inserted by vide Noti. No. 23-41/2005 dated 10.1.2006.](xi)The sachetted/bottled liquor shall be forthwith removed to the store room. A distinctive serial number to be known as the batch number shall be assigned to each operation of manufacture and sacheting/bottling and the number shall be noted on the label on sachets.The bottles/sachets shall be packed as soon as the bottling operation is over. Each case or bag shall have a fixed number of bottles of uniform size. Similarly each crate shall have a fixed number of sachets of uniform size.The Excise Officer-in-Charge shall satisfy himself that the specified number of bottles are packed in each case or bag and that of sachets in each crate.(xii)After each bottling/sacheting operation the premises shall be cleaned to the satisfaction of the Excise Officer-In-Charge.(xiii)No liquor shall be removed from the manufactory except in sachetted/bottled and packed condition and under a pass granted by the Excise Officer-in-Charge.(xiv)When any operation of manufacture or sacheting/bottling is to be carried out by a licensee, he must notify to the Collector (whether a whole time Excise Officer be deputed for the purpose), the days and hours during which such operation will be carried on and it will be the duty of the collector to ensure that they are conducted in accordance with the conditions of the licence.(xv)The Excise Commissioner shall decide as to whether a whole-time or a part-time Excise staff is necessary for the proper supervision of the operations in a manufactory.(xvi)The licensee shall provide suitable rent-free quarters for the Excise staff in close proximity to the manufactory or, in lieu thereof, pay such house rent allowance as may be fixed by the Excise Commissioner.(xvii)The licensee shall be required to execute a bond in Form 159, pledging all plants employed in the manufacture of spiced country spirit in the manufactory, and when the manufactory premises belong to him, such manufactory buildings also, to such amount as shall be determined by the board as security for the performance of his contract and the payment of all sums due to Government. Such bonds are chargeable with the stamp duty prescribed in Article 15, Schedule I of the Indian Stamp Act, 1899.

8. [Wholesale supply. [Rule 8(i), (ii) Substituted by S.O. 22 dated 3.3.1991.]

- (i) Spiced country spirit manufactured in a licenced manufactory shall be issued only for a wholesale supply at a non-bonded/bonded warehouse authorised and established under the said licence. The liquor so issued shall be conveyed to the non-bonded warehouse for which the same is intended only under a transport pass:Provided that in case of transport of spiced country liquor to the bonded warehouse under a bond for payment of duty under Section 27, on any deficiency which

may be found on verification of the consignment at the destination, the licensee shall be liable to pay duty at the rate prescribed for transport of spiced country liquor in paragraph IX A of the Notification Number 470-F, dated the 15th January 1919.(ii)for the wholesale supply of spiced country spirit to retail vendors, the licensee shall be required to open warehouses at the places mentioned in his licence for the storage of the duty paid or non-duty paid liquor as the case may be. The bonded warehouses shall remain under separate locks and keys to the licensee and the Excise Officer-in-Charge.](iii)[As security for the due fulfilment of the terms and conditions of the licence granted, the licensee shall deposit Rs. 1,00,000 (Rupees One Lac) with the Commissioner of Excise or the Licensing Authority, in respect of each bonded warehouse, either in Government promissory notes or in such form as he may approve.] [Substituted by Notification No. 2/23-5/1991-1 dated 7.3.1991.][Without prejudice to the provisions of Section 93 of the Bihar and Orissa Excise Act, 1915, any penalties, and other sums for which the licensee may become liable under the provisions of the Act shall be recoverable from the security deposit to be made as aforesaid.(iv)The areas of wholesale supply of spiced country spirit are liable to re-allotment within the period of the currency of the licence in case of failure of prompt supply of spiced country spirit by the licensee, or for any reason whatsoever.(v)[The spiced country spirit kept at the said bonded/non-bonded warehouses for sale under this licence shall be subject to periodical analysis by, or under the orders of the Collector or the Excise Commissioner, and the licensee shall be bound to take steps to remedy any defects in the quality thereof which the Excise Commissioner may consider material on which his decision in writing shall be conclusive. [Rules (v), (vi), (vii) and (xi) Substituted by S.O. 22 dated 3.3.1991.](vi)Sales of spiced country liquor, under the licence in Form 27B shall from time to time be made only to persons (hereinafter called Licensed Vendors) producing passes in the prescribed form authorising the sale of spiced country spirit to them:Provided that sales of spiced country spirit at a bonded warehouse where non-duty paid spiced country spirit is stored shall be made only on pre-payment of duty at the prescribed rate.(vii)The working days of a bonded/non-bonded warehouse shall be prescribed by the Collector of the district in consideration of the needs of retail vendors. The warehouse must remain open for eight hours on such days and issues of spiced country spirit shall be given in the order in which the retail licensees produce the passes and Treasury challans or money order receipts showing payments of duty, if the supply is made from a bonded warehouse mentioned in proviso to rule 8(vi) above. Issue of spiced country spirit shall be given only in duly labelled and sealed bottles/sachets as received from manufactory.](viii)Failure to supply spiced country spirit as specified in Rule 8(vi) supra shall entail penalty at the discretion of the Commissioner of Excise. The penalty may extend to the amount of the duty on the spirit demanded by the licensed vendors but not supplied together with compensation for any loss that may fall on Government in consequence of his failure to supply spirit.(ix)The licensee shall supply spiced country spirit on demand by the Collector of the district or the Commissioner of Excise to the warehouse belonging to other spirit contractors within the State at the cost of the licensee to whom such spirit will be supplied.(x)Such minimum stock of spiced country spirit as may from time to time be fixed by the Excise Commissioner and notified by him in writing to the licensee, shall be maintained at each bonded warehouse at which the sale of spirit under the licence is for the time being permitted. If and whenever the stock shall fall below this prescribed minimum the licensee shall forthwith make up the same to the prescribed minimum and in default of his so doing within fifteen days after the receipt by him of notice from the Collector of the district or the Officer-in-Charge of the warehouse requiring him so to do, the Collector may procure the spiced

country spirit required so to make up the same from any source he may think fit. The licensee shall be liable to pay the Collector on demand any excess of the cost of any spirit so procured including the cost of transit over the price realised by the sale thereof.(xi)[The price to be charged for spiced country spirit sold under a licence in Form 27B according to the description of such spiced country spirit as set forth in the Schedule annexed thereto shall be, in the case of sales at bonded warehouse specified in the said Schedule, the price set opposite to description of spiced-country spirit in such Schedule. In the case of sales from any bonded warehouse or ware-houses to be hereafter sanctioned as provided in the condition 2 hereof, or any spiced country spirit made from any material specially permitted by order of the Excise Commissioner as in Rule 7(i), the prices shall be such as shall be fixed by the Excise Commissioner on granting such sanction or specified in such permission as the case may be, (in the event of objection on the part of licensee to the prices so fixed) by the Board of Revenue. [Rules 8(xi), (xii) & (xvii) Substituted by S.O. 22 dated 3.3.1991.](xii)The price of all spiced country spirit sold under a licence in Form 27B shall be received by the licensee or his authorised agent or clerk on or before the issue or the purchase of such spirit from a bonded warehouse.](xiii)On receipt of any order in writing from the Commissioner of Excise requiring him to remove any defect in the manufactory or bonded warehouse building or in the arrangements for storage, compounding, reduction, issue of spiced country spirit, water supply etc, the licensee shall attend to it at once and must remove the defect within the date specified in the order and on his failure to do so he shall be liable to such fine or penalty as the Commissioner of Excise may order and also to such cost as may be incurred for the removal of such defect.(xiv)The licensee shall be bound by all general or special orders which may be issued by the Commissioner of Excise from time to time.(xv)The licensee shall not hold any interest in the retail vend of spiced country spirit.(xvi)Alteration in the rates of duty imposed under Section 27 of the Bihar and Orissa Excise Act, 1915 shall not, in any way, affect the conditions of this licence.(xvii)[The licensee shall maintain correct accounts of all transactions in the warehouse. These accounts shall remain in the custody of the Excise Officer-in-Charge, who shall check them at the end of the day. The licensee shall be liable to pay duty at the rate prescribed for storage of spiced country spirit in paragraph IX A of Notification No. 470-F, dated the 15th January, 1919 on all shortages of spiced country spirit not accounted for to the full satisfaction of the Commissioner of Excise: [Rules 8(xi), (xii) & (xvii) Substituted by S.O. 22 dated 3.3.1991.]Provided that in case of transport of silent spirit or rectified spirit grade I for the manufacture of spiced spirit on pre-payment of duty the licensee shall not be liable to pay any duty on any shortage or deficiency of spiced country spirit.]

9. [Retail Sale. [Rules 9(i) to 9(iii), Substituted by S.O. 22 dated 3.3.1991. (w.e.f. 3.3.1991).]

- (i) The Instructions contained in paragraphs 86 to 100 of the Bihar & Orissa Excise Manual Volume III shall apply to all licences in form 26A to be granted for the retail sale of spiced country spirit.(ii)All spiced country spirit to be sold under cover of the licence in Form 26A shall be procured from the bonded/non-bonded warehouse of the area of exclusive/ special privilege or zone of supply, as the case may be, in which the vend premises are located:Provided that the Excise Commissioner may, if he considers it advisable, allow a retail licensee to obtain supply of spiced country spirit from any other bonded/non-bonded warehouse belonging to the grantee of the exclusive/special privilege for such local area.(iii)A retail vendor desiring to obtain a supply of

spiced country liquor from a warehouse shall produce the transport pass granted by the Excise Authority and challan showing the payment of the duty leviable thereon, before the Officer-in-Charge of the warehouse: Provided that in case the issue is made from a non-bonded ware-house the retail vendor will not be required to pay duty into the Government Treasury as required by such Rule (iii) above. He will pay the cost price along with the amount of duty to the contractor.](iv)The retail sale of spiced country spirit shall be subject to all provisions of the Act, the rules framed and orders and directions issued thereunder so far as these are applicable and also subject to the terms and conditions of licence in Form no. 26A and the general conditions applicable to Excise vend licensee. Notifications [No. 3/.lo [Notification. No. 23-6-1994-4063 dated 16.7.1994, superseded by No. 3/lo/7/99-873(3) dated 30.6.1999.] 799-873(3). - In exercise of the powers conferred by clause (2) of Section 90 of the Bihar Excise Act, 1915 (Act II of 1915) superseding the Notification No. 23-6/94-4063, dated 16th July, 1994, the Board of Revenue is pleased to fix the maximum retail prices of spiced country liquor as noted below, under the Rules made vide Board's Notification No. 23-14/96-1, dated 19th August, 1976.

Maximum retail price 600 ml. Bottle(inclusive of sales tax)	Maximum retail price for 300 ml. Bottle(inclusive of sales tax)	Maximum retail price for 200 ml. Sachet(inclusive of sales tax)
1	2	3
Rs. 42.40(Rs. Forty two and paise forty)	Rs 22.90(Rs. Twenty two and paise ninety)	Rs. 13.40(Rs. Thirteen and paise forty)

2. The above rates shall come into effect from 15th July 1999.]

I

Description and quality of ingredients permissible for use in the manufacture of Spiced Country Spirit.

1. Spiced Country Spirit shall be manufactured from the following ingredients:

(a)[Silent spirit conforming to ISI specification no. IS: 323/1959 for neutral spirit for alcoholic drinks. [Substituted S.O. 22 dated 3.3.1999.](b)Water,. purified by distillation or demineralisation or any other process and conforming to ISI specification no. IS: 1070-1960 for water, distilled quality.(c)Colouring agents as permitted by the rules framed under the Prevention of Food Adulteration Act, 1954 as amended.(d)(i)Flavouring essences of orange, malta, plantain, keora, cardamom and rose which are certified by the Chemical Examiner as suitable for the compounding of spiced country spirit and permissible under the rules mentioned in (c) above and having ISI 'AG' certifications.(ii)Any other flavouring as may be approved by the Excise Commissioner.]

II

Approved specification for Spiced Country Spirit to be manufactured in Bihar.[The spiced country spirit manufactured with ingredients shall confirm to the following specification:-

- | | |
|---|--------------------------------------|
| 1. Appearance | Clear and free from suspended matter |
| 2. Alcoholic strength | 35.0 U.P. or 65.0 proof |
| 3. Acid (Volatile) Maximum | 50gm/100 Litres of alcohol |
| 4. Aldehydes Maximum | 45gm/100 Litres of alcohol |
| 5. Fusel oil maximum | 200gm/100 Litres of alcohol |
| 6. Total solid Maximum | 0.8 percent wt./vol. |
| 7. Ranjak | mode of caramel sugar |
| 8. These amendments shall come into force w.e.f. 1.7.91.] | |

[Substituted by Notification No. 2/23-5/1991-1 dated 7.3.1991.]

III

Approved specification for the bottles, corks/capsules and labels to be used for the bottling of Spiced Country Spirit.

3. [Bottles:-The spiced country spirit shall be bottled in round colourless glass bottle of the following capacities:-

600ml.

360ml.

The bottle shall have fcgkj mRikn [Substituted S.O. 22 dated 3.3.1999.] embossed on them and raised rings at their necks to indicate the volume of their contents. The spiced country spirit in the quantity of 200 ml. shall be packed in virgin low density polyethene film of 120 micron thickness conforming to I.S.I specification no. 8945 :1981 and I.S.I. specification no. 10146:1982.][4. Seals. - The cap used on the bottles shall be a pilfer proof metal enclosure or capsule on which term "Bihar Excise" shall be embossed on any portion notwithstanding the fact that it may also have inscriptions showing the name of the manufacturer or the brand or both.] [Substituted by No. 23-2197/1132 dated 30.5.1977][5 Labels. - The labels should be glazed white paper of adequate thickness and rectangular in shape. The labels must specify in clear print the strength and volume of the contents of the bottle the maximum price to be paid by the customer, the name of the flavouring essence used, the name address of the manufacturer, name of the zone and the price to be refunded to the customer for the return of the empty bottles. " e|iku LokLF; ds fy, gkfudkj d gS [Substituted by S.O. 22 dated 3.3.1999] shall be printed in red ink on each label.]The batch number, month of manufacturing and registration no, shall be clearly stamped on each level.L.D.P.E. Films - (Low density polyethylene) used for sacheting the spiced country spirit shall be printed in blue ink. The

sachet must specify in clear print the strength and volume of the contents of the sachet, the maximum retail price, the name of the manufacturer, the name of the zone, the month of packing and the name of the flavouring essence used. (e) It shall be clearly printed in deep red ink on every sachet.