

Denatured Spirit Rules Made Under Madhya Pradesh Excise Act, 1915

MADHYA PRADESH

India

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Rule

DENATURED-SPIRIT-RULES-MADE-UNDER-MADHYA-PRADESH-EXC of 1915

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Denatured Spirit Rules Made Under Madhya Pradesh Excise Act, 1915

1. Definitions.

(1)"Denatured Spirit" or "Denatured Alcohol" means alcohol of a strength which has been rendered effectively unfit for human consumption by admixture of such denaturant as may be approved by the Excise Commissioner.(2)"Special denatured spirit" means spirit of any strength rendered effectively unfit for human consumption by the special process specified from time to time by the [Excise Commissioner] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.].

2. Manufacture and Sale.

- Denatured spirit may be manufactured and sold by holders of distillery licences subject to such conditions as the Excise Commissioner may from time to time specify.

3.

Spirit manufactured and denatured in India shall be exempt from excise duty.

4. [[Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]

(1)Licence for the wholesale vend of Denatured Spirit, exclusively in 500 M.L. Bottles, shall be granted by the Collector in Form D.S. I, on payment of fee for Rs. 1,000 per annum.(2)The wholesale licensee shall obtain supply of denatured spirit from any distillery licensed for the manufacture and sale of denatured spirit.(3)The wholesale licensee shall sell denatured spirit only to retail licensee having licence in Form D.S. 2 and also to the institutions and persons having special permits from the Collector in Form D.S. 3 in exclusively sealed bottles containing 500 milli litres of denatured spirit.(4)The selling rate per bottle of denatured spirit shall be fixed by the Collector, taking into consideration the incidence of expenditure in the import or transport of denatured spirit from the distillery to the vend, actual cost of bottles, sealing charges at the rate of twenty paise per bottle, local taxes, if any, and 10 per cent margin of profit.]

5. [[Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]

(1)Licence for the retail sale of denatured spirit shall be granted by the Collector in Form D.S. 2 on payment of a fee of Rs. 200 per annum.(2)Such licence shall not be issued without the sanction of the Excise Commissioner, to any person, licensed to sell liquor for consumption on the premises in the same locality, sale under this licence of more than two bottles of 500 milli litres each to a person is prohibited.(3)The retail licensee shall obtain supply of denatured spirit from the wholesale licensee as may be specified in the licence.(4)The Collector shall fix the retail sale rate of denatured spirit, taking into consideration the incidence of expenditure on transport, local taxes, if any, payable by the retail licensee and 10 per cent margin of profit. The retail price per bottle including the cost of bottle will be fixed as multiple of 5 paise. This price shall be printed on the label affixed on the bottle.]

6. [Licence for the possession of denatured spirit for bonafide Industries Scientific and lighting purposes. [Omitted by Notification No. 3421-3986-V-SR, dated 25-11-1969.]

- On application to the Collector supported by evidence of their requirement persons requiring denatured spirit in excess of one bulk litre for bonafide industrial, scientific or lighting purposes may be granted a licence in form D.S. 3 for possession of such quantity of denatured spirit as may be specified in the licence. The quantity that a licensee may use during the period of of their licence may be fixed by the licensing authority. The fees payable for this licence shall be [Rs. 100/- per annum]. No licence fee shall be charged to Military Installations and Units belonging to Indian Armed Forces.][Requirement of denatured spirit under this licence for bonafide, scientific and lighting purposes shall be obtained from the D.S. 1 licensee as may be specified in the licence, and for bonafide industrial purpose, the denatured spirit shall be obtained from such distillery making denatured spirit as may be specified in the licence.] [Inserted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]

7. Special licence of druggists and others.

- A special licence in form D.S. 4 may be granted by the Collector to druggists, manufacturers and others who require special denatured spirit. The fee payable for this licence shall be [Rs. 200/- per annum.] [Substituted by Notification No. 639-4500-V-SR, dated 25-2-1969.]

7A. [Possession of denatured spirit for the use in manufactory.] [Inserted by Notification No. 2521-1483-V-SR-69, dated 21-8-1969.]

- The Collector or an Officer authorised by him in that behalf may issue of a licence in Form D.S. 4 for the possession of denatured spirit for use in the process manufacture of solid extracts and other basic drugs and aromatic chemicals which are not dutiable under the Medicinal and Toilet preparations (Excise Duties) Act, 1955 (16 of 1955), to any manufactory subject to the conditions mentioned below : (i) The manufacturer shall apply in writing for a licence to the Collector of the District in which the manufactory is located or proposed to be located. Every such application shall contain the following particulars, namely : (a) Name of the applicant and his address; (b) Name of the manufactory; if any; in which the denatured spirit is to be used and its location; (c) Quantity of denatured spirit required annually; (d) Names of preparations to be manufactured; (e) Whether the applicant sold a licence under the Drugs Act; for the manufacture of the preparations, and if so, kind, number and date of the licence. (ii) The Collector or any other officer duly authorised by him shall, after consulting the Director of Health Services, Madhya Pradesh or the Director of Industries, Madhya Pradesh as the case may be and on his being satisfied about the bonafides of the applicant shall issue a licence in Form D.S. 4 on payment of a fee of Rs. 10/- for the year or part of the year ending on the 31st March next following; (iii) The special denatured spirit to be obtained under the licence shall be imported or transported under a pass granted in Form D.S. 5 or D.S. 6 on payment of excise duty at such rates as may be fixed by the State Government, from time to time; (iv) The manufacturer shall deposit in the Government Treasury Rs. 1000/- as each security and shall also execute a bond for Rs. 1000/- in D.S. 4-A for the proper observance of the denatured Spirit Rules and conditions of the licence.

8. Imports and exports.

(1) Denatured spirit may be imported from other States provided that there is sufficient guarantee that the spirit imported has been adequately denatured in the manufacturing State. All imports and exports of denatured spirit or special denatured spirit from and to any place outside the State shall be under a pass in Form D.S. 5 granted by the Collector the district or on officer authorised by him in that behalf. (2) Every application for a pass in Form D.S. 5 shall be accompanied by a treasury challan indicating that the applicant has credited in to a Government treasury situated in the district of import, a [permit fee of Rs. 2.54 per bulk litre] [Substituted by Notification No. 1633-880-U-SR, dated 19-3-1966.] on the quantity of denatured spirit or special denatured spirit for which an import permit is required. No permit fee, however, shall be charged on imports of denatured spirit to Military Installations and Units belonging to the Indian Armed Forces. Permit fee shall also be not charged on imports of special denatured spirit required by a person for soap-making. [Provided that

a permit fee of [Rupee 1.25] [Inserted by Notification No. 2521-1483-V-SR-69, dated 21-8-1969.] per bulk litre shall be charged on special denatured spirit imported for the manufacture of basic drugs and other aromatic chemicals not containing alcohol required by the industries.].(3)[An application for a pass in Form D.S. 5 for permission to export denatured spirit outside the State shall be accompanied by a treasury challan indicating that the applicant has credited into a Government treasury situated in the district from which export is to be made, permit fee at the rate of [3 paise per bulk litre] [Inserted by Notification No. 4783-3245-V-SR, dated 9-12-1964.] on the quantity of denatured spirit or special denatured spirit for which export permit is required.]

9. Transport.

(1)A [permit fee of Rs. 2.54 paise per litre] [Inserted by Notification No. 2521-1483-V-SR-69, dated 21-8-1969.] shall be charged on the quantity of denatured spirit issued from a distillery or a bonded warehouse for sale or consumption in the State.[Provided that a permit fee of [Rupee 1.25] [Inserted by Notification No. 2521-1483-V-SR-69, dated 21-8-1969.] for bulk litre shall be charged on special denatured spirit issued from a distillery or a bonded warehouse for the manufacture of basic drugs and other aromatic chemicals not containing alcohol required by the industries.](2)All transports of denatured spirit in excess of two quart bottles shall be covered by a pass in Form D.S. 6 granted by the [Collector or an officer authorised by him.] [Substituted by Notification No. 2149-174-V-SR, dated 28-4-1966.]

9A. [Verification of consignment of Denatured Spirit. [Inserted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]

- On arrival of the consignment of denatured spirit at the wholesale vend, consignment shall within twenty four hours be presented by the licensee to the Excise Officer authorised for verification by the District Excise Officer. Such officer shall compare the particular of the transit pass with the advice by him and if they are found to tally, he shall examine the consignment to see that the seals are intact and the consignment has not been tampered with during transit. He shall then admit the consignment into the wholesale vend, draw amples from each cask of drum forming the consignment and examine them to see that the particulars of the quantity and strength actually ascertained by him correspond with those given in the transit pass accompanying the consignment result of verification shall be recorded on the advice which will then be sent back to the issuing distillery, if any variation is found in quantity or strength of the denatured spirit or if it does not appear to be properly denatured, he shall make a report of this fact to the District Excise Officer and obtain his orders before allowing issues from the consignment. Any attempt on the part of the wholesale licensee to obtain denatured spirit fraudulently in excess of the quota fixed for him or to show licentious and abnormal wastages i.e. not less than 1% during transit shall make him liable to penalty under the Act and the licence shall also be liable to cancellation.]

10. Storage of stocks.

- The holder of a licence under these rule shall store all his stock of denature spirit pertaining to his

shop in the premises noted in the licence.

11. Inspection.

- The shops at which the spirits are sold shall be open at all times during the day for inspection by an officer not below the rank of Sub-Inspector of Excise, or revenue officers not below the rank of a Tahsildar. Should any inspecting officer be of opinion that any spirit found by him is insufficiently denatured, he shall report the matter to the District Excise Officer and may, at the time to this inspection, remove the spirit in question or cause it to be sealed up. On receipt of such report the District Excise Officer may submit a sample to such officer as the Excise Commissioner may from time to time prescribe for analysis and report. If such officer reports that it is insufficiently denatured it shall at once be treated afresh of failing this, destroyed. Note. - The Central and the South Eastern Railway administrations have agreed that the station masters of the stations, at which denatured spirit is stocked shall-(1)keep correct accounts of daily transactions of denatured spirit in the prescribed form.(2)give reasonable facilities to the officers of the Excise Department not below the rank of Sub-Inspector to inspect the accounts, and(3)Submit by 10th January each year to the District Excise Officer of the district in which the station is situated an account of transactions of denatured spirit in the previous year. The State Government have decided that so long as the arrangements agreed to above are observed the requirement of taking out licences in Form D.S. 3 or permits in Form D.S. 5 will not be insisted on.

12. [Power of State Government to call for record of any case and pass order. [Inserted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]

- The State Government may, on the application of any person aggrieved by the order passed by the Excise Commissioner or the Collector, as the case may be, under these rules, call for and examine the record of any such case and after giving an opportunity to be heard to the applicant, pass such order, as it thinks fit. The order passed by the State Government shall be final.]Appendix I.
Specification of light Caoutchoucine

1. Nature. - By "caoutchoucine" is meant the liquid obtained by the dry distillation of vulcanised rubber. By 'light caoutchoucine' is meant the liquid obtained by re-distilling "caoutchoucine" and collecting that portion which passes over at or below about 200 C.

2. The specific gravity of light caoutchoucine. - The specific gravity of light caoutchoucine at 60 F should lie between .835 and .860 referred to water as 1.00.

3. Boiling test. - For the purpose of this test 100 c.c. of light caoutchoucine should be re-distilled in the pyridine testing flask (see below under pyridine bases). Under those conditions not more than 15 c.c. of distillate should pass over, at or below 100 C, whilst a total (including the foregoing) of at least 70 c.c. should pass over at or below 200 C.

4. Absence of soluble constituents. - When 25 c.c. of light caoutchoucine are shaken with an equal volume of water in a stoppered graduated cylinder and due time is allowed for the liquids to separate again into two layers, the light caoutchoucine should show no appreciable diminution in volume.

5. Neutrality. - The aqueous lawyer obtained from the test in paragraph 4 above should show no marked acidity or alkalinity when tested with both red and blue litmus paper.

6. Limit of saturated hydrocarbons. - At least 70 per cent of the light caoutchoucine should be soluble in concentrated sulfuric acid. For testing this 25 c.c. should be measured off into a tapped and stoppered separating cylinder of suitable capacity, and sulphuric acid should be added, at first with great care and in very small quantities. After each addition of acid the cylinder should be shaken and cooled to avoid loss of volatile constituents. Sufficient acid must be used (usually about 50 c.c.) for the highly colored layer to become quite fluid so that it can separate readily from the upper layer of unattached constituents. After a final through shaking and cooling, the cylinder should be left for about three hours to effect the complete separation of the two layers, and the lower layer should be than tapped off. The almost colourless upper layer should again be shaken with strong sulphuric acid until it appears free from soluble constituents (as judged by the colour imparted to the sulphuric acid) and separated as before, after standing. It should finally measure not more than 7 c.c. The acid used should be of specific gravity 1.84 and may be of commercial quality.

7. Freedom from water. - Light caoutchoucine should not contain any appreciable amount of water. Any officer drawing samples for test should certify on the bottle that he has drawn the sample from the bottom of the containing vessel where the water if present, will be found. For this purpose he should employ a syphon tube of which the shorter limb reaches to the

floor of the containing vessel. He should also assure himself that the sample is collected in a bottle free of moisture.

II. Specification of pyridine bases

1. Nature. - "Pyridine" paper is a single definite compound (CHN) boiling at about 116 C. "Pyridine bases" are mixture of pyridine with closely allied compounds (boiling at various temperatures)" and must be of guaranteed mineral origin.

2. Colour. - The Colour must not be darker than that given by 2 c.c. of decinormal iodine solution dissolved in one liter of distilled water.

3. Miscibility with water. - Twenty c.c. of the pyridine basis should give clear mixture with 40 c.c. of water; or else a mixture only so slightly opalescent that after standing for five minutes, ordinary newspaper type is clearly visible through a layer 15 cm. deep.

4. Amount of water present. - From 20 c.c. of the pyridine basis mixed with 20 c.c. of caustic soda solution (density 1.4) at least 18.5 c.c. of the basis should separate after having been repeatedly shaken together, and allowed to stand.

5. Titration. - Dissolve 1 c.c. of the pyridine basis in 10 c.c. of distilled water. Titrate with normal sulphuric acid until a drop of the mixture gives a definite blue spot on congo-red paper (the blue colour should at once disappear).

At least 10 c.c. of the normal sulphuric acid should be required to produce this reaction (prepare the congo-red paper dissolve one gram of congo-red in one litre of distilled water. Soak the filter paper in this and then dry).

6. Cadmium chloride reaction. - Vigorously shake together 10 c.c. of a solution of 1 c.c. of pyridine bases in 100 c.c. of distilled water with 5 c.c. of a 5 per cent solution of dry fused cadmium chloride. A distinct crystalline precipitate should immediately result.

7. Boiling point. - Distil 100 c.c. of the pyridine basis in the manner described below. At least 90 per cent should distil over at or under 140 C.

Method. - One hundred c.c. of the pyridine bases are placed in a short-necked copper flask of about

220 c.c. capacity. The flask is arranged on an asbestos card which has a circular hole of 30 m.m. diameter cut in it. To the flask is attached a fractionating column (consisting of a tube 13 m.m. wide and 170 m.m. long provided with one bulb) of which the side-tube (issuing 1 cm. above the bulb) joins a Liebig's condenser of which the cooled part is at least long 400 m.m. A standard thermometer is placed in the head of the column so that its bulb occupies the centre of the bulb of the column. The speed of distillation is adjusted to 5 c.c. per minute, the distillate being received in a graduated glass cylinder. At least 90 c.c. should distil over at or under 140 C, at a barometric pressure of 760 m.m. If the barometer varies from 760 m.m. a correction of 1 C for each 30 m.m. of variation should be applied (e.g. under 770 m.m. of pressure 90 c.c. of distillate should come over at or under 140.3 C, whilst under 750 m.m. the same amount of distillate should cover over at 139.7 C) III. Process of denaturation

1. No denaturant shall be used until a sample thereof has been approved of the Excise Commissioner.

2. Not less than 50 gallons of spirit shall be denatured at one time.

3. The light caoutchoucine and mineral pyridine basis shall be added in the proportion of ½ per cent of each of spirit of at least 50 per cent over-proof. The denaturants shall be mixed with spirit in immediate presence of an officer of the Excise department not below the rank of sub-inspector.

Form D.S. 1 [Rule IV] Licence for the Wholesale Vend of Denatured Spirit Under rule IV of the Denatured Spirit Rules, and in consideration to the payment of a fee of Rs..... the receipt of which is hereby acknowledged, licence is hereby granted to to sell denatured spirit in the premises situated in..... street, in the town of....., in the district of..... during the year ending on 31st March, 19..... subject to the following conditions-Conditions

1. This licence extends only to the sale of denatured spirit of strength not less than 50 over-proof and denatured [in accordance with the instruction of the Excise Commissioner] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.].

2. The licensee shall not sell denatured spirit except to holders of licence in Form D.S. 2 of D.S. 3.

3. [The licensee shall not sell more than two bottles each of the hundred milli litres denatured spirit to any person, and shall not charge more price, than that fixed by the Collector for retail sale and printed on the bottle, Denatured Spirit shall not be sold loose.] [Substituted by Notification No. B-6-18-V-(Ex)-81, dated 17-2-1982.]

3.

-A. The licensee shall keep a standard measure of [500 millilitres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.] approved by the Excise Department and cause all receptacles in which denatured spirit is kept to be gauged, numbered giving their capacity, and shall have deep-rods prepared for such receptacles.

4. Every drum or other vessel containing denatured spirits received into or kept for sale in the shop shall be conspicuously labelled or branded with the words "Made and denatured in India" or "made in and denatured in ", as the case may be.

5. Shop shall not be located in the same building as a shop licensed to sell foreign liquor or country spirit for consumption on the premises.

6. A correct account shall be kept of the daily transactions under this licence in the following form. Such account and the stock of spirit shall be produced immediately on demand for inspection by an officer not below the rank of Sub-Inspector of Excise, or of Tahsildar.

Form of Account

Date Opening balance		Quantity received	Source of supply	Total quantity in hand and received		
(1)	(2)	(3)	(4)	(5)		
	[Litres]	[Milli Litres]	[Litres]	[Milli Litres]	[Litres]	[Mi
	[Substituted by	[Substituted by	[Substituted by	[Substituted by	[Substituted by	[Su
	Notification No.	Notification No.	Notification No.	Notification No.	Notification No.	Not
	B-6-18-V-(Ex)-81,	B-6-18-V-(Ex)-81,	B-6-18-V-(Ex)-81,	B-6-18-V-(Ex)-81,	B-6-18-V-(Ex)-81,	B-6
	dated 17-2-1982.]	dated 17-2-1982.]	dated 17-2-1982.]	dated 17-2-1982.]	dated 17-2-1982.]	dat

Quantity sold (each transaction)	Name and No. of licence of the purchaser	Permit No. and date	Total quantity sold each day	Remarks
(6)	(7)	(8)	(9)	(10)
[Litres]	[Milli Litres]			[Litres]
[Substituted by	[Substituted by			[Substituted by
Notification No.	Notification No.			Notification No.
B-6-18-V-(Ex)-81,	B-6-18-V-(Ex)-81,			B-6-18-V-(Ex)-81,
dated 17-2-1982.]	dated 17-2-1982.]			dated 17-2-1982.]

7. The licensee is bound by the Denatured Spirit Rules, and the General Licence Conditions Nos. I, III, VI, XII, XVI, XIX, XXI, XXII, [XXIII, XXV and XXXII] [Substituted by Notification No. B-6-18-V-(Ex)-81, dated 17-2-1982.].

8. In the event of enhancement of permit fee leviable on the denatured spirit the difference of permit fee shall be levied on the balance of the stocks, and the licensee shall pay such difference within thirty days of the date on which the enhanced rate comes into force.

9. On breach of any of the conditions of this licence, or of the provisions of the Madhya Pradesh Excise Act, 1915 (II of 1915), or of the rules made thereunder, this licence may be cancelled by the [Collector] [Substituted by Notification No. 896-2293-V-SR, dated 3-4-1991.].

10. The licence may also be withdrawn without notice, if the District Excise Officer is satisfied that the licensee's conduct is not satisfactory for being retained as such or if the shop is required to be closed down during the currency of the licence.

.....[Collector] [Substituted by Notification No. 896-2293-V-SR, dated 3-4-1991.]......DistrictDated.....20.....

(Showing Shop Boundaries)

Description of the site of the shop	Boundaries of the shop		
North	East	South	West
(1)	(2)	(3)	(4) (5)

Form D.S. 2 Licence for the Retail Sale of Denatured Spirit Under rule V of the Denatured Spirit Rules, and in consideration of the payment of a fee of Rs..... the receipt of which is hereby acknowledged, licence is hereby granted to..... to sell denatured spirit in the premises situated in..... street, in the town of....., in the district of..... during the year ending on 31st March, 19.... subject to the following conditions-Conditions

1. [You shall sell only denatured spirit obtained from D.S. I Licensee mentioned in your licence] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1991].

2. [You shall not sell more than two bottles each of five hundred milliliters denatured spirit to any person and shall not charge more price than the fixed by the Collector for retail sale and printed on the bottle. Denatured Spirit shall not be sold loose.] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1991]

3. [x x x

3.

-A. x x x

4. x x x] [Conditions 3, 3-A and 4, omitted by Notification No. 850-4428-V-SR-80, dated 18-3-1991.]

5. The shop shall not be located in the same building as a shop licensed to sell foreign liquor or country spirit for consumption on the premises.

6. A correct account shall be kept of the daily transactions under this licence in the following form. Such account and the stock of spirit shall be produced immediately on demand for inspection by an officer not below the rank of sub-inspector of Excise, or of Tahsildar:

Date	Opening balance	Quantity received	Source of supply	Total quantity in hand and received	Quantity sold (each transaction)	
(1)	(2)	(3)	(4)	(5)	(6)	
	[Bottles]	[Litres]	[Bottles]	[Litres]	[Bottles]	[Bottles]
	[Substituted by Notification No. 29-6027-V-SR-70, dated 4-1-1971.]	[Substituted by Notification No. 29-6027-V-SR-70, dated 4-1-1971.]	[Substituted by Notification No. 29-6027-V-SR-70, dated 4-1-1971.]	[Substituted by Notification No. 29-6027-V-SR-70, dated 4-1-1971.]	[Substituted by Notification No. 29-6027-V-SR-70, dated 4-1-1971.]	[Substituted by Notification No. 29-6027-V-SR-70, dated 4-1-1971.]

Name, father's name, caste and address of purchaser	[Signature of the purchaser]	The purpose for which purchased by each purchaser	Total quantity sold each day	Remarks
(7)	(8)	(9)	(10)	(11)
			[Bottles] [Substituted by Notification No. 29-6027-V-SR-70, dated	[Litres] [Substituted by Notification No. 29-6027-V-SR-70, dated

4-1-1971.]

4-1-1971.]

Notes. - (i) Where the purchaser purchases through a servant or messenger, the actual recipient's name should be entered in column (7) and issues made on written requisitions of the real purchaser. The requisitions shall be filed serially and produced for inspection immediately on demand by an inspection officer.[x x x x] [Amended by Notifications dated 15-1-1970 and 18-3-1981.]

7. The licence holder is bound by the General Licence Conditions Nos. I, III, VI, XII, XVI, XIX, XXI, XXII, XXIII and XXV and the Denatured Spirit Rules.

8. In the event of enhancement of permit fee leviable on the denatured spirit the difference of permit fee shall be levied on the balance of the stock, and the licensee shall pay such difference within 30 days of the date on which the enhanced rate comes into force.

9. On a breach of any of the conditions of this licence or of the provisions of the Madhya Pradesh Excise Act, 1915 (II of 1915), or of the rules made thereunder, this licence may be cancelled by the [Collector] [Substituted by Notification No. 896-2293-V-SR, dated 3-4-1961.].

10. The licence may also be withdrawn without notice if the District Excise Officer is satisfied that the licensee's conduct is not satisfactory for being retained as such or if the shop is required to be closed down during the currency of the licence.

[Collector] [Substituted by Notification No. 896-2293-V-SR, dated 3-4-1961.].....District.Dated..... 20.....

(Showing Shop Boundaries)

Description of the site of the shop	Boundaries of the shop		
North	East	South	West
(1)	(2)	(3)	(4) (5)

Form D.S. 3 Licence for possession of denatured spirit for bonafide Industrial, Scientific and Lighting purposes Under rule VI of the Denatured Spirit Rules and in consideration of the payment of Rs. [100] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.] the receipt of which is hereby acknowledged, licence is hereby granted to you to possess..... bulk litres of denatured spirit at your factory/Laboratory/Storehouse situated in..... street, in the town of..... in the district of..... during the year ending the 31st March, 19..... for bonafide use in Industrial, Scientific and Lighting purposes subject to the following conditions-Conditions

1. [The licence extends only to the possession and use of spirit Denatured to the instructions of the Excise Commissioner and obtained from D.S. Licensee..... (name).] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]

2. The denatured spirit shall be kept only at the place specified in this licence and shall not be sold nor utilised otherwise than for the purpose for which the licence is granted nor shall it be transferred to any other person without the permission of the Collector.

3. The premises in Which Denatured spirit is used or stored shall be open to inspection by any officer not below the rank of Sub-Inspector of Excise or Tahsildar who shall be furnished with such information regarding the quantity of Denatured spirit used as may be required by him.

4. Every bottle, jar and cask containing the denatured spirit received shall be conspicuously labelled and branded with the words "Made and denatured in India."

5. All such bottles, jars, drums or casks shall bear label, printed in red and containing skull and cross bones with a warning "Not to be taken internally", in Hindi. The design and style of the label shall be-

Capacity.....

Strength.....

Denatured Spirit

Not to be taken internally

Bottled by.....

6. A correct account shall be kept of the daily transaction under this licence in the following form. Such account together with the stock of spirit shall be produced immediately on demand for inspection by any officer authorised to inspect the premises :

Date	Opening balance	Quantity received	Source of supply	Total quantity in hand	Quantity used in each transaction	Balance	Remarks
1	2	3	4	5	6	7	8
	LiterM.L.	LiterM.L.		LiterM.L.	LiterM.L.	LiterM.L.	

7. The licensee is bound by the Denatured Spirit Rules and the General licence condition Nos. i, iii, vi, xxi, xxii, xxiii and xxv.

8. On breach of any of the conditions of the licence or of the provisions of the Madhya Pradesh Excise Act, 1915 (II of 1915), or of the rules made thereunder this licence maybe cancelled by the Collector.

Collector,.....DistrictDated the..... day of 19.

(Showing Shop Boundaries)

Description of the site of the shop	Boundaries of the shop		
North	East	South West	
(1)	(2)	(3)	(4) (5)

Form D.S. 4Licence for the Possession, Use and Sale by Druggists and the Possession and Use in Industries of Spirit Denatured by Special ProcessUnder rule VII of the Denatured Spirit Rules and in consideration of the payment of Rs. the receipt of which is hereby acknowledged, licence is hereby granted to you..... to possess..... gallons of spirit denatured by the special process described below, in your premises situated in..... street, in the town of..... in the district of..... during the year ending the 31st March, 19.....subject to the following conditions-Conditions

1. This licence extend to the possession of denatured spirit for use in the preparation of medical compounds for which such spirit is prescribed or in the industry for which this licence is issued.

2. A druggist holding the licence may sell such spirit up to the maximum of eight drams at a time if its use for external application is being ordered in writing by an approved medical practitioner or if any such medical practitioner required it for external use in his practice.

[Provided that where Special Denatured Spirit is imported or transported at a confessional rate of permit fee for manufacture of basic drugs and other aromatic chemicals not containing alcohol required by industries no sale of such spirit shall be permissible.] [Inserted by Notification No. 2521-1483-V-SR-69, dated 21-8-1969.]

3. The special denatured spirit shall be kept only on the licensed premises and shall not be sold, nor utilized for purposes other than those specified in conditions 1 and 2, nor transferred to any other person without the Collector's Permission.

4. The premises for which the licence is granted shall be open to inspection by any officer not below the rank of Sub-Inspector of Excise or of Tahsildar, who shall be furnished with such the information regarding the quantity of spirit used in the preparation of medical compounds, etc., as may be required by him.

5. Every bottle, jar and cask containing the special denatured spirits received into or kept for use or sale on the premises shall be conspicuously labelled or branded with the words "Made in..... and denatured by....."

6. All such bottles, jars, drums or casks shall bear a label, printed in red and containing skull and cross-bones with a warning 'Not to be taken internally' in Hindi. The design and style of the label shall be-

Capacity..... Strength

 DENATURED SPIRIT X
 Not to be taken internally
 Bottled by.....

7. A correct account shall be kept of the daily transactions under this licence in the following form. Such account together with any order that may have been received from approved medical practitioners as provided for in condition 2, and the stock of spirits, shall be produced immediately on demand for inspection by any officer authorised to inspect the shop-

Date	Opening balance	Quantity received	Source of supply	Total quantity in hand and received	
(1)	(2)	(3)	(4)	(5)	
	[Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]	[Milli Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]	[Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]	[Milli Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]	[Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]
Quantity used or sold		Purchaser's		Remarks	
Name		Address			
(6)				(7)	(8) (9)
[Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated		[Milli Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated			

18-3-1981.]

18-3-1981.]

8. The licensee shall observe any subsidiary instructions which the Excise Commissioner may issue with regard to denatured spirit.

9. On breach of any of the conditions of this licence, or of the provisions of the Madhya Pradesh Excise Act, 1915 (II of 1915), or of the rules made thereunder, this licence may be cancelled by the Collector.

10. The licence-holder is bound by the Denatured Spirit Rules, and the General Licence Conditions Nos. I, III, VI, XXI, XXII, XXIII and XXV.

Description of denaturation specially permitted in connection with the licence

.....

Dated..... 20..... Collector

.....District

(Showing Shop Boundaries)

Description of the site of the shop	Boundaries of the shop		
North	East	South	West
(1)	(2)	(3)	(4) (5)

[Form D.S. 4-A] [Inserted by Notification No. 2521-1483-V-SR-69, dated 21-8-1969.][See Rule VII-A (iv)]Whereas I/we..... Residing at..... in Street of..... the..... district have made an application on..... to the Collector of..... for a licence authorising me/us to possess and use special denatured spirit as specified in the said application from..... to..... or may make any application hereafter for the renewal of the said licence, I/we hereby bind myself/ourself jointly and severally that I/we shall use special denatured spirit for the possession and use of which licence has been granted to me/us of may renewed to me/us as the case may be, for..... purposes at my/our place..... situated at..... in the town of..... district in the State of Madhya Pradesh in accordance with the provisions of the Madhya Pradesh Excise Act and the Rules, Regulations and orders made thereunder the conditions of the licence issued thereunder and in case of my/our making default in the observance of the provisions of the said Act and the rules, regulations and orders and thereunder and the conditions of the said licence we hereby bind ourselves jointly and severally and each and every one of my/our respective heirs, executors, administrations and representatives to forfeit to the Governor of Madhya Pradesh the security deposit of Rs. 1000/- without prejudice to any other action for which I/we may be held liable under the provisions of Madhya Pradesh Excise Act and the Rules, regulations and order made thereunder and the conditions of the licence.Place.....Dated this.....day of.....20In the presence of

1.

2.

.....Signature (s) of the Principal (s)Form D.S. 5[Rule VIII (1)]Counterfoil

No..... Dated.....20.....

Pass for the import or export of denatured spiritShri..... holder of denatured spirit licence in form D.S..... is permitted to import/export the under- mentioned quantity of denatured spirit from/to Shri..... at..... for sale/use in his licensed premises at.....

Quantity in imperial bulk gallons Amount of permit fee paid Challan No. and date

Rs.nP

This pass is current for..... daysCollector,.....DistrictForm D.S. 5[Rule VIII (1)]Pass

No..... Dated.....20.....

Pass for the import or export of denatured spiritShri..... holder of denatured spirit licence in form D.S..... is permitted to import/export the under-mentioned quantity of denatured spirit from/to Shri..... at..... for sale/use in his licensed premises at.....

Quantity in imperial bulk gallons Amount of permit fee paid Challan No. and date

Rs.nP

This pass is current for..... daysCollector,.....DistrictForm D.S. 5[Rule VIII (1)]Advice to Excise Office

No..... Dated.....20.....

Pass for the import or export of denatured spiritShri..... holder of denatured spirit licence in form D.S..... is permitted to import/export the under-mentioned quantity of denatured spirit from/to Shri..... at..... for sale/use in his licensed premises at.....

Quantity in imperial bulk gallons Amount of permit fee paid Challan No. and date

Rs.nP

This Pass is current for daysCollector,.....District.Form D.S. 6Counterfoil[Rule IX]

No..... Dated.....20.....

Shri..... holding a licence for the sale/possession of denatured spirit/special denatured spirit is/are permitted to transport gallon (s) of denatured spirit/special denatured spirit from Shri..... at..... to.....This pass is current till.....[Collector] [Substituted by Notification No. 2149-174-V-SR, dated 28-4-66.]Form D.S. 6To be given to the Transport[Rule IX]

No..... Dated.....20.....

Shri..... holding a licence for the sale/possession of denatured spirit/special denatured spirit is/are permitted to transport..... gallon (s) of denatured spirit/special denatured spirit from Shri..... at..... to.....This pass is current till.....[Collector] [Substituted by Notification No. 2149-174-V-SR, dated 28-4-1966.]Form D.S. 6To be sent to the District Excise Officer of the District from which the spirit is transferred[Rule IX]

No..... Dated.....20.....

Shri..... holding a licence for the sale/possession of denatured spirit/special denatured spirit is/are permitted to transport..... gallon(s) of denatured spirit/special denatured spirit from

Shri..... at..... to..... This pass is current till..... [Collector] [Substituted by Notification No. 2149-174-V-SR, dated 28-4-1966.] Form D.S. 6 To be sent to the District Excise Officer of the District to which the spirit is transferred. [Rule IX]

No..... Dated..... 20.....

Shri..... holding a licence for the sale/possession of denatured spirit/special denatured spirit is/are permitted to transport..... gallon(s) of denatured spirit/special denatured spirit from Shri..... at..... to..... This pass is current till..... [Collector] [Substituted by Notification No. 2149-174-V-SR, dated 28-4-1966.] Form D.S. 7 Account Book (Prescribed under Condition No. 6 of the licence in Form D.S. 2) Licensed shop at..... Excise circle..... Tahsil..... District for the sale of denatured spirit for the year ending 31st March, 20..... Note. The above entries should be filled in before issue. Certified that this book contains..... pages. Warehouse Officer,..... Warehouse. Dated..... 20..... Form D.S. 7 Account Book showing transaction of daily sales of denatured spirit to be maintained by D.S. 2 Licensees Name of shop..... Tahsil..... district..... for the year.....

Date	Opening balance	Quantity received	Source of supply	Total quantity in hand and received	
(1)	(2)	(3)	(4)	(5)	
	[Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]	[Mili Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]	[Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]	[Mili Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]	[Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]

Quantity sold (each transaction)	Name father's name, caste and address of purchaser	The purpose for which purchased by each purchaser	Total quantity sold each day	Remarks
(6)	(7)	(8)	(9)	(10)
[Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]	[Milli Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]			[Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.] [Milli Litres] [Substituted by Notification No. 850-4428-V-SR-80, dated 18-3-1981.]

Note. - Where the purchaser purchase through a servant or messenger the actual recipient's name should be entered in column (7) and issues made on written requisitions of the real purchaser. This requisitions shall be filled serially and produced for inspection immediately on demand by an inspecting officer.