

# **Punjab Sweets (Manufacture) Rules, 1955**

HARYANA

India

## **Punjab Sweets (Manufacture) Rules, 1955**

### **Rule PUNJAB-SWEETS-MANUFACTURE-RULES-1955 of 1955**

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Punjab Sweets (Manufacture) Rules, 1955Re-published vide Punjab Notification No. GSR 229/PA-1/14/Ss. 14, 59 and 63 dated 24th September 1963Last Updated 18th May, 2019

#### **1.**

These rules, may be called the Punjab Sweets Manufacture Rules, 1955.

#### **2.**

In these Rules the expression "Sweets" means any liquor, which is made from fruit and sugar or from fruit or sugar mixed with any other material, excluding malt or grain and which has undergone a process of fermentation but which has not undergone the process of distillation in the manufacture thereof and includes wines, made wines, mead and metheglin. Use of other alcohol is permitted for the sole purpose of fortification.

#### **3.**

Any person desirous of the obtaining a licence for the manufacture of sweets shall apply to the Collector. The application shall be accompanied by a full description hereinafter called the entry of his premises and utensils in which, the purpose of, and the distinguishing marks, on each room, place and vessels shall be clearly specified. The Collector shall submit the application with his report thereon for the orders of the Financial Commissioner.

#### **4.**

(i)The Financial Commissioner has full powers to grant or refuse applications for licenses with reference to the requirements of the State.(ii)No license shall be granted unless for the manufacture, storage, or issue of sweets in premises already used as distillery.(iii)No license shall be granted

unless the applicant has deposited a sum of [Rs. 10, 000/-] [Substituted 'Rs. 1,00,000/-' by Notification No. S.O. 27/P.A.1/1914/S.59/2012, dated 30.3.2012 (w.e.f. 7.3.1970).] in cash as license fee

**5.**

The license shall be in form S. I and is not transferable except with the sanction of the Financial Commissioner.

**6.**

(1) A license granted under these rules shall 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 by the Financial Commissioner on the application of the licensee on payment of five hundred rupees. Provided that such a license may be cancelled for breach of terms thereof or may be determined by the Financial Commissioner after giving the licensee six month's notice. (2) An application for the renewal of the license shall be made at by the licensee to the Financial Commissioner so as to reach him at least 60 days before the expiry of the license: Provided that if such application is not made within such period the Financial Commissioner may renew the license on payment of [the renewal fee as specified under sub-rule (1) and such penalty, not exceeding rupees five thousand, as he may, having regard to the merits of the case deem fit] [Legislative Supplement Para III dated 7.10.74.].

**7.**

Licenses can be cancelled by the Financial Commissioner for breach of the terms thereof or can be determined by him after one year's notice.

**8.**

The licensee may not hypothecate the whole or any part of the licensed premises without the previous written sanction of the Financial Commissioner.

**9.**

The licensee shall not make any addition either to building or to plant without the previous consent in writing of the Financial Commissioner, on the completion of any addition the existing entry in form S.2 shall be withdrawn and new entry made; provided that the previous sanction of the Financial Commissioner shall not be required in the case of simple repairs to or renewals of existing buildings or plant.

**10.**

(1)The licensee shall at any time permit the Collector, the Excise Inspector or the Sub-Inspector, or any officer authorised by the Financial Commissioner or the Collector to inspect such licensed premises to inspect, and examine the same, all the warehouses and utensils connected therewith any room, place or utensils and the sweets made or stored therein and shall render to the Collector or the officer aforesaid all proper assistance in making such Inspection and examination. He shall permit such officer to take extracts from the entry book and all books and other documents required to be maintained by the licensee and all trade books and accounts kept by the licensee for the purpose of his business which the officer requires to inspect for the purpose of satisfying himself as to correctness of any entry in the entry book.(2)The licensee shall agree to the posting of such excise establishment as the Financial Commissioner may direct, to his manufactory. For this purpose the licensee shall be governed by the provision of the Punjab Brewery Rules.

**11.**

The licensee shall, when required, permit, without payment, samples of the materials used to be taken for analysis by the Excise Inspector or the Sub-Inspector or an Inspecting Officer authorised by the Financial Commissioner or the Collector.

**12.**

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

**13.**

The licensee must cause to be legibly painted with oil colour and keep so painted on some conspicuous part. On the out side of the door of every room and place, wherein any part of his business is carried or the name of the room or place according to the purpose for which it intended.

**14.**

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

**15.**

The licensee must not-(a)prepare and issue sweets containing proof spirit exceeding 30 percent and(b)mix any Indian wine with any foreign wine except in the course of manufacture, or(c)in the course of manufacture mix with any Indian wine any foreign wine in any quantity exceeding the proportion of the 15 litres of foreign wine to 100 litres of Indian wine or in any quantity which in case of Indian wine already mixed with foreign wine in conformity foreign wine in excess of that

proportion, or(d)mix any spirit with any Indian wine except for the sole purpose of fortifying the wine.

## **16.**

Bottles of the pattern approved by the Financial Commissioner only shall be used for bottling of sweets. Each bottle shall bear a label showing (i) the name of the licensee, (ii) the District, in which licensed. (iii) kind of liquor bottled and (iv) the strength of liquor in degree of proof. Capsules shall bear the name of the licensee.

## **17.**

(1)Subject as hereinafter provided, the licensee shall in respect of any set of premises on which he makes sweets, obtain from the Collector an entry book in form Section 3.(2)Subject to the provisions hereinafter contained with respect to deferred payment of duty, the following provisions shall have effect with respect to the entry book so to be kept and to the entries to be made therein :-(a)The licensee shall keep the book in some part of the premises at which the manufacture is carried on so that it shall, at all reasonable times, be available for the inspection by any authorised officer and on demand by the said officer shall deliver up the book to him .(b)The licensee shall keep in the book such accounts of the manufacture of sweets at his licenced premises and of sweets received thereat or sent therefrom, as the book in use for the time being shall, enter the particulars of such accounts in the parts and columns provided in such book for the purpose.(c)The licensee shall make the entries required to be made of aforesaid before the expiration of the day on which the materials are used or on which the sweets are received at or removed from the licensed premises and shall at the time of making any entry, insert, the date on which it is made.(d)The licensee shall not score out or obliterate any entry once made in the book nor shall he cancel or alter any such entry except to correct a clerical error.(e)The licensee shall forthwith at the end of each month and together the several items of the quantities so removed as aforesaid on each day in the month and show at the foot of the account in litres, the total quantities for the month and the amount of duty payable in respect of these quantities.(f)Duty on issues shall be calculated according to the strength declared by licensee and verified by the Excise Officer empowered in this behalf by the Collector. In the case of disagreement between the licensee and the Excise Officer the duty shall be calculated according to the strength declared by the Chemical Examiner to Government of [Haryana] [Substituted for 'Punjab' vide Haryana Notification No. GSR 58/PA1/14/S. 59/Amd/71 dated 4.6.1971.]. No sweets shall issue unless the strength has been tested and declared.

## **18.**

Subject to the provision hereinafter contain with respect to deferred payment of duty, the licensee shall furnish to the Collector each day a true return in form S-4 stating whether any sweets have been removed from the licensed premises during the day.

**19.**

Subject to the provision hereinafter contained with respect to deferred payment on duty, the duty on sweets shall become due at the time when the sweets are issued from the licensed premises and the licensee shall at the time of making the return aforesaid pay to the Collector the amount appearing in the return to be due in respect of duty on sweets issued during the period to which the return relates.

**20.**

Every return made in pursuance of these rules shall be signed by the licensee or by some person duly authorised by him in that behalf.

**21.**

The Financial Commissioner may, if he thinks fit defer payment of duty of any sweets to a date not later than the 15th day of the month succeeding the month in which the sweets are removed from the licensed premises provided the licensee executes a bond in form D-19 mutatis mutandis.

**22.**

When the licensee proves to the satisfaction of the Collector that any sweets after having been removed from the licensed premises have been returned to him as unfit for consumption, then any duty paid or, charged in respect of those sweets shall be remitted. Provided always that-(a) notice that the sweets have been returned as aforesaid must be given to the Collector or any officer authorised by the Collector, on their being received by the licensee; and (b) proper facilities must be provided for the examination of the sweets by the said officer; and unless the requirement aforesaid are complied with or unless the Collector in any special case thinks fit to dispense with such compliance, duty shall not be remitted.