

# Punjab Excise Bonded Warehouse Rules, 1957

HARYANA

India

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### Rule PUNJAB-EXCISE-BONDED-WAREHOUSE-RULES-1957 of 1957

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Punjab Excise Bonded Warehouse Rules, 1957Published vide Punjab Notification No. 900-XSI, dated 8th March 1957. Re-published vide Haryana Notification No. GSR 249/PAI/14/S.59/72 dated 10th October 1972Last Updated 18th May, 2019These rules may be cited as the Punjab Excise Bonded Warehouses Rules, 1957 and shall come into force at once.Definitions

#### 1.

In these rules, unless there is anything repugnant in the subject or context-(i)"The Act" means the Punjab Excise Act (1 of 1914).(ii)"Bonded Warehouse" means a warehouse licensed by the Financial Commissioner under Section 22 of the Act for the receipt, storage under bond of liquor, both bottled and bulk, of Indian manufacture, transported, or imported into Punjab from any place within the Indian Union as provided by the Punjab Government, for its reduction, bottling transport or export in bond, or on payment of duty within or outside the State.(iii)"Deputy Excise and Taxation Commissioner" means the officer appointed by Government to discharge the functions and to exercise the power of "Collector" assigned to him under the Act and includes any officer specially authorised by the State Government to exercise throughout the State or any specified area therein, all or any powers of Deputy Excise and Taxation Commissioner under the rules.(iv)Excise and Taxation Officer means the Officer holding charge of the Excise Administration of the district and includes Assistant Excise and Taxation Officer of the District.(v)The expression "Import", "Export" and "Transport" have the same meanings as are assigned to them in section 3 of the Act.(vi)"License" means a person or a firm or a company to whom a license has been granted for establishing and running a bonded warehouse.(vii)"officer-in-charge" means an officer of the Excise Department, deputed to supervise work in the Bonded Warehouse.(viii)"Spirit Store" means that part of the bonded warehouse, which is set apart for the storage of liquor, including both bottled and bulk.(ix)"Liquor" means country spirit, Indian made foreign spirit, rectified spirit and beer. It includes both bulk and bottled.(x)"State" means the State of Haryana.License

## 2.

The license to establish or license the bonded warehouse shall be granted by the Financial Commissioner subject to conditions and restriction laid down by the State Government under Section 22 of the Act.

## 3.

[The application for the grant of license shall be made in writing in form B.W.H. 1, which shall be accompanied by a treasury receipt of Rs. 2,500, (Rupees two thousand and five hundred) as an application fee. The license shall be granted in form B.W.H. 2, subject to the deposit of security not exceeding Rs. 25,000 in amount or execution of the bond in form B.W.H. 3 for the same amount as security for the fulfilment of all the conditions of the license. The application fee of Rupees two thousand and five hundred shall be refundable to the applicant in case his application is rejected.] [Rule 3 substituted vide Haryana Government Notification No. GSR 94/PA1/14/s.59/Amd/81 dated 12.8.1981.] [The security shall be refunded to the licensee after the expiry of the license unless it is forfeited for any breach of the condition of license or adjusted against any other dues.] [Words added vide Haryana Government Notification No. GSR 1/PA1/14/S.59/Amd/84 dated 13.1.1984.] Period of License

## 4.

The license may be granted or renewed on payment of Rs. [15,00,000] [Substituted for '8,00,000' by Notification No. S.O.36/P.A.1/1914/S.59/2009, dated 31.3.2009 (w.e.f. 10.10.1972).] as license fee for a period not exceeding one year and the 31st March, following the date of grant :

## 5.

Ordinarily no work shall be carried on any holiday. If however the licensee desires to carry on work on any holiday, he shall do so subject to the payment of Rs. 5 into the Government Treasury per day or a part of a day, which is a holiday and on which the warehouse is kept open for work. An account of the overtime fee, thus charged, shall be maintained by the officer-in-charge in Form D.

23.Explanation - 'Work' shall mean any normal operation connected with reduction and bottling of liquor.[6. Liquor may be obtained in bond without payment of duty from any distillery or warehouse in Haryana or outside under order of the Deputy Financial Commissioner and on permit issued by the Deputy Excise and Taxation Commissioner of the division.] [Legislative Supplement Part III dated 4.6.71.] Verification Of Consignment

## 7.

No liquor shall be received in the bonded warehouse unless accompanied by a pass from the officer-in-charge of the distillery or bonded warehouse from which it has been imported or transported.Immediately on arrival of a consignment at the bonded warehouse the officer-in-charge

shall be informed and the consignment shall not be opened until the same has been examined and verified with the pass by the officer-in-charge who shall also note the results in the register maintained for the purpose and also on the pass covering the consignment. One copy of the pass with entries of receipt shall be immediately returned to the officer, who issued the pass, and the other copy with entries thereon shall be kept in the warehouse.

**8.**

A wastage allowance not exceeding 1% per cent shall be made for the actual loss in transit by leaking or breakage of vessels or bottles containing liquor. The allowance shall be determined by deducting from the quantity despatched, the quantity received at the destination, both quantities being stated in terms of proof litres of spirit contents or in case of beer in bulk litres.

**9.**

If the report of the officer-in-charge shows that the wastage exceeds the prescribed limit, the licensee shall be liable to pay duty at the prescribed rate as if the wastage in excess of the prescribed limit had actually been removed from the warehouse: Provided that each case of excessive wastage shall be reported to the Financial Commissioner, for orders, who may, in his discretion on good cause being shown, remit the whole or a part of the duty leviable on such wastage.

**10.**

Liquor shall be imported/transported under bond in accordance with the Punjab Liquor Permit and Pass Rules at the sole risk and responsibility of the licensee. The bond in form L. 37 shall be discharged, after liquor has been duly checked and provided by the officer-in-charge and deposited in the warehouse.

**11.**

Government shall not be held responsible for the destruction loss or damage by fire, accident, theft or any other cause whatsoever occurring to any liquor stored in the warehouse or during its transit to the warehouse. In such a case, an enquiry shall be held by the Deputy Excise and Taxation Commissioner or by any gazetted officer deputed by him on his behalf. A report shall be submitted to the Financial Commissioner for his order. If it is found that such a loss could have been prevented by reasonable precautions on the part of licensee, he may be required to pay duty for loss on liquor thus caused. The decision of the Financial Commissioner in the matter shall be final and binding on the licensee.

**12.**

Unless the Financial Commissioner shall give special order to the contrary, all liquor shall be stored in vats or sealed bottles or scaled vessels. Storage of Liquor and Locks

**13.**

The charging and discharging pipe of liquor, store vats, and all vessels used for the storage of liquor all manddoors of such vats or vessels and the doors of spirit store and the warehouse shall be so fitted as to enable them to be closed with two locks, the keys for which are not interchangeable and of which one lock shall be a revenue lock (ticketed) in the charge of the officer-in-charge and the other lock in the charge of the licensee. The keys of all the revenue locks shall be kept by the officer-in-charge in whose absence no door or vessel in the warehouse may be unlocked or remain unlocked. The account of revenue shall be maintained in form D. 17.

**14.**

Converting compounding and reducting vessels shall be locked with ticketed locks and the containers in which portable liquor may be contained or received shall be co constructed as to prevent abstraction of liquor without open in of locks.

**15.**

No liquor shall be removed from any store or vessels until an account of the quantity and strength has been taken by the officer-in-charge.

**16.**

The licensee must submit, if required, samples of all or any liquor or of the preparation for chemical analysis, with a view to ensuring the purity and strength of such preparations. Issues

**17.**

An account of all receipts into and issues of liquor from the warehouse shall be maintained in registers in form B.W.H 8, D.13, D.13-B, D.14, D.14-A, B.15 and B.15-A. All issues shall be made only on application by the licensee, bearing necessary court fee stamp.

**18.**

The licensee shall submit at the end of each month a statement in form D.13 in duplicate to the officer-in-charge who shall after verification submit them to the Deputy Excise and Taxation Commissioner. One copy shall be retained by him and the other shall be forwarded to the Financial Commissioner for his information and record in hid office.

**19.**

The licensee shall furnish all such statements and information as may from time to time be required by the Financial Commissioner or any other officer by him on his behalf.

**20.**

The liquor may be removed from a warehouse :- (1) under bond (a) for transport/export to other bonded warehouse. (b) for export to other States, or Union Territories in India when specially permitted by the Financial Commissioner. (2) on payment of duty within the State or outside the State.

**21.**

(a) No liquor shall be removed from warehouse, until it has been checked and proved by the officer-in-charge and a transport or export pass in form D.20 or L.34, as the case may be, has been granted. Such passes shall only be issued on the proof of execution of bond by the licensee or on production of treasury receipt showing that the required amount of duty has been paid into the Government Treasury. (b) In case of issue of liquor under bond, the licensee shall execute a bond in form L. 37 to deliver the spirit at a particular place or destination and shall furnish proof on his having done so, before the bond can be discharged.

**22.**

If a licensee prefers not to pay duty at the time, he may remove the liquor subject to the adjustment of such duty against an advance payment made by him into a Government Treasury and an account of the duty recoverable on such removals shall be maintained in register in Form D. 15. Such an advance payment shall not be less than Rs. 2000 and each time an advance is replenished it must be a sum that will bring it up to at least Rs. 2,000/-. The Treasury Officer shall keep the officer-in-charge informed of all payment credited to an advance account and the officer-in-charge shall maintain a statement showing such payments and the duty due against them. He shall balance this statement on every working day and shall inform the licensee of the balance standing to his credit and he shall not permit the removal of any liquor unless there is sufficient credit standing in favour of the licensee so as to cover the duty payable on such issues.

**23.**

All registers and forms prescribed under these rules shall be supplied by the licensee free of charge. Forms bound together shall bear printed serial and consecutive numbers. Loose sheets of such forms as are necessary shall also be supplied to the officer-in-charge.

**24.**

Stock taking of liquor, bottled and bulk, shall be made by the officer-in-charge on the last working day of each month after all the transactions for the day have been completed. This stock would also be checked on the last working day of each month by the, Excise and Taxation Officer in whose district the bonded warehouse is situated.

**25.**

If the licensee infringes or abets the infringement of any of the conditions of his license, the Deputy Excise and Taxation Commissioner may revoke and determine the licence and forfeit to Government the whole or any part of the security deposit: Provided that if the infringement is of a minor nature, the license may be restored and the order forfeiting the security may be set aside on payment of a sum not exceeding Rs. 500.

**26.**

All fittings or articles connected with the supply, storage, gauging, handling and issue of liquor including vats, casks, tanks, pumps, pipes, corks, measures, vessels, etc., shall be provided by the licensee. The licensee is responsible for the safe custody of the stock or liquor.

**27.**

All process for the storage, reduction, bottling and issue of liquor must be conducted within the warehouse premises, under the direct supervision of the office-in-charge.

**28.**

Each vessels for storage of liquor shall be of regular shape and each vessel shall have legibly painted on it, its number, its capacity and the use to which it is applied. The vats shall bear tickets in Form D. 18 showing details of receipts and issue of liquor.

**29.**

All vessels and packages, in which consignments of liquor are issued, shall be sealed by the officer-in-charge with his official seal before They are allowed to leave the warehouse. The vessels and packages shall bear a label, in which the following particulars shall be specified :-(a)Name of the licensee;(b)Contents including quantity in proof and bulk litres of liquor;(c)Kind of liquor contained;(d)In bond or duty paid.Accounts

**30.**

(1)The Officer-in-charge shall maintain a diary in form D. 9 in which he shall record from day to day all entries regarding operations carried on in the warehouse.(2)The officer-in-charge shall also maintain a general register in form B.W.H. 4.(3)The officer-in-charge shall maintain a list in form B.W.H. 6 containing the particulars of all employees in the warehouse as furnished by the licensee.

**31.**

The instruments, for determining the alcoholic contents of spirit, revenue locks, and gauging rods shall be supplied by the Financial Commissioner.

**32.**

The licensee shall have in stock adequate quantities of empty bottles, labels, capsules, corks, pilfer-proof seals, essences and colours, required in connection with bottling of liquor. The account of stock of empty bottles shall be maintained in Form B.W.H. 7.

**33.**

The ends of all pipes which carry liquor or serve liquor receptacles be firmly fixed into receptacles they serve.

**34.**

All the joints in spirit pipes must either be riveted or be joined with bolts. In the latter case the flanges bolted together must have in addition to the bolts at least two rivets made of a composition of lead and tin and sealed with a revenue seal, or in the case of certain joints, when this is specially permitted by the Financial Commissioner, the flanges may be pierced by a bolt, carrying a revenue lock, inserted through a hole at one end of the bolt. Alternately, the flanges may be drilled with a hole 3.175 millimetres ( $\frac{1}{8}$ th of an inch) in diameter, through which a wire should be twisted together and sealed with a revenue seal.

**35.**

The licensee shall be responsible for preventing all leakages from pipes, vats and other vessels containing liquor.

**36.**

Locks shall be so arranged as to render it impossible to use any pipe or part of a pipe unless the locks are either removed or else closed only with working fastenings.

**37.**

Bottles and other vessels containing essences, colours and the like, needed for the licensee's legitimate operation, shall be stored in a separate room for this purpose.

**38.**

No receptacles or vessels shall be brought into use unless it has been gauged and passed by the officer-in-charge and a table book in form B.W.H. 5 has been prepared for it. If a gauged vessel is repaired or is moved it may not be brought into use again till it has been regauged and passed by the officer-in-charge and a revised table book has been prepared. Storing And Passing Out of Liquor For Bottling Purposes

**39.**

Reduction or blending of plaint spirit is permitted in the store vats provided the operations are done in the presence of the officer-in-charge and under his supervision. Water used in the process should be pure and the licensee must comply with the directions of the Deputy Excise and Taxation Commissioner regarding the supply of water.

**40.**

The colouring and compounding of liquor with materials not specifically prohibited by the Financial Commissioner is permitted-(a)in store vats, and(b)in the issue rooms at the time on issue of bulk liquor :Provided that this is done in the presence of the officer-in-charge. All colouring and compounding materials brought into the warehouse shall be entered by the officer-in-charge in the register in form D.16 and kept in the colouring and compounding materials room. Their quality and character shall be subject to check from time to time.

**41.**

Bottling operations shall be carried out in separate rooms for country spirit and Indian made foreign liquor and likewise storage of these liquor shall be effected in separate rooms called the bottled spirit store room, for country liquor and Indian made foreign liquor set apart for the purpose, near the respective bottling rooms. The licensee shall set up such apparatus for filtering, bottling and processes connected therewith as may be needed. Bottling vats may be erected and liquor therein in the bottling rooms.

**42.**

The rules prescribed for bottling of liquor in the Punjab Distillery Rules and the Punjab Brewery Rules shall apply mutatis mutandis for bottling of liquor in the warehouse.

**43.**

The licensee is responsible for securing the bungs or other openings of all casks and vessels filled for issue and for preparing them, or, if they are packed, preparing their packages, for sealing by the officer-in-charge, in such way that they cannot be opened without damaging the seal.



**44.**

The officer-in-charge shall weigh the empty casks and casks filled with liquor and record the weight in register in Form D. 22. If the check by weighment shows an excess or deficiency of more than 1000 millimetres in 200 litres, the liquor should be remeasured. As issues are made by measurement and not by weight, the result of weighment should not be accepted as final without measurement.

**45.**

No bulk liquor shall be issued in quantities less than eighteen litres and no bottled liquor shall be issued in quantities of less than nine litres except when liquor is issued as a sample to the licensee on payment of duty.

**46.**

No liquor shall be issued till its quantity and strength have been verified by the officer-in-charge or in the case of liquor flavoured or coloured to suit a special Indian taste, under the special arrangements made for verification of its strength. All spiced spirits, except aniseed spiced spirit, which turns milky white on dilution, shall be coloured before issue to licensee in the Haryana.

**47.**

The licensee shall, if required to do so by the Financial Commissioner, issue liquor only in specified strength either generally for or particular classes of purchasers.

**48.**

No liquor shall be issued except under a pass granted by the officer-in-charge.

**49.**

The officer-in-charge shall issue on the same day liquor indented on indents received by him upto 12 Noon. No liquor shall, however, be issued outside the working hours of the warehouse. An indent which cannot be complied with on the same day, shall be complied with on the next working day. Indents received after 12 noon cannot ordinarily be excepted to be complied with until the next working day.

**50.**

A pass for the removal of liquor fit for human consumption may be granted in favour of the following persons only, namely :- (a) a person certified to be holding a licence in Haryana or any other State or Union Territory to sell such liquor by wholesale or retail and when the liquor is to be

transported or exported beyond the limits of the district in which the warehouse is situated, holding a permit signed by the Deputy Excise and Taxation Commissioner of the division or other officer authorised in that behalf, of the State of destination;(b)a person holding a permit signed by the excise authority of a Union Territory or by the district excise authority of a district in any State of the Indian Union, for the export of such liquor from Punjab into that Union Territory or State : and(c)the licensee in respect of spirit issued as samples :-(i)Provided that liquor issued as samples does not exceed (22.5 Proof litres) per month and an account is maintained in a monthly register in Form D. 24, which will be issued to periodical check by a competent excise authority :(ii)Samples are issued in bottles of size specified in the Punjab Distillery Rules or in the bottle of any size smaller than the (bottles of the capacity of 189.25 millilitres).(d)an officer of Government in respect of liquor, removed by him in his official capacity.

## **51.**

In addition to the methods of payments of duty in cash or adjustment of the same against an advance paid into the Government treasury, liquor may be removed from a warehouse -(a)free of duty in bond, and(b)on the execution of a bond in form D. 19 for the payment of duty. Removals under both the methods shall require the sanction of the Financial Commissioner.

## **52.**

If the officer-in-charge is satisfied that the application is entitled under the foregoing rules to remove liquor, and that the duty has been paid or accounted for or that the necessary bond has been executed, he shall issue the liquor. At the same time, he shall make over pass in the form prescribed (Form D-2 or L-34) sending a duplicate to the Excise and Taxation Officer/the Excise Authority of the district of destination.

## **53.**

In case any liquor becomes unpotable due to any cause whatsoever or the same cannot be brought into any other use, industrial or otherwise, the same shall be destroyed under the orders of the Financial Commissioner in the presence of the Excise and Taxation Officer of the district. The same shall then be stuck off from the registers.

## **54.**

In all matters not specified in these rules, the Punjab Distillery Rules, and the Punjab Brewery Rules shall apply mutatis mutandis.

## **55.**

The following register and forms have been prescribed :-

- (1) Forms B.W.H. 1 Application form
- (2) Forms B.W.H. 2 License form
- (3) Forms B.W.H. 3 Licensee's Bond
- (4) Forms B.W.H. 4 General Register (regarding building machinery)
- (5) Forms B.W.H. 5 Table book Spirit Vats
- (6) Forms B.W.H. 6 List of persons employed in the warehouse
- (7) Forms B.W.H. 7 Licensees stock register of empty bottles
- (8) Forms B.W.H. 8 Register of receipts and disposal of liquor

**56.**

The following distillery and brewery forms and registers will apply mutatis mutandis in the case of bonded warehouse :-

- (1) D-9 Inspector's Diary
- (2) D-13 Issue register
- (3) D-13 B Bottling operation register
- (4) D-14 Bulk store and issue register
- (5) D-14 A Bottled Spirit Store and issue register
- (6) D-15 Advance duty register
- (7) D-16 Spirit compounded
- (8) D-17 Lock tickets
- (9) D-18 Vats tickets
- (10) D-19 Bond regarding payment of duty in areas
- (11) D-20 and L-34 Pass for the removal of liquor from warehouse.
- (12) D-22 Weighment register
- (13) D-23 Overtime duty fee register
- (14) D-24 Monthly register of samples
- (15) B-15 Register regarding issue of beer from the warehouse
- (16) B-15 A Duty realised on beer

**57.**

In case of any dispute in the interpretation of rules, the opinion of the Financial Commissioner shall be final.