

The Goa, Daman and Diu (Excise Duty) Rules, 1964

GOA

India

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Rule THE-GOA-DAMAN-AND-DIU-EXCISE-DUTY-RULES-1964 of 1964

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The Goa, Daman and Diu (Excise Duty) Rules, 1964 Published vide Notification No. FS/F.3/2-118/20584FS/F.III/II-118/20584. - In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964, the Government hereby makes the following rules.

Chapter I Preliminary

1. Short title and commencement.

- These rules may be called the Goa, Daman and Diu Excise Duty Rules, 1964, and shall come into force on 1st December, 1964.

2. Definitions.

- In these rules, unless the context otherwise requires:-(a)"the Act" means the Goa, Daman and Diu Excise Duty Act, 1964;(b)"Assistant Excise Commissioner" means the Assistant Commissioner appointed under the [sub-section (2) of section 3] [Substituted by Notification No. Fin(Rev)/2-35/49/75 dated 30-4-1997 published in Official Gazette, Series I No. 27, dated 6-10-1997.];(c)"blending" includes every process whereby country liquor coloured or flavoured by any material therewith;(d)"Commissioner" means the Commissioner appointed under sub-section (1) of section 3;(e)"Excise Guard" means a person appointed as an Excise Guard for the purpose of these Rules;(f)"Indian made foreign Liquor" means brandy, whisky, gin, rum, milk punch, wines, beer made in India and such other liquor as may be declared by the Government as Indian made foreign liquor;(g)"quart bottle" means a bottle of 0.750 litres;(h)"retail vendor" means a dealer who is licensed as such to sell liquor in quantity not exceeding 9 litres or 12 quart bottles in one transaction;(i)[deleted.] [Deleted by Notification No. Fin(Rev)/2-35/15/75(II) dated 13-4-1976]

published in O.G. Series I No. 4, dated 22-4-1976.](j)"section" means a section of the Act.(k)"wholesale vendor" means a dealer who is licensed as such to sell liquor in any quantity to any wholesale or retail vendor, or to any other person, in quantity exceeding 9 litres or 12 quart bottles under permit issued by the Commissioner or any other Excise Officer duly empowered in that behalf. Words and expressions used in these rules, defined in the Act and not defined in these rules have the meanings assigned to them in the Act.

Chapter II

Indian Made Foreign Liquor Import in Bond

3. Methods of import.

- Subject to the provisions of the Act, Indian made foreign liquor may be imported in accordance with this chapter, either:-(1)in bond for payment of duty in the State, or(2)on payment of duty in the State.

4. Conditions of import in bond.

- Any licensed wholesale vendor of Indian made foreign liquor or foreign liquor may import Indian made foreign liquor from a distillery or brewery or warehouse in other parts of India, under a bond for payment of duty levied on such liquor, after he or his representative duly authorized on his behalf has:-(a)obtained a permit for import from the Commissioner, and(b)executed a general or special bond for payment of duty.

5. Applications for permit.

(1)A dealer desirous of importing Indian made foreign liquor in bond, shall present an application in Form E-1 to the Commissioner, specifying:-(a)the name of the distillery or brewery or warehouse from which the liquor is to be imported;(b)the quantity, strength and description of each kind of liquor to be imported and whether the import is to be in bulk or in bottles;(c)the route of import and Check-post at entrance into the State;(d)the name and situation of the bonded warehouse in the State to which the liquor is to be consigned.(e)[omitted.] [Omitted by Notification No. 1/9/99F in(R&C) (II) dated 22-12-99.](2)A separate application shall be made for each consignment. If the application is found to be in order, the applicant shall execute either a general or a special bond for payment of duty on the quantity to be imported (unless a general bond previously executed by him is still in force).(3)The Commissioner shall, unless there are reasons to the contrary, issue a permit in Form E-2 in quintuplicate, for import containing all the particulars specified in sub-rule (1) and clearly specifying that a bond for payment of duty has been executed. One copy of the permit shall be made over to the applicant, the second shall be forwarded to the appropriate Excise authority of the State or Union Territory if export, the third shall be forwarded to the Inspector of the Taluka, the fourth shall be forwarded to the Excise check-post at entrance and the fifth will be retained by the Assistant Excise Commissioner for record and verification of the consignment on arrival. The permit shall remain in force only up to the date specified therein.(4)The permit shall be valid for 90 days

which may be extended for further periods not exceeding a total of 90 days by the Commissioner, provided that the application for renewal is made before the date on which permit expires.(5)The importer shall present his copy of permit to the appropriate Excise Officer of the State or Union Territory of export or the officer-in-charge of the distillery or brewery or warehouse from which the liquor is to be obtained, and shall get the necessary pass for export from that State or Union Territory specifying therein the quantity, description and strength of liquor exported, the number and date of permit authorizing import into the State. A copy thereof shall be forwarded to the Commissioner.

6. Procedure on arrival of consignment in the State.

(1)On arrival in the State, the consignment of liquor shall be taken direct to the bonded warehouse, mentioned in the permit, under escort of an Excise Guard from the Excise Check-post of entrance, where it shall be tested and measured by the officer-in-charge of the bonded warehouse and shall be taken into store and entered in the register.(2)As soon as may be, after such arrival, the officer-in-charge of the warehouse shall also certify on the importer's copy of the pass issued by the exporting State or Union Territory, full details regarding the liquor received in such form, if any, as may be required in the pass or permit and shall return it to the office issuing it, after verification by the Assistant Excise Commissioner or Excise Officer.

7. Clearance of consignment.

- The importer will clear the whole or part of the consignment from the bonded warehouse only on payment of duty, except when the removal thereof to other bonded warehouse is permitted by the Commissioner.Import on prepayment of duty

8. Conditions for import.

(1)A licensed wholesale vendor of Indian made foreign liquor or foreign liquor or the Regimental units of the armed force of India stationed in the State, may import Indian made foreign liquor on prepayment of duty in the State from a distillery or brewery or warehouse in other parts of India, under a permit granted as provided in the following rules.(2)After the arrival of liquor in the State, the duty shall be assessed and the duty paid in excess of the duty so assessed shall be refunded to the importer.

9. Procedure for obtaining a permit.

(1)For a permit under the preceding rules, an application in Form E-1 shall be made in writing to the Commissioner specifying:-(a)the name of the distillery or brewery or warehouse from which the import is to be made.(b)the description, quantity and strength of each kind of liquor to be imported and whether import is to be in bulk or in bottles;(c)the route of import; and(d)the amount of duty to be paid;(e)[omitted.] [Omitted by Notification No. 1/9/99 FIN(R&C) (II) dated 22-12-99.](2)A separate application shall be made for each consignment. If the application is found to be in order

the Assistant Excise Commissioner shall, after checking and correcting the amount of duty entered therein endorse the application with an order directing the applicant to pay the amount.(3)The applicant shall, after paying the amount of duty as ordered by the Assistant Excise Commissioner, produce the receipt and the application before the Commissioner who shall issue the permit in quintuplicate. One copy of the permit shall be given to the applicant, the second copy shall be sent to the appropriate Excise Officer of the State or Union Territory of export, the third shall be sent to the Excise Inspector of the Taluka, the fourth shall be sent to the Excise Check-post at entrance and the fifth copy shall be retained by the Assistant Excise Commissioner, for record and for verification, if deemed necessary, of the consignment on arrival.(4)The validity of the permit shall be of 90 days which may be extended for further periods, nor exceeding a total of 90 days by the Commissioner, provided that the application for renewal is made before the date on which the permit expires.

10. Procedure on arrival.

- On receipt of the consignment, the importer shall at once notify its arrival to the Excise Inspector of the Taluka in which his licensed premises are situated and shall allow him to check the consignment and to examine and, if necessary, to test the contents or to take a sample thereof for test.

10A. [[Inserted by Notification No. Fin (Rev)/2-35/4/74 dated 30-7-74 published in O.G. Series I No. 18, dated 1-8-1974.]

(1)No wholesale vendor of Indian made foreign liquor or foreign liquor whose licensed premises are situated in Daman or Diu shall be entitled to a permit for import or transport of Indian made foreign liquor or a transport permit for foreign liquor, in excess of such yearly quota as may be fixed by the Commissioner with the previous approval of the Government after ascertaining the local requirements from the Collector, Daman or the Civil Administrator, Diu as the case may be.(2)Notwithstanding that an import permit, or a transport permit has been granted to any licensed wholesale vendor for the year 1974-75 before the coming into force of this rule, the import or transport permit, as the case may be, of such vendor shall be limited to the quota fixed under sub-rule (1):Provided that the quota for which import permit or transport permit has been granted is less than the quota as fixed under sub-rule (1), the wholesale vendor shall be entitled to the import permit or the transport permit, as the case may be, for the balance quantity.(3)Notwithstanding anything contained in sub-rule (1), but subject to rules 4, 5, 6, 7, 8, 9, 10 and 19 to the extent they are applicable, a wholesale vendor of Indian made foreign liquor or foreign liquor, whose licensed premises are situated in Daman or Diu, may import or transport beer.]Export

11. Methods of export.

- Subject to the provisions of the Act and the following rules, Indian made foreign liquor manufactured in the State may be exported from the distillery, brewery, warehouse of licensed wholesale vendor's premises either,(a)on execution of a bond for payment of duty in the State; or(b)on payment of duty in the State.

12. Application to be made to the Commissioner.

(1) Any manufacturer or dealer desirous of exporting liquor, shall submit an application in Form E-3 to the Commissioner. (2) The application must specify: (a) the name of the consignor, (b) the name of the consignee, (c) the description, quantity and strength of each kind of liquor to be exported, (d) the route of export and the check-post at the exit from the State. (3) Every such application must be accompanied, by: (a) a permit or licence from the appropriate Excise authority of the State or Union Territory to which the liquor is to be exported authorizing the import of the liquor, and (b) either a duly executed special bond or a reference to the general bond in force, or document provide the payment of duty, or (c) a receipt of challan for having paid in the Government Treasury the duty in respect of liquor to be exported.

13. Procedure for export permit.

(1) If the application is found to be in order, the Commissioner shall issue permit in Form E-4, in quadruplicate, specifying the name, quantity and strength of each kind of liquor. One copy of the permit shall be delivered to the exporter, second copy will be forwarded to the appropriate Excise Officer of the State or Union Territory to which the liquor is to be taken, the third will be sent to the Excise Inspector of the Taluka and the fourth will be retained for record. (2) Within a reasonable time to be fixed by the Commissioner and specified in the bond or permit, as the case may be, the exporter shall produce before the Assistant Excise Commissioner of the State, a copy of the import permit endorsed with a certificate signed by the appropriate Excise Officer of State or Union Territory into which the import is made certifying the due arrival or otherwise of the liquor at its destination.

14. Extension of time.

- The Commissioner, on written application, may extend for good and sufficient reasons the currency of the permit or bond for due arrival of the liquor at its destination.

15. Bond when to be discharged.

(1) In the case of liquor exported under special bond, the Commissioner shall discharge the bond on receipt of the certificate mentioned in rule 12 (2) provided that none of the conditions of the bond have been infringed. (2) If the certificate is not received within the time mentioned in the bond or permit or if on receipt of the certificate it appears that any of the conditions of the bond have been infringed, the Commissioner shall forthwith take the necessary steps to recover from the executants or his sureties the penalty, if any, due under the bond.

16. Particulars to be painted on cask.

(1) On each bottle, cask or other vessel containing Indian made foreign liquor there shall be legibly cut or labelled: (i) the name and mark of the distillery or brewery of the State; (ii) the number of the

cask or other vessel and its capacity;(iii)the nature, quantity and strength of its content;(iv)[the batch number and date of manufacture/bottling;] [Inserted by Notification No. 1/197-Fin (R&C)(B) dated 2-4-97, published in O.G. Series I No. 52 (Extraordinary 5) dated 2-4-97.](v)[maximum retail price wherever applicable with minimum printing size of 7.5 m.m. x 7.5 m.m.] [Inserted by Notification No. 1/1/2000-Fin (R&C)-I dated 31-3-2000.](2)[(i) Samples of the labels with the words "For sale in Goa" or "For sale in any other State", as the case may be, shall be lodged with the Commissioner of Excise for recording and approval thereof.] [Substituted by Notification No. 1, d/1/97-Fin (R&C)(B) dated 2-4-97, published in O.G. Series I No. 52 (Extraordinary 5) dated 2-4-97.]The Commissioner of Excise shall approve the labels if they are in order and record the same on payment of fees as specified per label per annum as notified by the Government. The labels so recorded shall be valid for one year ending 31st March of the next year.Application for renewal of such labels shall be granted by the Commissioner of Excise on payment of fees specified for renewals thereof, as notified by the Government. The labels of the bottles, cask or vessels of liquor for export should clearly contain the words in red or in black, "for export,"(ii)the design and format of the labels to be used for brands of C.L. and I.M.F.L shall be clearly distinguishable;(iii)recording of labels shall be subject to the following conditions:-(a)the Commissioner of Excise shall not be responsible in any manner for claims on brand names arising due to recording of labels;(b)fees once paid for recording/renewal of labels shall not be refunded in case labels so recorded are withdrawn/cancelled.Execution of Bond and Payment of Fee

17. Execution of bonds.

- The bond to be executed by the importer or exporter for payment of duty shall be either a general or a special bond in Form E5 or E6, as the case may be, with two sureties acceptable to the Commissioner.

18. Payment of fee.

- The fee for import or export permit shall be paid in the form of court-fee stamps to be affixed on the application made therefor.

18A. [Import, Export and Transport of Molasses. [This Notification shall come into force with immediate effect and the rates specified in the Table of the Rule 18A herein shall be applicable to the balance quantity of molasses to be imported/exported for which no objection certificate/transport permit has already been issued by Notification No. 1/1/2001-Fin (R&C) (IV) dated 23-05-2001.]

(1)No person shall import/export/transport molasses without the authority of a permit/N.O.C. issued by the Commissioner in that behalf.(2)The applicant shall make separate applications, one for the purpose of procurement of molasses and the other for transporting molasses in the State of Goa from the point of entry to the point of storage, within the State, at the time of actual lifting the quantity of molasses by producing documentary evidence to that effect.(3)The application referred

to in sub-rule (2) hereinabove, shall be examined and if the Commissioner is satisfied with the purpose of end use of molasses specified therein, then the applicant may be allowed to lift the molasses on payment of fees indicated in the table herebelow, by issuing necessary passes/permits for the purpose.(4)As soon as the consignment of molasses is received, the applicant shall intimate in writing to the Excise Inspector having jurisdiction about the receipt of the molasses indicating therein the vehicle number, quantity of molasses, name of the consignor and the number and date of pass/permit issued by the excise authorities of the exporting State.Table

Item No.	Particulars	Rates of fees
(1)	For import of molasses into the State of Goa for use otherthan manufacture of potable alcohol.	Rs. 50/- per M. T.
(2)	For export of molasses outside the State of Goa, includingoutside the Country.	Rs. 100/- per M.T.
(3)	For transportation of molasses within the State of Goa andnot covered by items (1) and (2) hereinabove.	
	a. For use in the manufacture of potable alcohol.	Rs. 50/- per M.T.
	b. For use other than in the manufacture of potable alcohol.	Rs. 100/- per M.T.

Explanation. - For the purpose of this rule, export of molasses means and includes import of molasses directly for export or for export of the same after storage of the imported molasses.]]Transport

19. [Transport. [Substituted by Notification No. 1/197-Fin (R&C)(B) dated 2-4-1997, published in O. G. Series I No. 52 (Extraordinary 5) dated 2-4-97.]

- A permit under section 5 shall be in Form E-7A and E-7B for carrying bottles for personal consumption/for transport of consignment by manufacturers/bottlers or wholesale dealers, as the case may be.]

19B. [Transport of liquor for personal consumption. [Substituted by Notification No. 2/11/84-Fin (R&C) dated 27-5-1987, published in O. G. Series II No. dated 28-5-1987.]

- Any person going out of Goa.[may obtain a permit granted by the Excise Commissioner from any licensed liquor premises for the retail sale of liquors in sealed bottles on payment of [Rs. 10/-] per permit. The permit shall be issued in the prescribed form authorizing the person to carry with him duty paid I.M.F. Liquor or Imported foreign liquor in such quantities as is specified in the State or Union Territory where the import of such liquor is permitted, subject to such conditions as the Commissioner may impose.]]Possession

20. Permit for possession.

(1) Any person desirous of obtaining a permit for the possession of Indian made foreign liquor under section 8, shall make an application in Form E-8 stating; (a) the quantity required and the date on which it is to be purchased; (b) the occasion which renders the purchase necessary; (c) the place where the liquor is to be kept and consumed. (2) The permit shall be granted in Form E-9.

Chapter III

Private Bonded Warehouse

21. Application for permit.

(1) When any dealer desires to have a private bonded warehouse he shall present a written application in Form E-10 to the Commissioner giving therein the details of the location of the room or building to be utilized as warehouse and giving the sketch thereof. (2) The warehouse shall have only one entrance with double lock system, one key of which shall be retained by the Excise Inspector of the Taluka in which the warehouse is situated and the other shall remain with the dealer.

22. Execution of bond and issue of permit.

- When the above conditions are satisfied, the dealer shall execute with the commissioner a bond in Form E-11 binding himself to perform the conditions of the permit, with two sureties. The bond shall be for an amount not exceeding to one and half times the amount of the duty payable on the liquor deposited in the warehouse. Thereupon permit in Form E-12 shall be issued by the Commissioner.

23. Use of the warehouse.

- The warehouse shall be for the sole use of the dealer for warehousing liquor manufactured or imported under bond.

24. Warehouse register.

- The dealer shall maintain a warehouse register in the form prescribed by the Commissioner under rule 120 in which he shall enter on the same day full details of all liquor received and delivered in and from the warehouse. Likewise all the details regarding the liquor removed and the amount of duty paid, [number and date of chalan, batch, number and date of manufacture] [Substituted by Notification No. 1/1/97-Fin (R&C) dated 2-4-1997, published in O.G. Series I, No. 52 (Extraordinary 5) dated 2-4-97.] shall be noted therein. The names and addresses of the dealers or the persons to whom they are sold shall also be mentioned therein.

25. Permit Fee.

- The holder of the permit will have to pay in advance for each bonded warehouse a fee of [Rs. 5,000/-] [Substituted by Notification No. 1/4/3003-Fin(R&C) dated 31-3-2003, published in O.G. Series I No. 52 (Ext-3) dated 31-3-2003.] per year.

26. Cancellation of permit.

- The Commissioner may, in the manner indicated in section 16, cancel the permit or the warehouse, if the holder thereof is found to have committed a breach of the conditions and rules and upon such cancellation, all liquor warehoused therein must be removed as the Commissioner directs and no abatement of duty shall be made in respect of any such liquor for deficiency, quantity or strength, after notice of the cancellation has been given to the dealer.

27. Verification of liquor before warehousing.

- All liquor brought for warehousing shall be produced to the officer-in-charge of the warehouse together with the permit or certificate and it shall be checked in his presence; thereupon the quantity and description of the liquor, marks and numbers of the packages and the number and date of permit or certificate shall be entered in the warehouse register.

28. Removal of liquor.

- No liquor shall be removed from the warehouse except on payment of duty or when so permitted by the Commissioner for removal to another warehouse or for export from the State.

29. [How long the liquor may be kept in the warehouse. [Substituted by Notification No. Fin(Rev)/2-35/1/199/74 dated 18-2-1974, published in O.G. Series I No. 48 dated 18-2-1974.]

- Any liquor warehoused can be kept therein for a period of one year from the date on which it was first warehoused or for such time as extended by the Government but not exceeding three years in all.]

29A. [Destruction of liquor. [Inserted by Notification No. Fin(Rev)/2-35/11/74 dated 19-3-1975, published in O. G. Series I No. 52 dated 29-3-1975.]

- In case any quantity of liquor stored in the bonded warehouse or in case any seized and confiscated liquor lying in custody of the Excise Station is found to be unfit for human consumption on the basis of the analytical report of the Government laboratory, the same shall be destroyed in the presence of a committee to be nominated by the Government.]

30. Payment of duty on liquor not accounted for.

- The dealer shall be liable to pay duty on any liquor not accounted for in the warehouse to the satisfaction of the Assistant Excise Commissioner.

31. Prohibition of certain Acts.

- The warehouse permit holder or the warehouse keeper or any person in their employ shall not, (a) after the approval of the warehouse make any alteration therein without the previous consent of the Commissioner, or (b) warehouse in or remove from a warehouse any liquor otherwise than as provided by these rules, or (c) privately remove or conceal any liquor either before or after it is warehoused.

Chapter IV

Import, Export, Transport and Possession of Denatured Spirit and Rectified Spirit or Absolute Alcohol

Denatured Spirit

32. [Application for permit. [Substituted by Notification No. Fin(Rev)/2-35/49/75 dated 30-9-79, published in O. G. Series I No. 27 dated 6-10-1979.]

- Any person holding a licence for selling denatured spirit in wholesale, or Regimental Units of the armed services of India or Government Departments, may import the same into the State. The Industrial Units in the State may also be allowed to import such spirit on the recommendation of the Directorate of Industries and Mines. The provision of rule 9 shall be applicable mutatis mutandis for issue of such permits.]

33. Procedure on arrival.

- On receipt of the consignment the importer shall at once notify its arrival to the Excise Inspector of the Taluka in which his licensed premises are situated and shall allow him to check the consignment and to examine and test the contents or take sample thereof for test. If the spirit imported is not sufficiently denatured it will be denatured afresh by the importer at his expense in the presence of Excise Inspector. Export

34. Export.

- Provision of rules 12 and 13 shall be applicable mutatis mutandis for export of denatured spirit. Transport

35. Transport from one place to another.

- A permit for transport of denatured spirit under section 5 shall be in Form E-7A. Possession

36. Permit for possession.

- A permit for possession of denatured spirit by a person for private purposes in excess of the quantity prescribed under section 8 shall be granted in Form E-13.

37. Possession and use for industrial purposes.

- Licence for the possession and use of denatured spirit for industrial purposes, for manufacturing varnishes, dyes, colours and the like, may be granted on application, by the Commissioner in such quantity as he may determine on consideration of the requirements of the applicant, on payment of a yearly fee of [Rs. 10000/-] [Substituted by Notification No. 1/4/03-Fin (R&C) dated 01-4-2003.]. The licence shall be in Form E-14. Rectified spirit or absolute alcohol Import

38. Application for permit.

(1) Any person holding licence for manufacture of Indian made foreign liquor or for selling wholesale rectified spirit or absolute alcohol or Regimental Units of the armed services of India or Government Departments, may import rectified spirit or absolute alcohol after obtaining a permit therefor from the Commissioner. (2) The manufacturers of Indian made foreign liquor may import rectified spirit or absolute alcohol under bond, but wholesale vendors thereof shall be permitted to import only on prepayment of duty. (3) The provisions of Rules 5 and 9 shall be applicable mutatis mutandis for the application of permits respectively, in respect of import under bond and on prepayment of duty. (4) The duty paid in respect of rectified spirit or absolute alcohol sold for medical purposes by any licensed vendor to the satisfaction of Commissioner shall be refunded. Export and Transport

39. Export and Transport.

- The provision of rules regarding export and transport of denatured spirit shall be applicable to the export and transport of rectified spirit or absolute alcohol. Possession

40. Permit for possession.

- A permit for possession of rectified spirit or absolute alcohol under section 8 shall be in Form E-13.

Chapter V

Manufacture of Indian made foreign liquor

41. Licence for establishment of [distillery or] [Substituted by Notification No. 1-1-2008 Fin(R&C) (B) dated 23-04-2008 published in O.G. (Extraordinary No. 4) Series I, No. 3, dated 23-04-2008.] brewery or winery.

- Any person desirous of obtaining a licence to establish and work a distillery or brewery except wineries manufacturing wine with natural fermentation or winery for the purpose of manufacturing Indian made foreign liquor shall apply to the Commissioner. The application shall be accompanied with a chalan for having credited into a Government Treasury a sum of [Rs. 10 lakhs] [Substituted by Notification No 1/1/2008-Fin (R&C) (B) dated 23-04-2008, published in O. G. (Extraordinary 4) Series I No. 3 dated 23-04-2008.] and a plan of the building with the description of the situation of the stills, apparatus, vessels and other utensils as the case may be and the estimated capacity of production and the cost of the project. The Commissioner shall if the Government approve, issue a licence in such form as may be prescribed by the Commissioner. (2) Any person desirous of obtaining licence to establish winery for manufacturing wine with natural fermentation shall pay on amount of Rs. 25,000/-. (3) The provision of sub-rule (1) regarding application and the matters including form of licence shall, mutatis mutandis apply to sub-rule (2) above.

42. Validity of licence.

- The licence shall be valid for one year and may be renewed on application by the Commissioner for a period not exceeding one year, if he is satisfied that sufficient progress has been made.

43. Licence for manufacture.

- The licensee before starting the manufacture of liquor for which the licence is issued, shall apply to the Commissioner for the licence for manufacture with a certificate from health officer that there is no objection to the work being carried on at the place, and a full description of the changes, if any, made either in the building or the plant shall be furnished. The Assistant Excise Commissioner or other officer duly authorized by him in this behalf shall inspect the plant and if he finds it according to the plan, shall forward the application to the Commissioner who shall issue licence for manufacture in Form E-15 on payment of fee. The licence may be renewed every year on payment of the fee due before the expiry of the currency of the licence.

43A. [Strength of liquor. [Inserted by Notification No. 1/1/2000-Fin-(R&C)-I dated 31-3-2000 published in the Official Gazettes, Series No. 53 (Extraordinary No. 6) dated 31-3-2000.]

- The strength of liquor shall be as under:- (i) Strength of IMFL shall not exceed 25 U.P. (ii) Omitted vide notification No. 1/1/2000-Fin (R & C) (C) dated 26-04-2000. (iii) Strength of Beer. - Alcoholic strength of mild beer shall not exceed 5% V.V. or 8.77% proof spirit and strong beer shall exceed 5% V. V. or 8.77% proof spirit but does not exceed 8% V. V. or 14.03% proof spirit (*vide notification No. 1/1/2000 Fin (R & C) - I dated 31-03-2000).]

44. Noxious materials not to be used.

- The material to be used in distilling shall be of good quality and no ingredients noxious to health shall be used in distillation or be put into the spirits stored in the distillery.

45. Supervision of distillery.

- The distillery or brewery or winery shall be under the immediate supervision of the inspecting officer appointed by the Commissioner for the purpose.

46. Accounts to be kept.

(1)Manufacturers shall keep regular account in the forms prescribed by the Commissioner and such accounts shall at all times, be open for inspection by the inspecting officer or by any other officer of the Excise Department authorized in this behalf by the Commissioner.(2)Spirits in the distillery shall at all time be open to gauging and proof by any of the officers referred to in sub-rule (1).

47. [Distilleries to account for deficiency in stock. [Substituted by Notification No. 1/131/83-Fin(R&C) dated 25-2-1984, published in O.G. Series in No. 27 dated 30-9-99.]

- An account shall be taken of the distillery stocks at such intervals, not exceeding three months, and in such manner as the Commissioner may, from time to time, direct, and the distillers shall pay duty at the rate applicable to the Indian made foreign liquor, beer, wine, liquor and other excisable items as case may be on all spirits which are in excess of all allowance for wastages, which may be specified by the Government from time to time, by notification in the Official Gazette:Provided that if it is proved to the satisfaction of the Excise Commissioner or such officer as he may appoint in that behalf, that any wastage in excess of the specified allowance of wastage could not have been prevented by the exercise of due care and precaution by the distiller, he may, by a written order, waive the duty on such wastage.]

47A. Minimum production of spirit, beer, wine or liquors.

- The production or yield of all type of spirits, beer, wines, liquors as the case may be, from the raw material used in a Distillery/Brewery/Winery or manufactory licensed under the Act or the rules made thereunder shall not be less than the quantity specified by the Government by notification in the Official Gazette from time to time.

48. Lights in distilleries etc.

- The use by the distillers or his servants of naked lights of any description within the distillery is prohibited.

49. [Permanent Staff. [Substituted by Notification No. Fin(Rev)/20-3/Part/2/68 dated 6-4-1971, published in O.G. Series I No. 4 dated 22-4-1971.]

- [(1) (i) The Commissioner shall assign one or more members of the excise staff to supervise and assist the working of a distillery, brewery or winery taking into consideration the volume of the business undertaken by the distillery, brewery or winery. No member of the staff shall be of the rank higher than that of [Excise Officer or Superintendent of Excise]. The member holding the highest rank or who is the senior most shall be responsible to regulate and supervise the work of other members of the staff.](ii)Every distillery, brewery or winery shall make adequate office arrangements within the precincts of the distillery, brewery or winery for the members of the excise staff to enable them to discharge their duties properly.(iii)The members of the excise staff shall supervise the movement of incoming and outgoing excisable articles, the manufacture, storage, removal and transport of such articles after payment of the excise duty and other charges, if any, due thereon. In performing the said duties, the members of the staff will take care that the smooth running of the distillery, brewery or winery is not hampered;(iv)The members of the excise staff shall assist the management of the distillery, brewery or winery in releasing from the bonded warehouse, in time, the alcohol and the other raw materials, if any, required in the process of manufacture. They shall also release, without undue delay, from the bonded warehouse, the excisable articles meant for consumption within the State and for export outside the State after securing the payment of excise duty and other charges, if any, due thereon and on production of necessary permits and other documents, if any;(v)The excise staff, from time to time, as directed by the Commissioner shall draw the samples of the excisable articles manufactured by the distillery, brewery or winery and shall dispatch such samples duly sealed to the Public Health Laboratory specified by the Commissioner in this behalf for testing the contents of the excisable articles and to ensure that they confirm to the specification and do not contain any noxious materials;(vi)In view of the aforesaid services rendered by the excise staff assigned to a distillery, brewery or winery, a fee corresponding to the pay, allowances, contribution towards pension or leave salary or any such benefit, of the said excise staff as intimated by the Commissioner, shall be payable by the said distillery, brewery or winery by depositing the said amount by chalan into the Government account under the appropriate head at the end of every month or at such period as may be directed by the Commissioner.(vii)If as a result of the revision of pay or allowances or any benefit with retrospective effect, any amount becomes so payable to the Excise staff, the same shall also be payable by the distillery, brewery or winery within such time as may be directed by the Commissioner.(2)The distillery or brewery or winery shall provide quarters for the staff posted therein, with such accommodation as the Commissioner may approve. If suitable quarters are not available in the distillery or brewery or winery, the owner thereof shall rent in the neighbourhood necessary quarters for the accommodation of the same staff.(3)If accommodation as required under sub-rule (2) cannot be provided for reasons beyond the control of the owner of the distillery or brewery or winery he shall make an alternative arrangement as may be required by the Commissioner.]

50. Liquor to be gauged and proved before removal.

- No liquor shall be removed from the distillery or brewery or winery until it has been gauged and proved by the inspecting officer. The gauging of liquor may be made either by actual measurement

or by weightment.

51. Removal of liquor.

- No liquor shall be removed from the distillery or brewery or winery otherwise than for warehousing or from any warehouse except on payment of duty or, when so permitted by the Commissioner, for export from the State.

52. Sale by manufacturers.

- The licence for manufacture of Indian made foreign liquor shall cover the right to sell it only to licensed wholesale vendors. No additional licence for wholesale sales shall be necessary.[Chapter V-A] [Inserted by Notification No. 1/1/2000 Fin(R&C)-I dated 31-3-2000, published in O.G. Series I No. 53 (Extraordinary No. 6) dated 31-3-2000.] Manufacture of rectified spirit, extra neutral, neutral spirit, absolute alcohol, grain spirit, malt spirit, grape spirit and additives

52A.

The provisions of Rule 41 to 52 shall mutatis mutandis apply to:-(i)The manufacture of Rectified Spirit.(ii)The manufacture of extra neutral alcohol by re-distillation.(iii)The manufacture of absolute alcohol.(iv)The manufacture of malt spirit/grape spirit.(v)The manufacture of grain spirit.(vi)The manufacture of additives and the like.(vii)The sale of Rectified Spirit by the manufacturer thereof.(viii)The sale of absolute alcohol/extra neutral alcohol by the manufacturer thereof.(ix)The sale of malt spirit/grape spirit/grain spirit/additives thereof.

Chapter VI

Bottling & Blending of Liquor

53. Conditions for licence.

(1)No bottling of any liquor shall be permitted except under a licence issued by the Commissioner.(2)The licence shall be granted only to persons holding a licence for [wholesale] [Substituted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Government Gazette Series No. 20, dated 17-8-68.] of such liquor or to a licensed manufacturer thereof, on application to the Commissioner, stating the nature of the operation he desires to perform and the premises where such operations are to be performed.(3)The Commissioner shall issue the licence in Form E-16 on payment of the fee and it may be renewed every year on payment of fee before expiry of the currency of the licence.(4)When any operations of bottling are to be carried on by licensee, he shall give at least three days advance notice to the Excise Inspector in whose jurisdiction the premises are situated. [The provisions of Rule 16 mutatis mutandis shall be applicable to the bottled country liquor blended or not.] [Added vide Notification No. Fin(Rev)/2-35/AR/723/68 dated 4-8-1968, published in Government Gazette Series I No 20 dated

17-8-1968.]Blending of Country Liquor

54. Conditions for licence.

- Any [wholesale] [Added vide Notification No. Fin(Rev)/2-35/AR/723/68 dated 4-8-1968, published in Government Gazette Series I No. 20 dated 17-8-1968.] licensed vendor of country liquor desirous of blending thereof shall apply for licence to the Commissioner. The provisions of the rules regarding the bottling of liquor shall be applicable to the blending of country liquor.

Chapter VII

Tree Tapping

55. Conditions for tapping.

(1)No coconut tree, date tree, cajuri or other palmtree shall be tapped unless a licence therefore has been obtained from the Excise Inspector of the Taluka in which the trees are situated, and the trees have been marked and numbered in the manner specified in rule 61. The tree tax may be paid in monthly installments and the first installment shall be paid in advance before the licence is issued. When the trees to be tapped belong to the Government, the corresponding tree rent shall be paid alongwith the first installment of the tree tax.(2)The tapping by a licensed tapper before the trees have been marked and numbered in the manner so specified, shall be deemed as a tapping without licence. However, in case of renewal of licence the tapping during the first two months without the trees being marked and numbered, shall not constitute an offence.(3)The preparatory work and tapping of the trees non-marked and non-numbered during the first month of the licence shall not also constitute an offence.(4)All expenses for marking and numbering the tree shall be borne by the Government.

56. Procedure for licence.

- [(1) Any tapper desiring to tap the tree and draw toddy therefrom shall fill in a declaration in Form E-17, in triplicate, which shall be signed by him and in cases of trees belonging to any person other than the declarant countersigned by the owner of the trees or his authorized agent in token of his consent to the trees being tapped.] [Substituted by Notification No. Fin(Rev)/2-35/Part/1/2567/70 dated 2-12-1970, published in O.G. Series I No. 37 dated 10-12-1970.]Provided firstly that no countersignature will be necessary on the declaration in respect of trees belonging to the Government.Provided secondly that no licence under this rule shall be granted in cases where the period of tapping is less than three months.Provided thirdly that the period of a licence granted under this rule shall never exceed a year and that such a licence will always expire on 31st day of December of the year in which the period of the licence commenced.(2)The Form shall contain the following particulars:(a)Name and address of the toddy tapper,(b)Name of the property in which the trees are situated as well as its registration number,(c)Number of trees to be tapped,(d)Name of the owner of the trees.(3)The declaration referred to in the preceding sub-rule shall be countersigned by the Excise Guard of the area who shall fill in the main part of the challan in Form E-18 and hand it

over to the tapper together with the declaration. Both the forms shall be presented by the tapper to the Excise Station at least 8 days before the commencement of the tapping.(4)The Excise Station on receipt of both the forms, shall, after tallying one with the other, fill in the remaining parts of the challan in Form E-18 and return to the tapper the part of the challan corresponding to the first monthly installment of the tax for the payment thereof in the Treasury.(5)On payment of the first installment of the tax, a licence in Form E-19 shall be issued by the Excise Inspector and handed over to the tapper together with the two copies of the declaration in Form E-19 shall be issued by the Excise Inspector and handed over to the tapper together with the two copies of the declaration in Form E-17. One of the copies shall be given to the Excise Guard of the area and the other kept by the tapper in his possession.(6)The licence issued shall be entered in serial order in a register in such form as may be prescribed by the Commissioner.(7)All the challans issued during the day shall be entered in a daily sheet in Form E-20 and its total amount shall be checked with the total sum received in the Treasury.

57. Substitution of trees during the currency of licence.

- When a tree dies or does not produce toddy during the currency of licence, it may be substituted by another one, under a fresh declaration in form model E-17 in which the cause of the substitution shall be indicated. The procedure for filling in and furnishing of declaration shall be the same as prescribed in sub-rules (1), (2) and (3) of rule 56. The markings and the numbers on the trees so substituted shall be the same as painted on the trees substituted for. The markings and the numbers on the trees substituted for shall be cancelled with diagonal lines.

58. Abandoning of tapping.

(1)If the tapper desires to abandon the tapping totally or partially during the currency of the licence, he shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of rule 56, filling in a declaration in Form E-17 at least 8 days before the tapping is intended to be abandoned. No countersignature of owner is necessary therein.(2)When the tapping has been abandoned totally or partially, the respective challan in Form E-18 and the licence shall be cancelled. If the tapping is abandoned partially, new challan in Form E-18 shall be filled in for the payment of the remaining installments of the tax and the licence altered accordingly.

59. Licence to tap trees in addition to trees already licensed.

- When the tapper desires to tap trees in addition to the trees for which licence has been already issued, he shall fill in a further declaration in Form E-17 and an additional licence shall be issued after observing the procedure set forth in sub-rules (1) to (5) of rule 56.

60. Renewal of licence.

- For renewal of licence, the tapper shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of rule 56, filling in a declaration in Form E-17 at least 8 days before the expiry of the

licence.

61. Marking and numbering of the trees.

- The trees to be tapped shall be marked and numbered by the Excise Guard of the area with the numbers mentioned in the respective licence. The numbers shall be villagewise and painted every year.

62. The number of trees that can be tapped by a person when the toddy is used to be drunk as such.

- When a person desires to tap [coconut trees or] [Inserted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Government Gazette, Series I No. 20 dated 17-9-1968.] date-trees or cajuris to draw toddy therefrom for his and his family's own use to drink as such, the number of trees for which licence is to be granted shall not exceed five and shall be fixed by the Excise Inspector in accordance with the number of members of the tappers family.

62A. [Sale of toddy. [Inserted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Government Gazette, Series I No. 20 dated 17-9-1968.]

- The licence for tapping of the trees and drawing toddy there from covers the right to sell it by wholesale only.]Tree - Rent

63. [Rent. [Substituted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971.]

- When the trees sought to be tapped belong to the Government, a tree rent shall be paid by the tapper at the rates fixed by the Commissioner with the previous approval of the Government for each kind of tree but not exceeding Rs. 5/- per coconut tree and Rs. 3/- for other trees per each month of tapping.]Penalties

64. Fines.

(1)The fine imposed under section 30, for tapping the trees or drawing toddy there from without license, shall not exceed five rupees per tree and for each month of tapping.(2)[If any installment of the trees tax is not paid within the month in which it is due or within such time as extended by the Government therefore, the tapper shall be liable to pay a penalty of Rs 0-10 ps. for the first ten days and Re. 1/- thereafter for each tree in addition to the tax due. If he fails to pay the fine and the tax due upto 15th day of the next following month the licence shall, unless the Commissioner grants an extension of time, be deemed as cancelled on the next following day and the Excise Guard of the area shall be informed accordingly in order to cancel the numbers marked on the respective trees.

Fresh application for licence shall not be accepted from the tapper until the arrears of tree tax together with the fine are paid.] [Substituted by Notification No. Fin (Rev)/2-35/AR/723/68 dated 3-8-1968, published in Government Gazette, Series I No. 20 dated 17-8-1968.](3)If any tree belonging to the Government dies from over-tapping or careless tapping, either during the currency of the licence or within six months after its expiry, the tapper shall be liable to pay such compensation as may be fixed by the Commissioner. The amount of compensation shall not exceed Rs. 75/- for a coconut tree and Rs. 15/- for other palm-trees.Manufacture of Country Liquor from Toddy

65. Entitlement to manufacture.

- Only licensed toddy tappers are entitled to manufacture country liquor from toddy drawn from the trees for which he holds the licence.

66. Application for licence.

(1)The tapper desirous to manufacture liquor shall declare in Form E-17 the number of stills he proposes to work.(2)The licence fee for manufacture shall be paid together with the first installment of the tree-tax and the licence for tapping shall refer to the number of stills he is licensed to work.(3)A tapper having licence for tapping trees in two adjoining Talukas, shall declare in Form E-17 in which Taluka he shall work the stills.(4)The licensee shall not work any still unless he declares to the Excise Guard of the area, the exact places where he intends to manufacture and store the liquor.

67. Strength of liquor.

- The strength of liquor shall not exceed Substituted by [250] [Notification No. Fin (Rev)/CDL/1/71 dated 14/12/1971.] under proof. The manufacturer shall not store the liquor manufactured by him in his residential premises, unless under a permit granted, on application, by the Excise Inspector.The licence for manufacture of liquor covers the right to sell it [by wholesale] [Inserted by Notification No. Fin (Rev)/2-35/AR/723/68 dated 3-8-1968, published in Government Gazette, Series I No. 20, dated 17-8-1968.] only on payment of duty.

68. Keeping of register.

- The licensee shall keep a register in which he shall give the following particulars.(1)Quantity of juice produced;(2)Quantity of juice utilized for manufacture of liquor;(3)Quantity of juice used for other purposes;(4)Quantity and strength of liquor produced;(5)Quantity of liquor sold; and(6)Name and address of the buyer.

69. Removal of liquor.

- The tapper shall not remove or transport liquor from the place of storage without transit permit in Form 21-issued by the Excise Guard of the area and unless the duty is paid.

69A. [Assessment of the quantity of country liquor to be manufactured. [Inserted by Notification No. Fin (Rev)/2-35/AR/723/68 dated 3-08-1968, published in Government Gazette, Series I, No. 20 dated 17-8-1968.]

- The Commissioner may with the previous approval of the Government assess and fix the quantity of country liquor to be manufactured by toddy tapper from coconut trees, on average basis, and collect the duty on such quantity. Such duty shall be paid into the treasury by toddy tappers along with tree tax in monthly installments.]

Chapter VIII

Manufacture of Liquor from Cashew Juice

70. Extraction of Juice.

(1)The juice from the cashew fruit shall be extracted only under the authority of a licence in Form E-22 granted by the Excise Inspector of the Taluka in which the cashew groves are situated.(2)The application for the licence shall contain the following particulars:-(i)Name of the owner or the tenant of the cashew groves;(ii)Name of the groves and their situation;(iii)Probable quantity of the juice he expects to produce.

71. Mode of selection of licensee.

- The licence for the manufacture of liquor from cashew juice shall be granted on the basis of an auction to be held in the following manner.(1)Every year there shall be an auction of the right to manufacture liquor from cashew juice in relation to any zone or zones, as between bidders who undertake to manufacture the maximum quantity of liquor from that zone.(2)The licence shall be granted to the bidder who undertakes to manufacture the highest quantity of liquor of [250] [Substituted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971, published in Official Gazette, Series I, No. 38 dated 16-12-1971.] under proof or corresponding quantity of lesser strength.(3)The amount of duty payable on the quantity of liquor undertaken to be produced by the bidder shall be paid by him in two equal installments. The first installment shall be paid on the spot as soon as his bid is accepted and the second installment within such time as may be prescribed by the Commissioner.

72. Procedure for auction.

(1) A notice announcing the hour and the date on which the auction shall be held shall be published in the Government Gazette and in local newspapers at least 15 days before the date fixed for auction. (2) The auction shall be held before a Committee consisting of: (i) The Commissioner; (ii) The Assistant Excise Commissioner; and (iii) The Excise Officer. In the absence of any member, the Commissioner shall nominate the officer who shall substitute for the absentee member. When the Commissioner is absent the Assistant Excise Commissioner shall take his place. (3) For the purpose of the auction, all the cashew groves shall be grouped into zones and the minimum quantity of liquor to be produced from each zone shall be fixed by the [Commissioner.] [Inserted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Government Gazette, Series I, No. 20 dated 17-8-1968.] (4) No bidder shall be admitted to the auction unless he makes a deposit, as earnest money of the amount not exceeding Rs.100/-, before the commencement of the auction for each zone. At the close of the auction the deposits made by the unsuccessful bidders shall be returned to them. (5) If no bidder appears for the first auction or the offer is not accepted under the next succeeding sub-rule or any of the installment is not paid as prescribed by sub-rule (8) the auction shall be held for a second time after due notice has been published in the newspapers at least 8 days before the date fixed for auction. Thereafter, if the zones still remain unbidded or any installment towards the bid accepted in the second auction is not paid under the same sub-rule (8), the zones shall be disposed of by tender otherwise at the discretion of the [Commissioner.] [Substituted by Notification No. Fin(Rev)/2-35/GEN/2/103/69 dated 10-1-1974, published in O.G. Series I, No. 43, dated 24-1-1974.] The Commissioner shall in the form prescribed invite tenders for the zones remained unbidded in the first and second auctions. Every such tender shall accompany a receipt in the prescribed form for having deposited an amount of Rs. 100/- as earnest money. Separate tenders shall be submitted for each zone. The deposits made by the unsuccessful tenderers shall be returned to them. (6) The Committee conducting the auction may at its discretion, refuse to accept the bid of any person on the ground that it is too low, or that such person has been convicted by a criminal Court or has previously been guilty of a breach of the conditions of a contract under the Act. (7) If the highest bid is accepted by the Committee it shall be recorded and the signature of the bidder taken on the bidders list in token of his offer of that bid. No bid shall be allowed thereafter. (8) On failure of any successful bidder to comply with the provisions of any of the preceding sub-rules of this rule or to pay the first installment under sub-rule (3) of rule 71, the deposit of Rs. 100/- made by him under sub-rule (4) of this rule shall be forfeited. Failure to pay the second installment within the period prescribed by the Commissioner under sub-rule (3) of rule 71 the first installment paid shall be forfeited. Any loss in excise duty caused to the Government by reason of fresh auction as a result of non-payment of any of the installments, shall be recoverable from the bidder as an arrear of Land Revenue. Explanation. - For the purpose of this sub-rule, loss means the amount obtained from the difference between the excise duty on the minimum quantity of liquor to be produced from each zone as fixed under sub-rule (3) and the price for which zone has been actually disposed off by auction, tender or otherwise after deducting any amount forfeited under this sub-rule.

73. Licence for manufacture of liquor.

- After the duty has been paid, the successful bidder shall declare within five days therefrom to the Excise Inspector of the respective taluka the number of stills and the places where he shall work them. On payment of annual licence fee for the working of the stills and on approval of the place where he shall work them, the Excise Inspector shall grant him a licence in Form E-23.

74. Warehousing of liquor.

- All stills of each zone shall be established and worked at only one place which shall be of easy access and where a house or a room is available nearby for warehousing the liquor. The warehouse shall be under double lock system, one key of which shall be retained by the licensee and the other by the Excise Guard of the area. All the liquor as soon as produced shall be removed to the warehouse.

75. Payment of duty.

- [In cases where the zones are disposed of by tender or otherwise in accordance with the provision of sub-rule (5) of rule 72, the amount of highest offer accepted shall, in the first instance, be collected immediately after the acceptance of the same. Thereafter if the duty assessed on the production in such zones exceeds the amount of the highest offer, the excess duty shall be collected. If, on the other hand, the duty assessed on the production in such zones is less than the amount of the highest offer no refund shall be admissible.] [Substituted by Notification No.

Fin(Rev)/2-35/GEN/2/103/69 dated 10-1-1974, published in O.G. Series I, No. 43 dated 24-1-1974.] In case of failure to pay the amount of the highest offer as aforesaid, the earnest money of Rs. 100/- shall be forfeited. The provision of this rule and of sub-rule (5) of rule 72, shall mutatis mutandis apply to the zones disposed of otherwise than by auctions and tenders.

76. Buying or Selling of juice.

(1) The licensee shall be bound to buy the cashew juice for the price fixed by the Government at the place where he is authorized to work the stills for the manufacture of liquor. If he refuses to buy the juice or delays the buying in consequence of which the juice is damaged beyond its use for distillation he shall be ordered by the Assistant Excise Commissioner to pay the price of the juice to the owner thereof and pay into a Government Treasury, as a penalty, a sum not exceeding Rs.100/- within 8 days from the date of the order, failing which the Commissioner shall cancel the licence and confiscate the liquor in store. The price of the juice shall be paid to the owner thereof from the proceeds of the confiscated liquor. When the licence is cancelled in such cases, the Commissioner shall dispose of such zones for the distillation of liquor in the remaining period at his discretion subject to approval of the Government. (1A) [The Excise Inspector shall not issue transport permit for transporting cashew liquor from the warehouse of the licensee for ☐ of the quantity of cashew liquor manufactured, unless the licensee produces written statements from the juice suppliers to the effect that their dues towards the cashew juice have been cleared.] [Inserted by Notification No.

Fin(Rev)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971.](1B)[The licensee shall be bound to pay the price of the cashew juice within fifteen days from the date of supply failing which interest at the current Bank rate on loans will accrue from the date of supply.] [Inserted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No 38 dated 16-12-1971.](2)If the owner of the juice mixes or permits to be mixed with the juice any substance or water to augment its quantity, he shall be liable to a penalty not exceeding Rs. 50/- to be levied by the Excise Inspector. In such case the licensed manufacturer may refuse to buy the juice.(3)The owner or tenant of cashew groves is not bound to extract the juice from the cashew fruit, but once he extracts juice therefrom he is bound to sell it to the licensed manufacturer of the zone for the price fixed by the Government, unless he declares to and is authorized by the Excise Inspector to use it for purpose other than the distillation of liquor. The breach of the provision of this rule shall render the owner of the juice liable to a penalty not exceeding Rs. 100/- to be levied by the Excise Inspector.

77. [Diversion of cashew juice or cashew apples from one zone to the other.] [Substituted by Notification No. Fin(Rev)/2-35/GEN/2/2714/69 dated 26-12-1970, published in Government Gazette, Series I, No. 40 dated 31-12-1970.]

- The transport or removal of the cashew juice or cashew apples [produced in the area of one zone to the area of the other zone is strictly prohibited.] [Inserted by Notification No. Fin(Rev)/2-35/GEN/2/2714/69 dated 26-12-1970, published in Government Gazette, Series I, No. 40 dated 31-12-1970.] The breach of the provision of this rule shall render the owner of the juice liable to a penalty not exceeding Rs.100/- to be levied by the Excise Inspector.

78. Keeping of register.

(1)The licensed manufacturer shall keep a register containing the following particulars:(i)Name of the cashew grove, if any;(ii)Name of the owner or tenant of the cashew grove;(iii)Registration number of the grove;(iv)Quantity of cashew juice received from cashew grove;(v)Quantity and strength of liquor produced in respect of each grove.(2)The register shall be submitted to the respective Taluka Excise Station by the licensee not later than the end of June of the year for which the licence is granted. The breach of this rule, shall render the licensee liable to a penalty not exceeding Rs. 100/- to be levied by the Excise Inspector.

79. Utensils, measures and testing instruments.

- The licenced manufacturer shall possess all the utensils necessary for distillation including alcoholometer of Gayth Lussac and measure of litres and its multiples. The breach of this rule shall render the licensee liable to a penalty not exceeding Rs. 100/- to be levied by the Excise Inspector.

80. [Strength of liquor. [Substituted by Notification No. 1/1/97-Fin(R&C)(B) dated 2-4-1997, published in O.G. Series I, No. 52 (Ext-5) dated 2-4-1997.]

- The strength of liquor produced shall not exceed 250 under proof.]

81. [To whom the manufacturer can sell. [Substituted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971.]

- The licence for manufacture covers the right to sell the liquor on payment of duty by wholesale only.]

82. Register of sale.

- The licensee shall keep also a register of sale in which he shall enter the name and address of the buyer, quantity and strength of liquor sold and the date on which sale took place.

83. Removal of liquor.

- No liquor shall be removed from the warehouse or transported therefrom unless under a transit permit issued by the Excise Guard of the area.

84. Disposal of liquor.

- The licensed manufacturer shall dispose of the liquor stored in the warehouse before the end of December of the year for which the licence has been granted [or within such time as may be prescribed by the Government, unless he obtains licence or permit for sale or possession as the case may be.] [Inserted by Notification No. FD/F-111/2-35/part/3053/66 dated 2-2-1966, published in Government Gazette, Series I, No. 45, dated 3-2-1966.]

85. Licence for manufacture of liquor from juice of sugarcane, pineapples, etc.

- The licence for manufacture of liquor from juice of sugarcane, pineapples, etc. or any other fruit or raw material shall be granted by the Commissioner on such terms or conditions as he may specify subject to approval of the Government.

85A. [Manufacture of country liquor.] [Inserted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Government Gazette.]

- The provisions of rules 41 to 52 shall be applicable mutatis mutandis to distilleries licensed to manufacture country liquor from raw materials other than toddy or cashew juice as well as to

Government distilleries situated at Daman and Diu when they are leased to private persons to manufacture country liquor.

Chapter IX

Import, Export, Transport and Possession of Country Liquor

Import or Export

86. Import or export of country liquor.

- A licence to import or export country liquor into or from the State shall be in Form E-2.

87. Application for permit.

- When any licensed wholesale vendor of country liquor or manufacturer [desires] [Substituted for the word 'person' by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968 published in Official Gazette, Series I No. 20 dated 17-8-1968.] to import or export country liquor into or from the State, he shall present a written application to the Commissioner containing mutatis mutandis the particulars prescribed for the import or export as the case may be, of Indian made foreign liquor. The permit may be granted if there are no reasons to refuse the same. Transport

88. Transport of country liquor.

- [A permit for transport of country liquor under section 5 shall be granted in] [Substituted by Notification No. Fin.(Rev.)/2-35/part/3-33-73(B) dated 21-10-1974, published in O. G. Series I No. 30 dated 24-10-1974.] [Form E-7A.] [Substituted by Notification No. 1/1/97-Fin(R&C)(B) dated 2-4-1997, published in O.G. Series I, No. 52 (Ext-5) dated 2-4-1997.]

88B. [Transport of country liquor for personal consumption.] [New rule inserted by Notification No. Fin.(Rev.)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971 and renumbered as 88B by Notification No. Fin.(Rev.)/2-35/4/74 dated 30-7-1974.]

- The provisions of rule 19B shall mutatis mutandis apply to permits issued for taking country liquor for personal consumption outside Goa.

89. Permit for possession beyond limit of retail sale.

(1) Any person desirous of obtaining a permit for the possession of country liquor under section 8 shall make an application in Form E-8 stating: (a) the quantity required and the date on which it is to be purchased; (b) the occasion which renders the purchase necessary; (c) the place where the liquor is to be consumed. (2) The permit shall be granted in Form E-9.

Chapter X

Licences for sale

[Licences for wholesale and retail sale of any Liquor other than Denatured Spirituous Preparations, Denatured Spirit and Rectified Spirit or Absolute Alcohol] [Substituted by Notification No. Fin.(Rev.)/2-35/49/75 dated 29-12-1976, published in O. G. Series I, No. 42 dated 13-1-1977.]

90. Application and procedure for licence.

(1)An application for a licence for wholesale or retail sale of liquor other than denatured spirit preparation, denatured spirit, rectified spirit or absolute alcohol shall be made to the Commissioner in [Form E-28.] [Substituted vide Notification No. 14/9/79-Fin.(R&C) dated 24-3-1980, published in O. G. Series I, No. 1 dated 3-4-1980.](2)[The Commissioner, after making such enquiry as he thinks necessary with regard to the particulars stated in the application, may grant a licence applied for.] [Substituted vide Notification No. 14/9/79-Fin.(R&C) dated 24-3-1980, published in O. G. Series I, No. 1 dated 3-4-1980.](3)The Commissioner will, however, not be bound to grant a licence applied for and may for reasons to be stated in the application, may grant a licence applied for.(4)(a)No licence shall be granted to an applicant if the premises in which he proposes to open liquor shop are within a radius of 100 meters from [an Educational Institution or a place of worship] [Substituted vide Notification No. 2/3/97-Fin.(R&C) dated 24-9-1990.](b)[Omitted] [Substituted vide Notification No. 2/3/97-Fin. (R&C) dated 24-9-1990.](c)No licence shall be granted to an applicant if the premises in which he proposes to open liquor shop is within a radius of 100 meters from a Harijan Basti or a Labour Colony:Provided that a licence may be granted by the Commissioner with prior approval of the Government in the derogation of the above restrictions contained in sub-rule (4), to a hotel or restaurant [or such premises for retail sale/wholesale of foreign liquor or Indian made foreign liquor or country Liquor in sealed bottles] [Substituted vide Notification No. 2-3-87-Fin(R&C) dated 24-9-1990, published in O. G. (Ext-2) Series I, No. 25 dated 25-9-1990.] [or for consumption on the premises] [Substituted vide Notification No. 1/14/98 - Fin(R&C) dated 14-10-1998.] which the Government consider proper with a view to promote Tourism in the State.(5)[There shall be the following types of licences for sale of foreign liquor, Indian made foreign liquor and country liquor, namely:-(i)Licence for wholesale of foreign liquor, Indian made foreign liquor or country liquor;(ii)Licence for retail sale of foreign liquor, Indian made foreign liquor or country liquor for consumption in the premises; and(iii)Licence for retail sale of foreign liquor, Indian made foreign liquor or country liquor in sealed bottles.](6)[On receipt of the sanction, the Excise Inspector in whose jurisdiction the premises of the applicant are situated shall issue licence in Form E-24, Form 25-A as may be applicable.] [Substituted by Notification No. Fin. (Rev.)/2-35/49/75 dated 29-12-1976, published in O.G. Series I, No. 42 dated 13-1-1977.](7)The licence fee shall be paid by the licensee in two equal installments, first, before issue of licence and the second in the first month of the second semester of the financial year.(8)When the business is started in the course of the second semester only half of the annual fee shall be payable.(9)The Commissioner may, if he is satisfied that the financial conditions of licensee so requires authorise the retail vendors to pay the fee in four equal installments, each in the first month of each quarter of the financial year.(10)[The Commissioner may, if he is satisfied that sufficient and good reason

exist, for authorizing additional points for effecting sale in the licensed premises meant for consumption of foreign liquor only may grant additional such points on an application made by the licensee.] [Inserted by Notification No. 11/1/2000-Fin(R&C)-I dated 31-3-2000 published in O.G. Series I No. 53 (Extraordinary 6) dated 31-3-2000.](11)[No licensee having a licence for retail sale of Indian made foreign liquor and country liquor and or Foreign Liquor for Consumption on premises shall carry out the business in the "name and style" which denotes any religious name.] [Inserted by Notification No. 32/1/2004-Fin(R&C)/Part dated 26-6-2009 published in O.G. Series I No. 14 dated 2-7-2009.]

90A.

[Deleted] [Deleted by Notification No. 14/9/79-Fin.(R&C) dated 24-3-1980, published in O.G. Series I, No. 1 dated 3-4-1980.].

91. [Period of licence and its renewal] [Substituted by Notification No. Fin.(Rev.)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971.].

- (i) Licences for sale other than occasional licences shall be granted for a period not exceeding three financial years. The application for renewal shall be made to the Commissioner within 15 days before the expiry of licence. If the application is granted, the first installment shall be paid in advance before the licence is renewed.(ii)The Excise Inspector shall within 8 days from the expiry of the licence issue notices in the form prescribed by the Commissioner to those licensed vendors who have not submitted their applications for renewal within the time prescribed under sub-rule (i).(iii)If the licensed vendor who has been served with a notice under sub-rule (ii) fails to apply for renewal within 8 days of service of such a notice, the licence shall automatically stand cancelled.

92. Occasional licence.

- [Occasional licences for the retail sale of liquor shall be granted only for stalls in connection with public entertainments of a temporary nature and such other public gatherings. The licences shall be issued by the Excise Inspector in whose jurisdiction the stalls are established on payment of the respective fee fixed in the Schedule. Occasional licences for retail sale of liquor shall be granted by the Assistant Excise Commissioner for the nights from 9 p.m to 5 a.m. for stalls or bars in connection with ballroom dances on payment of the fee.] [Substituted by Notification No. Fin.(Rev.)/2/35/15/75 dated 13-4-1976 published in O.G. Series I, No. 4 dated 23-4-1976.][Licences for Wholesale and Retail Sale of Denatured Spirituous Preparations, Denatured Spirit and Rectified Spirit or Absolute Alcohol] [Substituted by Notification No. Fin. (Rev.)/2-35/49/75 dated 29-12-1976 published in O.G. Series I, No. 42 dated 13-1-1977.]

93. [Licence for wholesale and retail sale.] [Substituted by Notification No. Fin.(Rev.)/2-35/49/75 dated 29-12-1976 published in O.G. Series I, No. 42 dated 13-1-1977.]

- Licence for wholesale or retail sale of denatured spirituous preparations, denatured spirit and rectified spirit or absolute alcohol shall be issued by the Excise Inspector of the Taluka in which the premises of the vendor are situated with the previous sanction of the Commissioner. The rules 90 and 91 mutatis mutandis shall be applicable in respect of application for licence and payment of the fee thereof. The licences for wholesale or retail sale of rectified spirit or absolute alcohol shall be granted only to chemists and druggists or to any registered public undertaking or their agents for distribution thereof to Industrial or other units or licensed vendors in this State.

94. Bottling.

- The licence for wholesale shall cover right to bottle denatured or rectified spirit or absolute alcohol. The provision of rule 53(4) shall be applicable for the bottling thereof.

95. Limit of retail sale.

- The limit of retail sale of denatured and rectified spirit or absolute alcohol to an individual for private purposes shall not exceed respectively, six and two quart bottles. General Provisions

96. Prohibition of sale.

(1) No licensed vendor and no person in the employ of a vendor and acting on his behalf shall sell or deliver any liquor-(a) to drivers and conductors of motor buses, taxies and lorries, when on duty, or (b) to persons known or believed to be intoxicated, or (c) to persons known or suspected to be about to take part in a riot or disturbance of the public place. (2) No liquor shall be sold in exchange of any commodity or article or any other goods. (3) No person shall pay salary, totally or partially, to any worker or labourer in form of liquor.

97. Warehouses for licensed vendors.

- No licensed vendor shall establish warehouse for storage of liquor at places other than the premises on which he is licensed to sell liquor, without the permit issued by the Excise Inspector of the Taluka in which such premises are situated. No warehouse other than the bonded warehouse shall be permitted to establish in Taluka other than in which such premises are situated. No warehouse shall have any connecting link with residential premises.

98. Prohibition of employment by the licensee.

- No licensed vendor shall employ on his licensed premises person-(a) Under the age of 18 years, or (b) Suffering an infectious disease.

99. Days and hours during which licensed premises may be kept open.

- [(1) The licenced premises for retails sale of Foreign Liquor, Indian made foreign liquor or country liquor for consumption on the premises may be kept open from 9.00 a.m. to 11.00 p.m. only.] [Substituted by Notification No. 1/1/2008-Fin(R&C) dated 2-3-2009 published in O.G. Series I No. 49 dated 5-3-2009.](2)All other licensed premises for sale of liquor may be kept open from 08.00 hrs. to 21.00 hrs.(2A)[The Government may allow sale of liquor beyond the timings as specified in sub-rules (1) and (2) on payment of additional fee, as notified.] [Inserted by Notification No. 1/1/2008-Fin(R&C) dated 2-3-2009 published in O.G. Series I No. 49 dated 5-3-2009.](3)The Government may allow the sale of liquor after the prescribed hours for special reason or in special cases.(4)The Government may, if it is satisfied that it is necessary in the public interest, direct that in any local area licensed premises shall be closed on such days or such hours as may be specified in this regard.(5)The vendor shall keep his licensed premises, other than the Hotels, Restaurants and Clubs, closed for sale of liquor one day in every week at his choice after the approval by the Excise Inspector. The day of closure shall be indicated in the licence.[Provided that the Government may allow licenced premises to be kept open on weekly closure day, except on such day as declared as "dry day", on payment of surcharge as notified by the Government.] [Inserted by Notification No. 1/1/2008-Fin(R&C) dated 2-3-2009 published in O.G. Series I No. 49 dated 5-3-2009.](6)[The premises having "occasional licence" for retail sale of Indian Made Foreign Liquor, Country Liquor and/or Foreign Liquor, for consumption, shall be kept open from 9.00 a.m. to 11.00 p.m. only. The Government may allow such premises to be kept open beyond said timings on payment of additional fee as notified.] [Inserted by Notification No. 1/1/2008-Fin(R&C) dated 2-3-2009 published in O.G. Series I No. 49 dated 5-3-2009.]

100. Licensed premises for sale of liquor shall not have connecting link with residential premises.

- No licensed premises for sale of liquor shall have any connecting link with residential premises.

101. Accounts of transactions.

(1)Every licensed vendor shall keep true account of the daily transactions stating:(a)Quantity and strength of liquor purchased or taken into the premises for sale;(b)Quantity and strength of liquor sold or delivered or removed;(c)Balance at the end of each month.(2)[After 7 days after close of each month, every licensee shall submit to the Commissioner of Excise a monthly return showing the quantity of dutiable goods received, the quantity remained on payment of duty and such other relevant particulars as above.] [Inserted vide Notification No. 1/1/97-Fin.(R&C)(B) dated 2-4-1997.](3)[Non-compliance of records and submission of accounts of transaction will amount to an offence under the Act which may attract suspension of licence in extreme cases.] [Inserted vide Notification No. 1/1/97-Fin.(R&C)(B) dated 2-4-1997.]

101A. [How registers and stock accounts to be maintained. [New rule-added by Notification No. 1/1/97-Fin.(R&C)(B) dated 2-4-1997.]

(1)Where any person is required by these rules to maintain any register or stock account in respect of goods manufactured or stored by him, he shall-(i)at the time of making any entry, insert the date when the entry is made.(ii)correctly keep such account or register in the manner required and shall not cancel, obliterate or alter any entry therein, except for correction of any errors, with the sanction and in the presence of the proper officer or the officer-in-charge, as the case may be, and shall not make any entry thereof which is untrue in any particulars;(iii)keep the account of Register at all times ready for inspection of the Excise Officer and shall permit any such officer to inspect it and make any such minute therein or any extract therefrom, as the officer thinks fit, and shall, at any time, if demanded, send that minute or extract to that Officer.(2)Any person who fails to enter the required particulars within the time specified in the relevant rules, or who fails to keep such account or register, as the case may be, or to deliver it upto Excise Officer on demand or who obstructs or hinders such officers in making any minute therein or extract therefrom or conveys away or conceals it, or destroys or tears out any leaf therefrom, or makes any false entry therein or fraudulently alters any entry therein shall be liable to a penalty which may extend to two thousand rupees and all the goods of which due entry has not been made in such account or register shall be liable to confiscation.] [Substituted by Notification No. Fin.(Rev.)/CDL/1/71 dated 14-12-1971 published in O. G. Series I, No. 38 dated 16-12-1971.]

102. Persons debarred from holding licences without the previous sanction of the Government.

- Save with the express permission in writing of the Government,-(1)[No person holding or having an interest in a licence for the manufacture of Indian made foreign liquor in a Taluka may hold or possess any interest in a licence for the retail sale of country liquor in the same Taluka.] [Substituted vide Notification No. 2/3/87 Fin.(R&C) dated 12-11-1990.](2)No person shall hold or have an interest in two or more shops for the wholesale or retail sale of the same kind of liquor in the same city or town or village.(3)[Deleted.] [Deleted by Notification No. Fin.(Rev.)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971.]

103. Sign-Board.

- A sign-board shall be affixed to the front of every licensed premises for sale of liquor showing the nature and number of licence, stating clearly whether the premises are licensed to sell foreign or Indian made foreign liquor or country liquor. The licence shall be hung in a conspicuous place within the premises.

104. Transfer of a licence or a shop.

- [(1) A licence granted under Rule 90 to an individual or an association of individuals such as a firm and a legal person such as a company is purely personal and is not transferable.] [Substituted vide

Notification No. Fin.(R&C)/2-35/23/Part/1/72 dated 22-10-1980, published in O. G. Series I No. 31 dated 30-10-1980.](2)The Commissioner may, however, on an application under this sub-rule by a person succeeding otherwise than by testamentary succession to the estate or any part of the estate of a person holding a licence, permit such person the use of the licence despite the location of the premises within prohibited limits specified in Rule 90 and in that case call for the licence and change the name of licensee by incorporating the name of the person so succeeding.(3)No liquor shop shall be transferred from one licensed premises to another premises unless the licensee has obtained previous written permission to do so from the Commissioner and while granting such permission the Commissioner shall have due regard to the restrictions specified in Rule 90.(4)No liquor shop shall be transferred by any licensee to another person unless such person has procured a written permission from the Commissioner to do so or procured a valid licence therefor. The Commissioner may permit the continuance of the liquor shop in the premises in case of such transfers despite the location of the premises within prohibited limits specified in Rule 90.(5)When a licence has been granted to an association of individuals, no new individual shall be admitted to the said association without the written permission from the Commissioner.(6)The Commissioner shall enter the description of the new premises in the licence whenever a liquor shop is transferred from one licensed premises to another licensed premises.(7)The provisions of this rule shall mutatis mutandis apply to licences issued under rules 41, 43, 53 or 54.

Chapter XI

Miscellaneous

Disposal of the confiscated Articles

105. Confiscated articles to be sent to Excise Officer.

- When anything is confiscated under the Act, the same shall be made over to the Excise Inspector concerned.

106. Disposal of articles, goods, things and conveyances.

(1)All articles or goods or things or conveyances of the value exceeding Rs. 100/- confiscated under the Act by order or a Magistrate or Commissioner or any other officer empowered by the Government in that behalf, as the case may be, shall be sold by public auction by the Excise Inspector concerned.(2)All articles or goods or things of the value not exceeding Rs. 5/- shall be disposed off by the Excise Inspector as he may think fit.(3)All articles, goods, things or conveyance of the value of Rs. 5/- to Rs. 100/- shall be disposed off by the Excise Inspector in such manner as the Commissioner may direct.(4)The sale by auction or otherwise of liquor, stills and other appliances or materials for distillation shall be made only to licensed dealer or manufacturers of liquor, as the case may be.(5)The process of the sale of disposal shall be credited to the Government.

107. Sale or disposal to be deferred pending an appeal.

- The sale or other disposal of anything confiscated under the Act shall be deferred till the period of appeal against the order of confiscation has expired, or, if an appeal has been made to the knowledge of the officer concerned against such order, then until the appeal is disposed off: Provided that an perishable article or an animal in respect of which no proper arrangement can be made for custody may be sold by public auction or disposed off, immediately, as the case may be and the sale proceed shall be credited to the Government, refund being made thereof in case the appeal is admitted. Rewards

108. Rewards.

(1) In any case in which a penalty or confiscation has been adjudged under the Act, a reward not exceeding half of the sale proceeds of the liquor and other articles confiscated plus the amount of the fine imposed, if any, shall be granted in such proportions as the Commissioner may think fit to any person or persons who may have contributed to the conviction of the offender or to the confiscation of the property so seized: Provided always that aggregate amount of the reward thus granted in each case by the Commissioner shall not exceed [Rs. 500/-] [Substituted by Notification No. Fin.(Rev.)/20-3/part/525/67 dated, published in Government Gazette Series I, No. 8 dated 25-5-1967.]. Reward exceeding [Rs. 500/-] [Substituted by Notification No. Fin.(Rev.)/20-3/part/525/67 dated, published in Government Gazette Series I, No. 8 dated 25-5-1967.] will be granted by the Government. (2) The Commissioner may incur at his discretion expenditure not exceeding Rs. 25/- in each case for the employment of informers or for any other purpose connected with the prevention or detection of any offence under the Act. (3) Where substantive sentences of imprisonment are passed by Magistrates, and no fine or confiscations are realized, rewards may be paid according to the importance of the case in the discretion of the Government. (4) Half of reward shall be given to the informer, if any, the remainder being distributed to the persons who actually co-operated in the seizure or arrest. (5) If there is no informer, the whole reward should go to the persons who actually co-operated in the seizure or arrest. (6) No reward shall be granted for officers above the rank of Superintendent of Excise. The reward or its share allotted to Government servants shall be distributed to them in proportion to their salaries. Overtime

109. Overtime Fee.

- When a manufacturer or a dealer applies for services of an officer to supervise the removal from or bringing into warehouse any liquor or to check and verify consignment of liquor on arrival thereof in his licensed premises, on sundays and public holidays and between 18 hrs. and 10 hrs. on other days, overtime fee shall be charged for such services at the rate of overtime allowances such officer is entitled to under service rules.

110. Application for overtime.

- The application shall be made to Excise Inspector of the Taluka in which the warehouse or licensed

premises are situated at least two days before the day in which services of the officer are required.

111. Payment of overtime fee.

- After completion of overtime work, the manufacturer or dealer who applies for services, shall endorse the actual hours of attendance or service on the report the officer shall submit to the Excise Inspector, concerned and shall, thereafter, pay into the Government Treasury the amount of the overtime fee due. The contingency bill for the payment of overtime allowance to the officer concerned shall be accompanied with the report and the receipt of challan of the overtime fee paid into the treasury. Refund of Excess Duty paid

112. Application for refund.

- Application for refund of duty paid shall be made to the Commissioner in which the particulars of the claim shall be clearly specified. When the Commissioner is satisfied that a refund is due, he shall issue a refund voucher and hand it over to the dealer for encashment at the Government Treasury. Check-Post

113. Establishment of Check-posts.

(1) To check the import and export of liquor, check-post shall be set up at such places as may be found necessary by the Commissioner. (2) A Supervisor or an Excise Guard shall be in charge of the check-post. (3) All vehicles shall stop at the Check-Post and may proceed further only after clearance is given therefor by the Officer-in-charge of such check-post. (4) All vehicles carrying consignment of molasses shall stop at the check-post for obtaining clearance from the Officer-in-charge of such check-post. Before giving such clearance, the Officer-in-Charge shall ensure that the fees prescribed for import/export of molasses are duly paid into the Government Treasury and also verify the documents accompanying the consignment of molasses regarding quantity, place of origin, destination and other relevant details. (5) The Officer-in-charge shall submit a statement giving therein the details of consignment of liquor/molasses along with vehicle numbers at the end of week to the Commissioner of Excise and a copy of such statement shall be endorsed to the Excise Inspector having jurisdiction over the "check-post". Control of the Administration and Powers of Officers

114. Control of the Administration under the Act.

(1) Subject to the directions of the Government, the Commissioner shall have control of all other officers exercising functions under the Act. (2) The Assistant Excise Commissioner, subject to the directions of the Commissioner shall control all officers subordinate to him. (3) [The Superintendent of Excise shall control the Inspectors, Sub-Inspectors of Excise, Supervisors and Guards subject to the control and direction of the Commissioner and Assistant Excise Commissioner.] [Inserted by Notification No. FD/F.111/20-3/part/4899/66 dated 26-9-1966, published in Government Gazette Series I, No. 27 dated 6-10-1966.]

114A. [Commissioner may exercise powers of any other officer. [Inserted by Notification No. Fin.(Rev.)/2-35/AR/723/68 dated 3-8-1968, published in Government Gazette Series I, No. 20 dated 17-8-1968.]

- The Commissioner may perform himself all or any of the duties or exercise himself all or any of the powers that are assigned or delegated, as the case may be, to any officer under these rules.]Power of Officers

115. Delegation of powers by Commissioner under sub-sections (7) [of section 3.] [Inserted by Notification No. FD/F.111/20-3/part/4899/66 dated 26-9-1966, published in Official Gazette Series I, No. 27 dated 6-10-1966.]

- The Commissioner may delegate all or any of his powers vested in him under section 4 read with Rules 5(3), 9(3), 10A, 13(1), 32, 38(1) and 87; section 5 read with Rules 10A, 19, 35, 39 and 88; section 8 read with Rules 20, 36 and 40; section 16(2)(a); section 18; Rules 14, 15, 17, 19B and 88B to the Assistant Commissioner of Excise, Superintendent of Excise, Excise Officer, Inspectors of Excise, [Sub-Inspectors of Excise] [Inserted by Notification No. FD/F.111/20-3/part/4899/66 dated 26-9-1966, published in Government Gazette, Series I, No. 27 dated 6-10-1966.], [Upper Division Clerks, Lower Division Clerks and Excise Guards] [Substituted vide Notification No. 1/7/80-Fin.(R&C)II dated 24-10-1988.].

116. Powers and duties of Officers.

(1)All Excise Officers of the State not below the rank of Sub-Inspectors of Excise and Lower Division Clerks may exercise the powers conferred by sections 23, 24, 25 and 27:Provided that power to seize and detain any liquor or article or search any person, vessel, vehicle, animal or package under section 25, may be exercised at the Check-post by the Supervisor or the Excise Guard in charge of such Check-post:[Provided further that in the Talukas of Salcete, Canacona and Pernem any Excise Guard may exercise the powers conferred by sections 25 and 27.] [Added by Notification No. FD/F.111/2-35/826/part/65/66 dated 22-1-1966, published in Government Gazette, Series I, No. 44 dated 27-1-1966.](2)All Excise Officers of the State including Excise Guards may exercise the powers mentioned in section 26.(3)[[All Central Excise and Custom Officers] [Inserted by Notification No. Fin.(Rev.)/2-35/11/74 dated 19-3-1975, published in O.G. Series I, No. 52 dated 29-3-1975.] not below the rank of Inspector of Central Excise and Preventive Officer of Customs, may exercise the powers under section 25 to seize and detain excisable articles such as intoxicating drugs and opium as defined in clauses (kkk) and (oo) respectively of section 2 of the Act and may search any person, vessel, raft, vehicle, animal, package, receptacle or covering upon whom, or in or upon which, he may have reasonable cause to suspect any such excisable article to be or to be concealed.](4)All Police Officers not below the rank of Assistant Sub-Inspector may exercise the powers conferred by sub-section (2) of section 23, proviso to sub-section (1) of section 24, sub-section (1) of section 25, sub-section (3) of section 27 [and sub-section (1) of section 36(A):] [Substituted vide Notification No. 1/21/81 Fin.(RC) dated 22-10-1981, published in O.G. Series I, No. 30 (Extraordinary) dated 22-10-81.]Provided that all Police Officers not below the rank of Head Constables may also exercise

the powers conferred by sections 25 and 27.

117. Certificate under sub-section (2) of section 25.

- A certificate to be given under sub-section (2) of section 25, shall be in the Form E 26.

118. Payment of dues under the Act and the Rules.

- The payment of duty, fees, penalties and other dues under the Act and these rules shall be made into the appropriate Government Treasury by challan in Form E 27.

119. Execution of the bond.

- When any bond or agreement prescribed by the Act is to be executed, it shall be accepted on behalf of the Government either by the Commissioner or by the person specifically authorized by him in this behalf. Forms

120. Forms.

- The Commissioner may prescribe forms for any licence or permit to be issued or any application or statement to be submitted or any account to be maintained, otherwise than those provided under these rules and may, similarly, prescribe forms for registers to be maintained and records to be kept by Excise Officers for the purpose of carrying out the provisions of the Act and these Rules.

121.

[Deleted.] [Deleted by Notification No. Fin.(Rev.)/2-35/15/75/D dated 13-4-1976, published in O.G. Series I, No. 4 dated 22-4-1976.]

122. [Delay in payment of licence fees. [Additional rule added by Notification No. FD/F.111/2-35/part/1327/65 dated 20-9-1965 published in Government Gazette Series I, No. 28 dated 30-9-1965.]

- When any annual licence fee or its installment as the case may be is not paid within the period prescribed under these Rules, it shall be lawful to collect from the licensee an additional amount equivalent to 2% of such licence fee or installment of each month of delay or its fraction or rupee one whichever is higher, without prejudice to clause (a) of sub-section (2) of section 16 of the Principal Act.]