

Manipur Excise Rules, 1962

MANIPUR

India

Manipur Excise Rules, 1962

Rule MANIPUR-EXCISE-RULES-1962 of 1962

- Published on 28 March 1963
- Commenced on 28 March 1963
- [This is the version of this document from 28 March 1963.]
- [Note: The original publication document is not available and this content could not be verified.]

Manipur Excise Rules, 1962Published vide Notification No. 14/9/62-F, dated the 28th March, 1963Last Updated 7th February, 2020Notification No. 14/9/62-F, dated the 28th March, 1963. - In exercise of the powers conferred under Section 36 of the Eastern Bengal and Assam Excise Act, 1910 (Act 1 of 1910) as extended to Manipur, the Chief Commissioner, Manipur hereby makes the following Rules, the same having been previously published vide Administration Notification No. 14/9/62-F, dated the 27th August, 1962 in the Manipur Extraordinary Gazette No. 116-E- 94 of the 15th September, 1962.

1.

(1)These Rules shall be called the Manipur Excise Rules, 1962.(2)These rules shall come into force with effect from the [26th December, 1967] [Substituted by Notification No. 10/1/67. G.F., dated 28.5.1969.].

1A.

In these rules, unless the context otherwise requires-(1)"Act" means the Eastern Bengal and Assam Excise Act 1 of 1910, as extended to the Union Territory of Manipur ;(2)"Approved practitioner" means-(i)any person registered as a medical practitioner under the Indian Medical Council Act, 1956, (Act 102 of 1956) or under any law for the registration of medical practitioners for the time being in force in any part of India ;(ii)any person registered as dentist under the Dentists' Act, 1948 (Act 16 of 1948) ;(iii)any person possessed of qualifications which render him eligible for registration as a medical practitioner or dentist, as the case may be, under the Indian Medical Council Act, 1956 or the Dentists' Act, 1948 or under any law for the registration of medical practitioners or dentists for the time being in force in any part of India, who is approved by order of the District Collector for the purpose of these rules or of corresponding rules for the time being in force in any part of India ;(iv)any person practising veterinary medicine and surgery who has obtained the diploma of a recognised veterinary institution ; and(v)any other person engaged in

medical, dental or veterinary practice and approved by order of the Excise Commissioner for the purpose of these rules.(3)"Chief Commissioner" means the Chief Commissioner of Manipur ;(4)"Government" means the Manipur Administration.

Part I

Foreign Liquor

1B. Rules applicable to import, export and transport.

- The import, export and transport, respectively of foreign liquor shall be subject to the following rules, in addition to the restrictions imposed by Sections. 10, 11 and 13 and any prohibition made under Section 12 of the Act.

2.

Import of India-made foreign liquor forbidden without pass.-Imports of India-made foreign liquor in any quantity whatever is forbidden except under cover of a pass and unless the conditions of the following rules are satisfied.

3.

Persons eligible to import India-made foreign liquor.-(1) Passes for the import of India-made foreign liquor shall be issued by the Collector of the importing district only to (a) licensed vendors, (b) clubs, (c) persons in charge of Union forces posted in the territory of Manipur, (d) Manipur Rifles or Assam Rifles canteens, and (e) persons approved by Collector of the importing district.(2)India-made foreign liquor may be imported by a person holding a licence for the vend of foreign liquor, and private individuals in Manipur on payment of duty either in Manipur or in the State of export for credit by book transfer to the Government of Manipur at the rates leviable in Manipur and in the case of private individuals also a pass fee at the rates specified in Clause (d) below into the treasury of the district into which it is desired to import liquor and on the following conditions :(a)that the importer shall obey all rules in force in the district or place from which the liquor is brought and also in Manipur ;(b)that the liquor is brought into Manipur by the route and within the period specified in the pass ;(c)that the liquor may be imported only from a distillery, brewery, bonded warehouse or bonded laboratory in the exporting State, if the payment of duty leviable in the exporting State is to be avoided. No claim for the refund of this duty from the Government of Manipur will ever be entertained, except as provided for in Rule 13.(d)[the rates of pass shall be according to the following scale : [Substituted by Notification No. 10/1/67. G.F., dated 28.5.1969.]

Kind of liquor	Rate in bottle	Rate when imported in bulk
1. (1)		

	Whisky, brandy, rum, wine, liquor, champagne and other wines	Re. 1.38 P. per bottle containing 750 ml	Re. 1.84 P. per litre
(2) Ditto	Re. 1.10 P. per bottle containing 600 ml		
(3) Ditto	Re. 0.92 P. per bottle containing 500 ml		
(4) Ditto	Re. 0.70 P. per bottle containing 375 ml		
(5) Ditto	Re. 0.55 P. per bottle containing 300 ml		
(6) Ditto	Re. 0.46 P. per bottle containing 250 ml		
2. (1)	Beer, cider, perry, ale and other fermented liquors	Re. 0.35 P. per bottle containing 750 ml.	Re. 0.46 P. per litre
(2) Ditto	Re. 0.30 P. per bottle containing 650 ml.		
(3) Beer, cider, perry, ale and other fermented liquors	Re. 0.28 P. per bottle containing 600 ml.		
(4) Ditto	Re. 0.18 P. per bottle containing 375 ml.		
(5) Ditto	Re. 0.15 P. per bottle containing 325 ml.		
(6) Ditto	Re. 0.14 P. per bottle containing 300 ml.		
(7) Ditto	Re. 0.12 P. per bottle containing 250 ml.]		

A.-Procedure if Duty is to be Prepaid in Manipur

4. Application for import of India-made foreign liquor.

- Any licensed vendor of foreign liquor wishing to import India-made foreign liquor into Manipur must either personally or through his agent first submit an application in Form 1, to the Collector of the district of import for an import pass in Form 2 stating clearly-(i)the name of distillery or brewery or bonded warehouse or of the firm or licensed premises from which the import is to be made ;(ii)the name, complete description and quantity of each kind of liquor, which is to be imported, and whether the import is to be made in bulk or in bottle ;(iii)the route by which it is proposed to import the liquor; and(iv)the amount of duty leviable on total quantity of the liquor to be imported.(A separate application shall be necessary in respect of each consignment).

5. Endorsement of application.

- If the application is in order and the amount of duty entered therein is correct, the Collector shall endorse the application with an order directing the applicant to pay the amount into the treasury, and stating under which account head the payment should be made.

6. Payment of duty.

- On receipt of the application so endorsed, the Treasury Officer shall receive the sum payable by the applicant in respect of duty and credit it to the appropriate head of account. Duty is not refundable except under certain circumstances. - Except as provided in Rule 13, the amount so paid shall not be refunded to the applicant in any circumstances, nor shall any application for a refund on the ground of neglect by the consignor or carrier of the liquor, or on account of wastage in transit be entertained. The Treasury Officer shall return the application endorsed by him to the applicant and shall furnish him with a receipt in duplicate. The applicant shall then present the application and one copy of the receipt to the Collector.

7.

On receipt of the application and the receipt presented by the applicant, the collector shall issue a pass in quadruplicate in Form No. 2 sanctioning the import by the applicant of foreign liquor of the kind and quantity specified in the pass to the place mentioned in the application. The original comply shall be retained by the Collector for record and for verification of the consignment on arrival. The duplicate and triplicate copies shall be sent to the Collector or such other officer as may be authorised in this behalf of the place of export. The quadruplicate copy of the pass shall be given to the applicant. A register of passes shall be maintained by the Collector of the place of import in the form prescribed by the Excise Commissioner and details of each pass issued shall be immediately entered in it together with the result of verification of the consignment.

8. Endorsement of the pass and issue of liquor.

- The Collector of the place of export or any other officer empowered in this behalf by the Government of the State concerned will then, if the pass is in order, endorse one copy of the pass received from the Collector and permit the liquor to be taken from bond for despatch to the place as specified in the pass, and will send the other copy also endorsed in token that the despatch has been authorised to the Collector of the importing district. If, however, the liquor is not in bond, he will deal with the copies of the pass according to the rules in force in the district or place of export. In the latter case the vendor may, on receipt of the importer's copy of the pass, and subject to any rules in force in the place of export, despatch the liquor to the place specified in the pass.

9. Duty on excess transit wastage.

- The importers shall be liable to pay duty on excess transit wastages, if any, to the State of export, if a claim is made therefor. In that case he will be allowed to set off against that claim the amount of duty pre-paid by him on the quantity representing the excess loss in transit. B. Procedure if the duty be pre-paid in the state of Export

10. Application for import of India-made foreign liquor if duty is pre-paid in the State of export.

- Any licensed vendor of foreign liquor wishing to import India-made foreign liquor into Manipur under Rules 2 and 3 above must either personally or through his agent first submit an application in Form 1 to the Collector of the district of import for the issue of a permit, unless the importer or exporter has been exempted by a general or special order of the Excise Commissioner in this respect. The Collector, if he sees no objections, shall issue a permit in Form No. 3 in triplicate (two copies and the counterfoil), containing the particulars given in the application. The permit shall be in force up to a date specified therein. One copy shall be made over to the importer, the second copy forwarded to the Collector or such other officer as may be authorised in this behalf of the place of export and the counterfoil retained for record.

11.

The importer either personally or by his agent shall then apply in the prescribed form to the Collector or such other officer as may be authorised in this behalf in the place of export or to the officer in-charge of the place in which the liquor is kept in bond for payment of the duty in the district or place of export, and the Collector or the officer in-charge, as the case may be, shall, if he is satisfied that the proper duty has been paid, at the rate prevailing in Manipur as indicated in the permit or order or exemption, to the credit of the Government of Manipur, issue an export pass and forward a copy duly endorsed to the effect that the removal of the liquor has been authorised, to the Collector of the district of Manipur. Note. - An application made to a Revenue Officer outside Manipur will be in the form prescribed by the State Government or other Chief Revenue Authority of the State or place of export.

12. Import of India-made foreign liquor by private individuals.

- (i) "Private individuals" means all persons or firms not holding a licence from the Collector for the wholesale or retail sale of foreign liquor. (ii) A private individual wishing to import India-made foreign liquor into Manipur shall observe the procedure prescribed in Rules 2 to 4 above; provided that the application shall also be accompanied by the treasury receipt that the importer has paid the pass fee at the rates specified in Rule 3 (2). The Collector shall after satisfying himself that the fee has been correctly paid and that the provisions of Rules 5 to 11 above have been fulfilled, grant a pass or a permit in Form 2 or 3. (iii) If the importer authorised to import India-made foreign liquor under this rule does not use the entire quantity of India-made foreign liquor imported by him and

wishes to return it either to the exporter or sell it to a licensed vendor, he may do so with the permission of the Collector who may also allow the importer a refund of pass fee on the quantity thus returned or sold with the sanction of the Excise Commissioner. No refund will however be made after three months of the date of the import of the consignment.

13. Refund of duty or pass fee if import is not effected.

- If the person authorised to import India-made foreign liquor under Rules 4 to 12 does not import the liquor for which he has deposited either the duty or the pass fee or both he will be entitled to a refund to the full amount deposited by him after the facts have been verified by the exporting State.

14. Quarterly statement of exports to be furnished by exporting State.

- The Chief Excise authority of the State of export will furnish or cause to be furnished to the Excise commissioner, Manipur, a quarterly statement in the form prescribed by him from time to time as soon after the close of the quarter as possible showing, for the quarter concerned, all exports from that State to Manipur, and the amount of duty realised on such exports.

15. Examination of consignment of India-made foreign liquor on arrival.

- On receipt of a consignment, the importer whether he be a licensed vendor or a private individual, shall at once notify its arrival to the Collector of the place of import and shall not open the consignment until it has been examined by an officer of the Excise Department or unless the Collector has intimated that it will not be examined.

16. Definition of overseas foreign liquor.

- In these rules unless there is something repugnant to the context-(1)"Overseas Foreign Liquor" means liquor imported into the territories of India from overseas countries which had paid duty on its importation under the Indian Tariff Act, 1934 (Act 32 of 1934) or the Sea Customs Act, 1878 (Act 7 of 1878), but does not include denatured spirit.(2)Definition of private individuals. - "Private individuals" mean all persons or firms not holding a licence from the Collector for the wholesale or retail sale of foreign liquor.

17. Import of overseas foreign liquor.

- Overseas foreign liquor may be imported into Manipur under cover of a pass and in accordance with the rules immediately hereinafter following and in compliance with the rules in force in the place of export.

18. Import of overseas foreign liquor by licence holders.

- A licence holder, desiring to import overseas foreign liquor into Manipur, shall present personally or through his agent an application to the Collector of the place where liquor is to be imported stating-(i)the name and address of the firms from which the import is to be made;(ii)the name, complete description and quantity of each kind of liquor which is to be imported and whether the import is to be made in bulk or in bottles ;(iii)the route by which it is proposed to import the liquor.The application shall be in Form 4 but a separate application shall be necessary in respect of each consignment.

19. Issue of pass.

- The Collector of the place where the liquor is to be imported may receive the application and unless he sees any reason to the contrary, shall issue, free of fee, a pass for the import of the liquor. The pass shall be in duplicate in Form 5. The original copy shall be retained by the Collector for record and verification of the consignment on arrival. The duplicate copy shall be given to the applicant to cover the import of liquor from the place of export to the place of import. A register of passes shall be maintained by the Collector of the place of import in the form prescribed by the Excise Commissioner and details of each pass issued shall be immediately entered in it together with the result of verification of the consignment.

20. Examination of consignment of overseas foreign liquor on arrival.

- On receipt of the consignment the applicant shall at once notify its arrival to the Collector of the place of import and shall not open the consignment until a period of two days has elapsed or the Collector has intimated that it will not be examined or it has been examined by an officer of the Excise Department not below the rank of Sub-Inspector or any other officer deputed by him for examination together with the pass received by the importer.

21. Import of overseas foreign liquor by private individuals.

(1)A private individual wishing to import overseas foreign liquor into Manipur shall observe the procedure prescribed in Rules 18 to 20 above : Provided that the application to the Collector of the place of import shall be accompanied by the treasury receipt that the importer has paid the pass fee at the rates specified below :

[Kind of liquor]	Rate in bottle	Rate when imported in bulk	
1. (1)	Whisky, brandy, rum, wine, liquor, champagne and other wines	Re. 5.90 P. per bottle containing 600 ml	Re. 7.15 P. per litre
(2) Ditto	Re. 4.72 P. per bottle containing 600 ml		
(3) Ditto	Re. 3.93 P. per bottle containing 500 ml		

(4) Ditto	Re. 2.92 P. per bottle containing 375 ml		
(5) Ditto	Re. 2.38 P. per bottle containing 300 ml		
(6) Ditto	Re. 1.98 P. per bottle containing 250 ml		
2. (1)	Beer, cider, perry, ale and other fermented liquors	Re. 1.20 P. per bottle containing 750 ml.	Re. 1.60 P. per litre
(2) Ditto	Re. 1.06 P. per bottle containing 650 ml.		
(3) Ditto	Re. 0.98 P. per bottle containing 600 ml.		
(4) Ditto	Re. 0.60 P. per bottle containing 375 ml.		
(5) Ditto	Re. 0.53 P. per bottle containing 325 ml.		
(6) Ditto	Re. 0.48 P. per bottle containing 300 ml.		
(7) Ditto	Re. 0.40 P. per bottle containing 250 ml.]		

[Substituted by Notification No. 10/1/67. G.F., dated 28.5.1969.](2)The Collector shall, after satisfying himself that the fee has been correctly paid, grant a pass in Form 5 and enter its details in the register.

22. Refund of pass fee on overseas foreign liquor not used.

- If the importer authorised to import overseas foreign liquor under Rule 21 does not use the entire quantity of overseas foreign liquor imported by him and wishes to return it either to the exporter, or sell it to a licensed vendor, he may do so with the permission of the Collector who may also allow' the importer a refund of pass-fee on the quantity thus returned or sold with the sanction of the Commissioner of Excise. No refund will, however, be made after 3 months of the dates of import of the consignment.

23. Import of overseas foreign liquor prohibited except as provided by rules.

- Except as provided by the foregoing rules, the import of overseas foreign liquor in any quantity whatsoever into Manipur is prohibited.

24. Exemption in case of Government departments and charitable institutions.

- Rules 15 to 23 shall not be applicable in case of import of overseas foreign liquor on behalf of Government departments, Manipur Rifles, Assam Rifles and charitable institutions with the previous permission of the Excise Commissioner.

25.

Rectified spirit and denatured spirit and absolute alcohol are "Foreign Liquor."

26. Definition of rectified spirit, etc.

- Rectified spirit and absolute alcohol are defined in Rule 90 of these rules and denatured spirit is defined in Section 3 (5) and (5-a) of the Assam Act 1 of 1910.

27. Import, export and transport of rectified and denatured spirit and absolute alcohol to be covered by a pass.

(1)The import, export and transport respectively of rectified and denatured spirit and absolute alcohol shall, except in the cases mentioned below, where the indent or requisition duly countersigned or signed by the proper officer will be deemed to be a pass, be covered by a pass whatever the quantity except that denatured spirit up to 4.55 litres may be imported without pass if for the private use of importer and not for sale.(a)All Charitable hospitals and dispensaries maintained by Government or by local authorities, as defined in Section 3 (3) of the General Clauses Act, 1897 (Act 10 of 1897), on a requisition countersigned by the Director of Medical and Health Services, or the Civil Surgeon of the District.(b)All Charitable and Mission hospitals or dispensaries, unless in any case the Government shall otherwise declare, on requisitions, countersigned, by the Director of Medical and Health Services, or the Civil Surgeon of the district.(c)Educational Institutions, Laboratories, Firms and Museums specified by the Government in this behalf, on a requisition signed by the head of the institution, laboratory, firm or museum and countersigned by the Director of Medical and Health Services, or the Civil Surgeon of the district, or by any other officer specified by the Government.(d)Hospitals and dispensaries in respect of spirit required for the treatment of lepers on a requisition bearing the countersignature of the Civil Surgeon, or the Director of Medical and Health Services of the district;(e)Director of Medical and Health Services, Civil Surgeon and Medical Officer-in-charge of Government institutions may import and store such spirit or absolute alcohol required for the purposes of the institution under their charge.(2)The cases falling under items (a), (b), (c), (d) and (e) above shall be exempted from the payment of duty for the import of rectified spirit and absolute alcohol and from the payment of pass fee for import of denatured spirit.

28. Pass for import of denatured spirit to be issued only to licence holders.

- Passes for the import of denatured spirit shall be issued only to persons holding licences-(a)for wholesale or retail sale of denatured spirit;(b)to possess denatured spirit in excess of the quantity fixed as the limit of retail sale.

29. Persons eligible to import rectified spirit.

- The only persons to whom passes for import of rectified spirit (including absolute alcohol) can be issued, are-I.(a) Chemists and druggists holding licence for retail sale of such spirit for bona fide medicinal, industrial or scientific purposes ;(b)Chemists or druggists holding permits from the Collector to obtain rectified spirit from a distillery or warehouse for the manufacture of medicines, chemicals or drugs ;(c)Persons holding licence for compounding and blending of foreign

liquor;(d)Persons holding licence for the manufacture of perfumes and toilet preparations consisting of or containing alcohol ;(e)Persons holding permit to obtain rectified spirit for scientific or industrial purposes; and(f)Homoeopathic chemists or practitioners holding special permit to obtain rectified spirit from a distillery or warehouse for manufacture of homoeopathic medicines.II. Permit for import of rectified spirit and absolute alcohol at concessional rate of duty. - A permit for the import of rectified spirit and absolute alcohol at the concessional rate of duty for use in medicinal preparations, or for scientific or industrial purposes, shall be issued by the Collector after proper enquiries only to bona fide and respectable persons and firms in such quantity as may be considered necessary by the District Collector with the previous approval of the Excise Commissioner.

30. Precautions to be exercised in storing rectified or denatured spirit or absolute alcohol.

- (i) The room in which rectified or denatured spirit or absolute alcohol is stored by vendors thereof, or by persons licensed to possess the same in large quantities, shall be built of unflammable materials and shall be well ventilated so as to prevent the accumulation of spirit fumes. Naked light or fire shall not be used or kept closed so as to prevent the accumulation of spirit fumes in the room.(ii)All bottles, jars, drums or cask containing denatured spirit shall be legibly branded or labelled in red bearing picture of skull and cross bones with a warning "Poison- not to be taken internally" written in English and in the vernacular of the district. The design and style of the label shall be as follows:

POISON

DENATURED SPIRIT Not to be taken internally

Bottled by.....

31. Rules applicable to rectified and denatured spirits and absolute alcohol imported.

(1)The provisions of Rules 4 to 14 shall apply mutatis mutandis, to rectified and denatured spirit and absolute alcohol imported into Manipur.(2)Pass for the import of denatured spirit into Manipur in accordance with Rule 28 above shall be granted by the Collector of the district on prepayment by the importer of the pass fee prescribed in Rule 264 (ii)infra.

32. Import of medicinal or toilet preparations containing India-made spirit prohibited except as provided by rules.

- No Medicinal or toilet preparations or perfumes containing spirit of Indian manufacture shall be imported into Manipur except in accordance with the procedure hereinafter prescribed :Provided as follows :(1)Medicinal and other preparations containing rectified spirit, imported from overseas countries, are exempt from the provisions of these rules relating to import, export, transport, possession and sale : provided that the customs duty at the rate prescribed has been paid.(2)Save as stated in Rule 33 below medicinal and other preparations containing rectified spirit manufactured in India are exempt from the operation of the rules relating to transport, possession and sale of

foreign liquor made in India if they have been issued from a bonded distillery, bonded laboratory or bonded factory in India and the issues have been made under the authority of a pass granted by the Excise Officer-in-charge of such bonded distillery, laboratory or factory under conditions contained in the following rules, except that medicinal and other preparations containing such spirit may be imported by post, in quantities not exceeding .445 litre at a time for bona fide private consumption of the importer without restriction.(3)The following institutions shall be exempt from the payment of duty for import of spirit contained in medicinal preparations and from obtaining a pass :
 (a)Charitable hospitals and dispensaries maintained by Government or by local authorities as defined in Section 3 (31) of the General Clauses Act, 1897 (Act 10 of 1897), on a requisition countersigned by Director of Medical and Health Services or the Civil Surgeon of the district;(b)all Charitable and Mission hospitals or dispensaries unless in any case the Government shall otherwise declare, on a requisition countersigned by the Civil Surgeon or the Director of Medicinal and Health Services of the district.B. Import of Prepayment of Duty in the State of Export

33. Procedure for import of preparations containing India-made spirit on prepayment of duty in State of export.

- Preparations containing spirit manufactured in India may be imported from a bonded distillery, bonded laboratory or bonded factory in any part of India on duty being paid into the treasury to the credit of the Government of Manipur under the head "Duties on medicinal and toilet preparations containing alcohol, opium etc." for adjustment by the Accountant-General through the Reserve Bank of India against the balance of the Union Territory of Manipur in accordance with the following procedure :
 (i)Application for part of preparations containing India-made spirit. - The importer or his agent shall apply to the Collector or Excise Officer of the place of export, and this officer or the officer-in-charge of the distillery, laboratory or factory acting on his instructions will, after satisfying himself that the amount of duty paid is correct according to the rate prevailing in Manipur, if he sees no objections, authorise export direct to the place of import in Manipur, and issue a pass accordingly ; he will send a copy of the pass showing in detail the bulk contents and spirit contained in litres or part thereof direct to the Collector of the district of import. He will also furnish a quarterly statement of export to the Excise Commissioner, Manipur.
 (ii)Examination consignments of spirituous, medicinal and toilet preparations on arrival. - The importer shall give intimation of the arrival of the consignment to the Collector of the district of import and shall not open the consignment until it has been examined by an officer of the Excise department not below the rank of a Sub-Inspector or any other officer deputed by the Collector for examination together with the export pass received by the importer or the Collector has intimated that it will not be examined. If the consignment is not verified or no intimation is received from the Collector of the district within two days from the date of intimation of arrival of consignment the importer shall be at liberty to open the consignment and to utilise the contents.
 (iii)The Collector shall send the copy of the pass received by him to an officer mentioned in sub-paragraph (ii) supra who shall check the bulk contents of the consignment and endorse the result on the pass. The proof spirit contents of each preparations as certified by the Excise authority of the district of export will ordinarily be accepted for the purpose of these rules to be correct. The Collector may also, if for any reason he considers it necessary in the case of any particular consignment, cause it to be tested, and samples taken for the purpose of analysis. The Collector shall forward, through the District Collector if he is

not himself the District Collector, all such export passes to the Excise Commissioner at the end of each quarter or such period as may be determined by the Excise Commissioner, together with a statement showing the quantity in litres of spirit contained in the preparations imported from other States, the amount of duty to be adjusted and such other particulars as may be required by the Excise Commissioner.(iv)On the basis of the passes and the quarterly statement the Excise Commissioner shall formulate a claim for the amount of duty to be recovered less any deduction agreed upon from the State of export.

34. Import of spirituous, medicinal or toilet preparations on prepayment of duty in Manipur.

- Import may also be made on prepayment in Manipur, on special application to the Excise Commissioner, Manipur, and in accordance with such conditions as he may direct.

35. Duty on excess quantity to be realised from importer.

- The importer of medicinal or toilet preparations or perfumes containing India-made spirit shall pay duty at the rate in force on any quantity found in excess of that on which duty has been paid in the district of import or export.

36. Samples of medicinal and toilet preparations for analysis.

- The Excise Commissioner may direct that samples of medicinal or toilet preparations or perfumes imported under these rules be taken free of cost for the purpose analysis.

37. Application.

(1)These rules will apply only to exports from a distillery, bonded laboratory, bonded factory or bonded warehouse in the Union Territory of Manipur.(2)Definitions. - In these rules unless there is anything repugnant to the context-(i)"India-made foreign spirits" means spirits manufactured and compounded in India and made in colour and flavour to resemble gin brandy, whisky or rum imported from overseas countries ;(ii)"Spirituous preparations" include all medicinal or other flavouring essences, extracts, perfumes and other preparations containing spirit;(iii)"India-made rectified spirit" includes absolute alcohol ;(iv)"Bonded warehouse" means a licensed warehouse or part of a licensed distillery or pharmaceutical bonded laboratory where unexcised spirits or unexcised spirituous preparations intended for consumption are kept for eventual removal under bond or on payment of duty or as provided for in the Manipur Distillery and Warehouse or other special rules ;(v)"Officer -in-charge" means an officer of the Excise Department deputed to supervise the work in a distillery, pharmaceutical bonded laboratory or bonded warehouse ;(vi)"Exporter" includes the authorised agent of the exporter in Union Territory of import of Manipur ;(vii)"Importer" includes the authorised agent of the importer in either State of import or export.

38. Export pass.

- India-made foreign spirits, rectified spirits, denatured spirits and spirituous preparations manufactured in any distillery or bonded warehouse in the Union territory of Manipur may be exported to any other State of India under cover of an export pass and in accordance with the rules immediately hereinafter following.

39. Procedure for export of India-made foreign spirits, rectified spirits and denatured spirits.

- Any person holding a stock of India-made foreign spirits, India-made rectified spirits and denatured spirits at a distillery or a bonded warehouse in any district in the Union territory of Manipur and desiring to export the same to any other State of India shall present an application in the prescribed form for an export pass to the Excise Officer in-charge of the distillery or bonded warehouse together with an import permit authorising the import signed by the Collector or any other officer duly authorised in this behalf of the State of import, specifying the rate of duty chargeable on the India-made foreign spirit and rectified spirit. A treasury receipt showing the payment of duty at the rate in force in the State of import to the credit of revenues of the State shall accompany such an application.

40. Grant of export pass.

- In the absence of any objection from the officer in-charge of the distillery or bonded warehouse shall, after satisfying himself that the proper duty has been paid, grant an export pass authorising the export. The export pass shall be in triplicate in Form 6. Procedure of dealing with export pass. - The original copy shall be retained by the Excise Officer-in-charge of the distillery or bonded warehouse and shall be forwarded through the Collector of the district of export to the Excise Commissioner, Manipur at the end of each quarter together with the quarterly statement of export prescribed in sub-rule (2) of Rule 42 below. The duplicate copy shall be given to the exporter to accompany the consignment and the triplicate copy shall be sent to the Collector or any other officer as may be authorised in this behalf of the district or place of import.

41. Exemption from the payment of duty on export of India-made foreign liquors.

- No excise duty shall, however, be payable on rectified spirit supplied from bond to Government, local board and municipal hospitals and dispensaries, educational institutions and such private medical institutions as are conducted on charitable lines in other States which are certified on the indent by the Director of Medical and Health Services or the Civil Surgeon of the district of import or any other officer empowered in this behalf by the Government of the State concerned as being entitled to the supply free of duty. The indent or requisition duly signed or countersigned by such officer shall be deemed to be an import permit and no separate import permit shall be necessary.

42. Return of export passes.

(1) Within a reasonable time to be fixed by the Excise Officer in-charge of the distillery or bonded warehouse and as specified on the export pass, the importer shall return to the Excise Officer in-charge of the distillery or bonded warehouse from which the spirits are issued, his copy of the export pass endorsed with a certificate signed by the Collector or other officer specially appointed in this behalf of the importing district certifying the due arrival or otherwise of the spirits at its destination. (2) Submission of quarterly statement of India-made foreign spirits exported to other States. - The Excise Officer in- charge of a distillery or bonded warehouse shall submit in duplicate to the Excise Commissioner, Manipur through the Collector of the district of export, a quarterly statement at the end of each quarter together with triplicate copies of the export passes in the following form showing for the quarter concerned all exports of India-made foreign spirits and rectified spirits to other States and the amount of duty paid on such export:

No. and date of export and pass	Name of the place of import	No. and date of import permit	Description of foreign spirit and rectified spirit	Quantities	Rate of amount	No. and date of treasury challan with which duty has been paid	Remarks	
Bulk 4.55 litre	Proof 5.55 litre	Duty levied	Paid					
1	2	3	4	5	6	7	8	9 10

(3) No duty shall be levied by the Government on denatured spirit.

43. Procedure for the export of spirituous preparations.

- Any person holding a stock of spirituous preparations at distillery or bonded warehouse in Manipur and desiring to export it to any other State of India should apply in the prescribed form for an export pass to the Excise Officer in-charge of the distillery or bonded warehouse from which the export is to be made together with a treasury receipt for the amount of duty on the total quantity of spirit contained in the preparations to be exported to another State at the rates in force in the State of import. Save as provided in the provisions hereunder, such export shall not be permitted except from distilleries or bonded warehouses: Provided that no export pass shall be necessary for the export by post to private persons of not more than at .442 litre any one time of duty paid spirituous, medicinal and toilet preparations and perfumery which are meant for bona fide private consumption and not for sale.

44. Export pass for spirituous preparations.

- In the absence of any objection, the Excise Officer in charge of the distillery or bonded warehouse shall after satisfying himself that the amount of duty paid is correct, may grant an export pass in

Form 6 in triplicate authorising the export of these preparations. The original copy shall be retained by the Excise Officer in-charge of the distillery or bonded warehouse and shall be forwarded through the Collector of the District of export to the Excise Commissioner, Manipur with the quarterly statement of export prescribed under Rule 46 below. The duplicate copy shall be given to the exporter to accompany the consignment and the triplicate copy shall be sent to the Collector or any other officer as may be authorised in this behalf of the district or place of import.

45. Exemption from payment of duty on export of spirituous medicinal preparations.

- No excise duty shall, however be payable on spirituous medicinal preparations supplied from bond to Government, local board and municipal hospitals and dispensaries and such private medical institutions as are conducted on charitable lines in other States which are certified on the indent by the Director of Medical and Health Services or the Civil Surgeon of the district of import or by any other officer empowered in this behalf by the Government of the State concerned, as being entitled to the supply free of duty.

46. Submission of quarterly statement of spirituous preparations.

- At the close of each quarter the Excise Officer-in-charge of distillery or bonded warehouse shall submit in duplicate through the Collector of the district of export to the Excise Commissioner, Manipur a quarterly statement together with triplicate copies of export passes, in the following form showing for the quarter concerned, all exports of spirituous preparations exported to other States and the amount of duty paid on such exports :

No. and date of Export pass	Name of place of imported	Description of spirituous preparation	Quantity	Rate of duty levied	Amount collected	Amount payable to the State of import	Remarks
Bulk 4.55 litres	Proof 5.55 litres						

47. Payment of duty due to other State on export of spirituous preparations.

- The total amount of duty so collected in Manipur shall be credited to the State of import by book transfer at the end of each quarter, less any deduction agreed upon with the importing State on account of collection, testing and supervision charges.

48.

The Excise Officer in-charge of a distillery or bonded warehouse shall maintain a list of all medicinal, toilet or other preparations manufactured in distillery or bonded warehouse showing the standard proportion of spirit contained in each preparation. This list will be supplied by the Excise

Officer incharge to any exporter on payment of its price to be fixed by the Excise Commissioner from time to time which shall be credited into the local treasury.

49. Accounts of export.

- Accounts of all exports of India-made foreign spirit, India-made rectified spirit, denatured spirit and spirituous preparations shall be kept by the officer-in-charge of the distillery or bonded warehouse in Form No. 15.

50. Transport of spirituous, medicinal and other preparations.

- (i) The transport, within Manipur of spirituous, medicinal, toilet or other preparations from one place to another except from a distillery or bonded warehouse, may be made without any restriction. (ii) Transport of India-made foreign spirits, rectified spirits, denatured spirits and spirituous preparations manufactured at a distillery or bonded warehouse in Manipur from a distillery or bonded warehouse shall be governed by rules relating to issues from distilleries and bonded warehouses.

51. Export of India-made foreign liquor, etc., to India States or foreign territory in India.

- No India-made foreign spirits, India-made rectified spirits, denatured spirits and spirituous preparations manufactured in any distillery or bonded warehouse in Manipur shall be exported to any Indian States or foreign territory in India, unless the duty (if any) payable under Chapter V of the Eastern Bengal and Assam Excise Act has been paid.

52. Definitions of blending, etc.

(1) Blending, compounding and reducing shall have the same meanings as defined in Rule 90 of these rules. (2) Bottling or to bottle shall have the meaning as defined in Section 3 (3) of the Act.

53. Restriction in compounding, blending, reducing, and bottling potable foreign liquor.

- Potable foreign liquor other than wines and fermented liquors shall not be-(a) compounded, blended or reduced, or (b) bottled, except under a licence granted in this behalf by the Collector.

54. Grant of compounding, etc., licence to wholesale licence holder.

- Licences under clauses, (a) and (b) of Rule 53 above shall not be granted except to persons holding a wholesale licence for the sale of foreign liquor.

55. Compounding, blending, etc., of potable foreign liquor.

- Potable foreign liquor other than wines and fermented liquor shall not be compounded, blended, reduced or bottled except in the presence of an Excise Officer and in a bonded foreign liquor warehouse or in the case of duty paid liquor in a godown approved by the Collector.

56. Excise staff required to supervise operations in warehouse or godown.

- The Excise Commissioner shall decide what excise staff is necessary for the proper supervision of the operations carried on in each warehouse or godown under Rule 55 above. The licensee shall pay to the Government at the end of such calendar month such establishment charges as may be determined from time to time by the Excise Commissioner. These amounts shall be in addition to any other fees payable under the Eastern Bengal and Assam Excise Act, 1910, and shall not exceed in amount the total actual cost of the Excise staff employed for the purpose of this rule.

57. Grant of licence for commanding, blending, reducing and bottling potable foreign liquor.

(1)When any wholesale vendor of foreign liquor desires to carry on any of the aforesaid operations he will submit an application to the Collector for a licence under clause, (a) or clause, (b) of Rule 53 supra and shall furnish the following particulars, namely : (a) the place at which and there premises in which the operation or operations referred to in the said rule will be carried on ; and (b) the nature of the operation to be carried on, and (c) the approximate number of days in a week or month for which the operation or operations will be carried on. (2) The Collector, if he is satisfied on enquiry that the applicant is a fit person to hold the required licence and the premises in which such person proposes to carry on the operation or operations are suitable, shall grant a licence to such persons with the previous sanction of the Excise Commissioner. (3) Custody of keys of warehouse or godown.- The warehouse or godown as well as each of the rooms and compartments therein shall remain under separate locks and keys of the licensee and the Excise Officer in-charge. (4) Accommodation and furniture for Excise Officer in-charge of warehouse or godown.- The licensee shall provide suitable office accommodation with sanitary arrangements for the Excise Officer in-charge within the warehouse or godown and also supply such furniture and other articles for his use as may be considered indispensable by the Collector. (5) Smoking and use of naked lights prohibited in warehouse or godown.- Smoking and the use of naked lights or fire within the warehouse or godown are prohibited.

58. State Government not responsible for loss of spirit in warehouse or godown.

- The Government shall not be held responsible for any loss or damage by theft, fire or any other cause whatsoever occurring to any spirit in the warehouse or godown.

59. Requisition for Excise Officer to supervise operations.

- For each day's operation or operations a 72 hours' previous notice (exclusive of Sundays and holidays) shall be given by the licensee to the Collector if there be not a whole-time Excise Officer attached to the warehouse or godown.

60. Colouring and flavouring substances to be examined and approved before use.

(1) All colouring and flavouring substances to be used by the licensee shall be kept in the warehouse or godown and no such substance shall be used unless the Chemical Examiner, or such other officer appointed by the Government for the purpose has examined a sample thereof and approved the same as suitable for the compounding of foreign liquor : Provided that, if such substance manufactured by a reputed firm is brought into the warehouse or godown and kept there with the original labels and capsules intact, it shall be examined under this sub-rule only once a year. (2) Fee for examination of sample. - A fee of Rs. 2 shall be payable by the licensee for examination of each sample under Sub-rule (1).

61. Pure filtered water to be used for reduction.

- Only pure filtered water shall be used for the purpose of reduction of foreign liquor from a higher to a lower strength.

62. Kinds of spirits that can be compounded and blended.

- In the process of compounding and blending of brandy, whisky, gin and rum in Manipur no spirit except (i) British spirit, (ii) India-made spirit, (iii) Scotch whisky, and (iv) French brandy shall be used. Explanation. - (a) "British Spirit" means spirit manufactured in a licensed distillery in Great Britain. (b) "India-made spirit" means plain spirit manufactured in a distillery in India under the supervision of Government, of a strength not less than 50 O. P. and includes India-made foreign spirits. (c) "Scotch whisky" means spirit obtained by distillation in Scotland from a mash or cereal grains saccharified by the diastase of malt and matured in a bonded warehouse in casks for a period of at least three years. (d) "French brandy" means brandy made from grapes in France and imported into Manipur in its original condition.

63. Blending of duty paid imported foreign liquor with India-made spirit.

- Foreign liquor on which customs duty has been paid may be used for blending with India-made spirit in a bonded warehouse. In such case the liquor shall be stored separately and shall not be used until the proportion in which it is to be added has been approved by the Collector. No excise duty shall be levied on the quantity of imported duty-paid foreign liquor contained in a blend of such liquor with India-made spirit.

64. Strength and quantity to be ascertained prior to compounding, blending, reducing or bottling foreign liquor.

- Foreign liquor shall not be compounded, blended or reduced or bottled before an account of its strength and quantity has been taken by the Excise Officer in-charge of the warehouse or godown. The whole of the contents of a cask, where casks are used, shall be bottled in one operation. As soon as the bottling is over, the officer-in-charge shall ascertain the quantity bottled and adjust his account by writing off the sullage and wastage.

65. Cleansing and sterilising of bottles.

- The bottles to be used for the purpose of bottling the foreign liquor shall be properly cleansed and washed first with a solution of potassium permanganate and then with pure water. They shall finally be rinsed with a quantity of the liquor to be bottled.

66. Supply of sample for analysis before issue.

- (i) In a bonded warehouse the licensee shall supply one quart bottle of each batch, free of cost, to the Excise Officer in-charge for analysis and declaration of true strength and obscuration by the Chemical Examiner or such other officer appointed by the Government for the purpose. (ii) Minimum strength of whisky, brandy, rum and gin to be bottled. - No issue shall be given from the bond until the report from the Chemical Examiner or such other officer appointed for the purpose of passing the same is received. When the bottling operation is carried on in an approved godown, no whisky, brandy and rum shall be bottled at a strength less than 25 U. P. and gin at a strength less than 35 U. P. as indicated by the hydrometer. Samples for analysis shall be supplied free of cost to the Excise Officer in-charge of the approved godown whenever necessary.

67. Bottles to be corked, capsuled, labelled and stored immediately after filling.

- Immediately after the bottles have been filled up they shall be corked, capsuled and labelled and removed to the store room for bottled liquor. A distinctive serial number to be known as the batch number shall be assigned to each bottling operation and the number shall be noted on the label. The capsule, if it is metallic, shall be firmly fixed in position by a capsuling machine or any other suitable appliance ; if on paper, it shall be gummed over the cork and the neck of the bottle. The capsule shall have inscriptions showing only the name of the manufacturer or the brand or both.

68. Packing of bottles.

- Bottles shall be packed as soon as a bottling operation is finished. Each package shall contain a dozen or a multiple of a dozen of quarts or pints and the bottle in each package shall be of uniform size. The Excise Officer in- charge shall satisfy himself that the proper number of bottles are placed in each case and shall see that the packed cases are closed at once and fastened.

69. Cleansing of premises.

- After each bottling operation, the premises shall be cleansed to the satisfaction of the Excise Officer in-charge.

70. Bottled liquor to be removed from godown within three months. Pass necessary for removal of liquor.

- The licensee shall remove all bottled liquor from an approved godown within three months after it is bottled. No liquor shall be removed from a warehouse or a godown except under a pass granted by the Excise Officer in-charge.

71. Accounts of all liquors and colouring and flavouring substances to be kept.

- Correct accounts of all liquors and colouring and flavouring substances in the warehouse or godown shall be maintained by the licensee in such form as may be prescribed by the Excise Commissioner. The accounts shall remain in the custody of the Excise Officer in-charge who shall check them at the end of each day's work.

72. Minimum capacity of bottles to be used.

(a) For the bottling of brandy, whisky, gin and rum manufactured in India or imported from abroad, the licensee shall, in no case use any 'quart' bottles containing less than .625 litre or any pint bottle containing less than .313 litre of such spirit, except in the case of liquor bottled as samples and disposed of as such. (b) Sample bottles. - A bottle of such spirit purporting in the opinion of the Collector to contain a reputed quart or reputed pint respectively, shall, if it contains less than .210 litre of whisky, brandy, or rum or less than .682 litre of gin in the case of a reputed quart or less than .355 litre of whisky, brandy or rum or less than .341 litre of gin in the case of a reputed pint, bear a label showing in large letters and figures the minimum guaranteed quantity of its contents. (c) Manner of sealing and capsuling bottles. - Every bottle shall, on a system submitted for approval and approved by the EXcise Commissioner, be securely sealed and capsuled in such a manner that the bottle cannot be opened without breaking the seal or capsule or defacing a label affixed thereto. (d) Classification of quart and pint bottles. - All bottles varying in capacity between .625 litre and .758 litre shall be classed as quart bottles and those varying between .313 litre and .379 litre shall be classed as pint bottles.

73. Bottling licence does not cover blending or compounding.

- The holder of a bottling licence may, by the addition of pure water, alter the strength of spirits to be bottled, but he shall not compound or blend spirit unless he also holds a compounding and blending licence.

74. Particulars to be shown on labels.

- All bottles containing liquor compounded or blended in India for sale must be labelled as having been so compounded or blended in India and the labels must specify the nature of the liquor contained therein i. e., whether it is whisky, brandy, gin or rum, the name of the district where it is bottled and the county of origin.

75. Labels for bottles filled in India with imported foreign liquor.

- Bottles filled in India with liquor imported in bulk from abroad, when intended for sale, must bear labels specifying the nature of the liquor contained therein, the country of origin, the name of the bottle and the fact that the bottling was done in India.

76. Labels to be approved by the Collector.

- All such labels prescribed by the foregoing rules must, before being used, be submitted to the Collector for his approval and must not be used without such approval. The Collector may approve, reject or withdraw any label from use, whenever he considers that such label is in any way so coloured, drawn up or worked as to mislead the public regarding the nature of the liquor contained in the bottle or receptacle.

Part II

Country Spirit Import, Export and Transport

77. Rules applicable to import, export and transport.

- The import, export and transport of country spirit shall be subject to the following rules in addition to the restrictions imposed by Sections. 10, 11 and 13 and any prohibition made under Section 12 of the Act. Import

78. Conditions under which import can be made.

(1) Country spirit may be imported only with the permission of the Excise Commissioner, Manipur, and under a bond for the payment of Excise duty in Manipur by-(a) a person to whom any exclusive privilege for the supply of such spirit has been granted under Section 19 of the Act, or (b) a licensed wholesale dealer in country spirit after he or his agent has-(i) executed a bond (which may be either a general or a special bond) in favour of the principal revenue officer of the district or place of export of payment of the said duty, and (ii) obeyed all rules in force in the district or place from which the export was made. (2) Country spirit shall not be imported under a bond, as aforesaid unless-(a) the consignment is accompanied by a pass granted by the principal revenue officer of the exporting place, or by the Officer in-charge of the distillery, brewery, or warehouse from which it was taken, in such form as may be prescribed for use in the exporting district or place, and (b) the Collector of the

importing district has received a copy of the said pass from the principal revenue officer of the exporting place, or from the Officer in-charge of the said distillery, brewery or warehouse.(3)(a)Whenever any country spirit is imported under a bond as aforesaid, it must, on arrival in the territories to which the Eastern Bengal and Assam Excise Act applies, be taken direct to the excise warehouse specified in this behalf in the pass and fixed by the Excise Commissioner for the storage of such spirit.(b)On the arrival, at an excise warehouse in the territories to which the aforesaid Act applies of any such spirit, it shall be tested and measured by the Officer in-charge of the warehouse, and shall be taken into store and entered in his accounts.(c)As soon as may be after such arrival, the Officer in-charge of the warehouse shall certify on the importer's copy of the pass full details regarding the spirit received, in such manner as may be required by the principal revenue officer of the exporting place.

79. Cases in which spirit is imported to be marked.

- On each cask or other vessel containing spirit there shall be legibly painted the-(1)name of the exporting distillery or warehouse,(2)number of the cask or drum,(3)quantity and strength contained in the cask, and(4)capacity of the cask.

80. Import otherwise than under rules prohibited.

- Save as provided in the foregoing rules, the import of country spirit into Manipur is prohibited.

81. Execution of bond.

(1)When any person desires to remove country spirit from any distillery or warehouse for export to any other State in India under a bond for payment of excise duty or fee, he must execute a bond in Form No. 11 before the Collector of the district in which the distillery or warehouse is situated.(2)Such bond may be either a general or a special bond.(3)The Collector shall then sign the bond on behalf of the Chief Commissioner as a party to the instrument.(4)The Collector shall then intimate the facts of the execution of the bond to the officer in-charge of the distillery or warehouse, who shall after the particulars thereof have been entered in a register, issue the liquor as if duty has been paid.

82. Liquor to be gauged and proved before issue.

- No liquor shall be so issued unless it has been gauged and proved by the Officer-in-charge of the distillery or warehouse.

83. Pass.

(1)A pass, in triplicate, shall be prepared by the Officer in-charge of the distillery or warehouse when any liquor is issued under clause. (4) of Rule 81 above.(2)One copy of the pass shall be delivered to the exporter to accompany the consignment, the second shall be forwarded to the Collector of the

district to which the liquor is to be taken, and the third shall be retained for record.

84. Vessels to be marked and sealed.

- (1) Each cask or other vessel containing liquor issued from a distillery or warehouse under clause. (4) of Rule 81 above shall bear marks showing clearly the name of such distillery or warehouse, and the number and capacity of the cask or other vessel, and the nature, quantity and strength of its contents. (2) Each such cask or other vessel shall be sealed by the Officer in-charge and a distinct impression of the seal shall be affixed on the pass forwarded to the Collector of the importing district under clause. (2) of Rule 83 above.

85. Accounts of export.

- Accounts of all exports shall be kept in Form No. 15 by the Officer-in-charge of the distillery or warehouse. Transport

86. Transport passes.

- Rules 81, 82 and 85 shall apply mutatis mutandis to the transport of country spirit between distilleries and warehouses. A pass in Form 6 in triplicate shall be repeated by the Officer-in-charge of the distillery or warehouse when any spirit is issued for transport to another distillery or warehouse. One copy of the pass shall be forwarded to the Officer-in-charge of the distillery or warehouse to which the spirit is to be transported, the second copy shall accompany the consignment, and the third copy shall be retained for record.

87. Vessels to be marked and sealed.

(a) There shall be cut or branded or otherwise distinctly marked on each cask or other vessel containing spirit issued from a distillery or warehouse, the name or distinctive mark of the distillery or warehouse, as well as the number of the cask or vessel and its capacity ; the actual quantity and strength of its contents shall be noted on a ticket affixed to each cask or vessel. Marks other than those specified above shall be obliterated. (b) If the Excise Commissioner so directs, each such cask or other vessel shall be sealed by the Officer-in-charge and a distinct impression of the seal affixed on the pass forward to the Officer-in-charge of the distillery or warehouse to which the spirit is to be transported.

88. Transit between warehouse and retail shops including canteen and lessee-manager shops.

- Country spirit in transit between distilleries or warehouses and licensed retail shops will be covered by the endorsement in the duplicate copy of the licence, or in the case of canteen or lessee-manager shops by the duplicate copy of the pass prescribed in Rule 89 below.

89. Endorsement of issue on duplicate licences.

- (i) Each licensed retail vendor or country spirit within the area covered by the contractor's licence will be furnished with a duplicate copy of his licence to enable him or his agent as named in the licence to transport country spirit from the distillery or warehouse to his shop. On each occasion on which he takes spirit from the distillery or warehouse he shall produce the duplicate copy of his licence before the Officer-in-charge of the distillery or warehouse, who shall endorse on it the quantity and strength of the spirit issued and the date of issue and shall sign the entry. The duplicate copy shall accompany the consignment and must be produced on the requisition of any Excise Officer of or above the rank or Sub-Inspector of Excise or any Police officer of or above the rank of Sub-Inspector or any other officer specially authorised in this behalf by the District Collector who may, at any time, examine such consignments. (ii) Application by canteen or lessee manager for issue of spirit from a distillery or warehouse. - The holders of licences in Form No. 14 for the sale of country spirit under the canteen or lessee manager system shall on each occasion on which they require to take spirits from the distillery or warehouse, apply in writing to the Collector for permission to do so. The application shall contain the following particulars:- (1) The name of the distillery or warehouse from which spirit will be taken. (2) The quantity of liquor in terms of 30 U. P. and 60 U. P. or at such strengths as may be prescribed by the Government from time to time. (3) The name of the licensee or his agent (i. e., transporter who will take delivery of the consignment of liquor and transport the same to the canteen or lessee-manager's shop. On receipt of the application the Collector shall, if he sees no objection, issue a pass in quadruplicate, in the case of canteens or in triplicate in the case of lessee- manager shops authorising the issue and transport of spirits. The original copy of the pass shall be kept in the Excise office. The remaining copies shall be made over to the licensee or his agent as named in the application to present to the officer in-charge of the distillery or warehouse, as the case may be, who will issue spirits with necessary endorsement on the passes.

Part III

Distillery and Spirits Warehouses

90. Definitions.

- In this Part unless there is anything repugnant in the subject or context- (1) "Absolute alcohol" is spirit obtained from rectified spirit by removing the water present as much as possible by treatment with quick lime or potassium carbonate. The absolute alcohol of the British Pharmacopoeia should not contain more than one per cent by weight of water; (2) "Blending" means the mixture of spirits or wines of different strengths or of different qualities ; (3) "Cask" includes metal drums wherever the use of these vessels is sanctioned by the Excise Commissioner ; (4) "Compounding" means the artificial preparation of foreign liquor by the addition, to imported or locally made spirit, of flavouring or colouring matter or both ; (5) "Contractor" means a person to whom the exclusive privilege- (a) of supplying by wholesale ; or (b) of manufacturing and supplying by wholesale ; country spirit to licensed retail vendors of the same, has been granted by the Government under Section 19

of the Act;(6)"Distillation" means the process of extracting spirit from anything by evaporation and condensation ;(7)"Distillery" means a distillery at which a contractor is permitted by the terms of a licence granted to him by the Government of Manipur or of any other State to manufacture spirit ;(8)"Fermentation" includes natural or artificial change which produces alcohol ;(9)"Gravity" means the proportion which the weight of a liquid bears to that of an equal bulk of distilled water, the gravity of distilled water at 60 degrees Fahrenheit being taken to be 1,000 degree (one thousand degrees);(10)"To gauge" means to determine the quantity of spirit contained in, or taken from, any cask, or other receptacle or to determine the capacity of a cask or other receptacle ;(11)"London Proof (L. P.)" or "proof" means the strength or proof as ascertained by means of Syks' hydrometer and denotes that spirit which at the temperature of 51° fahrenheit weighs exactly 12th/ 13th part of an equal measure of distilled water ;(12)"Over Proof (O.P.)" means spirit of strength greater than that of London Proof;(13)"Under Proof (U.P.)" means spirit of a strength less than that of London Proof;(14)"Proof gallon" means a gallon containing liquor of strength of London Proof;(15)"Medicated wines or spirits" are wines or spirits compounded with various drugs ;(16)"Mritasanjibani" means a medicinal preparation of the Ayurvedic system of medicine containing alcohol not exceeding 42 per cent of proof spirit, obtained by the process of fermentation and distillation ;(17)"Obscuration" means the difference caused by a matter in solution, between the true strength of spirit and that indicated by the hydrometer;(18)"Plain spirit" means spirit to which no flavour has been communicated and to which no flavouring or colouring matter or other material or ingredient has been added ;(19)"To prove" means to test the strength of spirit by a hydrometer or other instrument prescribed by the Excise Commissioner ;(20)"Racking" means the transfer of spirit from one vessel to another ;(21)"Rectified spirit" or "spirit of wine" means plain spirit of a strength of not less than 50° O.P. (fifty degree O.P.) ;(22)"Reducing" means the reduction of liquor from a higher to a lower alcoholic strength by the addition of pure water ;(23)"Still" includes any part of a still and any apparatus whatever for distilling or manufacturing spirit;(24)"Sophisticating" has the same meaning as "compounding" (see above) ;(25)"Supervisor" means the Excise Officer in-charge of a spirit warehouse ;(26)"To tap" means to prepare any part of tari (toddy) producing tree or to use any means for the purpose of causing sap to exude from the tree;(27)"Toddy" means tari;(28)"Tariff rate" means the rate of import duty prescribed in the Indian Tariff Act for the time being in force ;(29)"Vat" means any vessel used for blending, reducing or storage of spirit;(30)"Warehouse" or "spirit warehouse" means the buildings erected by the Government for the storage of liquor in bond under the charge of the contractor ;(31)"Wash" means materials for distillation which is under or has undergone, fermentation by natural or artificial means.Contracts for supplying country spirit to warehouses

91. Call for tenders.

- Tenders for a contract for the exclusive privilege of supplying country spirit from a distillery to licensed vendors within a specified area for a specified period will be called for by the Excise Commissioner 18 months before the date from which the contract will take effect:Provided that the State Government may, if circumstances so require, direct that tenders be called for by the Excise commissioner within a lesser period than 18 months specified above.

92. Application for licence.

- Any person tendering for a licence specified in Rule 91 shall apply in writing to the Excise Commissioner furnishing the following particulars :-(1)The name or names of the person or persons applying, if a firm-the name of every partner of the firm ; and if a company- the registered name thereof.(2)The applicant (if he is other than the existing contractor) shall also state in his tender that he is willing to take over under the provisions of Rule 102 of these rules the existing vats and other permanent apparatuses in the warehouses within the area to be supplied and shall furnish a list of these in his application.

93. Right of Provincial Government to grant licence to any person.

- The Excise commissioner shall forward the tenders with his recommendations to the Government which reserves to itself the right to accept any tender. If none of the tenders is accepted by the Government on the ground that none of them, on due consideration, appears to be satisfactory, they reserve also the right to grant the licence to any person who has not tendered and is considered suitable in all respects :Provided that when a licence is cancelled or suspended during the currency of the licence, the Government further reserves the right to grant the licence to any one without calling for tenders.

94. Period of licence.

- The licence granted to a contractor shall be in Form No. 8 and shall ordinarily be for a period of three years ; but in exceptional cases a longer term, not exceeding five years, or a shorter term, may be fixed.

95. Security deposit and execution of bond.

- For the observance of the conditions of the licence, and of these rules and for the payment of all sums which may become due to Government, by way of duty, fees, fines or otherwise under the terms of the contract or under these rules, the contractor shall execute a deed in Form No. 9 hypothecating to Government his vats, pipes, pumps and all other apparatuses including, bottling plant, bottles, etc., together with the stock of liquor stored at any time during the currency of the licence in the warehouse and if so required by Government shall also deposit at the time of signing the counterpart to the licence such amount as the Government may direct.

96. Contractor bound to supply spirit to retail vendors.

- The contractor is bound to issue plain spirit if manufactured by him in the distillery, to the retail vendors within the area which he is licensed to supply at such fixed strengths and prices (which prices include the consent of carriage from the distillery to warehouse) as may be specified in his licence.

97. Retail vendors to pay cost price and duty into treasury.

(1)As a guarantee that the contract price of spirit is never exceeded, and for the contractor's convenience, all retail vendors will be required to pay into the treasury the contract cost price of the spirit together with the still head duty payable thereon; provided that in the case of canteen for the retail sale of country spirit the duty and cost price shall be paid in arrears within the 1st week of each month in respect of issues made during the previous month.(2)Monthly payment of cost price to contractor. - The contractor shall be entitled to receive monthly the total amount deposited in his favour as cost price during the preceding month. The amount due from the contractor as distillery fees and godown rent may be paid by deduction from the amount of cost price which is refunded to him.

98. Contractor to have no interest in retail shop.

- The contractor shall not have nay interest, direct or indirect, in any retail shop for the vend of liquor within the area covered by his licence, and is bound to observe these and all such other rules for the management of the warehouse as may be framed from time to time by the Government.

99. Establishment in warehouses.

- The contractor will be required to maintain such establishment in each warehouse as may be deemed necessary by the Excise Commissioner for the storage, reduction and issue of spirits.

100. Plant, etc., subject to approval of Commissioner.

- All plants, vats or permanent apparatuses set up in the warehouse are subject to the approval of the Excise Commissioner, and no alteration shall be made in them without his permission. Minor alterations may be allowed by the Superintendent of Excise subject to the subsequent approval (which shall be applied for forthwith) of the Excise Commissioner.

101. Contractor to give notice of any new plant.

- The contractor shall give to the Officer in-charge of the warehouse an inventory of all the permanent apparatuses which he may intend to take into use and which were not entered in his original application not less than two clear working days before he uses any of them.

102. Government to have right of pre-emption of plant.

- In case the contract, for any reason, be not renewed at its expiry, or in case the licence be cancelled or suspended for any reason, the contractor shall be bound to allow the Government the right of pre-emption of the pies, pumps, vats and apparatuses connected therewith on a valuation of their existing condition made by two valuers, one to be selected by the Excise Commissioner and one by the contractor. In the event of a difference of opinion between the valuers the matter shall be

referred to the Government whose decision shall be final. In the event of the said Government exercising the right of pre-emption under this rule, an incoming contractor shall be bound to purchase the vats and apparatuses as aforesaid at the price paid for them to the outgoing contractor :New contractor bound to take over old plant. - Provided that, if on account of non-renewal of the contract, the new contract be given to another contractor, the latter shall be bound to take over from the outgoing contractor all vats and other apparatuses in the warehouses which are in use and in serviceable condition, and which have been purchased with the sanction of the Excise Commissioner. If the outgoing and incoming contractors do not come to terms as to the price to be paid for the vats, etc., aforesaid, the matter shall be referred to three arbitrators, one to be nominated by the outgoing contractor, one by the incoming contractor and one by the Excise Commissioner, who shall determine the price to be paid subject to an appeal to the Government. If two of the arbitrators agree on the price, such agreement shall determine the price subject to appeal as aforesaid. If all the three arbitrators disagree the matter shall be referred to the Government. The decision of the Government shall be final in every case.

103. Stock of spirit in warehouse and its disposal on expiry of contract.

(1)On the expiry of his licence (unless a fresh licence has been granted to him or if his licence be cancelled or suspended) the contractor shall be bound to leave, if so ordered by the Excise Commissioner, in each of the warehouses a quantity of spirit equal to the average quantity sold in one month at such warehouse during the 12 months immediately preceding ; provided that the quantity of spirit so left shall be paid for at the rate at which the new contractor shall have agreed to supply country spirit to such warehouse, or if such rate not accepted by him or if there be no such licensee, then at such rate as may be fixed by the State Government. The outgoing contractor shall, within ten days of the receipt of written notice from the District Collector, remove any quantity of spirit in any warehouse, in excess of such quantity as is required to be left as prescribed above, on payment of full duty, or under bond for payment of duty unless he can arrange for its disposal with the incoming contractor.(2)If he fails to remove or dispose of all surplus spirits within ten days of the receipt of written notice from the District Collector the cost of any establishment which it may be necessary to employ at any of the warehouses may be recovered from him, and in default of his so doing within one month the spirit shall be liable to forfeiture at the discretion of the Excise Commissioner.

104. Quality of spirit prescribed.

- The spirit supplied to warehouses shall be of good quality according to the standard for the time being prescribed by the Government, and shall be the product of materials specified in the licence. If the spirit supplied to a warehouse be found by the Officer-in-charge to be of inferior quality or otherwise unsuitable for issue to licensed vendors, he shall stop its issue and submit a sample to the Excise Commissioner, and it may, after analysis, be rejected or destroyed or otherwise dealt with under the orders of the Excise Commissioner. All spirits supplied to warehouses shall be subject to such periodical analysis as the Excise Commissioner may direct.

105. Addition of saccharine, etc., prohibited.

- No saccharine or other matter of such a nature as to obscure the indication of the hydrometer shall be introduced into spirits. Spirit so treated shall be liable to forfeiture.

106. Minimum stock prescribed.

- The contractor shall maintain at each warehouse such minimum stock of spirit, as may, from time to time, be fixed by the Excise Commissioner and notified by him in writing to the contractor. Should the stock at any warehouse fall below the prescribed minimum, the contractor shall forthwith make up the deficiency, and in default of his so doing within seven days after the receipt by him of notice from the District Collector, the Superintendent of Excise or the Officer in-charge requiring him to do so, the District Collector may secure the spirit required to make up the deficiency from any source he may think fit. The contractor shall be liable to pay to the District Collector any excess of cost of the spirit so secured (including cost of transit) over the price realised by the sale thereof at the prescribed rates to the licensed vendors, and also the sum required to compensate any loss to Government revenue or to the licensed vendors he may have incurred owing to the contractor's failure to maintain an adequate stock. The amount of such compensation shall be fixed by the District Collector or (in the event of objection on the part of the contractor to the amount so fixed) by the Excise Commissioner. Warehouses

107. Government warehouses.

- Warehouses for the supply of country spirit to retail vendors may be established by the Government at convenient places at the expense of Government. Each such warehouse shall be supplied with country spirit by the contractor within whose area of supply such warehouse lies and shall be in charge of an Excise Officer. The Excise Commissioner is authorised to allow spirit to be received into the warehouse from other sources than above mentioned, if necessary.

108. Vessels for storage of spirit in warehouses.

- The vessels used for storage of spirit intended for human consumption must be iron, wooden, or glass enamelled or glass-lined metal vessels. Spirit in warehouse shall ordinarily be stored in vats or iron tanks, but casks may, with the permission of the Excise Commissioner, be used, in which case the distinguishing mark of the warehouse, the serial number of the cask and its capacity shall be cut or branded or otherwise distinctly marked on each cask. The contractors shall supply these articles and all other appliances which may be required for the storage, blending, reducing or issue of spirit, and shall bear the cost of the aforesaid operations.

109. Vats to be provided with dipping rods and to be gauged.

- All vats in the warehouses must be so placed as to admit of the contents being accurately gauged or measured, and must be fitted to the satisfaction of the Excise Commissioner with proper

dipping-rods, so adjusted to fix dipping places that the contents thereof may at any time be ascertainable. The vats shall also be gauged in such manner as the Excise Commissioner may from time to time direct; and no vessels shall be used as a store vat until it has been gauged and the gauging has been checked by the Superintendent of Excise or such other officer, as the Excise commissioner may appoint.

110. Plungers and valinches.

- The contractor should provide every warehouse with two perforated plungers for the purpose of stirring spirit after blending and reduction, and two valinches or a syphon-tube for drawing spirits from casks when full and also a sufficient number of buckets.

111. Weighing machines.

(1)The contractor shall also supply weighing machines for use in warehouse, for ascertaining the capacities and contents of casks or drums received from the distillery.(2)No weighing machine must be used which has not been approved by the Excise Commissioner and the contractor must take immediate steps for setting right a machine which is reported to have become inaccurate or gone out of order.(3)Standard weights equal to the weight of full drum of the maximum size must also be supplied by the contractor at every such warehouse.(4)As the platforms of movable weighing machines are often considerably above the floor level, a properly made ramp must be provided for each machine so that the machine will not be injured by the rolling casks up to the planks resting on the side of the platform.

112. Serial number, capacity and depth to be painted on storage vessels.

- The contractor must cause to be painted with oil colour and keep so painted upon each vat and storage cask in the warehouse its serial number, capacity and depth.

113. Warehouse under joint lock of the Officer-in-charge of the warehouse and contractor.

- The outer door of a spirit warehouse shall be locked by two locks, one being supplied by the Government and the other by the contractor, the keys being retained by the Officer-in-charge of the warehouse and by the contractor or his authorised representative. The contractor shall provide and maintain suitable and secure fastening to all vats and other receptacles to the satisfaction of the Excise Commissioner for the attachment of locks to be provided by the said Government. All manholes, cocks and other apertures of vats must be so made that they can be locked with Excise locks or any other equally suitable locks made in India and approved by the Excise Commissioner. The plug or key of any cock is not to be rivetted in, but must be so made that it can be taken out by an officer for examination. When it is necessary that cocks upon closed pipes be left open when no Government officer is present, working fastenings must be provided for such cocks to admit of their being turned but not withdrawn from their position. Close fastenings should be

provided for all other cocks. Either excise locks or Chubb's locks or any other equally suitable locks made in India and approved by the Excise Commissioner, will be provided for all the fastenings and doors. The keys of all such locks shall be kept in the personal custody of the Officer-in-charge of the warehouse, the duplicate keys being kept in the district or sub-divisional treasury. The contractor shall be at liberty to affix also his own locks ; Provided that he shall always, on the requisition of the Collector, the Officer-in-charge of the warehouse or other superior Excise Officer, immediately remove such locks so as to allow free inspection of the vats and other receptacles in which, and of the rooms on the doors of which such locks are placed, and of all the contents thereof.

114. What spirit may be received into warehouse.

- No spirits shall be received into any warehouse unless accompanied by a pass from the Officer-in-charge of the distillery or of the warehouse from which they have been transferred, or by a special permit authorising their receipt into the warehouse, or if the spirits be imported, by a permit from an officer duly authorised to grant permit for the transport of imported spirits. All spirits received into warehouse shall be gauged and proved on arrival, and the contractor shall thereupon become responsible under Rule 125 of these rules for the quantity and strength of the same.

115. Accounts to be maintained by contractor.

- The contractor shall keep regular accounts in Form No 10 showing the quantity and strength of spirits received in, issued from and remaining in the warehouse. Such accounts shall be open at all times to the inspection of the Officer-in-charge and of all superior Excise Officers.

116. Hours of work in warehouses.

- Government warehouses shall ordinarily be opened for six hours daily, but when necessary, may be kept open longer. The hours of opening and closure shall be fixed by the District Collector in consultation with the Superintendent of Excise and Sub-Divisional Officer in respect of warehouses in a sub-division. Warehouses will be closed on Sundays and on the undernoted holidays : provided that in case of urgent necessity the District Collector, the Sub-divisional Officer or the Superintendent of Excise may direct that a warehouse shall not be closed on any particular day.

1. Republic day.....	1 day
2. ShriPanchmi.....	1 day
3. Id-ul-Fitter.....	1 day
4. Doljatra.....	3 days
5. Cheiraoba.....	1 day
6. Rathajatra.....	1 day
7. Independence day.....	1 day
8. Janmastami.....	1 day
9. Radhastami.....	1 day

10. Mahatma Gandhi Birth Day.....	1 day
11. Kwakjatra (Bijayadasmi).....	1 day
12. Diwali.....	1 day
13. Bharti Dwitiya.....	1 day
14. Christmas Day.....	1 day

117. Provincial Government not liable for loss, etc., of spirit in warehouse-Fire or accident in warehouse.

- The Government shall not be held responsible for the destruction, loss or damage of any spirit stored in a warehouse by fire or theft or by gauging or by any other cause whatever. In case of fire or other accident the Officer-in-charge of warehouse shall immediately attend to open the same at any hour by day or night.

118. General supervision of warehouse.

- Warehouses shall be under the supervision and control of the District Collector and the Superintendent of Excise, but these officers shall not pass orders on technical matters connected with the working of a warehouse except with the approval of the Excise Commissioner.

119. Admittance of persons into warehouses.

- Warehouses shall be open only for the entrance and exit of persons who have business within them. Except with the permission of the Collector or the Superintendent of Excise or the Sub-divisional Officer no one except superior officers of other Government departments, contractors and their servants, and licensed vendors who have come to purchase spirits, shall be allowed to enter the premises on any pretext. A register shall be kept of the names of all persons employed by contractors and all recognized employees will be supplied with passes for ingress and egress.

120. Person leaving warehouse liable to be searched.

- All persons entering a warehouse shall be under the orders of the Officer-in-charge of the warehouse in respect of their conduct and proceedings within the warehouse and shall be liable to search, on their quitting the premises at the discretion of the Officer-in-charge. Such searches shall be made under the orders and in the presence of the Officer-in-charge.

121. Ejection of undesirable persons.

- The Officer-in-charge of a warehouse may eject and exclude from the premises any person whom he shall find to have committed, or to be about to commit, any breach of these rules or of the provisions of the Excise Act, or who shall be intoxicated, riotous or disorderly. All actions taken by any such officer under this rule shall forthwith be reported by him in writing to his official superior.

122. Smoking and naked lights prohibited.

- Smoking or the use by any person whatsoever within a warehouse of fire or naked lights of any description is prohibited. Electric torches may be used when necessary. Sealing of sample bottles. - Sealing of sample bottles of liquor must be done in the office or verandah of the warehouse in the presence of the Officer-in-charge.

123. Contractor to have access to vat receipt and issue register.

- The contractor or his authorised agents shall have free access to the Register of Spirits received into and issued from, each vat, and shall be at liberty at once to bring to notice, and to appeal in writing to the Collector or to the Excise Commissioner against any entries therein to which he objects. He shall not be allowed subsequently to question any entries to which he has not taken objection within one week of the date of their having been made. If any corrections are necessary, they must be made, after orders have been received, in red ink and must be initialled and dated by the officer-in-charge and also by the contractor, or his authorised agent. Erasures in all warehouse registers are absolutely forbidden.

124. Spirit to be open to gauging and proof at all times.

- Spirits in warehouses shall, at all times, be open to gauging and proof by the Officer-in-charge thereof and all superior Excise Officers.

125.

The Superintendent of Excise or in his absence, the Officer-in-charge of the warehouse will take stock of all spirits in the warehouse on the last day of March, June, September and December in each year, or on the last preceding open day if the last day be a Sunday or holiday prescribed under Rule 116 ; and the contractor shall pay to the Government duty at the rate imposed under Section. 21 of the Act on all spirits which may not be forthcoming and for which he shall be unable to account to the satisfaction of the Excise Commissioner in excess of an allowance of 1½ per cent which will be made to him for wastage. Wastage for the purpose of collection of duty on the excess as aforesaid shall be calculated annually, that is, at the end of each financial year for which the licence is in force :Provided that if it shall be proved to the satisfaction of the Excise Commissioner or of such officer as he shall appoint, that such deficiency in excess of 11 per cent has been caused by accident or other unavoidable cause, the payment of duty at the above rate of such deficiency will not be required.

126. Responsibility for breaches of rules by servants.

- If it comes to the knowledge of the contractor that any person employed by him in the manufacture, storage receipt, blending, reducing or issue of spirits has committed any breach of the Excise Act, and rules framed thereunder, or to the engagements entered into by him, it shall be his duty to report the matter to the Officer-in-charge and to comply with the directions of that officer

respecting the continued employment of such persons. The Officer-in-charge should report the matter together with the action taken by him to the Superintendent of Excise.

127. Fine in case of breaches of conditions of licence, etc.

- In case of any breach of these rules or of the conditions of the licence, or in case of any attempt by altering the capacities of receptacles or otherwise to deceive the Officer-in-charge in gauging or proving, either by the contractor, or by any person in his employment, it shall be competent to Excise Commissioner to impose upon him in lieu of cancellation of the licence, a fine not exceeding Rs. 50 for every such breach of the rules or conditions, or subject to the control of the Government, to impose a fine not exceeding Rs. 1,000 or to cancel the licence or/ and declare the money, if any, deposited with the Government forfeited. It shall be lawful for the District Collector to deduct the amount of fines imposed under this clause from the sum deposited by the licensee as security for the due performance of the conditions of the licence, and for this purpose the District Collector may sell any or all of the property hypothecated.

128. Prosecution not barred by imposition of fine, cancellation of licence or forfeiture of deposit.

- The imposition of a fine or the forfeiture of deposit or the cancellation of the licence under the last preceding rule shall not be held to prevent the prosecution of any person for any offence which may be committed against the provisions of the Act or the other law and rules made thereunder for the time being in force and relating to the excise revenue.

129. Contractor convicted of Excise offence may have his licence cancelled.

- If a contractor shall be convicted on prosecution before a Magistrate of any offence against the Act or other law and rules made thereunder for the time being in force and relating to the excise revenue it shall be lawful for the Excise Commissioner to declare his licence cancelled.

130. Fine deducted from security deposit to be replaced.

- Any sum deducted under foregoing rules by the District Collector under the order of the Excise Commissioner from the amount deposited by a contractor, as security for the due performance of his engagements shall be replaced by the contractor within fifteen days from the date of receipt of a notice from the Collector, informing him for such deduction having been made.

131. Contractor bound by all rules and special orders.

- Contractors shall be bound by all additional general rules for the management of warehouse or for the issue of spirits therefrom which may already be in force or which may hereafter be prescribed under the Act or under any law that may hereafter be enacted and by all special orders issued by the Excise Commissioner with regard to individual warehouses, and shall cause all persons employed by

them in the issue, etc., of spirits to obey all such rules and orders.

132. Recovery of sums due by contractor to Government.

- Without prejudice to the procedure prescribed for recovery of dues by Section 35 of the Act, all sums due to the Government may be recovered from the amount of deposit made by the contractor, or by sale of such pipes, vats, apparatus, bottling plans and stock of liquor as is agreed to, and subject to the conditions laid down in the bond. Issue of spirit from distilleries and warehouses

133. Contractor may blend or reduce spirits to prescribed issue strengths.

- In order that he may be able to issue country spirits at the prescribed strengths, the contractor will be permitted, on application to the officer-in-charge, to blend or reduce spirits to these strengths in such vats as may be approved for the purpose by such officer as may be empowered by Excise Commissioner in this behalf. Blended or reduced spirits shall be kept in a separate receptacle.

134. Only pure water to be used for reduction.

- No substance, except pure water used for reducing purposes, shall be added to country spirits for supply to licensed retail vendors.

135. Purpose for which spirit may be removed under bond.

- Spirits may be removed from distilleries or warehouses :I. Under bond-(a)for transport to another distillery or warehouse ;(b)for export to other States in India when specially permitted by the Excise Commissioner.II. On payment of duty-(a)for local consumption or use ; and(b)in case of foreign liquor for export by land to other States in India.III. Without payment of duty and without bond-(a)if issued to servants of the Government empowered to purchase or remove them on the public service ;(b)if issued to Government, Local Board and Municipal hospitals and dispensaries, the indents being signed or counter-singed by the Civil Surgeon or the Director of Medical and Health Services ;(c)if issued to private hospitals and dispensaries and other medical institutions as are conducted on charitable line which are certified on the indent by the Civil Surgeon or the Director of Medical and Health Services or by any officer empowered in this behalf by the Government as being entitled to the supply free of duty ;(d)if issued to educational institutions, laboratories, firms and museums specified by the Government the indent being signed by the Director of Medical and Health Services, the Civil Surgeon or any other officer specified by the Government;(e)if issued to Veterinary hospitals, the indent being signed or countersigned by the Director of Medical and Health Services.IV. Without prepayment of duty, if issued, to the holders of licences for the sale of country spirit under the canteen system.Without prepayment of duty. - The full amount of duty shall however be paid within the first week of the next month.

136. Gauging and proving before removal.

- No spirits shall be removed from any distillery or warehouse until they have been gauged and proved by the officer appointed for the purpose. The gauging of spirits may be made either by actual measurement or by weighment.

137. Pass for removal of spirit or endorsement of issues on duplicate licences.

- No spirits shall be removed from any distillery or warehouse save under cover of a pass issued by the Collector or officer-in-charge or, in the case of issues to licensed retail vendors of country spirit under cover of the endorsement by the officer-in-charge on the duplicate copy of the retail vendor's licence, or in the case of licensees for the sale of country spirit under the canteen/ lessee-manager system, under cover of the duplicate copy of the pass granted by the Collector under Rule 89 (ii) of these rules. If the contractor has executed a bond in the prescribed form, the officer-in-charge may issue passes for the removal of spirits up to the quantity covered by the bond : otherwise he will only issue a pass or make the entry on the duplicate licence of a retail vendor under Rule 89 (ii) on proof that duty has been paid on the quantity of spirits to be removed at such rate as may from time to time be prescribed by the Government under Chapter V of the Act of the local area for consumption in which the spirits are declared or under the special orders of the District Collector, e.g. where permits are to be issued under Rule 135 (III) or (IV) : Provided that Collectors may permit contractors to make deposits in advance for the payment of duty, and may allow the removal of spirits from time to time, up to the limit of such deposits, without separate payment of duty on account of each separate consignment of spirits removed.

138. To whom spirits may be issued for local consumption or use.

- Spirits may be issued for consumption or use only-(a)in the case of foreign liquors (excluding denatured spirits and rectified spirits)-(i)to licensed vendors of foreign liquors, holding a permit from the Collector to obtain liquor from the distillery or warehouse ;(ii)to any person for his own consumption and not for sale and holding a pass from the Collector to obtain liquor from the distillery or warehouse;(iii)Mritasanjibani-to a person licensed to sell medicated wines and holding a pass a permit to obtain such preparation from the distillery or warehouse ;(iv)to Assam Rifles, Manipur Rifles and Union Forces posted in Manipur holding a permit from the Collector ;(b)in the case of country spirits to persons licensed to sell such spirit and permitted by the Collector to obtain supply from the distillery or warehouse;(c)in the case of denatured spirits-to persons holding licences for sale of such spirits or for the possession of such spirit for business purposes in excess of the quantity fixed as the limit of private possession and holding a permit from the Collector to obtain such spirit from the distillery or warehouse ;(d)in the case of rectified spirit-(i)to a chemist or druggist requiring such spirit for the manufacture of drugs, medicines or chemicals and holding a permit from the Collector to obtain such spirit from the distillery or warehouse ;(ii)to a chemist or druggist licensed to sell such spirit by retail for medicinal, industrial or scientific purposes, and holding a permit from the Collector to obtain such spirit from the distillery or warehouse;(iii)to a

person holding a licence for compounding and blending foreign liquor and holding a permit from the Collector to obtain such spirit from the distillery or warehouse ;(iv)to persons holding licences for the manufacture of perfumes and toilet preparations consisting of or containing alcohol and holding a permit from the Collector to obtain such spirit from the distillery or warehouse ;(v)to persons holding permit from the Collector to obtain such spirit from the distillery or warehouse for scientific or industrial purposes ;(vi)to a Homoeopathic chemist or practitioner holding special permit obtain rectified spirit from distillery or warehouse for manufacture of homoeopathic medicines.

139. Minimum quantity to be issued from a distillery or warehouse.

- No smaller quantity of spirits shall be issued at any one time to any of the persons mentioned in Rule 138. than the following :

	Litres
To a person mentioned in clause, (a)	18
To a wholesale vendor of country spirit	227
To licensed retail vendors of country spirit	Spirit not less than 40 U.P. in strength 4
	Spirit less than 40 U.P. in strength 22

140. Spirits to be issued only at prescribed strengths-Variation of half a degree allowed.

- Country spirits will only be issued at the strengths prescribed in the licence. Half a degree above or below these strengths will be considered as correct, but the exact strength must be recorded on the cask ticket which must be attached at the time of issue to every cask. The officer-in-charge must see that a sufficient stock of liquor reduced to the prescribed strengths is always kept ready for issue. The reduction of the spirit of the issue strengths is the duty of the distiller and contractor.

141. Transit wastage allowance.

(1)An allowance shall be made for the loss in transit by leakage and evaporation of spirit transported or exported under bond up to the maximum quantities shown below:

	Maximum quantities of allowance	
	Wooden vessels per cent	Metal vessels per cent
(a) For a journey of not greater duration than two days	2	1/2
(b) For a journey of duration exceeding two but not exceeding nine days	3	1
(c) For a journey of duration exceeding nine but not exceeding eighteen days	4	1 1/2

(d) For a journey of duration exceeding eighteen days 5 2

Duration of transit is to be reckoned from the date of issue from distillery (or warehouse) to the date of arrival at the receiving warehouse. Consignments of spirits to be examined and received with promptitude. - The officer-in-charge of the warehouse shall examine and take into stock consignments of spirits with as little delay as possible. (2) Method of calculation of transit wastage. - In addition to the above when the temperature of the spirit on receipt is lower than when it was despatched, a further wastage allowance of .05 of a London Proof gallon per cent for every degree Fahrenheit of difference may be made. The allowance to be made under this rule shall be determined by deducting from the quantity of spirit despatched, the quantity received at the place of destination, both quantities being stated in terms of London Proof gallons and shall be calculated on the quantity contained in each cask or other receptacle comprised in a consignment. (3) If the report of the officer by whom a consignment of spirit transported or exported under bond has been gauged and proved on arrival at its destination should show that wastage to a greater extent than the above has occurred, the contractor shall pay duty at the rate specified in the bond on so much of the deficiency as is in excess of the above allowance; provided that (a) when the aggregate deficiency calculated on the quantity contained in the whole consignment is not in excess of the above allowance and it is proved to the satisfaction of the District Collector, or (b) when the aggregate deficiency exceeds the above allowances and it is proved to the satisfaction of the District Collector, or (c) when the aggregate deficiency exceeds the above allowances and it is proved to the satisfaction of the Excise Commissioner that the excess deficiency in the case of any one cask or other receptacle has been caused by accident or other reasonable cause, the District Collector or the Excise Commissioner, as the case may be, may remit such duty. Such duty on deficiency shall be realised by the Collector of the district in which the distillery or warehouse is situated on receipt of the report from the officer-in-charge of distillery or warehouse to which the spirit was consigned.

Part IV

Miscellaneous Rules Regarding Country Liquor

142. Licence for manufacture and retail sale to be auctioned annually.

- In areas to which the contract supply system has not been extended, the right to manufacture country spirit and sell the same by retail in outstill shop under licence granted by the Collector shall be auctioned annually.

143. Manufacture and sale permitted only on licensed premises.

- The holder of an outstill licence is prohibited from manufacturing or selling country spirit elsewhere than at the premises specified in his licence, and he shall not open a branch shop without a separate licence from the Collector. Spirit in transit from an outstill to a branch shop must be covered by a pass (either general or special) granted by the Collector.

144. Accounts to be kept and produced on demand.

- The holder of an outstill licence shall keep a correct account in Form No. 12 of the materials use by him in distillation, the spirit out turned, the spirit sold to consumers and the balance in hand, and shall produce such account before the officer-in-charge of the distilling area or any other Excise Officer not below the rank of Sub-Inspector when called upon to do so.

145. Materials to be of good quality, samples to be furnished for examination or analysis and destruction of bad quality of materials.

- The materials used, the spirit out-turned and the water employed for setting up wash or reducing the spirit must be of good quality and a licence holder shall furnish such samples of the materials used in distillation, the yeast (if any) employed, the wash set up, the water used and the spirit out-turned, as may be directed by the Collector for purposes of analysis, and any materials, wash or spirit declared to be of bad quality may be destroyed.

146. Power to regulate type and capacity of still, etc.

- The type and capacity of the still and the number and capacity of the fermenting vessels shall be regulated by the Collector.

147. Licensee to carry out Collector's orders.

- A licence holder shall be bound to carry out all orders of the Collector regarding the method of manufacture and the conduct of his business generally.

148. Licences for sale of fermented tari.

- Licences for the sale of fermented tari will be settled by the Collector under the auction system and issued in the prescribed form.

149. Possession of intoxicants on special occasions in excess of the prescribed limits.

- If a larger quantity of country spirit, or fermented tari than that prescribed as the limit of retail sale be required by any person for use on any special occasion such as a marriage, festival, caste gathering, the special entertainment of guests or the like, such persons may apply to Collector who may, if satisfied that the occasion is a legitimate one and the quantity applied for is not excessive, grant to the applicant a permit, free of charge to purchase from any licensed shop within his jurisdiction or in the case of fermented tari to manufacture such quantity as may be entered in the permit not in excess of 45.5 litres in the case of country spirit or 91 litres in the case of fermented tari. In exceptional cases the District Collector, Superintendent of Excise or Sub-Divisional Officer may, by special order, direct the issue of such permit for any quantity which he considered

reasonable in excess of the the above limits.

Part V

Ganja, Bhang or Sidhi and Charas

150. Rules applicable to import, export and transport.

- The import, export, transport and storage respectively, of ganja, bhang or sidhi and charas shall be subject to the following rules in addition to the restrictions imposed by Sections 10, 11 and 13 and any prohibition made under Section 12 of the Act.

151. Definition, etc. of ganja.

- Ganja is included in the definition of "intoxicating drug" in Section 3 (13) of the Act.

152.

(1)Duty at the following rates shall be payable on all ganja, which is imported to Manipur:At the rate of Rs. 15 per 930 gms.(2)The time, place and manner of payment of duty are prescribed in Rules 267, 268 and 270 of these rules.

153. Conditions under which import can be made by wholesale vendors.

- Ganja may be imported by licensed wholesale vendors of ganja from places as may be selected from time to time by the Government and under the following conditions : (1)The importer shall execute a bond in the prescribed form in favour of the Collector of the importing district binding himself, his heirs, successors and assigns to pay to the Collector of the importing district-(a)the duty payable under Chapter V of the Act ;(b)if on arrival of ganja at its destination, any deficiency in quantity (as compared with the quantity received at the source of supply) is found, a penalty duty on such deficiency at such rates not exceeding twice the duty which would have been leviable on it, as may be determined by the Excise Commissioner shall be payable : provided that the whole or any portion, of such penalty duty may be remitted, should the Excise Commissioner hold such deficiency to be due to dryage, vide Rule 164 below, and(c)on failure to lodge ganja in a licensed warehouse in the importing district within a reasonable time from the date of its receipt at the source of supply, a sum equal to the duty on the entire quantity of ganja not so lodged.The bond may be either a general bond in respect of imports that may be made from time to time or a special bond in respect of any specific consignment.(2)Passes. - For each consignment of ganja to be imported the importer shall obtain a pass from the Collector of the importing district in the prescribed form authorising import of ganja from the source of supply into a licensed warehouse in the district which is either a Government warehouse for which the importer pays such rent as may be fixed by the Collector or a private warehouse in respect of which the importer holds a licence granted by the Collector with the approval of the Excise Commissioner.The pass shall ordinarily be in force for one month from the

date on which it is granted, but the term may be extended by the Collector of the importing district or Superintendent of Excise of the exporting district.(3)The Collector issuing the pass shall forward two copies thereof to the Superintendent of Excise of the exporting district noting on them the fact of the execution of the bond by the importer.(4)The importer or his authorised agent shall present such pass to the Superintendent of Excise of the exporting district and obtain on it the written permission of that officer to purchase ganja. He shall further comply with any rules that may be in force in the State of export regulating the taking of ganja out of that State and also such instructions in conformity therewith as he may receive from the Superintendent of Excise of the exporting district.(5)Procedure to be followed on receipt at destination. - The ganja shall be brought by the route mentioned in the pass and shall, on arrival in Manipur, be taken direct and with all reasonable despatch to the licensed warehouse mentioned in the pass. Ganja shall then be presented with the pass to the Superintendent of Excise or such other officer, as may be authorised by the Collector to examine, weigh and store the ganja on arrival.(6)If brought by rail, the consignment should be duly insured.(7)No allowance shall be made for any loss of ganja in transit under bond unless the Excise Commissioner is satisfied that such loss is due to dryage.

154. Transport of ganja only permitted under certain circumstances and only within the same district.

- Passes in triplicate for the transport of ganja from one licensed wholesale warehouse to another in the same district may be granted by the Collector, Superintendent of Excise or Sub-Divisional Officer, but such transfers shall not be permitted save-(a)when the stock in the warehouse to which the ganja is to be transported is likely to become exhausted before a consignment can be obtained from the source of supply,or(b)in order to enable a wholesale vendor, whose licence has been resigned or cancelled or has not been renewed, to dispose of his unsold stock.

155.

In the case of such transfers the following rules shall be observed :(i)Procedure in case of such transfers for packing and weighing. - Each chest in which the ganja is to be packed shall be weighed, and its number and weight shall be marked on it in paint, the ganja shall then be weighed and packed in the chests. Seals shall be affixed at the inner side between the planks of the chests unless the ganja is enclosed in an inner covering of gunny which has been sewn and sealed along each seam. When ready for despatch, each chest must be again weighed and the number and gross weight of each, the net weight of ganja, the number of the pass, and the name of the purchaser must be legibly painted on each chest. All these operations must be performed in the presence of the officer-in-charge of the warehouse.(ii)Details to be entered on back of pass. - When the weighments have been completed, the officer-in-charge of the warehouse will enter on the back of the pass, and of the duplicate and triplicate copies thereof-(a)the number of each package ;(b)the gross weight of each package ;(c)the net weight of ganja in each package ;(d)the name of the person to whom delivery is to be given ; and(e)the route by which the ganja is to be conveyed.(iii)The provisions of Rules 153,157,158 and 164 regarding the execution of a bond, the grant, manner of disposal and period of validity of passes, the storage in warehouse, the examination and weighing of ganja on arrival at the warehouse to which it is transferred, and the levy of duty on any deficiency found on

arrival shall, mutatis mutandis, apply in such cases.

156. Transit between warehouse and shop.

- Rulers 88 and 89 above will apply, mutatis mutandis, to ganja in transit between a licensed wholesale warehouse and a licensed retail shop.

157. Imported ganja to be taken direct to warehouse.

- All ganja imported under Rule 153 shall immediately on arrival in the district, be taken to the ganja warehouse specified in the pass.

158. Examination and weightment of ganja on receipt.

- (i) The Collector or the Superintendent of Excise or the Sub-Divisional Officer or any other duly authorised officer required, before allowing ganja to be stored in ganja warehouse, to ascertain by personal inspection of the consignment and by weightment that the seals of the bags or chests are not broken and that the gross weight of each bag or chest corresponds to that noted in the pass. (ii) If the weight should disclose a deficiency in the gross weight of the consignment, and if the wholesale vendor should object to pay duty thereon, on the ground that the deficiency is in the weight of the bags or chests and not of ganja, the officer conducting the weightment shall, if the vendor of ganja so desires it, weigh the ganja and the bags or chests separately. He must then re-seal the bags or chests. (iii) Should the covering of any bag or chest appear to have been tampered with, or should the gross weight as ascertained by actual weightment be less than that given in the invoice by one seer or more, the officer-in-charge of the warehouse shall, at once cause the bag or chest to be opened and the contents examined and weighted with special care. Any bag or chest received without the original seal or in such a condition as to give rise to the suspicion that it has been tampered with, may, if the District Collector Thinks fit, be confiscated. The full duty must, at once, be levied on any deficiency in weight, no allowance being made on account of wastage or damage in transit. (iv) Such deficiency shall be calculated on the total weight of ganja in each consignment and not on the weight in each bag or chest, compared with the entries in the pass. Should there be any increase of weight, the full quantity delivered, including such increase shall be entered in the stock registers. The presence of dust or foreign matter, and complaints regarding the quality or weight or delay in the supply of ganja, or of damage thereto in transit, should at once be reported to the Superintendent of Excise of the source of supply. Note. - A ganja gola is treated as a shop and is settled annually along with other excise or opium shops.

159. Warehouses for storage of ganja.

- Where there are warehouses provided by the Government the wholesale vendor must apply for a lease of one of them and store therein all ganja purchased by him. Where there are no warehouse provided by the said Government or where the accommodation in such warehouses is insufficient, the wholesale dealer may store his ganja in a private warehouse, if the Collector is satisfied, by a

personal inspection or by a report received from any officer deputed by him to inspect such warehouse, that the warehouse is in a situation convenient to access to Excise Officer, and so constructed that any ganja stored in it shall be perfectly secured against fraud or depredation

160. Rent of Government warehouses.

- Lessees of Government warehouses shall pay rent at uniform rate of Rs. 4 per month, inclusive of municipal taxes ; provided that when the number of applicants for Government warehouses for any year exceeds the number of such warehouses the leases may, at the discretion of the Collector be put up to auction.

161. Minimum stock may be prescribed.

- Subject to the provision in Rule 159, every licensee of a ganja warehouse shall maintain at each warehouse such minimum stock of ganja, as may, from time to time, be fixed by the Excise Commissioner and notified by him in writing to the licensee. If, and whenever, the stock shall fall below the prescribed minimum, the licensee shall forthwith make up the same to the prescribed minimum. The licensee shall be liable to pay the Collector on demand the sum required to compensate any licensed vendor or vendors for any loss which he or they may have incurred owing to the failure of the licensee to maintain an adequate stock of ganja and also the sum required to compensate the State Government for any loss of Government revenue incurred owing to such failure. The amount of such compensation shall be fixed by the Collector, or in the event of objection on the part of the licensee to the amounts so fixed by the Excise Commissioner.

162. Annual stock taking.

- Stock must be taken by the Collector or Superintendent of Excise or in a Sub-division by the Sub-Divisional Officer, or by a gazetted officer deputed by the District Collector or Sub-Divisional Officer in each warehouse between the 25th and 31st March, and to avoid complication of accounts no ganja should be issued from any warehouse from the day of weighment to the 31st March, In cases in which the whole of the ganja fit for use is disposed of in the middle of the year and the vendor of ganja relinquishes his licence, the account of his warehouses may be closed within the year.

163. Method of stock taking.

- All the bags or chests should be opened and the ganja taken out, and the ganja classified as unfit for use, if any, should be separated, The request of a vendor of ganja to classify any ganja as unfit for use should ordinarily be accepted. The ganja fit for use, unfit for use and refuse respectively, shall be separately weighed, and the ganja fit for use replaced in sealed bags. The ganja classified as unfit for use and the refuse, if any, must be destroyed on or before the 31st March, with the approval of the District Collector in the presence of the Superintendent of Excise or Sub-Divisional Officer or other Gazetted officer deputed to take the stock of and write off the accounts on or before the 31st March.

The officer, in whose presence ganja unfit for use and refuse are destroyed, shall record a certificate that this has been done.

164. Duty to be paid on deficiency in excess of 2½ per cent.

- The wholesale vendor shall be responsible for any deficiency in excess of 2½ per cent and duty at the rate prescribed under Chapter V of the Act shall be realised on such deficiency on or before the 31st March ; provided that the Excise Commissioner, may at his discretion, remit either in whole or in part, the duty on deficiencies in excess of 2½ per cent. Ganja transported to the warehouse of another wholesale vendor within one month of the date on which it was stored, shall be excluded when calculating the allowance for wastage to be made to the wholesale vendor from whose warehouse such ganja was transferred. Bhang

165. Definition, etc., of Bhang.

(1) Bhang is included in the definition of 'intoxicating drug' in Section 3 (13) of the Act. (2) The duty on bhang shall be payable at the following rates: At the rate of Rs. 15 per 930 gms. (3) The time, place and manner of payment of duty are prescribed in Rule 267 of these rules. Import

166. Import of bhang.

- Bhang may be imported from a licensed wholesale warehouse in Bengal. Bihar, Orissa, Uttar Pradesh and from, such other places as may be selected from time to time by the Excise Commissioner, on payment of duty by a licensed retail vendor.

167. Conditions of import.

- Such import may be made only after the importer has-(a) produced a challan showing payment of the prescribed duty thereon; and (b) obeyed all the rules made by the authorities of the Province from which the import is made.

168. Pass required from Collector of importing district.

(1) A licensed vendor desiring to import bhang must apply for a pass to the Collector who, if he is satisfied that there is necessity for such import and that the duty has been paid, shall grant him a pass in the prescribed form. (2) Two copies of the said pass shall be sent to the Collector or such other officer, as the State Government concerned may direct, of the District from which the import is to be made.

169. And from proper authority in exporting district.

- Such import shall not be made unless the importer has obtained from the proper authority in the exporting district a pass containing the following particulars namely :-(a) the gross weight of the

package and the net weight of the bhang therein,(b)the number of bags of bhang protected by the pass ;(c)the distinguishing marks by which such bags may be identified ;(d)the name of the person to whom delivery is to be given ; and(e)the route by which the bhang is to be conveyed.

170. Period of currency of pass.

- A pass specified in Rule 168 shall have effect for not more than one month from the date on which it was granted.Charas

171. Definition, etc., of charas.

- (i) The charas is included in the definition of the "intoxicating drug" in Section 3 (13) of the Act.(ii)The duty on charas shall be payable on the following rates :At the rate of Rs. 15 per 9.30 gms.Import

172. Restrictions on import.

- Charas may be imported only by a licensed retail vendor thereof from excise warehouses in the Punjab or from licensed vendors in Bengal.

173. Permit required from Collector of importing district.

- A licensed vendor desiring to import charas must obtain from the Collector of the importing district a permit in such form and pay therefor such fee as may be prescribed by the Government.

174. Conditions under which import can be made.

- Such import may be made only if the importer or his agent has-(a)obeyed all rules made by the authorities of the Punjab or Bengal as the case may be ;(b)obtained a pass from the proper authority in the exporting district; and(c)immediately, on receiving the charas from the said excise warehouse or licensed vendor conveyed it to the nearest railway station and consigned it by railway to the Collector of the importing district and sent the railway receipt to such Collector in a registered cover.

175. Import of charas in excess of the prescribed limit is prohibited.

- No quantity of charas in excess of the quantity specified in the permit granted under Rule 173 shall be imported.

176. Procedure on arrival of charas at place of destination.

(1)The Collector of the importing district shall depute an Excise Officer to take delivery of the charas from the railway station, and the said officer shall produce the charas before the Collector or such other officer, as the Collector may specify, for examination, weighment and comparison with the

pass received from the exporting district.(2)When the charas has been examined under clause. (1) of this rule and the import duty on the whole quantity exported or actually received, whichever is greater has been fully paid, it shall be made over to the importer for sale.(3)Intimation of the arrival of the charas and of the realisation of the full duty thereon shall immediately be sent by the examining officer to the officer-in-charge of the bonded warehouse in the Punjab or to the Collector, as the case may be, from whom the drug was exported.

177. Levy of duty on deficiency.

- Duty at the rate payable under Rule 174 shall be levied on any deficiency in the weight of charas imported, as noted in the pass and as found by weighment in the district of import.

Part VI

Licences, Settlements and FeesGeneralDuration and Number of Licences

178. Period for which licences may be granted for wholesale and retail vend of intoxicants.

- Licenses for the wholesale or retail vend of intoxicants may be granted for one year from the 1st April to the 31st March, or for any shorter period within that year subject to the following provisions :
 (1)Temporary licences may be granted to provide for the supply of intoxicants on temporary and special occasion, e.g., fairs, regimental camps of exercise etc., and shall be limited to the period during which such temporary or special occasions last, and should be granted sparingly ;
 (2)Season licences for the sale of fermented tari may be granted for the period fixed by the Collector ;
 (3)Wholesale licences for the sale of intoxicants may be granted for any number of years not exceeding five, as the Government may decide in each case.
 Note. - Licence to the "wholesale" has the same meaning as the sale to trade licence.

179. Number of licences to be fixed according to local needs.

- The number of licences which may be granted for any local area shall be regulated by the needs of the people of that area, and no licence for the sales of any intoxicant in any local area shall be granted, unless it is required either to meet an ascertained demand for such intoxicant by the consuming classes or to counter-act supply through illicit sources.

180. Principles to be applied in fixing number of retails licences for liquor and ganja.

- The general principles stated below shall be applied by the Collectors, as far as possible, in fixing the number of licences to be granted for the retail sale of liquor and ganja.Liquor and ganja shops should not be so separately distributed as to give to each a practical monopoly over a considerable area, or at least such a monopoly should only be allowed when price can be effectively fixed. At the

same time, two or more shops should not be equally convenient to a considerable number of persons. In other words, liquor or ganja shops need not be so limited in number as to make it practically impossible for a resident in a particular area to get his liquor or ganja, except from one particular shop ; but it should only be possible for him to obtain his requirements from two different shops at the cost of considerable inconvenience, and he ought to have as little freedom of choice in the matter, as possible.

181. Shops not to be maintained unless justified by average sale.

- Except with the special sanction of the Excise Commissioner, as retail country spirit shop in contract supply areas or a ganja shop shall not be maintained unless there is a minimum average consumption of three reputed quart bottles of liquor per diem, or of one seer of ganja per mensem. Location of Shops

182. Minimum distance between shops.

- In rural areas the distance between excise shops of the same description should not, except for special reasons, be less than five miles.

183. Principles to be observed in selecting sites for liquor shops.

- (i) In towns, the position of shops licensed for the consumption of liquor on the premises should not be so far from public places that persons entering them should escape observation, and that supervision should not be rendered easy that they should not be so prominent as to compel attention, i.e., by occupying a whole site of a public square or a corner lot. (ii) They should never occupy sites to which the neighbours object on grounds which, upon enquiry, appear to be reasonable and free from malice or ulterior motives, and should, as far as possible, be at a distance from religious, educational and other similar buildings or institutions. (iii) They should be located as far as practicable from main roads and other positions likely to place temptation in the way of such persons. (iv) As a general rule, the vicinity of markets, factories, coolie-lines, ferries, bathing ghats, schools, place of worship, and other places of public resort, should be avoided.

184. Sites of shops to be periodically examined.

- The location existing shops should be periodically examined with a view to ascertaining whether it conforms to the rules in respect of sites.

185. Retail liquor and ganja shops within two and half miles of border of another district.

(1) Licences for the retail sale of liquor or ganga at any place within two and half miles of the border of another district shall not be granted, unless the Collectors of both districts concur, or, if they fail to concur unless the Excise Commissioner so directs. (2) When a question arises between the officers

of the two districts regarding the injury done to a shop near the boundary of one district by a shop near the boundary of the other, it shall be decided with reference to the convenience of consumers. Before proposing a new shop within two and a half miles of the boundary of another district, the Collector should consult the District Collector of the latter district and forward to the Commissioner of Excise with his recommendation a copy of his reply with the settlement proposal statements.

186. Outstill licences close to contract supply area prohibited.

- No outstill licence shall be granted for any place within five miles of any contract supply area situated either in the territories to which the Act, applies, or in any adjoining State except under special circumstances, e g., the existence of a large mart.

187. Retail shops prohibited within three miles of certain Indian shops.

- Except with the previous sanction of the Government, shops shall not be licensed for the retail sale of any intoxicant within three miles of Nagaland.

188. Places where foreign liquor 'on' licences may be granted.

- Licences for the sale of foreign liquor for consumption on the vendor's premises may be granted in Imphal only.

189. Prohibition of sale of country spirit and foreign liquor on the same premises.

- Licences for the sale of foreign liquor and country spirit (other than rectified spirit and denatured spirit under a special licence) on the same premises shall not be granted.

190. New licences not to be granted or existing shops' sites changed without consulting public opinion.

- A new licence for the retail vend of liquor or intoxicating drugs shall not be granted, and the location of a licensed retail shop shall not be changed (a) unless it has been satisfactorily established by the local enquiry that such new licence or such transfer of site is necessary, and (b) until any objection, which may have been filed against the issue of the licence or the location of the shop have been considered by the District Collector.

191.

Objections from local bodies and the following persons will be considered-(i)in the case of a Municipality/Town Committee-(a)the Municipality/Town Committee rate-payer residing in the Municipality/Town Committee or (if the Municipality/Town Committee be divided into wards) in the ward to which such proposal relates;(b)the managers of factories situated within the local limits

of the Municipality/Town Committee in which more than 100 operatives are employed.(ii)in the case of areas not situated in a Municipality/Town Committee- owners or occupiers of land.

192. List of proposed licences.

- Before the 8th October in each year, the District Collector shall cause to be prepared lists of the shops for the retail vend of liquor and intoxicating drugs which he proposes to license during the ensuing official year. The sites of the shops (approximately within 100 yards) shall be indicated in the said list. No new licence shall be entered in the list and change of site of an existing shop shall be proposed until the necessity therefor has been established after a local enquiry held by the District Collector himself or by a gazetted officer.

193. Extract of list to be sent to Municipality/Town Committee and local Board.

- (i) The Collector shall, by the 8th October in each year send to the Chairman of each Municipal Board/Town Committee and of each local Board in his jurisdiction an extract from the list prescribed in Rule 192 showing the shops for the retail vend of liquor and intoxicating drugs which it is proposed to license during the ensuing official year within the limits of the Municipality/Town Committee or local Board concerned. On receipt of the extract, the Chairman of the Municipal Board/Town Committee or of the Local Board shall forthwith cause a copy thereof to be pasted on the notice board of the Boards's offices, inviting any person who desires to make objections to file written statements of the grounds of such objections within 15 days of the date of the notice. The Chairman shall also furnish each member of the Board with a copy of the extract.(ii)List to be considered at meetings of the Boards. - The list of shops together with the objections (if any) thereto, which have been filed, shall be considered by the Board at a meeting, and a copy of the proceedings of such meeting in this connection, together with the original petitions of objections (if any) which have been received, shall be forwarded before the 10th November in each year to the Collector with such remarks as the Chairman may desire to make. If by the 10th November no communication has been received by the Collector from the Chairman of the Board, it shall be assumed that the Board has no objection to the proposed list. The Collector may either himself hold, or depute a gazetted officer to hold, a local enquiry into any objection forwarded by the Chairman of the Board ; and shall, if he is not himself the District Collector, forward the report of the Chairman of the Board, with the original petitions of objection and the record of the local enquiry (if any) to the District Collector.

194. Publication of list-Enquiry into objections.

- The Collector shall also by the 8th October, each year, cause lists of the proposed shops for the wholesale and retail vend of liquor and intoxicating drugs to be posted at the District Court and shall similarly cause the publication at each sub-divisional court and police station of the lists of such shops situated within the local limits of sub-division and police station respectively. He shall also cause a notice of the opening of any new shops, or of a change in the site of any existing shops to be

served upon the manager of each tea garden ; or of each factory employing more than 100 operatives which he considers may be effected thereby. Such lists and notices will contain an intimation that any petition of objection filed before the Collector within 15 days of the date of the notice will be considered. On receipt of any objection, the Collector shall either himself hold or depute a Gazetted officer to hold a local enquiry into any objections which are filed before him, and shall, if he is not himself the District Collector, forward with a report, the petitions of objections (if any) received, together with the record of the local enquiry to the District Collector.

195. Procedure for deciding objections.

- The District Collector shall consider-(a) the report of the Chairman of the Municipal Board/Town Committee and of the Local Board, (b) the objections (if any) to the list of the proposed shops, and (c) the record of the local enquiry held or under orders of the Collector, and, subject to any order which may be passed by the Government or the Excise Commissioner on appeal or revision, his decision shall be final ; Provided that, if he be unable to concur in any recommendation made by any Municipal Board/Town Committee or Local Board or to admit objection, of any, from other person the case shall be referred through the Excise Commissioner to the Government for decision.

196. Local bodies to be consulted on general excise questions.

- Local Boards and Municipal Boards/Town Committees shall also be used as the medium through which the District Collector shall consult the public on matters of general and local importance connected with Excise administration, and it shall be open to the Local Board and Municipal Board/Town Committee to address the District Collector on their own initiative such matters. Questions concerning methods of trading hours of sale and Excise abuses and irregularities fall within the scope of this rule, which however shall not apply to matters which are technical, disciplinary or unimportant. If the subject matter of a Local Board's or Municipal Board's/Town Committee's recommendation is beyond the competence of the district Collector, he shall forward it to the Excise Commissioner with his own opinion. If the District Collector or the Excise Commissioner is unable to accept the recommendation of the Local Board or Municipal Board/Town Committee, the case shall be referred through the Excise Commissioner if the referring officer is the District Collector, to the Government for orders.

197. Procedure relating to opening of new shops.

- The procedure laid down in Rules 190 to 196 applies mutatis mutandis to the opening of new shops under Rule 214 infra a after annual settlements have been made.

198. Submission of list to Excise Commissioner.

- A list of the proposed shops for the whole district or sub-division, as finally approved by the District Collector, shall be forwarded by that officer on or before the 1st December to the Excise Commissioner in Form No. 16 for his sanction with a report stating the grounds for the inclusion of

such new shops or such alterations in the sites of existing shops, as may be recommended. The report shall also include a statement of the grounds of any petitions of objections which may have been filed and of the orders passed thereon. In submitting settlement proposals, the District Collector should state on what date the settlements of shops will be made.

199. Settlement by auction.

- (i) The settlement proposal shall contain the minimum reserved fees, at which licences are to be put up to auction. In proposing the minimum reserved fees, the Collector shall have regard to the fees paid for each licence at the three preceding annual auctions, the quantity and retail prices of the intoxicants sold during the current and preceding years, and the estimates of profit made or loss sustained in working the shop during the current year, as framed by the inspecting officers. The reserved prices should be so fixed that each shop can be worked separately at a reasonable profit, a margin being added for competition. (ii) Maximum vend fees. - In addition to a reserved minimum fee for each shop the settlement proposals shall also contain, in case of shops to be settled on the vend fee per seer or gallon system, the proposed maximum vend fees. These shall be calculated so as to allow a small margin of profit per seer or L.P. gallon on the estimated consumption after shop and other expenses have been deducted. The list of such reserved minimum and maximum fees shall, if so directed by the Excise Commissioner, be kept confidential. A shop shall not ordinarily be settled above the maximum vend fee as finally sanctioned by the Excise Commissioner. (iii) Shops not to be ordinarily settled below minimum reserved fees. - A shop shall not ordinarily be settled below the minimum reserved fee. When for special reasons, the Collector considers that a shop should be settled below the minimum reserved fee, he shall, when applying for the sanction of excise Commissioner to the settlement, state in full his reasons for making the recommendation.

200. Temporary fair licences.

- Proposals in connection with temporary fair licences shall ordinarily be submitted, together with the annual settlement proposals, for the sanction of the Excise Commissioner, the dates of the fairs in connection with which such licences are required being ascertained beforehand. The reserved fees, or (in the case of licences settled on the fixed fee system) the licence fees, should be fixed with reference to the number of days the fair is expected to last, the fees and consumption of the previous year and the estimated daily attendance, and they should be high rather than low in comparisons with those of the adjacent regular shops. Such licences will be granted sparingly and, in no case, shall a temporary fair licence be granted without the previous sanction of the Excise Commissioner. No licence shall be granted when the fair does not last more than one day, or when the site of the fair is within one mile of any regular shop similar to that for which a temporary licence is desired. In no case, shall a temporary shop be opened within 100 yards of a fair, nor shall sales be permitted after 9 p.m. or before sunrise.

201. Excise Commissioner's sanction to settlement.

- On receipt of Excise Commissioner's sanction to the proposals, the settlement of shops may be made in accordance with the procedure laid down in Rules 202 to 212 infra. Procedure and

Settlement

202. Settlements of shops.

- Shops for retail vend of-(i)country spirit including outstill,(ii)fermented tari,(iii)ganja (including ganja vendors);(iv)sidhi or Bhang, and(v)charas,should be settled in the manner laid down in the rules below.

203. Different methods of settlement.

- Settlement may be made by either "auction"or "tender" or in exceptional circumstances by any other method as may be prescribed by the Excise Commissioner.

204. By auction "vend fee" or "lump sum" system.

- Sales by auction may be either on the lump sum system or on the vend fee system, as may be prescribed. Under the "lump sum system" as licensee is required to pay a monthly fee fixed by auction for the right to sell. The fee is irrespective of the amount of intoxicants. Under the "vend-fee system" a licensee is required to pay certain fees fixed by auction per seer of ganja or per 7 litres of country spirit issued for the shop.

205. Sale by tender system.

- With the previous sanction of the Excise Commissioner the District Collector (and in sub-divisions, the Sub-Divisional Officer) may, instead of putting up shops to auction call for tenders for any shop or class of shops in such form as may be prescribed by the District Collector. Each such tender shall be only for a single shop, but any person may submit separate tenders for different shops. Each tender shall bear a court fee stamp for Rs.500 but when amalgamated shops are advertised for tenders, a single stamp will suffice for the amalgamated shops. The tender must be submitted to the District Collector or the Superintendent of Excise at Sadar, and to the Sub-Divisional Officer in the case of sub-divisions on such date or dates as may be fixed in the sale notice. This date shall ordinarily be a few days before the date fixed for announcing the result of settlement.

206. Sales otherwise than by auction or tender in exceptional cases.

- Where the circumstances make unrestricted auction open to objection, for example, where fair prices cannot be obtained, or where undesirable "rings" must be broken up or where a suitable tender is not available, the Collector may settle any shop or group of shops in such other mode as the Excise Commissioner may prescribe.

207. Date of annual settlements.

- The dates of the annual settlements either by auction or by tender, which shall not, unless otherwise directed by the Government be later than the 20th February in each year, will be fixed by District Collector and fifteen days' previous notice of such dates should ordinarily be given. Dates so fixed shall be reported to the Excise Commissioner and communicated to other District Collector and also to Sub-divisional Officers of neighbouring sub-divisions in other districts. The sale notices in the prescribed form should be as widely circulated as possible, and the list of shops to be sold should be open to general inspection of the Collectorate a fortnight before the date fixed for the sale and should also be appended to the sale notices.

208. Advisory Committee.

- The collector should make settlements in consultation with an Advisory Committee of non- official gentlemen of standing to be nominated by him. The Committee shall consist of five members or less.

209. District Collector or Sub-divisional Officer to preside at sales-Sub-divisional shops to be sold at sub-divisional headquarters-Superintendent of Excise to act as advisor.

- The District Collector is required to preside at the sales held at district headquarters, and the Sub-divisional Officer at those held at the headquarters of a Sub-Division. If the District Collector or the Sub-divisional Officer cannot for any unavoidable reason personally preside at the sales, these may be held by such officer as may be authorised by him. Sales of sub-divisional shops will ordinarily be held at the headquarters of the sub-division, but in exceptional circumstances the sales of all or any of the shops in a sub-division may, with the sanction of the Excise Commissioner, be held at the headquarters of the district. In such cases the District Collector may require the Sub-divisional Officer concerned to be present to assist him at the sales. The Superintendent of Excise should invariably attend all settlements and shall act as an expert advisor to the District Collector or Sub-divisional Officer in making the settlements. Settlement of a shop in a lot with another shop requires Excise Commissioner's sanction. - No shops shall be put to auction or settled in a lot with another shop unless the previous sanction of the Excise Commissioner has been obtained.

210. Price below which shops should not be settled.

- No country spirit shops under the contract supply system and no ganja shop shall be ordinarily be settled unless the monthly estimated vend fee is Rs. 15 or over. An outstill shop shall not ordinarily be settled at a monthly price below Rs. 20.

211. Power to refer bids from undesirable persons or reckless bids or to refuse considering tenders of undesirable persons.

- The Collector shall not be bound to accept the highest or any bid, may exclude persons of notoriously bad character, and may refuse any bid, deemed to be reckless or purely speculative, but when exercising the powers conferred by this clause the Collector shall record in writing the reasons for the action taken by him, and shall forward a copy of such reasons to the Excise Commissioner when reporting the result of the sales. As a safeguard against reckless bidding it is desirable that at the commencement of each auction a warning should be given to bidders that no remission will be granted on account of reckless or speculative bidding. Some such warning should also be entered in the notice of sale. The collector may also refuse to consider tenders submitted by undesirable persons.

212. Commissioner may order closure of shops or appoint official vendors in certain cases.

- If the non-settlement of any retail Excise shop is due to combination among vendors, or to absence of suitable tenders or to any other extraordinary but valid reason, Excise Commissioner, on the report of the District Collector may, in his discretion, either sanction the temporary closure of the shop, or appoint an official vendor to manage the shop. The appointment of official vendors should be restored to only in extreme cases, and each such case must be reported to the Government, The remuneration to be paid to an official vendor will be fixed by the Excise Commissioner in each case with reference to the sales effected, and it may take the form either of a fixed monthly salary or of a commission on sales.

213. Result of settlements to be reported to Commissioner.

- The result of the sales shall be reported to the Excise Commissioner in the prescribed form directly after the conclusion of the sales. Reports of result of sales held at sub-divisions will be forwarded separately for each sub-division through the District Collector.

214. New shops not ordinarily to be opened during the year.

- After the annual settlements have been made, a new shop shall not ordinarily be opened during the term of the settlement, but the District Collector is not bound in this respect. On special cause shown, and with the sanction of the Excise Commissioner in each case, the number of shops may be increased, Provided that when a new shop is opened, it will be optional to any holder of a licence for the sale of a similar intoxicant, if his shop be within five miles of the new shop, to surrender his licence without forfeiting his advance deposit or security. The District Collector or Sub-Divisional Officer will, thereupon, resettle the shop by an auction, tender or otherwise, as the case may be.

215. Re-settlement.

- The same procedure will be followed at the resettlement of licences which have been cancelled or resigned as at the original settlement. Such settlement will ordinarily be made by auction or tender at the reserved fees originally sanctioned, and the result of the resettlement will be reported to the Excise Commissioner in the prescribed form.

216. Licences not to be resettled with defaulters.

- Licences shall not ordinarily be resettled with persons who have resigned or committed a default in respect of them, or with the partners of such persons, but this prohibition does not apply in the case of resignations under Rule 214 or 298.

217. Subsequent changes of site.

- After the settlement proposals have been sanctioned by the Excise Commissioner, no change of site shall, ordinarily, be made but the District Collectors are authorised to accord sanction to changes of sites when they consider that such changes are absolutely necessary. Any such change of site should, however, be reported to the Excise Commissioner.

218. Provincial Government may order settlement of shops otherwise than prescribed in these rules.

- Notwithstanding anything contained in these rules, settlement of all or any country spirit or ganja shop may be made in conformity with such procedure or on such terms or for such period, as the Government may, from time to time, direct.

219. Licences not to be granted to persons convicted of non-bailable offences.

- Licences for the retail sale of any intoxicant shall not, ordinarily, be granted-(a)to any person who has been convicted by a criminal court of a non-bailable offence ;(b)to former licensees who are in arrears to Government or whose conduct have been found to be unsatisfactory, or who have been found guilty of any serious shop malpractice or breach of conditions of their licences;(c)to persons below the age of 18 years ; and(d)to persons suffering from any infectious or contagious disease.

220.

No licence shall be granted to any person who is interested either directly or indirectly in the manufacture or sale of any intoxicant in any foreign territory.

221. No retail country spirit licence to be granted to grantee of exclusive privilege.

- No licence for the retail sale of country spirits shall be granted to any person who has been granted the exclusive privilege of manufacturing or/and supplying country spirit to retail vendor thereof within a specified area or to any person who has a joint interest either directly or indirectly with the grantee of an exclusive privilege, as aforesaid in such grant.

222. No retail ganja licence to be granted to a wholesale dealer in ganja.

- No licence for the retail sale of ganja shall be issued to any person who holds a licence for the storage of ganja in a warehouse or to any person who has a joint interest either directly or indirectly with the holder of such warehouse.

223. No licence to be settled with females for sale of country spirit or hemp drugs.

- No licence for the sale of country spirit or hemp drugs shall be issued to females.

224. In certain circumstances licence not to be granted to holder of country spirit licence for retail sale of foreign liquor or outstill spirit or fermented tari.

- Without the special sanction of the Excise Commissioner, no licence shall be granted to the holder of a licence for the retail sale of country spirit manufactured in a distillery for the retail sale of foreign liquor or outstill spirit or fermented tari in a shop within twenty miles of his distillery or shop.

225. To holder of outstill licence for retail sale of country spirit or foreign liquor or fermented tari.

- Without the special sanction of the Excise Commissioner, no licence shall be granted to an outstill licensee for the retail sale of foreign liquor or country spirit manufactured in a distillery or fermented tari in a shop within twenty miles of his outstill.

226. To holder of foreign liquor licence for the retail sale of country spirit or outstill spirit or fermented tari.

- Without the special sanction of Excise Commissioner, no Licence shall be granted to the holder of a foreign liquor licence, for the retail sale of country spirit manufactured in a distillery or outstilled spirit or fermented tari in a shop within twenty miles of his foreign liquor shop.

227. To holder of fermented tari licence for the retail sale of country spirit or outstill spirit or foreign liquor.

- Without the special sanction of the Excise Commissioner, no licence shall be granted to the holder of a fermented tari licence, for the retail sale of country spirit manufactured in distillery or foreign liquor or outstilled spirit in a shop within twenty miles of his tari shop.

228. Stamp duty on licences and counterpart.

- No stamp duty is liable on excise licences. But the counterpart of the licence which is given to Government, being an agreement, is liable to the stamp duty which may, from time to time, be chargeable on agreement, as described under Article, 5 (c) of the Indian Stamp Act, 1899 (Act 2 of 1899).

229. Issue of duplicate copy of licence.

- If the original licence is lost, a duplicate copy may be issued on payment of Rs. 2, unless for special reasons, the Collector considers that the fee should be remitted. The amount should be credited under the head "Miscellaneous-Excise Revenue".

230. Licences are personal to the licensee in whose favour they are granted.

- All licences are personal to the licensee in whose favour they are granted.

231. Issue of licence in the name of registered company or firm.

- No licence shall be issued in the name of a company or firm, unless such company is registered under the Companies Act, 1956, Co-operative Societies Act, 1912, the Societies Registration Act, 1860 or otherwise incorporated. When a licence has been granted to an unregistered private company or firm, licence should be issued in the names of the individuals as representing the corporate body and not the corporate body itself. No distinction shall be drawn for the legal liabilities among the individuals as representing the corporate body who will be jointly and severally responsible.

232. Partners to be disclosed at the time of settlement.

- The names of partners (if any) shall be disclosed at the time of settlement and it will be open to the Collector to refuse to settle a shop with a number of partners. They should be allowed only in exceptional circumstances when it is clear that the shop cannot be well managed without a partner and that the partnership will not result in any loss of revenue. Not more than two partners can be allowed to hold a shop. No distinction should be drawn between the legal liabilities of the two partners who will be jointly and severally responsible.

233. Transfer of sub-lease.

- No transfer of sub-lease (whether entire or partial) of a licence shall be made except with the previous sanction of the Collector. The Collector shall not allow such transfer or sub-lease unless good and sufficient reason has been shown to his satisfaction and unless the transferee or sub-lessee is in his opinion fit and qualified to hold such licence. The transfer of sub-lease when sanctioned, should be reported to the Excise Commissioner.

234. Transfer of licence on death of licensee.

- On the death of licensee, the Collector may renew the licence of the remainder of the lease on the same term in favour of the representative of the deceased, if he be satisfied that such representative is fit to hold it and on the condition that any arrears due from the deceased licensee are recovered before the licence is so renewed. In such case, no fresh deposit need be called for.

235. Names of salesmen to be endorsed on licence before employment.

- No licensee for the retail vend of any intoxicant other than (1) the licensee of a hotel, restaurant, bar, clubs or (2) a chemist or druggist holding a licence or permit under the Excise Act, shall allow any person to conduct sales in his licensed premises or to carry any intoxicant on behalf of the licensee unless the names of such persons have been previously submitted to the Collector or the Sub-divisional Officer or the Superintendent of Excise for approval and endorsed by him on the licence.

236. Persons disqualified for being appointed salesmen or agents.

- The following persons are disqualified for being appointed as salesmen : (i) persons below 18 years ; (ii) persons convicted of offences under the Excise, Opium, Opium Smoking or Dangerous Drugs Act or of any non-bailable offence ; (iii) persons whose licenses have been cancelled under the Excise, Opium, Opium Smoking or Dangerous Drugs Act or who have been held guilty of committing any serious shop malpractice ; (iv) persons of notoriously bad character or whose conduct is found otherwise undesirable ; (v) persons suffering from any infectious or contagious disease ; (vi) persons, other than the licensee, having any pecuniary interest in the sales at the shop : Provided that in the case of persons falling under (ii), (iii) and (iv) above, the disqualification may, at any time, be removed by a written order of the Collector.

237. Persons suffering from infectious or contagious disease not to be employed by manufacturers or wholesale dealers.

- No licensed manufacturer or licensed vendor for the wholesale vend of any intoxicant shall employ any person suffering from an infectious or a contagious disease for any purpose in his licensed premises.

238. Women not to be employed' in country spirit or hemp drug shops.

- No licensee for the sale of country spirit or hemp drug shall employ any woman a sales woman for sale of such intoxicants.

239. Prohibition of employment of women in foreign liquor shop without previous permission of Excise Commissioner.

- No person who is licensed to sell foreign liquor shall, without the previous permission of the Excise Commissioner, during the hours in which such premises are kept open for business, employ or permit to be employed either with or without remuneration, any woman to assist him in the conduct of sales.

240. Prohibition of employment of persons convicted of certain offences by licensed manufacturers and wholesale dealers.

- No licensed manufacturer or wholesale dealer of any intoxicant shall employ or permit to be employed on his licensed premises any person who has been convicted of a non-bailable offence or of an offence under the Excise, Opium, Opium Smoking, or Dangerous Drugs Act except with the permission of the Collector, which shall not be granted unless the Collector is satisfied that the offence was not such as to indicate any serious defect of character. Prohibition of sale of intoxicants to certain persons

241. Prohibition of sale to certain person.

- No intoxicant shall be sold by any licensed vendor or by an agent or servant of such vendor to-(1)any Excise or police officer below the rank of Sub- Inspector being in uniform or on duty ;(2)any European vagrant under police escort;(3)any insane person ;(4)any person under 18 years of age ;(5)any persons known or believed to be drunk or intoxicated ;(6)any non-commissioned officer or soldier of the Union forces or any non-commissioned officer or sailor of the Indian Navy or any non-commissioned officer or airman of Indian Air Force, or any non-commissioned officer of the Assam Rifles or the Manipur Rifles ;(7)persons whom he knows, or has reason to believe to be camp followers (other than private servants, whether on or off duty who have a right to be in cantonments :Provided that in premises specially approved by the General Officer Commanding a Division or the Officer Commanding a Cantonment such liquor as is approved by such Officer Commanding in consultation with the Collector and is specified in the licence of the vendor may be sold to any such soldier or camp follower. Fees in respect of licences, permits and passes for country spirits, ganja etc.

242. Manner of realising licence fees for country liquors and hemp drugs.

- The fees for licence for the retail vend of country spirit, outstill liquor, fermented tari, ganja, sidhi or bhang and charas shall be paid as follows :Security deposit for country spirits and ganja licences.
- Two months' fees on the date of sale, one month's fee on the date of which the currency of the

licence begins, and one month's fee on the first of every succeeding month, until the total fee due for the licence has been realised :Provided that in the case of shops settled on the vend fee per seer or gallon system, the vend fee shall be paid at the time of issue along with the duty . Each vendor will be required to deposit, at the time of settlement, a certain sum not less than one month's vend fee on the estimated consumption of the shop and not more than two months' fees as security. The amount of security for each shop will be decided by the District Collector with the sanction of the Excise Commissioner and will be announced before the sale. The security will be liable to be forfeited should the vendor not keep a sufficient stock of the intoxicant in his shop or infringe any of the Excise rules, or conditions of the licence in addition to any other penalty prescribed by the rules. If not forfeited, it will be refunded towards the end of the year, or transferred to any other shop at his request:Vend fees in cases of "Canteen" and "Lessee-manager" shops. - Provided also that in case of canteen and lessee- manager shops for the sale of country spirit, the vend fee shall be paid in arrears at the beginning of each month in respect of the issue made during the previous month, after deducting the full amount of rebate allowed by the District Collector for the management of the shop.An amount equal to two months' vend-fee calculated on the estimated consumption shall be taken from all holders of "lessee- manager" licences as security deposit : such security deposit will not be reduced until all arrears in respect of the period of licence have been paid :Security deposit in case of lessee-manager shop. - Provided further that in any special case a licence for the sale of country spirit may with the sanction of the Government be granted free of any fee.Foreign Liquor-Licence Fees

243. Fees for wholesale foreign liquor licences.

- Licence fee shall be levied for the sale of foreign liquor "whole-sale" and 'retail' as follows :The holder of a licence for sale of foreign liquor to the trade shall pay in advance an annual fee of Rs. 5,000 (Rupees five thousand)only and the gallonage fee at the following rates on sales to the public in excess of the limit of sale by retail.The litreage fees shall be assessed on the actual sales of the preceding month and shall be payable by the 15th of the month to which the sales relate. In case of a new licence, however, an amount calculated on the estimated sales of one month will be realised in advance as the first month's licence fees, which will be adjusted at the close of the month, i.e., if there be any excess after deducting the licence fees on actual consumption from the advance realised, it will be adjusted towards the licence fees due for the following month. If, on the other hand, the amount realised in advance, falls short of the fees on the actual sales, the deficit amount shall be recovered from the lessee by the first week of the following month:[Rate of Fees Chargeable on Sales to the Public] [Substituted by Notification No. 10/1/67-FG(I), dated 20.12.1967.]

	Per litres of overseas foreign liquorRs. P.
Whisky Brandy, Gin, Rum, Liquors, Champagne and other wines	7.85
Beer, Ale. Perry, Cider and other fermented liquors	1.60

244. Annual fees for foreign liquor retail "off and "on" licences.

- A holder of a licence mentioned in column one of the following table shall pay in advance an annual lump fee mentioned in column two thereof: Table I

Licence	Rate of annual fee
(1) Licence for the retail sale of foreign liquor to the public for consumption "off" the premises	Rs. 1000.00
(2) Licence for the sale of foreign liquor to the public for consumption "On" the premises except hotels, restaurant, theatres, cinemas or other permanent places of amusement	Rs. 70.00
(3) Licence for the sale of foreign liquor in a hotel	Rs. 70.00
(4) Licence for the sale of foreign liquor in a restaurant	Rs. 100.00
(5) Bar licence for the sale of foreign liquor tenable by the holder of a hotel or restaurant licence	Rs. 70.00
(6) Bar licence for the sale of foreign liquor in theatres, cinemas, or other public places of amusement	Rs. 40.00
(7) Licence for the sale of foreign liquor in a Club including a proprietary Club the profits of which are divisible among the share-holders or members	Rs. 70.00
(8) Licence for the sale of foreign liquor by an auctioneer	Rs. 10.00

245. Additional fees for retail foreign liquor "off" and "on" licences.

(1) The holder of a licence for the sale of foreign liquor under items (1) to (8) of the Table I above shall pay, in addition to the annual lump fee mentioned opposite to the said items, a fee on the basis of sales of [India-made] [Substituted by Notification No. 10/1/67, G.F. dated 28.5.1969.] liquor during the previous month at the rates prescribed in the following table: [Table II-A [Substituted by Notification No. 10/1/67, G.F. dated 28.5.1969.]

Kind of India-made foreign liquor	Rate of sale bottled liquor	Rate of sale in bulk
1. (1)	Whisky, brandy, gin, rum, wine, liquors, champagne and other wines	Rs. 1.38 P. per bottle containing 750 ml.
(2) Ditto	Rs. 1.10 P. per bottle containing 600 ml.	Rs. 1.84 P. per litre
(3) Ditto	Rs. 0.92 P. per bottle containing 500 ml.	
(4) Ditto	Rs. 0.70 P. per bottle containing 375 ml.	
(5) Ditto		

	Rs. 0.55 P. per bottle containing 300 ml.		
(6) Ditto	Rs. 0.46 P. per bottle containing 250 ml.		
2. (1)	Beer, cider, perry, ale and other fermented liquors	Re. 0.35 P. per bottle containing 750 ml.	Re. 0.46 P. per litre
(2) Ditto	Rs. 0.30 P. per bottle containing 650 ml.		
(3) Ditto	Rs. 0.28 P. per bottle containing 600 ml.		
(4) Ditto	Rs. 0.18 P. per bottle containing 375 ml.		
(5) Ditto	Rs. 0.15 P. per bottle containing 325 ml.		
(6) Ditto	Rs. 0.14 P. per bottle containing 300 ml.		
(7) Ditto	Rs. 0.12 P. per bottle containing 250 ml.]		

[The holder of a licence for the sale of foreign liquor under Items 1 to 8 of Table I above shall pay, in addition to the annual lump fee mentioned opposite to the said items, a fee on the basis of sale of overseas foreign liquor during the previous month at the rates prescribed in the following

Table:Table II-B

	Kind of overseas foreign liquor	Rate of sale bottled liquor	Rate of sale in bulk
1. (1)	Whisky, brandy, gin, rum, wine, liquors, champagne and otherwines	Rs. 5.90 P. per bottle containing 750 ml.	Rs. 7.85 P. per litre
(2) Ditto	Rs. 4.72 P. per bottle containing 600 ml.		
(3) Ditto	Rs. 3.93 P. per bottle containing 500 ml.		
(4) Ditto	Rs. 2.95 P. per bottle containing 375 ml.		
(5) Ditto	Rs. 2.38 P. per bottle containing 300 ml.		
(6) Ditto	Rs. 1.98 P. per bottle containing 250 ml.		
2. (1)	Beer, cider, perry, ale and other fermented liquors	Re. 1.20 P. per bottle containing 750 ml.	Re. 1.60 P. per litre
(2) Ditto	Rs. 1.06 P. per bottle containing 650 ml.		
(3) Ditto			

	Rs. 0.98 P. per bottle containing 500 ml.
(4) Ditto	Rs. 0.60 P. per bottle containing 375 ml.
(5) Ditto	Rs. 0.53 P. per bottle containing 325 ml.
(6) Ditto	Rs. 0.48 P. per bottle containing 300 ml.
(7) Ditto	Rs. 0.40 P. per bottle containing 250 ml.]

[Inserted by Notification No. 10/1/67, G.F. dated 28.5.1969.](2) Surcharge for retail foreign liquor 'on' licences. - For retail 'on' licences including hotels, restaurants, bars, clubs, and dak bungalows, a surcharge of 75 per cent shall be levied over the rates prescribed in the table.(3) The fee prescribed in the above table shall be payable by the 15th of the month following the month to which the sales relate.(4) In the case of a new licence, however, an amount calculated on the estimated sales of one month will be realised in advance as the first month's licence fees, which will be adjusted at the close of the month, i.e., if there be any excess after deducting the licence fees on actual sale from the advance realised, it will be adjusted towards the licence fees due for the following month, if, on the other hand, the amount realised in advance falls short of the fees on the actual sales the deficit amount shall be recovered from the lessee by the first week of the following month.

246. Security deposit.

(1) In addition to annual and monthly fees prescribe in Tables [I and II-A and II-B] [Substituted by Notification No. 10/1/67, G.F. dated 28.5.1969.] of the foregoing rules, an advance deposit equivalent to licence fees calculated on the estimated sales of one month shall be realised from the holders of licence for the retail sale of foreign liquor under items (1) to (8) of the Table I, as security deposit before the commencement of the licences for the due observance of the conditions and terms of the licence. The amount of security will be subject to revision on the basis of the actual sales in the first two months, by the District Collector. The security will be liable to forfeiture for the mismanagement of the shop or breach of any of the conditions of the licence or infringement of any of the Excise Rules, in addition to any other penalty described by the rules, If not forfeited, the security deposit will be redunded towards the end of the year or transferred at his request to any other licensee.(2) No litreage fee shall be charged on sales by a wholesale licensee to other wholesale and retail licensees.

247. Fees for temporary bar licences.

(1) Temporary bar licences for theatres, cinemas, race meets, social gatherings and other places of amusement may be granted on payment of a fee of Rs. 5 per diem up to 11 p.m. After 11 p.m. and up to 1 a.m. the fee shall be Rs. 10 per diem. Such fees shall be payable in advance.(2) If such a licence is required for a performance held for bona fide charitable purpose, the Commissioner of Excise may authorise the grant either free of fee or at a reduced fee.

248. Fees for late closing licence.

(1) The fees for late closing licences granted to licensed hotels and restaurants including bar attached thereto shall be levied according to the following scales :

Up to 12 mid-night Rs. 25

Up to 1 a.m. Rs. 40

Up to 1.30 a.m. Rs. 50

(2) The fees prescribed above are monthly and shall be payable monthly in advance. Such fees shall be in addition to the fees payable under Rules 244 and 245.

249. Fees for temporary late closing licence.

- The fees for a temporary late closing licence shall be Rs. 10 per diem and shall be payable in advance. The hour up to which liquor may be sold under the licence will be stated in the licence and will ordinarily be not later than 1.30 A. M. but a later hour may be fixed with the sanction of the Excise Commissioner.

250. Fees for sale by co-operative society.

- The fee for a licence for the sale of foreign liquor by a Co-operative Society or an Association shall be determined in each case by the Excise Commissioner on the report of the District Collector.

251. Fees for canteen tenant licence.

- The fees for a licence for the sale of foreign liquor under the canteen tenant system shall be Rs. 24 per annum when the licence is for the supply of such liquor to regiments and Rs. 12 per annum in the case of smaller units. Such fees shall be payable annually in advance : Provided that in any special case such a licence may, with the sanction of the Government be granted free of fee.

252. Fees for licence to compound, blend, reduce or bottle foreign liquor.

(1) The fee for a licence to compound and blend foreign liquor shall be Rs. 250 to 500 per annum as fixed by the Excise Commissioner with reference to each case, payable in advance. (2) The fee for a licence to reduce and bottle foreign liquor for sale shall be Rs. 50 per annum payable in advance.

253. fees for wholesale vend of denatured spirit.

- The holder of a licence for the wholesale of denatured spirit shall pay in advance an annual fee on the basis of sales during the previous twelve months at the rate mentioned below :

(i) for sales not exceeding 6818.90 litres

Rs. 35

(ii)	for sales exceeding 6818.90 litres but not exceeding 13637.90 litres	Rs. 60
(iii)	for sales exceeding 13637.90 litres but not exceeding 27275.80 litres	Rs. 85
(iv)	for sales exceeding 27275.80 litres but not exceeding 54551.50 litres	Rs. 110
(v)	for sales exceeding 54551.50 litres but not exceeding 136378.80 litres	Rs. 135 and
(vi)	for sales exceeding 136378.80 litres	Rs. 160

254. Fees for retail sale of denatured spirit.

- The holder of a licence for the retail sale of denatured spirit shall pay in advance an annual fee on the basis of sales during previous twelve months at the rates mentioned below :

(i)	for sales not exceeding 1136.50 litres	Rs.15
(ii)	for sales exceeding 1136.50 litres but not exceeding 2273 litres	Rs. 20
(iii)	for sales exceeding 2273 litres but not exceeding 4546 litres	Rs. 25 and
(iv)	the fee shall be increased by Rs. 15 for sale of every 4546 litres or a fraction thereof in excess of 4546 litres.	

255. Fees for possession of denatured spirit in excess of the limit of retail sales.

- The holder of a licence for possession of denatured spirit in excess of the limit of retail sale shall pay in advance an annual fee of Rs. 10

256. Fees for a licence for retail sale of rectified spirit.

- The fee for a licence issued to chemists and druggists and other firms or persons approved by the Collector for retail sale of pure rectified spirit (including absolute alcohol) for medicinal, industrial or scientific purposes shall be Rs. 10 per annum payable in advance.

257. Licence fees for the sale of medicated wines by chemists, druggists, apothecaries or keepers of dispensaries.

- The fee for a licence granted to chemists, druggists, apothecaries or keepers of dispensaries for sale of medicated wines and similar preparations shall be Rs. 20 per annum and shall be payable in advance. In addition to the annual lump fee, a fee of 25 n.p. per bottle shall be levied on the basis of sales of such wines during the previous month and shall be payable by the 15th of the month following the month to which the sales relate.

258. Licence fees for the sale of medicated wines by a licensed dealer.

- The fee for a licence for the sale of medicated wines and similar preparations by a licensed dealer shall be Rs. 50 per annum and shall be payable in advance . In addition to annual lump fee, a fee of 25 n.p. per quart bottle shall be levied on the basis of sales of such wines during the previous month and shall be payable by the 15th of the month following the month to which the sales relate :Provided that no fee shall be charged on sales of medicated wines and similar preparations to (i) another licensed dealer for sale of medicated wines, or (ii) a holder of licence for sale to trade or the public of foreign liquor, or (iii) chemists, druggists, apothecaries or keepers of dispensaries who hold licences for sale of medicated wines and similar preparations.

259. Fees for sale of medicated and still wines by foreign liquor 'off' licences.

- A fee of 50 n.p. per quart bottle shall be levied on the sales of medicated wines and similar preparations and of wines with added principles classified as still wines, by the holders of wholesale and retail foreign 'off' licences. Such fees shall be calculated on the actual sales of the previous month and shall be payable by the 15th of the month following the month to which the sales relate.

260. Fees for a licence to manufacture perfumes and toilet preparations.

- The fee for a licence for the manufacture of perfumes and toilet preparations only from or with duty paid plain foreign spirit shall be Rs. 10 per annum, payable in advance. Other Licences

261. Fees for a bhang licence for medicinal purposes.

- The fee for a licence for the possession of duty paid bhang for the manufacture of bona fide medicinal preparation therefrom, and for the possession and sale of bona fide medicinal preparations of bhang to his own patient or for bona fide medicinal purposes by a medical practitioner, chemist, druggist, Kaviraj or Hakim shall be Rs. 3 per annum payable in advance.

262. Fees of temporary fair licence.

- The fee for a temporary licence for the vend of an intoxicant other than foreign liquor at fairs shall be fixed by auction or any tender system and shall be paid in advance.

263. Auctioneer's licence.

- Auctioneer's licence will be granted at an annual fee of Rs. 5, payable in advance. The following are the more important provisions of this licence : (a) Liberty to give sample bottles in respect of all consignments, whether trade consignments or the property of private persons, in order that intending purchasers may have the opportunity of testing high class wines and spirits at their own houses before the auction sale : (b) Authority to sell wines, spirits and beer in less quantities than whole dozens of each description in the case of sales by auction of the property of private parties or

estates or of trade consignments which are alleged or otherwise unmerchantable.(c)Authority to sell by auction at places other than that specified in the licence, viz, at any private residence at which the licensee may hold an auction.Fees for Permits and Passes

264. Fees for certain passes.

- (i) A fee of Rs. 2 payable in advance, shall be charged for each pass for the wholesale import of charas or of the wholesale import or transport of ganja or bhang and for each extension of the period of such passes.(ii)A pass fee at the rate of Re.1 per bulk 4.55 litres or Rs. 2 per dozen quart bottles, payable in advance shall be charged for the issue of passes for the import into Manipur of denatured spirit in accordance with Rule 28 of these rules. The same rates of pass fees shall also be levied for issue of passes for transport of denatured spirit manufactured in Manipur.(iii)Fees for issue of passes for the import by private individuals of India-made or overseas foreign liquor shall be charged at the rates prescribed in Rules 3 and 21 respectively of these rules.(iv)No fee is chargeable for passes for the import, export or transport of any other intoxicants.

265. Manner of payment of licence fees.

- All payments of licence fees shall be made by licensees into the local treasuries either by direct payment or by postal money order without the intervention of Excise Officers.

266. Certain licences exempt from fees.

- No fees are chargeable in respect of a licence to-(a)store country liquor in a Government warehouse under the contract supply system, or(b)store ganja in a Government or private warehouse.Time, place and manner of payment of duty

267. Duty to be paid before removal unless bond executed.

- The duty imposed on-(i)foreign liquor and country spirit-(a)imported under bond, or(b)manufactured in a distillery and stored in an Excise warehouse,(ii)ganja-imported under bond and stored in an Excise warehouse,(iii)Bhang-imported under bond and stored in Excise warehouse,shall be paid before removal from distillery or Excise warehouse unless a bond has been executed for such payment or unless a pass granted by the Collector for supply of country spirit to holders of canteen licences.

268. Payment of duty on ganja exported to Manipur.

- The duty imposed on ganja exported to Manipur shall be paid before issue of such ganja from the Excise warehouse where it is stored.

269. Payment of duty on charas.

- Half of the duty imposed on charas to be imported shall be paid at the time of application to the Collector and half after examination in the importing district and before it is made over to the importer for sale.

270. Place and manner of payment of duty.

- When the duty on an intoxicant is to be paid before removal from a distillery or Excise warehouse the payment must be made into the local treasury or a treasury approved by the Collector of the district in which such intoxicant is to be sold or consumed, either by payment or by money order. Advance deposit on account of duty may also be made with the permission of the Collector.

271. Manner of keeping accounts under the canteen and lessee- manager system.

- A detailed account of demand and Collection of the amount due from the licensees under the canteen or lessee- manager system shall be maintained in the district or sub-divisional excise office in Form No. 13. Immediately after the last day of each month, the Excise clerk shall submit the register of accounts to the officer in-charge of Excise. Great care shall be taken to ensure the correctness of the figures of issues and the amount due from the licensees. The Excise Superintendent at Sadar and the sub-Divisional Officer in the sub-division shall, as soon as possible after the 1st week of each month, examine the accounts and certify the correctness of the same and take immediate action for the prompt realisation of the dues if not paid by the 7th of the month.

272. Wholesale licences.

- Licences for wholesale vend of foreign liquor to retail vendors of foreign liquor and to the public in excess of the limit of sale by retail shall be granted by the Collector with the previous sanction of the Excise Commissioner on fees prescribed in Rule 243 supra. Such licences shall ordinarily be granted to vendors of a superior class.

273. Retail 'on' and 'off' licences.

- Licences for the retail sale of foreign liquor for consumption 'on' or 'off' the premises shall be granted by the Collector with the previous sanction of the Excise Commissioner on fees prescribed in Rules 244 and 245 supra. Such licences shall ordinarily be granted in places where there is a proved demand on the part of a class of drinkers accustomed to foreign liquor, e.g., in large industrial centres or in towns where there is a population specially accustomed to drinking such liquor. A separate licence shall be required in each case for the privilege of selling liquor for consumption "on" or "of" the vendor's premises.

274. Hotel licences.

- Hotel licences, permitting the retail sale of foreign liquor for consumption on the premises shall be granted by the Collector with the previous sanction of the Excise Commissioner on fees prescribed in Rules 244 and 245 of these rules for hotels possessing bona fide residential accommodation. Sales under such licences shall be confined to persons actually residing in the hotels for their use and to persons taking meals therein.

275. Restaurant licences.

- Restaurant licences may be granted by the Collector with the previous sanction of the Excise Commissioner on fees prescribed in Rules 244 and 245 of these rules for bona fide restaurants in which meals are provided but there is no sleeping accommodation for visitors permitting to retail sale of foreign liquor for consumption on the premises to persons taking meals in the restaurants.

276. Bar and restaurant licences in hotel.

- Any holder of a hotel licence, desirous of setting up and maintaining a bar or bars or opening a restaurant in connection with a hotel, should apply to the Collector for a separate licence for such bar or restaurant. He should submit with his application a ground plan of the premises, specially indicating the rooms intended to be used for the purpose of the bar or restaurant. If the Collector approves of the proposed arrangement for the bar or restaurant, a separate bar or restaurant licence may be granted to the applicant with the previous sanction of the Excise Commissioner.

277. Bar and hotel licences for restaurant.

- In the same manner the holder of a restaurant licence may apply for and obtain a hotel licence in addition to his restaurant licence on providing suitable accommodation for lodgers. A bar licence may similarly be obtained. Ground plans of the portions of the premises set apart for purposes of the hotel, restaurant or bar should be submitted by the applicant for approval by the Collector before any such licence is granted. A bar or restaurant licence shall cover the sale of liquor only in the room or rooms specified in the licence.

278. Bar licence for theatres, etc.

(1) For theatres, cinemas, race meets and other places of amusements, a bar licence may, with the previous sanction of the Excise Commissioner, be granted by the Collector for the retail sale of foreign liquor by the glass to any holder of a retail licence on payment of fees prescribed in Rules 244 and 245 supra : Provided that for special reason which shall be recorded such licence may be granted to any persons other than a retail licensee. (2) Temporary bar licences. - A temporary bar licence for theatres, cinemas, race meets, social gatherings and other places of amusement may be granted by the Collector on payment of fees prescribed in Rule 247 of these rules. If such a licence is required for a performance held for a bona fide charitable purpose, the Excise Commissioner may

authorise the grant either free of fee or at a reduced price.

279. Railway refreshment room-Retail 'on' and 'off' licences.

- "On" licences for the supply of foreign liquor for consumption on the premises in railway refreshment room to bona fide passengers and other persons having meals in such rooms shall be granted by the Collector with the previous sanction of the Excise Commissioner on fees prescribed in Rules 244 and 245 of these rules. A separate "off" licence for the privilege of selling liquor to bona fide railway passengers and members of the railway staff for consumption "off the premises shall be required and may be granted by the Collector on fees prescribed in Rules 244 and 245 of these rules.

280. Retail 'on' and 'off' licence for clubs.

- Licence for the sale of foreign liquor by any club including a proprietary club, the profits of which are divisible among the shareholders or members, for consumption 'on' or 'off' the premises shall be granted by the Collector with the previous sanction of the Excise Commissioner on fees prescribed in Rules 244 and 245 of these rules.

281. Licence for sale of foreign liquor by Co-operative Society.

- Licence for the sale of foreign liquor by a Co-operative Society or Association shall be granted by the Collector on fees to be fixed in each case by the Excise Commissioner. Note. - The expression "Co-operative Society" or "Association" means any society or association whether it is or is not incorporated under any law relating to companies or is not registered under the Societies Registration Act, 1860 (Act 21 of 1860), when the profits (if any) derived from the business carried on by such association or society are divisible among the shareholders or members thereof or subscribers thereto.

282. Canteen tenant licences.

- Canteen tenant licences may be granted by the Collector with the previous sanction of the Excise Commissioner for the retail sale of foreign liquor under the Military 'Canteen' system on payment of fees as prescribed in Rule 251 of these rules or free of fees.

283. Late closing licence.

- The Collector may grant a late closing licence to the holder of a hotel or restaurant licence desirous of keeping his hotel or restaurant or bar open to a later hour than 9 P.M. on payment of the fees prescribed in Rule 248 of these rules.

284. Temporary late closing licences.

- The Collector may grant a temporary late closing licence to the holder of any hotel or restaurant licence on the occasion of festivals on payment of a fee of Rs. 10 per diem according to Rule 249 of these rules permitting him to make sales up to an hour not later than 1.30 A.M. but a later hour may be fixed with the sanction of the Excise Commissioner. Rectified Spirit

285. Licence for retail sale of rectified spirit.

(a) The Collector may grant licences for the retail sale of rectified spirit (including absolute alcohol) only to approved chemists or druggists or approved firms or approved persons and only for bona fide medicinal industrial or scientific purposes on payment of the fee prescribed in Rule 256 supra. (b) Licences for the use in manufacture of drugs, medicines or chemicals of pure rectified spirit manufactured in India will be issued free of charge to manufacturing chemists approved by the District Collector. Denatured Spirit

286. Wholesale licence for denatured spirit.

- Licences for the wholesale vend of denatured spirit shall be granted by the Collector on payment of fees prescribed in Rule 233 of these rules.

287. Retail licence for sale of denatured spirit.

- Licence for the retail sale of denatured spirit shall be granted by the Collector on payment of fees prescribed in Rule 254 of these rules. Limit of possession of denatured spirit by retail licensee. - A retail licensee of such spirit shall not possess more than 60 gallons at a time.

288. Licence for possession of denatured spirit in excess of the limit of retail sale.

- Licences for possession of denatured spirit for domestic or business purposes in excess of the quantity fixed as the limit of private possession, shall be granted and issued by the Collector on payment of the fee prescribed in Rule 255 supra for possession of such quantity as may be specified in each case by the Collector.

289.

As a general rule licences for the wholesale and retail vend of denatured spirit and for possession of such spirit shall not be granted to country liquor licensees and holders of 'on' licences for potable foreign liquors. Medicated Wines

290. Licence for sale of medicated wines by the chemists, druggists, apothecaries or keepers of dispensaries.

- Licences for sale of medicated wines and similar preparations by chemists, druggists, apothecaries or keepers of dispensaries shall be granted by the Collector on payment of the fee prescribed in Rule 257 of these rules.

291. Licence for sale of medicated wines buy a licensed dealer.

- Licences for sale of medicated wines and similar preparations by a licensed dealer shall be granted by the collector on payment of the fee prescribe in Rule. 258 of these rules.

292.

The expression 'licensed dealer' means a person who obtained a licence for sale of medicated wines and similar preparations to-(i)another licensed dealer ; or(ii)a holder of a licence for sale to the trade or to the public of foreign liquor; or(iii)a chemist, druggist, apothecary or keeper of a dispensary licensed to sell medicated wines and similar preparations.

293. Licensees bound to observe Excise laws, rules and conditions of licence.

- The holder of a licence, permit or pass shall be bound by the conditions thereof and shall observe all directions, prohibitions and orders of the Excise laws for the time being in force whether such directions, prohibitions and orders be embodied in the conditions of his licence, permit or pass or not, and all directions, orders and prohibitions contained in rules lawfully made under the Excise laws of which he shall have received due notice.

294. Shop when to be opened.

- The term of the licence will ordinarily commence on the 1st April each year, and the licensee will be required to open his shop within fifteen days from that date, failing which the licence will be cancelled, the sum paid in advance or the security forfeited and the licence fee or the estimated vend fee for the month will be levied from the licensee, the Collector being at liberty to re-settle the licence at once. In cases of hardship where the delay may have arisen from causes beyond the licensee's control, the Collector may at his discretion, extend the time within which the shop may be opened. If a licensee is found to keep his shop habitually closed at intervals and thereby causes inconvenience to consumers, his licence may, after due warning and with the sanction of the Excise Commissioner, be cancelled, the advance deposit or security forfeited and the shop re-settled under the usual conditions.

295. Return of time expired licences.

(1)The holder of licence, permit or pass shall, on the expiry of his licence, permit or pass return the same to the officer who granted it, or if the conditions thereof provide for its disposal in some other manner, shall dispose of it in accordance with such conditions.(2)No new licence shall be granted to a previous licence holder until he has returned, his time-expired or cancelled licence to the Collector or satisfied the Collector that he cannot do so.

296. Licensee to maintain adequate stock.

- Every licensee shall, in respect of any intoxicant which he is licensed to sell, meet the demand of every customer entitled to be served who tenders payment for what is required by him and he shall not permit the stock of such intoxicant fall below a minimum with reference to the average daily consumption and the time required for replenishing stock from the nearest warehouse, and enter it in the licence.

297. Retail licensee of country spirit and ganja to report balance.

- Each retail vendor of country spirit or ganja should report to the District Collector or the Excise Superintendent on the 1st of each month the stock he has in hand.

298. Licensee has no legal claim for compensation for alleged loss.

- Subject to the provision of Rule 332 of these rules the holder of a licence shall have no legal claim against the Government for compensation for any loss alleged to be due to a change during the currency of his licence in the conditions thereof or in the rate at which duty is charged on any intoxicant, or in any other matter connected with the Excise Administration but in any case in which compensations is on the merits of the case equitably due for loss directly caused by such change, such compensation may be paid to a licensee as the Government may sanction :Provided that if during the term of a licence the duty on the intoxicant the sale of which is covered by the licensee be raised, if and the licensee be not willing to pay the enhanced duty, it will be optional with the licensee to relinquish his licence, and such relinquishment will not entail the forfeiture of the advance deposit or security.

299. Vendors of foreign and country liquors and fermented tari forbidden to add noxious substances.

- Licensed manufacturers and vendors of foreign liquor, country spirit or fermented tari are prohibited from mixing therewith any noxious substance, such as kuchila, aconite or dhatura, or any objectionable article, such as tobacco, pepper or kerosene oil intended or likely to increase the intoxicating power of the liquor or to increase thirst.

300. Licensed vendors prohibited to adulterate or cause deterioration of intoxicants.

- No licenced wholesale or retail vendor shall wilfully adulterate or add anything to cause the deterioration of any intoxicant sold or kept for sale by him. He shall not sell any intoxicant which he knows to have been adulterated or to have deteriorated and shall not store such intoxicant or permit such intoxicant to be stored on his premises.

301. Storage of water or any other liquid substance in sale room of country liquor, ganja and bhang prohibited.

- No retail licensee of country spirit, fermented tari, ganja or bhang shall store or keep or permit to be stored or kept water or any other liquid substance in the sale room of such intoxicant.

302. Prescribed strength of country spirit.

- Country spirit shall be supplied by licensed manufacturers or wholesale vendors thereof to licensed retail vendors of such spirit and sold by such retail vendors at the strengths of 30 U.P. and 60 U.P.; provided that with the sanction of the Government spirit of only one strength may be stocked and sold at any shop : Provided also that supply to a strength not exceeding half a degree above or below the aforesaid strengths shall be deemed to be supplied at such strengths.

303. Limit of deficiency in strength of country spirit allowable.

- In areas in which an exclusive privilege of supplying country spirit to licensed retail vendors thereof has been granted, such spirit shall be sold at the strength at which it is issued from the distillery or the warehouse and shall not be reduced from such strength by the addition of water, or by admixture with spirit of a lower strength or by any other means whatsoever: Provided that an allowance of one degree before the strengths at which such spirit shall have been issued from a warehouse, may be made to retail licensed vendors to cover wastage for a storage of one week after issue and two degrees for more than a week.

304. Use of prescribed measures.

- (i) In areas in which the maintenance by licensed retail vendors of spirit or country spirit of standard dram measures has been prescribed, sales to consumers shall be made by means of such measures. (ii) Short measure sale prohibited. - Whether standard dram measures or any other measures prescribed by the Collector are used, vendors shall give consumers correct measures of the liquor for and no short measure sale be resorted to.

305. Fixed retail prices of country spirit.

- The holder of a licence for the retail sale of country spirit shall not sell such spirit at prices higher or lower than those specified below :Under 'open sale' system

	Quantity 30 U.P.Rs. n.p.	Fixed Price 60 U.P.Rs. n.p.
.0018 litre	.42	.23
.0036 litre	.68	.40
.0053 litre	1.28	.72
.0071 litre	1.72	.97
.0089 litre	2.14	1.20
.0107 litre	2.58	1.45
.0124 litre	3.02	1.70
.0142 litre	3.44	1.94

Under shop bottling and central bottling system

	30 U.P.Rs. n.p.	60 U.P.Rs. n.p.
.0018 litre	.44	.25
.0036 litre	.87	.50
.0053 litre	1.31	.75
.0071 litre	1.75	1.00
.0089 litre	2.19	1.25
.0107 litre	2.62	1.50
.0124 litre	3.06	1.75
.0142 litre	3.50	2.00

306. Fixed retail price of ganja.

- The holder of a licence for the retail sale of ganja shall not sell the drug at a price higher or lower than Rupees two and fifty n.p. per 11.6 grams.

307. Minimum strengths for sale of whisky, brandy, rum and gin.

- Whisky, brandy and rum shall not be sold by a licensed vendor at a strength lower than 25 degrees under London Proof, and gin shall not be sold at a strength lower than 35 degrees under London Proof.

308. Sale of foreign liquor by "off and "on" licences to be only in sealed and capsuled bottles of at least full reputed pint.

(1)The holder of a licence for retail sale of foreign liquor for consumption whether 'on' or 'off' the premises shall not keep or sell such liquor in "quart" bottles containing less than .625 litre or in

"pint" bottles containing less than .313 litre of such spirit or except in sealed and capsuled bottles having their seals and capsules intact.(2)A bottle of such spirit purporting in the opinion of the District Collector to contain a reported 625 litre or a reputed .313 litre respectively, shall if contains less than .70 litre of whisky, brandy or rum or less than .682 litre of gin in the case of a reputed .625 litre or less than .355 litre of whisky, brandy or rum or less than .341 litre of gin or in the case of a reputed .313 litre beer a label showing in large letters and figures the minimum guaranteed quantity of the contents.(3)The holder of the licence shall not alter either the nature of the liquor or the labels under which he purchased, it ; provided that bottles opened by a competent Excise Officer for purposes of test, may if re-sealed by such Excise Officer, be sold by the holder of the licence.Note. - All bottles varying in capacity between .625 litre and .749 litre shall be classed as .625 litre bottles and those varying in capacity between .313 litre and .384 litre shall be classed as 313 litre bottles. Smaller bottles containing less than .313 litre shall not be used except in cases of samples which shall be disposed of as such.

309. Foreign liquor licensee not to stock liquor declared unwholesome.

- No holder of licence for the sale of foreign liquor shall maintain a stock of or sell any brand or class of foreign liquor which has been declared by the Excise Commissioner to be unwholesome or inferior.

310. Mixing any other spirit with denatured spirit prohibited-Precautions to be exercised by retail vendor of denatured spirit.

- The holder of a licence for the sale of denatured spirit is prohibited from mixing such spirits with any other spirits, and is required before selling any denatured spirit to any purchaser to use all reasonable diligence to ascertain the quantity already in the purchaser's possession, and shall not at one time sell to him more than one gallon or such smaller quantity as together with what is or in good faith is believed to be in the purchaser's possession will amount to one gallon :Provided that the licensee may sell any quantity greater than one gallon, to a person licensed to sell denatured spirit or to a person holding a licence authorising him to purchase a quantity greater than 4.55 litres.

311. Minimum strength of denatured spirit.

- Denatured spirit shall not be possessed or sold by licensed vendors at a strength lower than 50" over London Proof.

312. Entertainment or dance prohibited in premises for retail sale of foreign liquor or country spirit.

- No licensed retail vendors of foreign liquor or country spirit shall allow the holding of any professional entertainment or dance on or near their premises, or permit the playing of musical instruments or singing by professionals on such premises without the special sanction of the Collector in writing.

313. Prohibition of sale except for cash and of making free gifts.

- No holder of a licence for the retail sale of country liquor, ganja, bhang or charas and no holder of a licence for the retail sale of foreign liquor for consumption on the premises shall under such a licence sell such intoxicants on credit or receive any pledge for payment of the price thereof or anything but money in exchange thereof. He is also prohibited from making free gifts of such intoxicants: Provided that the holder of a club or hotel licence may sell foreign liquor on credit under such a licence to the bona fide members of the club or lodgers in the hotel.

314. Prohibition of sale of liquor to drunken persons-Responsibility of liquor vendor for drunkenness.

- The holder of a licence for the retail vend of foreign liquor or country spirit for consumption 'on' or 'off' the premises is prohibited from serving any drunken person with liquor or from permitting any such person to remain in his shop. He will further be held responsible for drunkenness and disorderly conduct causing scandal, nuisance or obstruction that occur in the neighbourhood of his shop on the part of persons who have purchased liquor at his shop, or of others in company with such persons.

315. Licensees prohibited from allowing bad characters and prostitutes to resort to shops.

- The holder of a licence for the retail vend of intoxicants is prohibited from allowing persons of notoriously bad character to resort to his shop or from permitting two or more persons who have been convicted of a serious offence or who are reputed prostitutes, to assemble in his shop whether for purpose of crime, prostitution or not. He is responsible to prevent drunkenness, gambling and disorderly conduct on his premises, and to give information to the nearest Magistrate or police officer of any suspected person who may resort to his shop.

316. Sale allowed on licensed premises only.

- No licensee shall the intoxicant at any place other than on the premises specified in that behalf in his licence.

317. When licensed premises to be kept open or closed.

- Unless otherwise ordered by the Government, premises licensed for the vend of an intoxicant may be kept open or closed as stated in the following rules.

318. Hotels, restaurants and bars.

- Premises licensed as hotels and restaurants, and bars attached to such hotels and restaurants and also other premises licensed for "on" sale of foreign liquor (including foreign liquor shops) may be

kept open for the sale of liquor from 7 a.m. to 9 a.m. on all days except on Thursdays and Sundays and all holidays declared to be holidays by the Manipur Administration. With the special permission of the Collector such premises may be kept open upon to 11 p.m. Under a separate late closing licence, general or special, such premises may be kept open for the sale of liquor up to a later hour as stated in the licence, but not later than 1.30 a.m.

319. Temporary bars.

- Licensed bars for theatres, cinemas, racemeets, social gatherings or other, entertainments may be kept open during the hours of performance, rehearsal, or entertainment, and not later than half an hour after the closure of such performance, rehearsal, or entertainment or 1.30 a.m. whichever is earlier.

320. Other premises.

- Premises other than those specified in Rules 318 and 319 supra and licensed for the wholesale or retail sale of foreign liquor or for the retail sale of country spirit, outstill spirit, tari, ganja, or bhang shall be opened

		Opening hours	Closing hours
(a) Ganja.			
(b) Bhang, and.	(i) from 16th March to 15th October	6 a.m.	7 p.m.
(c) Foreign liquor wholesale and retail "off"	(ii) from 16th October to 15th March	7 a.m.	6 p.m.

Provided that premises licensed for the retail "off" sale of foreign liquor may, with the special sanction of the Collector, be kept open till 9 p.m.

		Opening hours	Closing hours
(d) Country spirit	(i) from 16th March to 15th October	12 noon	7 p.m.
(e) Outstill spirit and	(ii) from 16th October to 15th March	12 noon	7 p.m.
(f) Tari			

321.

No intoxicant shall be sold on Sundays, Thursdays and on any other day/days declared to be public holidays by the Government or on such day/days as notified by the Government of Manipur, in the official Gazette in area or areas specified therein.

322. Military canteens.

- Premises licensed for the retail vend of foreign liquor at a Military canteen established under the canteen system, shall remain open during such hours as may be prescribed by the

Officer-in-Command of the regiments or units.

323. Closure of licensed premises on approach of troops.

- (i) Premises licensed for the vend of country liquor and foreign liquor (except hotels and restaurants) which are on the line of march of troops shall be closed-(a)while troops are passing or are encamped in the vicinity, and (b) on the requisition of the Officer-in-Command during the passage of troops.(ii)This rule may, if and when considered necessary, be extended by the Collector to hotels and restaurants so far as regards the sale of liquor therein is concerned.

324. Closure of licensed premises on occurrence of riot.

- All licensees shall closed their premises on the occurrence of a riot or disturbance in the neighbourhood.

325. Premises regarding foreign liquor.

- Premises (except hotels, restaurants and clubs) licensed for the vend of foreign liquor for consumption "on" the premises, shall have all doors for admission of the public opening only on to a public road. Such premises must be so constructed that the interior thereof where sales are effected, may be visible from the doorway. The sale rooms shall be well lighted. Private rooms for the sale of such liquor or spirit where such sales are specially permitted by the Collector must also be visible from the doorway.

326. Premises regarding country liquor, ganja and bhang.

- Premises licensed for the vend of country liquor, ganja or bhang shall have at least one door on the front wall. Such premises must be so constructed and fitted with one or more sales windows of size not smaller than 2 feet in width by 2½ feet in height, that the interior thereof, where sales are effected, may be visible from outside. The sale room shall be well lighted and the actual weighing or measuring of intoxicants shall be in full view of the customers.

327. Premises provided by the Government must be used.

- Where premises have been specially provided by the Government for any shop, the licensee shall be bound to carry on his business in such premises and to pay to the said Government in addition to his licence fee, such rent for the premises as may be demanded by the Collector.

328. Sign-boards.

- Except in the case of hotels, restaurants, clubs, and the premises of chemists or druggists holding the excise licences or permits, there shall be fixed in a prominent position at the entrance of all premises licensed for the retail vend of any intoxicant, a sign-board showing in large characters, the

intoxicants sold therein, the name of the vendor, the period of currency of the licence, and in the case of country spirit shops, the strength, if any, prescribed for retail vend and in the case of country spirit, ganja and bhang shops the current retail prices.

329. Accounts to be maintained by licensees.

- (i) Unless otherwise ordered by the Excise Commissioner in any particular case, regular and accurate accounts shall be maintained by all persons holding licences for manufacturing or vend of any intoxicant, and by manufacturing chemists licensed to use in the manufacture of drugs, medicines or chemicals, rectified spirit manufactured in India except persons holding licences for the manufacture or sale of fermented tari. (ii) Such accounts shall be written up as soon as the transactions for each day have been closed. (iii) The accounts shall be preserved for one year after the period covered by the licence and shall be produced when called for by an Excise Officer not below the rank of Sub-Inspector.

330. Form of accounts prescribed.

- The daily accounts of transactions which holders of licences for the sale of any intoxicant are required to keep up shall be maintained in the prescribed forms of account books, which may be obtained at Sadar and Sub-divisional Excise offices, the accounts may be kept in English or Manipuri as may be convenient to the vendor.

331. Licensee to assist in stock taking.

- Every licensee, which is required by Rule 330 above to keep accounts, shall, when required by an Excise Officer of or above the rank of Sub-Inspector, assist him by a sufficient number of servants in taking account of his stock.

332. Payment of compensation for closure of shops.

(1) When any shop for the vend of any intoxicant is closed under Section 52 of the Act for the preservation of the public peace, or under Rule 323 of these rules on account of the march of troops, compensation for such closure may be paid to the licensee as stated below : (i) The compensation will be paid by the Collector with the previous sanction of the Excise Commissioner. (ii) No compensation shall be paid when a shop remains closed for less than six hours. Closure for six hours or more shall be held to be closure for the whole day. (iii) When a shop licensed for the vend of intoxicant upon which no duty is imposed under Chapter V of the Act, is closed, the compensation shall be calculated on the monthly fee payable for the licences and shall be a sum equivalent to the amount payable for the days during which the shop remains closed plus 10% of that amount for loss or profit. The Commissioner of Excise shall determine the compensation on the merits of each case. (iv) When a shop licensed for the vend of any intoxicant upon which duty is imposed under Chapter V of the Act, or under the Indian Tariff Act, 1934, is closed, the Collector shall calculate the average daily sale in the shop licensed or the sales during the previous month of the year and profit of the vendor on such

daily sales after deducting from the average total sale proceeds, the amount of average daily licence fees, the duty, the cost price and contingent expenses at 6¼ per cent of the sale proceeds.

Compensation shall then be granted at the rate of such daily profit for the number of days during which the shop remains closed. The Excise Commissioner shall determine the compensation on the merits of each case. (2) Payment of compensation for improper arrest of persons. - Compensation may be granted by the District Collector to persons- (a) improperly arrested and subsequently released by an Excise Officer under Section 43 of the Act, or (b) charged before a Magistrate with offences under the Act and acquitted by such Magistrate, under the same conditions prescribed for the grant of expenses to witnesses under the rules referred to in Rule 359 of these rules and shall be subject to the maximum prescribed by those rules for the grant of such expenses ; Provided that in special cases the Excise Commissioner may grant additional compensation not exceeding Rs. 50 in any one case.

333. Appeal to Collector.

- An appeal shall lie to the Collector from an order of any officer subordinated to him and discharging functions under the Act or under any rule or order made under the Act.

334. Appeal to Excise Commissioner and Commissioner of Divisions.

- An appeal shall lie to the Excise Commissioner from any original order made by the District Collector (but not from any original order made by an officer discharging functions of the Collector) and from any order made by the District Collector on appeal.

335.

An appeal shall lie to the Chief Commissioner from the order the Excise Commissioner.

336. Appeal barred against order of composition.

- No appeal shall lie against orders of composition under Section 70 of the Act.

337. Limitation.

- Every memorandum of appeal must be presented within one month from the date of the order appealed against; provided that the time required for obtaining a copy of the order shall be excluded from the calculation of the period of one month.

338. Procedure.

(1) Every memorandum of appeal shall be accompanied by a certified copy of the order appealed against, unless the omission to produce such a copy is explained to the satisfaction of the appellate authority. (2) Every petition of appeal shall bear a Court fee stamp of one rupee if presented to the

District Collector or the Excise Commissioner and of two rupees if presented to the Chief Commissioner.

339. Revision.

- The Chief Commissioner, the Excise Commissioner or the Collector, as the case may be, may call for the proceedings held by any officer sub-ordinate to him and pass such orders thereon as he may think fit.

340. Sale by one vendor to another vendor.

- A person who has been a licensed vendor may, on the expiration of his licence, and with the sanction of the Collector, sell wholesale to another licensed vendor any intoxicant which he is authorised under the conditions of his licence to sell and of which he has been lawfully in possession ; provided that the intoxicant is fit for use and in the case of country spirit, that it is within the limits of strength fixed for retail sale :Provided further that, if the Collector considers that the intoxicant or any part thereof, is unfit for use or has otherwise deteriorated so as to be unsaleable, he shall cause the same to be destroyed without any compensation being claimable by the former licensed vendor.

341. Destruction of ganja or bhang in warehouse.

- Ganja or bhang stored in a warehouse and deemed by the Collector to be unfit for use shall be destroyed at the end of the year, after the annual stock-taking and closure of accounts :Provided that the refuse ganja may be destroyed on or before the 30th September in warehouses approved by the Excise Commissioner, if found necessary.

342. Disposal of unsuitable spirit in distillery or warehouse.

(1) If spirit manufactured in a distillery or stored in a warehouse is found to be of inferior quality or otherwise unsuitable for the purpose for which it was made or stored, it may be rejected or destroyed, or otherwise dealt with under the orders of the Commissioner. If the Officer in-charge of a distillery or warehouse (if he is not a Superintendent of Excise) considers that the spirit to be issued is bad and unsuitable, he should at once report the matter to the Superintendent of Excise who may, pending orders of the Excise Commissioner, stop its issue and ask the officer to send samples of such spirit for analysis without delay.

343. Destruction of intoxicant unfit for use on vendor's premises.

- Any intoxicant kept on the premises of a vendor licensed to sell such intoxicant and found after necessary examination of be unfit for human consumption may be destroyed under orders of the Collector.

344. Method of disposal of things confiscated.

- When in any case a Magistrate orders the confiscation of anything under Section 69 (1) of the Act, such thing shall be made over to the Collector for disposal.

345. Magistrate to make confiscated articles over to Collector.

- The disposal of things confiscated by order of a Magistrate or of a Collector shall be regulated as stated in the following rules.

346. Disposal of things confiscated to be deferred till period of appeal has expired except in certain cases.

- The sale or other disposal of things confiscated under the Act shall be deferred till the period of appeal against the order of confiscation has expired or if an appeal be made against such order till the appeal is disposed of: Provided-(1) that the sale of any animal or other thing ordered to be confiscated shall not be so deferred unless the owner or his agent deposits with the Collector or Sub-divisional Officer, as the case may be, such sum as that officer, may consider to be required and to be sufficient for the keep or safe custody of such animal or other thing, pending the result of such appeal, and (2) that if the thing be for a perishable nature it may be sold immediately.

347. Disposal of things confiscated when order is reversed.

(1) If any order of confiscation of anything be reversed on appeal, such thing, or the sale proceeds thereof and the amount, if any, deposited for the keep or safe custody of such thing shall be at once returned to the owner thereof, or his agent, under the order of the Collector or Sub-divisional Officer, as the case may be. (2) If no one appears within two months from the order on appeal to receive the thing confiscated, the sale proceeds or the amount, if any, deposited, such thing or sale proceeds or amount shall be forfeited to the President of India.

348. Disposal of confiscated foreign liquor, tari and pachwai and country spirit, ganja, bhang and charas.

- Confiscated foreign liquor, if found fit for human consumption, shall be sold by auction. Confiscated tari and Zu shall be destroyed.

349.

Confiscated country spirit, ganja, bhang and charas, if found fit for human consumption, shall be sold by auction subject to a reserved price which shall be equal to the amount of duty leviable on the article in the place in which the sale takes place.

350. Other intoxicants.

- Confiscated intoxicants other than those referred to in Rules 348 and 349 shall be sold by auction to the highest bidder.

351. Confiscated articles to be sold to licensed vendors or destroyed.

- Any confiscated article referred to in Rules 348 to 350 should be sold only to a licensed vendor of such article. If no bid be available from such a vendor, it shall be destroyed forthwith.

352. Disposal of things confiscated other than intoxicants.

- When the article confiscated under Section 68 (c) or (d) of the Act is not an intoxicant, it shall be disposed of as follows : (i) When such article, in the opinion of the Collector does not exceed Rs. 1000 in value, it may be sold by the Collector to the highest bidder or in his discretion released on payment of such sum as he may think fit, or with the sanction of the Excise Commissioner, retained for the use of the Excise Department. (ii) When such article, in the opinion of the Collector, exceeds Rs. 1000 in value it shall be disposed of at the discretion of the Excise Commissioner, who may in special case refer the matter to the Government for orders.

353. Expenses to witnesses.

- Expenses to witnesses appearing under summons, or produced before any Court or Collector in excise case may be granted by such Court or Collector in accordance with rules made by the Government for the grant of expenses to witnesses in criminal cases.

354. Grant of rewards.

- Rewards may be granted by the District Collector or the Excise Commissioner to persons contributing to the prevention of offences under the Eastern Bengal and Assam Excise Act, 1910, or to the detection or conviction of offenders against that Act, subject to such instructions as may be issued by the Government from time to time. Form No. 1 [See Rules 4, 10, 11 and 43] Application for a Pass/Permit to import/export of India-made foreign liquor, Rectified or Denatured Spirit or Absolute Alcohol into Manipur Name and address of applicant..... Name and address of agent, if the application is presented by an agent..... Address in Manipur to which liquor is to be imported/exported..... Route by which liquor is to be imported/exported..... Date before which the consignment of liquor is to be despatched to Manipur..... Dated..... Signature of the importer/exporter or his agent Description and quantity of liquor to be imported/exported

Kind of liquor (i.e. Wine, spirit, Beer, Liquors, Rectified Spirit or Denatured Spirit)	Quantity to be imported	Equivalent in London Proof litres
---	-------------------------	-----------------------------------

In bulk litres or bottles

Litres

Quarts

Pints

Gross duty payable on total consignment and head or heads to which payable. For use in Collector's Office Gross amount payable to Treasury Head of accounts Returned to applicant with Challans. Issue Pass/Permit in Form.....Treasury/Sub-treasury Officer.....Collector of.....Date.....Form No. 2 Pass for the import of India-made foreign liquor including rectified or denatured spirit or absolute alcohol into Manipur Original (To be retained by the Collector; the challan is to be pasted on this as authority for issuing the pass) Pass for the import into Manipur of India-made foreign liquor, rectified spirit, etc., on which, full [duty/pass] [Strike out entries not applicable.] fee has been paid from a distillery/warehouse/licensed premises in.....Serial No. of Pass.....District of issue.....Place from which liquor is to be brought.....Route by which liquor is to be imported.....Date before which consignment is to be despatched to Manipur.....Date of issue.....

Description of liquor (i.e. Wine, etc., as in application)	Quantity	Equivalent in London Proof litres
--	----------	-----------------------------------

In bulk litres or bottles

Litres

Quarts

Pints

Note. - Columns 2 and 3 must both be filled up if duty is payable on proof litres. Pass the articles above described for import to.....at.....(the full [duty/pass] [Strike out entries not applicable.] fee) amounting to Rs.having been paid at the.....Treasury/Sub-/Treasury at.....)Date.....Signature and designation of the officer granting itForm No. 2 Pass for import of India-made foreign liquor including rectified or denatured spirit or absolute alcohol into Manipur Duplicate (To be sent to the Collector of the place of import for record) Pass for the import into Manipur of India-made foreign liquor, rectified spirit, etc. on which full [duty/pass] [Strike out entries not applicable.] fee has been paid from a distillery/warehouse/licensed premises in.....Serial No. of pass.....District of issue.....Place from which liquor is to be brought.....Route by which liquor is to be imported.....Date before which consignment is to be despatched to Manipur.....Date of issue.....

Description of liquor (i.e. Wine, etc., as in application)	Quantity	Equivalent in London Proof litres
--	----------	-----------------------------------

In bulk litres or bottles

Litres

Quarts

Pints

Note. - Columns 2 and 3 must both be fill up if duty is payable on the proof litres. Pass the articles above described for import to.....at.....(the full [duty/pass] [Strike out entries not applicable.]

fee) amounting to Rs.....having been paid at the Treasury/Sub-Treasury.....at....Date.....Signature and designation of the officer granting itEntries to be made in the exporting district
Date of issue Quantity issued Strength

CollectorOfficer-in-charge of the Bonded WarehouseForm No. 2Pass for the import of India-made foreign liquor including rectified or denatured spirit or absolute alcohol into ManipurTriplicate(To be sent to the Collector of the place of export and returned to the officer granting the pass)Pass for the import into Manipur of India-made foreign liquor, rectified spirit, etc. on which full [duty/pass] [Strike out entries not applicable.] fee has been paid from a distillery/warehouse/licensed premises in.....Serial No. of pass.....District of Issue.....Place from which liquor is to be brought.....Route by which liquor is to be imported.....Date before which consignment is to be despatched to Manipur.....Date of issue.....

Description of liquor (i.e. Wine, etc., as in application)	Quantity	Equivalent in London Proof litres
In bulk litres or bottles		
Litres	Quarts	Pints

Note. - Columns 2 and 3 must both be fill up if duty is payable on the proof litres.Pass the articles above described for import to.....at.....(the full [duty/pass] [Strike out entires not applicable.] fee) amounting to Rs..... having been paid at the Treasury/Sub-Treasury.....Date.....Signature and designation of the officer granting itEntries to be made in the exporting district
Date of issue Quantity issued Strength

CollectorOfficer-in-charge of the Bonded WarehouseForm No.2Pass for the import of India-made foreign liquor including rectified or denatured spirit or absolute alcohol into ManipurQuadruplicate(To be handed over to the person to whom pass is granted to accompany the consignment)Pass for the import into Manipur for India-made foreign liquor, rectified spirit, etc. on which full [duty/pass] [Strike out entires not applicable.] fee has been has been paid from a distillery/warehouse/licensed premises in.....Serial No. of Pass.....District of issue.....Place from which liquor is to be brought.....Route by which liquor is to be imported.....Date before which consignment is to be despatched to Manipur.....Date of issue.....

Description of liquor (i.e. Wine, etc., as in application)	Quantity	Equivalent in London Proof litres
In bulk litres or bottles		
Litres	Quarts	Pints

Note. - Columns 2 and 3 must both be filled up if duty is payable on the proof litres. Pass the articles above described for import to.....at.....(the full [duty/pass] [Strike out entries not applicable.] fee) amounting to Rs.....having been paid at the Treasury/Sub-Treasury.....Date.....Signature and designation of the officer granting itForm No. 3[See Rules 10,12, and 29 (II)]Permit for the import of India-made foreign liquor including rectified or denatured spirit or absolute alcoholOriginal(To be retained by the Collector)Serial No. of Permit.....District of issue.....Place from which liquor is to be brought (nature and name of dealers and place).....Route by which liquor is to be imported.....Date of issue.....Current to.....

Description of liquor (i.e. wine, spirits, beer, liquors, cordial rectified spirit, denatured spirit, etc.)	Quantity to be imported	Equivalent in London Proof litres
In bulk litres or bottles		
Litres	Quarts	Pints

.....of..... is permitted to import the articles above described on pre-payment of duty at..... in the Province of..... and on compliance with all rules and orders in force in that Province for a period ending on.....Date.....Signature and designation of the Officer granting itForm No. 3[See Rules 10, 12 and 29 (II)]Permit for the import of India-made foreign liquor including Rectified or Denatured Spirit or Absolute AlcoholDuplicate(To be sent to the Collector of the place of export/import)Serial No. of Permit.....District of issue.....Place from which liquor is to be brought (nature and name of the dealers and place).....Route by which liquor is to be imported.....Date of issue.....Current to.....

Description of liquor (i.e. wine, spirits, beer, liquors, cordial rectified spirit, denatured spirit, etc.)	Quantity to be imported	Equivalent in London Proof litres
In bulk litres or bottles		
Litres	Quarts	Pints

.....of.....is permitted to import the articles above described on pre-payment of duty at..... in the Province of..... and on compliance with all the rules and orders in force in Manipur for a period ending on.....Signature and designation of the Officer granting itDate.....Form No. 3[See Rules 10,12 and 29 (II)]Permit for the import of India-made foreign liquor including Rectified or Denatured Spirit or Absolute AlcoholTriplicate(To be handed over to the applicant)Serial No. of Permit.....District of issue.....Place from which liquor is to be brought (nature and name of the dealers and place).....Route by which liquor is to be imported.....Date of

issue.....Current

to.....

Description of liquor (i.e. wine, spirits, beer, liquors, cordial rectified spirit, denatured spirit, etc.)	Quantity to be imported	Equivalent in London Proof litres
--	----------------------------	--------------------------------------

In bulk litres or bottles

Litres

Quarts

Pints

.....of..... is permitted to import the articles above described on pre-payment of duty
at..... in the Province of..... and on compliance with all rules and orders in force in
Manipur for a period ending on.....Signature and designation of the Officer granting

itDate.....Form No. 4[See Rule 18]Application for a pass to import duty paid overseas
foreign liquorName and address of applicant.....Name and

address of agent, if the application is presented by an

agent.....Name and address of the firm from which the

liquor is to be obtained.....Address in Manipur to which

the liquor is to be imported.....Route by which liquor is to be

imported.....Dated.....Signature of the importer or

his agent

Description and
quantity of liquor to
be imported

Pass fee for
import by
Private
individuals

LitresQuartsPints

Rate when
imported in
bulk

Rate when
imported in
bottles

Total
fee to
be paid

Spirits-(i) Brandy(ii) Whisky(iii)

Gin(iv)

RumLiquors-Champagne.....Wines

(othersorts).....Beer.....Ale.....Perry.....Cider.....Other

fermented liquor.....

(For use in Collector's Office)Gross amount of pass fee payable to the

Treasury.....Dated..... Head of AccountsCollector Returned to applicant with

challans.Treasury/Sub-Treasury Officer/CollectorIssue pass in Form.....N.B. - No fee is

chargeable for the import of overseas foreign liquor by the persons holding licences for the

wholesale or retail-sale of foreign liquor.*Strike out where necessary.Form No. 5[See Rules 19 and

21 (2)]Pass for the import of duty paid overseas foreign liquorOriginal(To be retained by the

Collector)Serial No. of Pass.....District of

issue.....Place from which liquor is to be

brought.....Route by which liquor is to be

imported.....Name and address of the person to whom

issued.....Date of issue.....Current

to.....

Description and quantity of liquor to be imported		Pass fee for import by Private individuals				No. and date of treasury challan under which paid
Lit. Qts.Pts.		Rate when imported in bulk	Rate when imported in bottles	Total fee to be paid		
Spirits-(i) Brandy(ii) Whisky(iii) Gin(iv) RumLiquors-CordinalsChampagneWines (othersorts)BeerAlePerryCiderOther fermented liquors						
Dated.....Signature and designation of the Officer granting itN.B.-No fee is chargeable for the import of liquor by persons holding licences for the wholesale or retail sale of foreign liquor.*Strike out where necessary.Form No. 5[See Rules 19 and 21 (2)]Duplicate(To be hand over to the person to whom the pass is granted to accompany the consignment)Serial No. of Pass.....District of issue.....Place from which liquor is to be broughtRoute by which liquor is to be imported.....Name and address of the person to whom issued.....Date of issue.....Current to.....						
Description and quantity of liquor to be imported		Pass fee for import by Private individuals				No. and date of treasury challan under which paid
Lit. Qts.Pts.		Rate when imported in bulk	Rate when imported in bottles	Total fee to be paid		
Spirits-(i) Brandy(ii) Whisky(iii) Gin(iv) RumLiquors-CordinalsChampagneWines (othersorts)BeerAlePerryCiderOther fermented liquors						

Dated.....Signature and designation of the Officer granting itN.B.-No fee is chargeable for the import of liquor by persons holding licences for the wholesale or retail sale of foreign liquor.*Strike out where necessary.Form No. 6[See Rules, 40 44, 83 (1) and 89 (i)]Pass for the Export/Transport of country spirit, ganja, bhang, charas or Excise opium on which duty has been paid from a distillery, warehouse, Treasury/Sub-treasury or licensed premises and of India-made foreign liquor including rectified spirit or absolute alcohol (duty-paid or duty-free denatured spirit)(Pass fee paid or free of pass fee) from a distillery or warehouse (other than a bonded laboratory)OriginalDistrict-(To be retained)

1. Serial No. of Pass with date of issue.....

2. No. and date of import permit (if any).....

3. Name of article.....

Distillery/Warehouse/Treasury or Sub-treasury/Licensed premises.....

4. Name of person to whom given in the case of Excise opium issued from a treasury or Sub-treasury, the date of issue will be filled in by the Treasurer under his signature.

*Quantity : Grams Bulk litres L.P. litres Strength Rate of duty leviedPass the articles above described for export/transport to the..... at.....in the district of..... (the full duty/pass fee and cost price amounting to Rs..... having been paid at.....Treasury/Post office by Challan/Money Order No..... dated the.....),by the following route:This pass is current for.....days and must be returned within the period of currency to the officer granted it.The.....20.....Signature of officer granting the Pass*Bulk litres and strength in case of C.S. Bulk liters, strength and L.P. litres in case of India-made foreign liquor. Bulk litres only in case of D.S.Form No. 6[See Rules 40, 44, 83 (1) and 89 (i)]DuplicateDistrict-(To be sent to the Collector of the place of export)

1. Serial No. of Pass with date of issue.....

2. No. and date of import permit (if any).....

3. Name of article.....

Distillery/Warehouse/Treasury or Sub-treasury/Licensed premises.....

4. Name of person to whom given in the case of Excise opium issued from a Treasury or Sub-treasury, the date of issue will be filled in by the Treasurer under his signature.

*Quantity : Grams Bulk litres L.P. litres Strength Rate of duty levied Pass the articles above described for export/transport to the.....at.....in the district of..... (the full duty/pass fee and cost price amounting to Rs..... having been paid at..... Treasury/Post office by Challan/money Order No.....dated the.....), by the following route :This pass is current for.....days and must be returned within the period of currency to the officer granting it.The.....20.....Signature of officer granting the Pass*Bulk Litres and strength in case of C.S. Bulk litres, strength and L.P. litres in case of India-made foreign liquor. Bulk litres only in case D.S.Form No. 6TriplicateDistrict-(To be handed over to the applicant)

1. Serial No. of Pass with date of issue.....

2. No. and date of import permit (if any).....

3. Name of article

Distillery/Warehouse/Treasury or Sub-Treasury/Licensed premises.....

4. Name of person to whom given in the case of Excise opium issued from a Treasury or Sub-treasury, the date of issue will be filled in by the Treasurer under his signature-

*Quantity : Grams Bulk litres L.P. litres Strength Rate of duty levied Pass the articles above described for export/transport to the.....at.....in the district of..... (the full duty/pass fee and cost price amounting to Rupees.....having been paid at.....Treasury/Post office by Challan\Money Order No.....dated the), by the following route :The pass is current for..... days and must be returned within the period of currency to the officer granting it.The..... 20.....Signature of officer granting the Pass*Bulk litres and strength in case of C. S. Bulk litres, strength and L.P. litres in case of India-made foreign liquor. Bulk litres only in case of D.S.Form No. 7[See Rule 53 (b)]Licence for compounding and blending of foreign liquor

Counterfoil	(Note.- Counterfoil of this licence is besigned by the licensee and filed in the Collector's office)	District.....No.of licence in the register.....Name oflicensee.....Locality where the operations are to becarried on.....
District	Be it known to all concerned that..... residentof.... holding licence No..... for the whole vend of foreignliquor is hereby	

authorised by the under signed Collector of....not lower than those prescribed by Government, foreign liquor(other than denatured spirit) whether imported or manufactured inIndia, on which full duty has been paid, at..... from..... to31st March, 20....., after which this licence will cease to haveeffect. It is required to the holder of this licence as acondition of this licence remaining in force that he duly andfaithfully perform and abide by the following conditions and bythe provisions of the Eastern Bengal and Assam Excise Act, 1910(1 of 1910) as subsequently amended from time to time and by allNotifications and Rules which have been or which may, from timeto time, be published or made thereunder so far as they areapplicable to this licence.

Name or
licensee

Locality
where
operations
are to be
carried on

I.That he pay to Government in advance afee of Rs..... and that he pay the same into theTreasury/Sub-Treasury at.....

II.That he carry on the operations ofcompounding, blending and reducing only at the premises namedtherein and he make no alterations in the premises which has beenapproved by the Collector without his previous approval inwriting.

III.That he do not add to any foreignliquor any colouring or flavouring substance until a sample ofsuch substance has been examined and approved by the ExciseCommissioner and that he add such proportion as the ExciseCommissioner may, on examination, direct.

No. of licence
for wholesale
vend of
foreign liquor
held bythe
licensee.

IV.That he keep on the premisesdescribed hereunder only foreign liquor (other than denaturedspirit) and the approved materials, if any, to be added thereto,and the said premises shall be properly marked or numbered andthe number or marks thereon shall be painted in oil colours onsome part of the door or other conspicuous place in each room.

V.That he clearly mark in Englishcharacter on every vessel containing any material to be added tospirit or wines, its capacity, and a true description of itscontents.

Current from

VI.That he permit any Excise Officer ofor above the rank of Sub-Inspector at any time to enter into andremain upon the premises, so long as may be necessary for theproper

execution of his duties and that he do not obstruct any such officer in the performance of such duties.

To	VII. That when required by any Excise Officer of or above the rank of Sub-Inspector, he assist him by a sufficient number of servants in taking account of his stock.
Amount of fee paid in advance Rs.....	VIII. That he permit any Excise Officer of or above the rank of Sub-Inspector to take samples of any liquor or materials found on the premises described in the licence without payment of price of such samples for purpose of analysis. IX. That he bear the cost of Excise establishment as may be fixed by the Excise Commissioner for the supervision of the operations to be carried on, on the premises licensed hereunder. That he provide suitable office accommodation with sanitary arrangement for the Excise Officer and establishment appointed for the purpose and that he supply such furniture and other articles for their use as may be considered indispensable by the Collector. X. That he maintain a regular account of his operations in such form as the Excise Commissioner may from time to time prescribe : that he enter therein the quantity, description and strength of any spirit received on the premises described in this licence, the quantities and descriptions of colouring and flavouring materials received. That to keep the said account book for 12 months after it is taken out of use and that he at all reasonable hour allow any Excise Officer of or above the rank of Sub-Inspector to inspect the same. XI. That he do not bottle any liquor without taking out a separate bolting licence. XII. That when any operation of compounding, blending or reducing are to be carried on he give the Collector a 72 hours' previous notice (exclusive of Sunday and holidays) of the days and hours during which such operations will be carried on. (This condition is not obligatory when the operations are carried on in a licensed distillery or an Excise warehouse). (Infraction of any of the above conditions will subject the holder of this licence to forfeiture of the licence and to all or any of the penalties prescribed by law or rule.
Date of licence	

District Collector District Collector

The 20. The 20

Form No. 8 [See Rule 94] Licence to construct and work a distillery for manufacture of country spirit

Counterfoil	District.....Number of licence in theregister.....Name ofdistiller.....Locality.....
Name of District.....resident of..... thana..... district ishereby authorised by the Excise Commissioner, Manipur to work adistillery at.....
Number of licence in the registerfrom..... to 31st March, 20..... formanufacture of country spirit on the following conditions:
Name of licensee.....	I.That he pay to Government in advanceper annum a fee of Rs..... and that he pay the same into theTreasury/Sub-Treasury at.....
Place of manufacture	II.That he subject to the approval ofthe Provincial Government provide site, buildings and plant forthe distillery to the satisfaction of the Excise Commissioner andthat he erect the distillery at the site approved by the saidGovernment on the advice of the Director, Medical and HealthServices, Assam.
Current from..... to.....	III.That he bear the cost of Exciseestablishment as may be fixed by the Excise Commissioner for thesupervision of the distillery and provide suitable rent freeaccommodation for them to the satisfaction of the ExciseCommissioner.
	IV.That he keep regular and accuratedaily accounts in such forms as may be prescribed by the ExciseCommissioner, of all out-turns and sales made by him.
	V.That he pay on demand for all spiritmanufactured by him the duty as prescribed by the ExciseCommissioner, of all out-turns and sales made by rate or rates.
	VI.That he permit any Excise Officer ofor above the rank of Sub-Inspector to have at all hours freeaccess to the distillery and on demand by any such officer heproduce for inspection of his accounts of out-turn and sale.
	VII.That when required by any ExciseOfficer of or above the rank of Sub-Inspector he assist him by asufficient number of servants in taking account of his stock.
	VIII. That he permit any Excise Officer of orabove the rank of Sub-Inspector and assist him by a sufficientnumber of servants in taking account of his stock.

IX. That the licensee shall be bound to make such general arrangements as may be prescribed in writing by the Collector of the District for the removal of waste matter and refuse and the abatement of nuisance arising from the working of the distillery and in particular shall carry out the following directions :

- (i) The waste matter and refuse and wash shall always be kept screened so as to eliminate all gross suspended matter getting into the settling tank.
- (ii) Two settling tanks (pucca) shall be constructed each of sufficient size to hold at least the wash and waste matter produced during a period of 24 hours.
- (iii) Sufficient quantity of lime shall be added into the settling tank so as to render sedimentation more satisfactory and also to neutralise acid products.
- (iv) The effluent from the settling tank shall be passed through at least four filter beds in accordance with such instructions as the Excise Commissioner may give.
- (v) The sludge from the settling tank shall be dried up and used as manure and the manure shall be properly stored to the satisfaction of the Collector of the district, before taking to the fields.

Received the licence of which this is the counterfoil

X. (i) That all members of the executive and ministerial staff of the distillery and also all the menials and labourers shall be natives of or domiciled in the Province to the full extent to which they are available subject to such details as may be prescribed by the Excise Commissioner.

Signature of the licensee the..... 20....

(ii) That the lists of appointments with necessary particulars of employees other than labourers and menials shall, from the time to time, be submitted to Government through the Excise Commissioner for their information once at least in every six months. In the case of labourers and menials it will be sufficient to submit once a year the statistics of their number, rates of wages and native districts only.

XI. That the licensee shall be bound to maintain such minimum stock of spirit in the distillery as may, from time to time, be fixed by the Excise Commissioner.

XII. That as security for the fulfilment of these conditions the licensee shall deposit at the time of signing the counterpart agreement to this lease with

the Collector of the district a sum of Rs..... and shall execute a bond pledging the distillery premises, stills and all apparatus and utensils employed in the manufacture of spirit for the due discharge of all payments which may become due to the Government of Assam ; Provided that the Government do not undertake to arrange for the sale of any of the products manufactured in this distillery.

Note.- Counterfoil of this licence is to be signed by the licensee and filed in the Excise Commissioners office.

XIII. That the licensee shall not be permitted to take any licence of a retail spirit shop or hold any interest in any such retail country spirit shop either directly or indirectly.

XIV. That all sales from the distillery shall be subject to the conditions of the licensee's "Licence for the sale by wholesale of country spirit".

XV. That he duly and faithfully perform and abide by the conditions of this licence and by the provisions of the Eastern Bengal and Assam Excise Act, 1910 (Act 1 of 1910) as subsequently amended from time to time and all notifications and rules which may, from time to time, be published or made thereunder so far as they are concerned with this licence and of any other law by which he is bound as holder of this licence, and owner or occupier of the distillery and cause all persons employed by him to abide by all such laws, rules and notifications.

XVI. That the breach of any of the above conditions renders him liable for forfeiture of this licence and of the security deposit as mentioned in clause XII of this licence as well as to any of the penalties prescribed by any law or rule made under any law for the time being in force.

Excise Commissioner, Manipur

Commissioner of Excise Form No. 9 Hypothecation deed [See Rule 94] This Indenture is made between..... of the list part and the President of India (hereinafter called "The President" which expression where the context so admits shall include his successors in office and assigns) of the second part. Whereas..... carrying on business at..... aforesaid was granted a licence dated..... whereby he was authorised to supply spirit to the licensed retail vendors in the district..... of Manipur from 1st April to 31st March..... both days inclusive, subject to the conditions and stipulations in the said licence and to be observed by him and that upon a breach of

any of the conditions of the said licence by him or any persons in his employment he shall be liable to all or any of the penalties prescribed by Rule 127 of the Manipur Excise Rules, 1962 in additions to any penalty to which he may be liable under clause. 9 of the said licence that he shall pay compensation for any loss that may result through his failure to supply altogether or in part spirits to licensed retail vendors throughout the said district of Manipur the Deputy Commissioner of the aforesaid district making such arrangements as he may consider necessary to obtain spirits elsewhere for supply to the retail vendors of his district and that he shall execute a Deed of Hypothecation in favour of the President agreeing for himself, has legal representatives and assigns to be bound by the conditions and stipulations in the said licence contained and hypothecated his pipes, vats, apparatus and bottling plants together with the stock of liquor in the Excise warehouses mentioned above as security for the payment of all sums which might become due to Government by way of duty, fines and other payments due under the provisions of the said licence. And Whereas by agreement made in writing and bearing the date..... he for himself, his heirs, representatives and assigns agreed with the President he will well and truly perform the conditions and stipulations contained in the said licence. And whereas it had been agreed by and between the parties hereto that the several provisions, agreements, and stipulations hereinafter contained, shall stand as security for the due performance by him of the terms of the said licence and of the engagements entered by him in respect thereof and for the payment by him of all sums which may become due to Government by way of penalties, fines or other payments under the provisions of the said licence. And whereas by an indenture dated the made between the said..... and the President the said pipes, vats, apparatus, bottling plants and stock of liquor were hypothecated to the President in accordance with the conditions contained in the licence dated the..... granted to.....And whereas the President has consented to issue a new licence for..... years from 1st April....., to 31st March..... to..... in place of the said licence, dated upon President executing these presents for the purpose of confirming the hypothecation to the President of the said pipes, apparatus, vats and bottling plants and stock of liquor and whereas he is absolute owner in possession of the said pipes, vats, apparatus and bottling plants set forth in the Schedule hereunder and of the said stock of liquor ;Now these presents witness that in pursuance of the licence, dated..... and in consideration of the premises..... do hereby for himself, his executors, administrators, legal representatives and assigns covenant with the President his successors and assigns that he, his executors, administrators, legal representatives or assigns, will deposit in the treasury under head No..... or..... pay to the Excise Commissioner or other officer of the Government of Manipur, duly authorised in this behalf by the Chief Commissioner, Manipur at the time or respective times when the same shall respectively become due or payable under the provisions of the hereinbefore recited licence all and every sum of money which shall or may from time to time or at any time during the continuance of the said licence, become payable by him, his executors, administrators, legal representatives or assigns to the said President by way of duty, fines or other payments under all or any of the provisions of the said licence or otherwise in connection therewith. And these presents also witness that in further pursuance of the said agreements and in consideration of the premises, he do hereby grant, convey and assign all pipes, vats, apparatus and bottling plant used in the warehouse and particularly described in the Schedule hereunder written and also all the stock of liquor that is now or will be kept in the Bonded warehouses situated at the following places : and all right, title interest, property, claim and demand whatsoever of him, in and to the said pipes, vats, apparatus, bottling plant and stock of liquor respectively. To have and to hold the said pipes, vats,

apparatus, bottling plants and stock of liquor hereby granted, conveyed and assigned or expressed so as to be unto the President, his successors, or assigns however upon the terms of the security already created by the said Deed of Hypothecation, dated..... the security already created by the said Deed of Hypothecation, and subject to the provisions for redemption hereinafter contained :Provided always that it is hereby agreed and declared that if..... his executors, administrators legal representatives or assigns or some or one of them shall duly pay to the President, his successors or assigns or to the Excise Commissioner or other officer of the Government of Manipur duly authorised in this behalf at the time of respective times when the same shall respectively become due or payable under the provisions of the hereinbefore recited licence all and every sum and sums of money which shall or may from time to time or at any time during the continuance of the said licence become payable by..... his executors, administrators, legal representatives or assigns to the said Government by way of fines or other payments under all or any of the provisions of the said licences or otherwise in connection therewith then the President, has successors or assigns shall, at any time after all such payments shall have been made upon the request and at the cost of.....his executors, administrators, legal representatives or assigns, reconvey and reassign the said pipes, vats, apparatus, bottling in plants and stock of liquor hereinbefore expressed to be hereby granted, conveyed and assigned unto him, his executors, administrators, legal representatives or assigns as he shall direct. And he do hereby for himself, the executors, administrators, legal representatives and assigns covenant and agree with the President, his successors, and assigns that he, his executors, administrators, legal representatives or assigns will not so long as any money shall remain due on the security of these presents remove the pipes, vats, apparatus, bottling plants above mentioned or any part thereof unless in cases where such removal shall be necessary by any of the vats, pipes, apparatus or bottling plant being worn out or injured or in the case of said stock of liquor except in the ordinary course of business of..... as the holder of the said licence and he in such cases shall replace the said articles worn out or injured or removed by other at least of equal value. And it is hereby agreed and declared that any pipes, vats or apparatus, bottling plant and any liquor which shall be erected, placed or used in or upon the above mentioned Excise warehouses hereby granted, conveyed and assigned or any of them or any part thereof respectively during the continuance of the present security with in substitution for or replacement of or in addition to any pipes, vats, apparatus or bottling plants or liquor or other thing now standing or being thereon shall be included in the present security and be subject to the Provisions and agreements herein contained. And it is hereby agreed and declared that it shall be lawful for the..... his successors and assigns at any time or times hereafter without any further consent on the part of..... his executors, administrators, legal representatives or assigns or any other persons to sell the said pipes, vats, apparatus, bottling plants and stock of liquor hereinbefore expressed to be hereby granted, conveyed and assigned or for the time being subject to the present security or any part or parts thereof together or separately and either by public auction or private contract with power upon any such sale to make any stipulation as to title or evidence of title or the removal of any property which may be sold separately or detached from buildings and land or otherwise which the Chief Commissioner, his successors or assigns shall deem proper and also with power to buy in or rescind or vary any contract for sale and to resell without being responsible for any loss occasioned thereby and for the purposes aforesaid or any of them to execute and to do all such assurances and things as he or they shall think fit:Provided always and it is hereby agreed and declared that the..... his successors or assigns shall not exercise the power of sale hereinbefore

contained and until he or they shall have previously given notice in writing to..... his executors, administrators, legal representatives or assigns requiring him to pay off the moneys for the time being owing on the security of these presents or left notice in writing to that effect upon some part of the same warehouse and default shall have been made in payment of such moneys or some part thereof from three calendar months from the time of giving or leaving such notice and every such notice as aforesaid shall be sufficient though not addressed to any person or persons by name or designation and notwithstanding that the persons of or any of the persons affected hereby may be unborne, unascertained or under disability: Provided also and it is hereby agreed and declared that upon any sale purporting to be made in pursuance of the aforesaid power in that behalf the purchaser or purchasers shall not be bound to see or enquire whether any of the cases mentioned in the clause or provisions lastly hereinbefore contained has happened or whether any such default has been made in payment of any money intended to be hereby secured or whether any money remains due on the security of these presents or as to the necessity or expediency of the stipulations subject to which such sale should have been made or otherwise as to the propriety or regularity of such sale and notwithstanding any impropriety or irregularity whatsoever in any such sale the same shall as far as regards the safety and protection of the purchaser or purchasers be deemed to be within the aforesaid power in that behalf and valid and effectual accordingly and the remedy of..... his executors, administrators, legal representatives or assigns in respect of any of the clauses lastly hereinbefore contained or of any impropriety or irregularity whatsoever in any such sale shall be in damages only. And it is hereby further agreed and declared that the..... his successors, or assigns shall by and out of the moneys which shall arise from any such sale as aforesaid in the first place re-imburse himself or themselves or pay or discharge all the costs and expenses incurred in or about such sale or otherwise in respect of the premises and in the next place apply such money in or towards satisfaction of the moneys for the time being remaining due on the security of these presents and then pay the surplus (if any) of the said money which shall arise from such sale unto his executors, administrators, legal representatives or assigns. And it is hereby agreed and declared that the aforesaid power or sale may be exercised by any person or persons for the time being shall be entitled to receive and give a discharge of the moneys owing on the security of these presents :Provided also and it is hereby agreed and declared that the..... his successors, or assigns shall not be answerable or accountable for any involuntary losses which may happen on or about the exercise or execution of the aforesaid power or the trust thereof of any of them. And..... do hereby for himself, his executors, administrators and legal representatives covenant with the Chief Commissioner, his successors and assigns that he now has power to grant and convey, and assigns all the pipes, vats, apparatus, bottling plant and liquor hereinbefore expressed to be hereby granted, conveyed and assigned unto the Chief Commissioner, his successors and assigns. In witness whereof (1)..... and (2)..... The Commissioner of Excise, Manipur for and on behalf of the.....have hereunto set their hands in the presence of the witnesses signing below :Witnesses :

1.

2.

1.

2. Commissioner of Manipur

Dated.....

of Properties Hypothecated

All the Excise warehouse plant at.....valued at Rupees.....including.....Transit Steel DrumsSpecial Bond for the Transport of Intoxicants Without Payment of DutyKnow all men by these presents that I..... am held and firmly bound upto the.....(which expression shall, where the context so admits include his successors in office or assigns) in the sum of Rupees..... thousand only to be paid to the Government of Manipur, for which payment well and truly to be made I bind myself and each every one of any legal representatives.

Dated..... Contractor.....

Whereas the above bounden.....has been permitted to transport from time to time an intoxicant to it country liquor without previous payment of duty from one bonded warehouse to another within Manipur ;Now the conditions of these obligations are :

1. That.....or his legal representatives shall not at nay time or times transport any quantity or quantities of the aforesaid intoxicant the duty or the aggregate duty on which at the rate prescribed therefor from time to time under Section 21 of the Eastern Bengal and Assam Excise Act, 1910 and the rules framed thereunder shall exceed the sum of Rupees thousand.

2. That.....or his legal representatives shall on each occasion of transport of the said intoxicant within the time mentioned in the pass authorising such transport granted under the rules for the time being in force furnish satisfactory proof to the officer granting the pass that the specified quantity of the said intoxicant has been duly delivered in full to the officer- in-charge of the bonded warehouse specified in the said pass and deposited therein after the necessary examination, or in default thereof shall on demand pay or cause to be paid to the Government of Assam at the Treasury at Shillong a sum equal to the amount of duty payable on the said specified quantity or such portion thereof as shall not have been duly delivered at the rate prescribed therefor under Section 21 of the Eastern Bengal and Assam Act, 1910.

3. That if.....and his legal representative shall not well and truly keep and perform all the conditions thereof then this bond shall be void and of no effect otherwise the same shall remain in full force and virtue.

In witness whereof I have herunto set my hands and witnesses :

1.

2.

Dated..... Contractor.....

Form No. 10[See Rule 115]Account Book for the retail sale of Country spirit for the month of.....

Day of the month

Litres

1

1st2nd3rd4th5th6th7th8th9th10th11th12th13th14th15th16th17th18th19th20th21st22nd23rd24th25th26th27th28th29th30th

Total quantity to be accounted for

Litres

9

1st2nd3rd4th5th6th7th8th9th10th11th12th13th14th15th16th17th18th19th20th21st22nd23rd24th25th26th27th28th29th30th

N.B. - In contract distillery areas a separate volume should be kept for sales of liquor of each strength. Officer-in-charge, Excise Form No. 11[See Rules 81,137 and 153 (1)]General Bond on the removal of spirit from the distillery for transport/export without payment of duty Know all men by these presents that I/we of..... of..... am/are jointly and severally held and firmly bound to the President of India (which expression shall, where the contest so admits, include his successors in office or assigns) in the sum of Rupees.....to be said to the said President for which payment well and truly to be made I/we jointly and severally and myself/ourselves and each of us bonds him self and each and every one of my/our respective legal representatives. Dated this.....day of.....signed.....Whereas the above bounden has/have been permitted from time to time to transport/export spirits from his/their distillery at.....to all or any of the bonded warehouse mentioned in the passes covering such transport/export without previous payment of duty.

1. That.....or his/their legal representatives, shall, not at any one time or times transport/export any quantity or quantities of the aforesaid spirit the duty or the aggregate duty on which at the rate prescribed therefor from time

to time under Section 21 of the Eastern Bengal and Assam Excise Act, 1910 or any other amending Act for the time being in force shall exceed the sum of Rupees.....

2. That.....or his/their legal representatives shall on each occasion of transport/export of the said intoxicant within the time mentioned in the pass authorising such transport/export granted under the rules for the time being in force furnish satisfactory proof too the officer granting the pass that the specified quantity of the said intoxicant has been duly delivered in full to the officer-in-charge of the bonded warehouse or other authorised place of destination specified in the said pass and deposited therein after the necessary examination or in default thereof shall on demand pay or cause to be paid to the said..... at the Treasury/Sub-treasury at..... a sum equal to the amount of duty payable on the said specified quantity or such portion thereof as shall not have been duly delivered at the rate prescribed therefor under Section 21 of the Eastern Bengal and Assam Excise Act, 1910, or any other amending Act for the time being in force.

3. That if.....and his/their legal representatives shall not well and truly keep and perform all the conditions thereof then his bond shall be void and of no effect, otherwise the same shall retain in full force and virtue.

In witness whereof I/we have hereunto set my/our hand and seal theday of.....in the year.....Signed, sealed and delivered by the above-named.....Witnesses.....Collector on behalf of the Government of AssamNote. - Cancel whichever entry is inappropriate.Form No. 12[See Rule 114]Account Book for out-turn and sale of outstill liquor by the holders of outstill for the month of.....

Date

1

1st2nd3rd4th5th6th7th8th9th10th11th12th13th14th15th16th17th18th19th20th21st22nd23rd24th25th26th27th28th29th30th

Total quantity to be accounted for (Cols. 2 &4)

Litres

5

1st2nd3rd4th5th6th7th8th9th10th11th12th13th14th15th16th17th18th19th20th21st22nd23rd24th25th26th27th28th29th30th

Form No. 13[See Rule 271]Register of Demands and Collections of Lessee-Manager/Canteen Shops

Serial No. Name of shop..... Duty per L.P.G.

Cost price per L.P.G.

Names of lessee..... Vend fee per L.P.G. of 30 U.P.

Vend fee per L.P.G. of 60 U.P.

Name of the warehouse from which the country spirit is issued Date of issue Issue in L.P. gallons of Gross vend fee payable for

30 U.P.	60 U.P.	Total	30 U.P.	60 U.P.	Total
1	2	3	4	5	6 7 8

Detail of rebate allowed	Net amount payable	No. and date of challan by which paid	Remarks
Pay	House rent	Other incidental charges	Total Vend fee Duty Cost Price Total
9	10	11	12 13 14 15 16 17 18

Form No. 14[See Rules 98 (ii) and 273]RetailLicence for the retail vend of foreign liquor for consumption "of" the premises

Counterfoil (Note.-Counterfoil of this licence is besigned by the licensee and filed in the Collector's office) District.....No.of licence in the register Office.Name ofvondor.....Locality of.....

District Be it known to all concerned that.....resident of..... is hereby authorised by the undersignedCollector to open a shop at..... for the sale by retail ofpotable foreign liquor from..... to 31st March, 20....., afterwhich this licence will cease to have effect.

Register No. It is required of the holder of this licence asa condition of this licence remaining in force that he shall dulyand faithfully perform and abide by the following conditions andby the provisions of the Eastern Bengal and Assam Excise Act,1910 (1 of 1910), subsequently amended from time to time and byall Notifications and

Rules which have been or which may fromtime to time be published or made thereunder so far as they areapplicable to this licence.....

Locality of shop

I. That he shall pay to ManipurAdministration in advance an annual fee of Rs..... and a monthlyfee at the rate as may be prescribed by the Chief Commissioner, Manipur, on the 15th of every succeeding month on sales madeduring the previous month. A security equivalent to monthly feecalculated on the estimated sale of one month shall be paid inadvance before the commencement of the licence, the amount ofsecurity will be subject to revision on the basis of actual salesin the first two months. The amount of security will be liable tobe forfeiture for the mismanagement of the shop, breach of any ofthe conditions of this licence or infringement of any of theExcise rules in addition to any other penalty prescribe by rules. If not forfeited, the amount of security will be refunded to theholder of this licence towards the end of the year or transferredat his request to any other licensee.

That he shall pay the same into theTreasury/Sub-Treasury at.....

II. That he shall not alter the nature ofany liquor or the labels under which he purchased it; Providedthat bottles opened by a competent Excise Officer for purpose oftest may, if resealed by the Excise Officer, be sold. That heshall not reduce the strength of such liquor whether by thereaddition of water or by mixing it with liquor of lower strengthor by other means whatsoever and that he shall not keep a stockor sell liquor declared unwholesome by the Excise Commissioner.

III. That he shall not self whisky, brandy or rum at a lower strength than 25 degrees under LondonProof or gin at a strength lower than 35 degrees under LondonProof and that he shall not sell liquor except in sealed andcapsuled bottles intact and that the capacity of each bottleshall be either one full reputed pint or quart bottle.

Annual fee payable in advance Rs.....in addition to IV. That he shall sell under this licenceonly the following kinds of foreign liquor, namely :

monthly fee.

Beer, cider, wines,
liquor, brandy,
whiskey, gin and rum
(either imported or
manufactured in
India) and that
under this licence he
shall not sell plain
spirit, rectified spirit
or denatured spirit.

V. That he shall not
sell or attempt to sell
any kind of foreign
liquor at an
excessively high
price.

VI. That he shall not allow any liquor to be consumed on
his premises.

VII. That he shall not store any foreign liquor to be sold
under this licence in any premises other than those
named herein without previously obtaining the
written sanction of the Collector on the reverse of this
licence. That he shall effect his sale of liquor only in the
shop for which this licence is granted and on premises
the arrangement whereof, have been approved by the
Collector and make no alteration in the arrangement of
the premises without previous approval of the Collector
and that he shall keep the said premises clean.

VIII. That he shall not under colour of this licence sell
foreign liquor to any person at one time, in a quantity
exceeding..... litres or one dozen reputed quart or
two dozen reputed pint bottles.

IX. That he shall not during the hours in which his
licensed premises are kept open for sales and
liquor employ or permit to be employed in any part of
such premises, either with or without remuneration any
woman to assist him in the conduct of sales in any
capacity whatsoever otherwise than with the
permission previously obtained in writing from
the Excise Commissioner and endorsed on his licence
or any person who is under the age of 18 years or a
deceased person.

X. That he shall not sell spirits or liquor of any description to the following :

- (1) Any non-commissioned officer or soldier of His Majesty's Land Forces or Indian Land Forces, and non-commissioned officer or sailor of the Royal Navy or Royal Indian Navy, any non-commissioned officer or airman of the Royal Air Force or Indian Air Force, or any member with corresponding ranks of Forces allied with his Majesty, in uniform;
- (2) Children under 18 years of age;
- (3) Policemen or Excise Officers below the rank of Sub-Inspector being in uniform or Railway servants on duty ;
- (4) Insane persons ;
- (5) Drunken persons; or
- (6) European vagrants in police custody.

XI. That he shall not open his shop or effect sales therein before 7 a.m. in the cold season and 6 a.m. in the hot season or effect sales therein after 6 p.m. in the cold season (16th October to 15th March) and 7 p.m. in the season (16th March to 15th October).

Date of licence. XII. That he shall report to the Collector, the arrival of consignment of foreign liquor within 7 days of its receipt and at least 48 hours before it is opened stating the description and quantity of such liquor received.

Received the licence and agreed to its conditions. XIII. That he shall keep a correct account of sales daily in Form No. 16 and that he shall produce it for inspection on demand of any Excise Officer entering for inspecting his shop at any time of the day or night.

Licence. Infraction of any of the above conditions will subject the holder of the licence to forfeiture of the licence and to all or any of the penalties prescribed by law or rule.

District Collector District Collector

The 20. The 20.

List of authorised agents or salesmen

Name	Father's Name	Age	Residence	Native: Village, Thana,	Name	Father's Name	Age	Residence	Native: Village, Thana,
------	---------------	-----	-----------	-------------------------	------	---------------	-----	-----------	-------------------------

District

District

Form No. 15[See Rule 85]Account book of Potable Country Liquor and Medicated Wines in stock and sold for the month of20.

Name and address of purchaser in the case of sale to licensed dealer		Spirits	
Date			
Balance in hand	Receipt	Sold	
Litres	Qts.	Pints.	Pgs.
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16

Wines

Balance in hand	Receipt	Sold
Litres	Qts.	Pints.
14	15	16
17	18	19
20	21	22
23	24	25

Beer, Ale, etc.

Balance in hand	Receipt	Sold
Litres	Qts.	Pints.
25	26	27
28	29	30
31	32	33
34	35	36

Detail of Receipts

Name and address of exporter	No. and date of import pass	No. and date of export pass	Amount of duty at Manipur rate	Name of treasury or the bank where the duty has been paid	No. and date of challan, if any. for payment of duty	Duty whether paid in favour of Manipur Administration or of the Province if known	Remarks	Remarks by the Inspecting Officer
36	37	38	39	40	41	42	43	44

Form No. 16[See Rule 198]Date on or before 1st DecemberDetailed list of Excise and opium shops proposed for settlement in the district of.....Sub-division.....Date fixed for the sale of the shops.....head of Excise.....

Police Station	Serial No.	Locality of proposed shops	Rate of vend fee per seer or L.P. Average monthly quantity of intoxicants
----------------	------------	----------------------------	---

		in		sold	
Last year	Current Year	Last year	Current Year		
1	2	3	4	5	6 7
Estimated monthly consumption next year		Reserved fees proposed	Gross estimated monthly profit i.e., saleproceeds minus duty, cost price and vendor licence fees	Estimated monthly cost of management	
Minimum		Maximum			
8		9	10	11	12
Working capital required (excluding securitydeposit or advance fees)		Security deposit calculated on columns	Incidence of licence fees on consumption	Net margin of profit to lease over proposedmaximum vend-fee	Remarks
Current year		Next year			
13		14	15	16	17 18