

Instructions Relating to Liquor

ASSAM

India

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Chapter I

A.-Foreign Liquor

1. Definition.

- Foreign liquor is defined in Order 2.

2. Duty.

- The rates of duty imposed on India-made foreign liquor are stated in Order 29. N.B. - (1) India-made rectified spirit issued to or obtained by manufacturers of perfumes and toilet preparations shall pay duty at Rs. 17-8-0 per L.P. gallon subject to such conditions as may be laid down on the licence. (2) India-made rectified spirit issued to or obtained by chemists and druggists for manufacture of spirituous medicinal preparations shall pay duty at Rs. 5 per L.P. gallon subject to such conditions as may be laid down on the licence. (3) India-made rectified spirit issued to or obtained by the Homoeopathic chemist or practitioner for manufacture of Homoeopathic medicines shall pay duty at Rs. 5 per L.P. gallon subject to such conditions as may be laid down on the special permit.

3. Import, export and transport.

- Import, export and transport of foreign liquor and denatured spirit are regulated by Excise Rules 1 to 51.

4. Limit of retail sale.

- The limit of retail sale is specified in Order 3.

5. Licence fees.

- The licence fees for the vend of foreign liquor and denatured spirit are stated in Excise Rules 242 to 254.

6. Capacity of bottles and strength of spirits.

- The capacity of bottles and the strengths below which brandy, whisky, rum and gin shall not be sold are prescribed in Excise Rules 12 and 308.

7. Foreign liquor licence does not cover the sale of country liquor, etc.

- Licence for the sale of foreign liquor does not cover the sale of country spirit, fermented tari or outstill spirit. The premises licensed for the sale of foreign liquor must be separated from those licensed for the sale of country spirit or outstill spirit or fermented tari, and foreign liquor licences should not be granted to persons holding licences for the sale of country spirit, fermented tari or outstill spirit when any other feasible arrangement can be made.

8.

Licences of the sale of foreign liquor by wholesale and by retail sale and licences for compounding, blending and bottling of potable foreign liquor may be granted in the following forms :Form of licences. - 'On' and 'Off' licences for the supply of potable foreign liquor should be kept within the narrowest possible limits and granted in localities, such as railway and large industrial centres or towns, where there is a population accustomed to foreign liquor. Such licences should ordinarily be granted to vendors of a superior class.

	Name of Schedule	Form No.
Licence for the wholesale vend of foreign liquor (other than denatured spirit)	Assam Schedule XXXI (S.I- Foreign Liquor)	1
Licence for compounding and blending of foreign liquor	Ditto	17
Licence for bottling of potable foreign liquor	Ditto	18
Licence for the retail vend of foreign liquor for consumption 'off' the premises	Ditto	2
Licence for the retail vend of foreign liquor for consumption 'on' the premises	Ditto	3
	Ditto	4

Licence for the retail vend of foreign liquor for consumption on the premises in a Hotel

Licence for the retail vend of foreign liquor for consumption on the premises in a Restaurant	Ditto	5
Bar-Licence tenable by the holder of a Hotel or Restaurant licence	Ditto	6
Late closing licence tenable by the holder of a Hotel or Restaurant licence	Ditto	7
Licence for the retail vend of foreign liquor to passengers and others on board steamers and other vessels	Ditto	15
Licence for the retail vend of foreign liquor in a Railway Refreshment Room for consumption on the premises	Ditto	12
Licence for the retail vend of foreign liquor in a Railway Refreshment Room for consumption 'off' the premises	Ditto	13
Licence for the retail vend of foreign liquor in a Dining Car attached to a Railway train	Ditto	14
Licence for the retail vend of foreign liquor from a Kitchen Car attached to a Railway train	Ditto	14
Licence for the retail vend of foreign liquor in a Dak Bungalow for consumption 'off' the premises	Ditto	11
Licence for the retail vend of foreign liquor for consumption both on and 'off' the premises in a Non-proprietary Club	Ditto	8
Licence for the retail vend of foreign liquor in a proprietary Club	Ditto	9
Licence for the retail vend of foreign liquor at a Military Canteen established under the Military Canteen Tenant System	Ditto	16
Bar-licence for theatres, Cinemas or other places of public resort and entertainment	Ditto	10
Licence for the retail vend of rectified spirit (including absolute alcohol) by Chemists and Druggists	Ditto	19
Permit for the purchase and use in the manufacture of drugs, medicines or chemicals, of rectified spirit by Chemists	Ditto	21
Licence for the wholesale vend of denatured spirit	Ditto	23
Licence for the possession or for storage of denatured spirit	Ditto	25
Licence for the retail vend of denatured spirit	Ditto	24
Licence for the manufacture and storage of denatured spirit	Ditto	22
(a)-Medicated wines		

9. Exemption from certain provisions of the Act.

- Medicated wines are under certain circumstances, exempted under Section 73 of the Act relating to possession and sale, by Order 35, Clause 5.

10. Licence fees.

- The licence fee for the vend of the same is prescribed in Excise Rule 258.

11. Druggists', chemists', etc., licence.

- The licence for Chemists' Druggists' Apothecaries or keepers of dispensaries to sell medicated wines, which do not contain more than 42 per cent proof spirit is issued in Form No. 31 of Assam Schedule XXXI (S.I-Foreign Liquor).

12. Licence to Medical practitioners and others.

- The above named licence may also be granted in cases where drugs are allowed to be sold by medical practitioners and others.

13. Collector's power to withdraw such licence under certain conditions.

- If it is found at any time that preparations as mentioned above are being sold by Chemists or Druggists as wine or spirit rather than as a tonic or medicine, it will be open to the Collector to withdraw the Chemist's licence in addition to any other penalty that may be inflicted under Section 60 of the Act.

14. Mritasanjibani.

- "Mritasanjibani" and similar preparations are defined in Excise Rule 90. For the purpose of import and manufacture, such preparations treated as India-made foreign liquor and for the purpose of possession and sale as medicated wine. These preparations may be sold under cover of a medicated wine, licence issued in Form No. 31 referred to in Instruction 11 above. The same rate of licence fee as prescribed in Excise Rule 258 shall be imposed.

15. Duty.

- The rate of duty imposed on such preparations is prescribed in Order 29, viz. Rs. 30 per L.P. gallon.(b)-Perfumes and toilet preparations

16. Perfumed spirit is a foreign liquor.

- Perfumed spirit made in India, and spirit manufactured in India and used in drugs, medicines or chemicals are foreign liquors as define in Order 2. Under certain circumstances they are exempted from the provisions of Section 73 of the Act relating to possession and sale, vide Order 35, Clause 4. The manufacture of such spirit, however, requires a licence.

17. Licence fee.

- The licence fee for the manufacture of perfumes and toilet preparations containing India-made rectified spirit is stated in Excise Rule 260. The licence shall be issued in Form No. 20 of Assam Schedule XXXI (S.I-Foreign Liquor).B.-Country spirit

18. Definition.

- Country spirit is defined in Order 2.

19. Duty.

- The rate of duty levied is prescribe in Order 28.

20. Import.

- The import of country spirit is governed by Excise Rules 77 to 80.

21. Transport.

- The transport of country spirit is governed by Excise Rules 86 to 89 and under certain circumstances is prohibited by Order 24 made under Section 12 (b) of the Act.

22. Exemption of pachwai and unfermented tari.

- Order 55 issued under Section 73 exempts pachwai from the provisions of the Act relating to manufacture and possession when it is manufactured and possessed for home consumption and not for sale up to a certain limit. Unfermented tari is exempted from all provisions of the Act.

23. Limits of retail sale.

- The limits of retail sale are specified in Order 3.

24. Retail vend fees.

- The fees payable by the retail vendors of country spirit are regulated by Excise Rule 242.

25. Strengths and prices.

- The strengths and prices at which country spirit manufactured in a distillery is to be sold are prescribed in Excise Rules 302 and 305.

26. System of supply.

- There are two systems whereby retail vendors are supplied with country spirit.(1)Contract supply system;(2)Outstill system.(1)The Contract Supply System

27. Supply of country spirit under a contract.

- By this method a monopoly of the supply of country spirit in any specified area or areas is granted under a contract, the contractor selling spirit to licensed vendors only at a fixed whole-sale rate which is known as the cost price. This wholesale rate is ordinarily determined by tender. The spirit is supplied from a distillery which may be situated either within or outside the Province. The spirit is conveyed to and stored in warehouses built either by Government or by the contractor on such terms as may be approved by them. Each warehouse is in charge of a Government Officer and arrangement for guarding it when necessary is made by Government. Manufacture and vend are kept entirely separate and the contractor is allowed no interest in the latter.

28. Form of licences.

- Licences for the retail sale of country spirit manufactured in distillery are issued in Form No. 1 of Scheduled XXXI (S.II-Country spirit).(2)Spirit Warehouses

29. General description of warehouses.

- The following instructions apply to spirit warehouses which are supplied with spirit under the Contract Supply System and which are or may be established under Sections 16 and 19 of Act 1 of 1910. These warehouses are provided for the distribution to the retail vendors of the liquor supplied by the contractor.

30. Provision of buildings and apparatuses, etc.

- The buildings and the source of water-supply are provided by or articles connected with the supply storage, gauging, handling and issue of spirit and shall be responsible for, and defray the cost of the conveyance of water to the warehouses for the purpose of reduction, including the cost of pumping and the maintenance of the pumps.

31. Locks and keys.

- The Keys of all locks will, when not actually in use, be kept in the office strong box and the key of the strong box, together with the key of the lock up on the warehouse outer door, will remain with the personal custody of the Excise Officer-in-charge of the warehouse by day as well as by night. If the officer-in-charge be unable from illness or physical disability to attend the warehouse, he must hand over these keys personally to the officer deputed to carry on his duties.No lock or key must, under any pretext, be allowed to pass into the hands of a contractor or his servant, or of any person

whatever not authorised by the Excise Commissioner to inspect and examine it.

32. Casks.

- All retailer's casks brought into use must be measured and registered in the prescribed form and the number and capacity must be painted on the head of each cask. The numbering must commence afresh at the beginning of each financial year thus-

11940-41' | 21940-41' | 31940-41' etc.

The capacity must be ascertained by actual measurement with gallon measure or by weightment. Each cask or drum removed under bond from a warehouse must bear upon the outside of one head its capacity to the nearest tenth of a gallon and the names of the distiller and the warehouse. These letters and figures must be in English and at least one inch in height. All old markings must be obliterated at every time of issue from the warehouse.

33. Accounts to be kept to the place of decimals.

- In all accounts of warehouse the figures should be shown to one place of decimals only, the second place of decimals being disregarded if less than 5, and if it be 5 or more the first place of decimals being increased by 1, unless otherwise ordered by the Commissioner of Excise. Loss in blending and racking. - One-half of any loss found in vat after the transferring thereto of spirit from a barrel or other vat must be written off as a loss in blending and one-half as wastage in racking.

34. Spirits to be covered by a pass.

- No spirit should be taken into stock at a warehouse unless the consignment is covered by a pass under the signature of the Superintendent of the distillery or officer-in-charge of the Excise warehouse from which the spirits are issued. Officer-in-charge of Excise warehouse will not grant passes for the transport of spirits from one warehouse to another without the order of the Collector of the district in which the warehouse is situated or of the Commissioner of Excise.

35. Receipt of spirit under bond.

- On the arrival of a consignment at the warehouse, the officer-in-charge must carefully verify the number and marks of the casks with the particulars entered in the pass; see that the seals on each cask are intact and that the cask bears no sign of having been tampered with. He will enter the particulars of the detailed examination of spirit in the prescribed register which must not be deferred until the receipt of the pass covering the consignment. In order to ascertain the real transit wastage and subsequent losses, the officer-in-charge of the warehouse must take the strengths and wet dips of the consignment immediately after the consignment arrives or within 24 hours at the least without waiting for the pass. These particulars should be entered in the register for the comparison with the pass when it is received. Officers-in-charge of warehouse must accept the bung diameters stated by the Distillery Superintendent where the difference found by them does not

exceed 2/11th of an inch. If it exceeds this, and they are quite satisfied that the Distillery Superintendent's figures are wrong, they may work on the corrected bung diameter. The discrepancy should be noted in the pass and as special report should be submitted to the Excise Superintendent. Leaky casks to be emptied at once. - Any casks found in a leaky condition should be at once emptied and the contents transferred to either a vat or a sound casks. In the case of sound casks of spirits, those which have been in the warehouse for the longest period should be emptied first.

36. Shortage of liquor in vats and cask.

- Liquor should generally be stored in vats. If stored in casks, the quantity, strength and L.P. gallons it contains must be entered in a ticket attached to the head of the cask. The distillery ticket attached to the casks under bond should not be altered until a cask is brought into use or the contents transferred to vat, but if the figures require to be altered, owing to variations in wet inches and strengths, corrections should be made in red ink on the distillery ticket.

37. Weekly return to be submitted by officers in charge of warehouses.

- Excise officers-in-charge of warehouses should submit a weekly return on the 7th, 14th, 21st and last day of every month showing the balance of spirit in hand to the Superintendent of the distillery from which they are supplied with spirit. Officer-in-charge should inform in due time and if necessary wire to the distillery which supplies spirit for a fresh supply whenever the stock at their respective warehouses is likely to fall or falls to a quantity only sufficient to maintain the fixed minimum stock till the arrival of the new consignment. They should also send to the distillery at least one month beforehand an estimate of their requirements for the Durga Puja and Fagua (Doljatta) festivals and any other occasions on which an extraordinary demand is anticipated.

38. Warehouse to be provided wet sand.

- Every spirit warehouse will be provided by Government with a dozen empty kerosene oil tins which should be kept filled with wet sand for use in case of an outbreak of fire.

39. General duties of Excise Officers at warehouse.

- The general duty of Excise Officers-in-charge of spirit warehouse is to safeguard the revenue at every point during storage and until the spirit is issued after payment of duty and cost price, and to see all that rules and orders are duly observed. It is the duty of the officers-in-charge to issue spirit under bond or on payment of duty and cost price; to maintain all registers and accounts prescribed by these rules; and to submit all returns punctually. The officers-in-charge must not leave the premises during working hours without the permission of the Collector or Superintendent of Excise.

40. General Order Book.

- (i) Every warehouse officer must immediately after the receipt of any circular order, circular letter or special order, paste it in a book to be kept for the purpose and to be titled as the General Order Book. A sufficient number of blank pages must be reserved in the front of the book to form an index. The index will be arranged as follows :

Date and number of order Date when received Precise of order Page

(ii) It will be the duty of inspecting officers to examine this register frequently and sign it immediately under the last entry in the index, and whenever it is found that any circular order, etc., has not been pasted therein or has been pasted out of consecutive order, the defect should be remedied at once if possible and the fact noted in the inspection report.

41. Inspection book and defect register.

- An inspection book will be maintained at the warehouse; a defect register in addition to the inspection book will so be maintained in the prescribed form. It will be the duty of inspecting officers to examine this register and satisfy themselves that the orders passed are being duly observed. If there be any failure on the part of the warehouse officer to take action on the orders passed, the fact should be noted in the inspection report. (3) Instruments and Measures to be Maintained in Distilleries and Warehouses

42. Instruments and measures to be maintained in distilleries and warehouses.

- All spirit warehouses will be provided by Government with the following measures and instruments: Bung-rod-2. Side-rule-1. Hydrometers with thermometers-3 sets (including one standard set). Standard thermometer-1. Gallon measures-3 sets (including one standard set). Class testing jars-2. A larger jar for the standardization of the hydrometers.

43. Testing of instrument.

- One set of instruments and measures should be set apart as a standard and should not be in general use. Those in use should be compared with the former once a week by the officer-in-charge. Correctness applied to hydrometers and thermometers should be noted on a slip of paper which should be pasted to the lid of the box containing the instruments. A copy of the corrections should also be kept near the testing table.

44. Use of hydrometers.

- Five-stemmed glass Sikers' hydrometers 13½ inches long, must be used in warehouse. Each stem covers 20 degree of indication. For shop inspection work, single-stemmed glass hydrometers of

proper range or brass gilt Sikers' hydrometers may be used. These instruments must never be used to prove spirit for duty purposes and hollow-stemmed hydrometers open at the top must not be used on any account. Thermometers with wooden scale must not be used in warehouses.

45. Packing of instruments.

- The following directions must be observed in packing brass and glass hydrometers :I.-Brass hydrometers-(a)in the cases of brass instruments with detachable weights, these should be wrapped up in tissue papers and made into a separate packet;(b)A sufficient amount of cotton, wool or soft paper should be placed over the instrument in the case to prevent any risk of displacement in transit;(c)The case should then be packed in a wooden or tin box. The space between this outer case and the instrument box should be sufficiently packed with paper, shavings, sawdust or other suitable elastic packing;(d)In the case of brass instruments, the packet containing the weights should be placed in the space between the outer and inner cases;(e)The thermometer must be packed separately in a tin cylinder as described under II.II.-Glass hydrometers-Each stem should be packed in a separate cylindrical tin case whose diameter is about one inch greater than the width of the hydrometer's bulb; and at least one inch longer than the hydrometer stem-(a)the tin case should first have some cotton, wool placed in it to a depth of one inch;(b)the hydrometer should then be gently placed in the case, bulb uppermost (not pushed down through the cotton, wool to the foot of the case);(c)it should then be thoroughly packed round with dry sawdust, not rammed too tightly, allowing equal distance all round between the bulb and case;(d)the case should then be filled with sawdust to within half an inch of the top. The remaining half inch should be filled with cotton, wool;(e)the cap should then be put on without undue force and securely fastened. A loose cap should not be used.III. The tin case should then be packed in a wooden box large enough to allow each casing have a good layer of sawdust to separate it-(a)from neighbouring tins; and(b)from the sides and ends of the box.IV. The thermometer should be packed in the same manner.

46. Precautions to be taken in the use of hydrometers and thermometers.

- Glass hydrometer stems should be lifted from the wooden box by the large bulb and not by the narrow stem. If the bulb is at all tightly jammed in the box and the stem is used to try to raise it, there is such risk of breakage. [See Technical Excise Manual Appendix II (b) and (c)].When it sticks, it should be taken out of use if for any reason they fail to float vertically. The presence of mercury in the upper bulb or hollow shaft does not make the readings inaccurate as long as the stem floats truly.Thermometers should be carefully examined from time to time to see that the mercury column has not become separated in sections and that no portion of it has lodged in the wider part at the top of the stem. Should this happen, the thermometer should be securely grasped by the stem towards the top end and then sharply jerked downwards. If this fails, the bulb may be gently heated until the mercury again forms one unbroken bulb column. If neither method succeeds, the instrument should be returned and another indented for in its place. No thermometer which has once required such treatment should be used without careful scrutiny, and, if the fault occurs a second time, the instrument should be taken out of use.

47. Occasion of gauging, and proving.

- The content of vats must be gauged and proved : (1) When there is any suspicion of fraud in respect of spirit contained in a vessel, or when an accident occurs- (a) in a store vat- Before receipt of spirit and after receipt; (b) Before reduction or blending and after reduction or blending; (c) Before issue and after issue of spirit. (2) When there is no transaction in a vat for a week, the contents must be gauged and proved.

48. Gauging of vessels.

- The gauging of spirit vessels and the gauging of contents of the same should be made in accordance with the instructions laid down in the Technical Excise Manual, but wet gauging should be done by withdrawal of the water as has been the method hitherto. The permanent store casks at the warehouses for reducing purposes should be of good standard shape viz., those which must nearly approach the spheroidal. In these cases the quantity measured into the cask will agree very closely with the quantities found from calculation by the bung rod and ullage slide rule. In the proper register it will only be necessary to state the number of each cask, its capacity as found by actual measurement and the discrepancy between this and the quantity shown by bung-rod calculations at one-fourth, one-half and three-fourths, of the capacity of the cask respectively. All casks must be properly fitted with taps of not less than three-quarter inch internal diameter. No part of the staves must be cut out, the bung hole being left intact. The number of the cask and its capacity must be marked on the wall above and immediately behind the place where it must always be kept when it contains spirit. The tap must be inserted in the usual place in the head of the cask close to the chimb. The bung must be stopper-shaped so as to combine the advantages of a handle and bung combined. Instructions for gauging by the dry method will be found in the Technical Excise Manual.

49. Gauging and Tabulation Register.

- The dimensions and drip of every gauged vessel at a warehouse are to be entered in a Gauging and Tabulation Register. This book must show on its front cover the name of the warehouse and the pages are to be examined and certified to be correct before the book is used. The requisite heading must be ruled according to the examples shown below : An index must be prepared showing the name of every vessel and the page on which the dimensions and tables are entered. When a vessel is first gauged, the date and the names of the persons who gauged it are to be entered at the top of the page on which the dimensions are inserted. The tabulation must show how much each vessel holds at every inch and in the case of spirit vats, at every tenth of an inch of its depth reckoning from the bottom. The dipping-place and drip of all vessels must frequently be tried in order to detect any alteration in the position of the vessel. The dates of such trials must be entered in the Gauging and Tabulation Register. The true depth of the vessel at the dipping place as found when last gauged must be painted on the cover of the vat. When a vessel is demolished, or its dimension or drip altered, the particulars are to be cancelled in the Gauging and Tabulation Register and underneath must be stated when the tabulation ceased to be used. Tabulation to be examined and signed by the Superintendent of Excise. - The officer-in-charge of each warehouse must copy the dimensions and tabulations into another Gauging and Tabulation Register which will be kept by the Superintendent

of Excise.No tabulation of contents is to be used until it has been examined and signed by the Superintendent of Excise.A record of all Gauging and Tabulation Register is to be kept in the Register of Stores.Spirit vessels when gauged for the first time should generally be gauged by the dry method if of a depth of more than 5 feet and by the wet method if smaller, the gauge points in both cases being permanently marked on the sides of the vat, the dimension ascertained affording a valuable check on gauging by actual measurement. The tabulation should be recorded in the Gauging and Tabulation Register.

50. Gauging to be done in presence of contractor or his representative.

- The Superintendent of Excise should gauge and regauge the vats within their respective jurisdictions in the presence of the contractor or the representative,.

51. Regauging of vessels.

- Every vessels must be regauged once in two years, one-half of the vessels in each year ending the 31st March.An opening must be prepared in the Gauging and Tabulation Register to show the dates of regauging.Definition of "area" used in tabulation. - The term "area" used in the tabulations means the gallons contained in an area one inch in depth in the particular segment of the vessel. If a store vat is found on re-gauging to differ by one per cent from the original gauging account, it must be re-gauged and fresh table set out, and, whatever the size of this vessel, if the discrepancy amounts to more than 40 bulk gallons, it must be re- gauged and re-tabulated.Re-gauging should be made by test of the depth of and quantity contained in the drip of the vessel and if it is found not to have altered, the original gauging may be accepted as correct, but it must be noted that if any of the hoops had to be driven downwards since the original gauging, the drip may not be affected, whereas the upper sections may be several gallons wrong. It is necessary therefore to measure the contents of the top or intermediate section, or to see, while issuing liquor, that the issues by actual measure agree with the quantities shown in the original gauging. If it does so, there is no need for actual re-gauging, and the test might pass as a re-guaging for the next year's half of the vessels due to be re-gauged.Re-gauging of vessels originally gauged by the dry method means checking of the cross diameters by remeasurement, and if they are found to agree within 2 inches of the original records, no actual re-gauging is needed.When any vessel is subsequently erected or an old one is altered so as to render new table necessary, a copy of the dimensions and tabulation of such vessel is to be sent to the Superintendent of Excise, and a memorandum of the date when sent must be entered in the Gauging and Tabulation Register. The Superintendent of Excise will copy the particulars into his own Gauging and Tabulation Register.

52. Reduction and blending.

- When spirits are blended and then reduced the operation must be considered distinct.The officer conducting the operations must see that spirits are stirred and thoroughly mixed in blending operations, and after a sufficient time has elapsed must gauge and prove them, any wastage being entered in the appropriate column. In reducing operations, after the addition of water the whole must be similarly stirred and mixed, allowed to rest and then gauged and proved, any wastage

arising being shown in the proper columns.

53. Gauge and proof after reduction.

- The subsequent gauging and proving of spirits after reducing operations should not be made, until the day following the operation and when strong over proof spirit is reduced to the strengths of issue, forty-eight hours should be allowed to elapse before the gauge and proof are taken unless it should be necessary to meet an unforeseen demand for liquor. In no case should issue be made before at least two hours have elapsed from the time of adding water to the spirit, and the reduction must never be carried out in a retailer's cask. The practice of continually blending in issue casks will be resorted to as little as possible as otherwise confusion will result in the stock account. Superintendents of Excise must call special attention to cases where this practice is of frequent occurrence.

54. Instructions for reducing strong spirit.

- Reducing operations should be carried out in accordance with the formulae in the Reduction and blending tables, and the following instructions, in addition should be observed :Whenever it is practicable to do so strong spirit intended for reduction in wooden vessels should be transferred to the reducing vessel 24 hours before water is to be added to it. Immediately prior to the addition of water, the spirit should be gauged and proved again, and the quantity of water required should be calculated on the quantity and strength thus found, any loss being written off as wastage before the addition of water. When, however, circumstances do not permit of spirit being transferred to the reducing vessel 24 hours before water is to be added, the following rules should be observed :If the wooden vessel in which reduction is to be carried out previously contained water or was grogged recently, one L.P. gallon per cent should be added to the quantity of spirit required according to calculation by the tables. If the aforesaid vessel recently contained over proof spirit one-half an L.P. gallon per cent should be deducted from the quantity required for reduction calculated according to the tables. If the vessel recently contained under-proof spirit no adjustment of the calculations contained in the table need be made :Provided that the reduced spirit is within half a degree above or below the prescribed strength and a reasonable time, say 48 hours, has elapsed since reduction, no further addition of water or spirit should be allowed.

55. Definition of "grogging".

(1)The term "grogging" in reference to wooden vessels means the extraction of the spirit absorbed in the wood. Wooden cask are grogged with water after having been emptied in order to prevent the extraction of the absorbed spirit and its consumption after the casks have left the warehouse. (2)The amount of "groggings" obtainable by ordinary extraction with cold water is usually somewhat over one per cent of the proof gallons original contained in the cask, assuming that it was practically full on receipt at the warehouse.

56. Instructions for grogging spirit casks.

- Every wooden barrel in which spirit under bond has been stored in a warehouse must be grogged with water immediately after it has been emptied. Instructions for grogging are given in the Technical Excise Manual. The weak liquor obtained by grogging may be used for reduction of spirit or found to be very dirty, kept in a separate vessel for examination by superior officer, who may either send it to the distillery for re-distillation or may destroy it, if the quantity is small and if the contractors agree to it, by pouring it out on the ground. The action taken by the superior officer should be noted in the inspection remarks book. In order to bring the grog into the stock account a cask should be set aside for storing groggings and this should be treated as a vat. A separate vat register should be opened or a part of one of the vat registers may be set aside for recording the details of receipts and disposal of its contents. The vessel used for holding the grogged liquor should always be kept in a fixed place in the warehouse. If it is an ordinary cask kept lying on the floor it should be painted clearly with the words : (1) "Grogged liquor" (2) Capacity. (3) Bung diameter. (2) and (3) should previously be ascertained by actual measurement. (a) Method of payment of duty, cost price, etc.

57. Register of duty and cost price.

- A register in a prescribed form will be kept at all district and sub-divisional offices showing the duty and cost price of country spirits. Payment of cost price to contractors. - At the end of each month the column "cost price" should be totalled and the total amount should be paid to the contractors. The date of payment should also be noted.

58. Method of payment of duty, cost price and vend fee.

(1) Licensed retail vendors in contract supply areas are required to pay into the treasury the duty and cost price and, in the case of settlement under the vend fee system, the vend fee, for the quantity of the spirit which they require. The challans shall be prepared in quadruplicate. One copy will be kept by the treasury and the three remaining copies after completion in the treasury will be presented by the vendor or his agent to the officer-in-charge of Excise at the district-head-quarters. This officer will endorse on one copy of the challan order authorising the issue of the quantity of spirit on which duty, cost price (and vend fee where necessary) have been paid and will enter on a second copy a note that the cost price has been entered in the register of certificate for the issue of country spirit. He will hand over these two copies to the vendor or his agent and keep the third copy in his office. The vendor will present his two copies of the challan to the officer-in-charge of the spirit warehouse, who will issue the spirit and retain in his office the copy of the challan authorising the issue of the spirit and make over the other copy of the contractor (or his agent) for the supply of liquor. (2) Payment through post office. - Vendors may also make payments through the post office. In such cases two money order forms should be filled in; the duty and, in cases of settlement under the vend fee system, the vend fee should be paid by one money order and the cost price by another. The vendor will then produce the forms to the officer-in-charge of the spirit warehouses, who will note on the coupons separately the amount of duty and vend fee (where necessary) and the cost price, with the name of the shop, will then sign the coupons and return the forms to the vendor to be

posted. After the money has been paid into the post office the vendor will produce the postal receipts to the officer-in-charge and the latter will then issue the liquor. The receipt for the duty and vend fee will be kept in his file of challans and that for the cost price will be made over to the contractor or his agent.(3)By lessee under the canteen system. - The holders of a licence for the sale of country spirit under the canteen system are required to pay into the treasury the duty, cost price and vend fee (less rebate, if any) within the first week of each month for the quantity of spirit issued to them in the previous month. The challan shall be prepared in triplicate. One copy will be kept by the treasury and the two remaining copies after completion will be presented by the licence holder or his agent to the officer-in-charge of Excise at the district or sub-divisional headquarters, who will return one copy to the presenter and retain the other copy in his office.(4)By lessee-managers. - The holders of licences for the sale of country spirit under the lessee-manager system are required to pay into the treasury the duty and the cost price for the quantity of spirit they require before issue are made from the warehouse but the licence fee is payable in arrears at the beginning of the month in respect of the issue made during the previous month. The challans for the duty and cost price shall be prepared in quadruplicate and dealt with in the same manner as prescribed in sub-paragraph (1) supra. The challans for vend fees shall, however, be prepared in triplicate and dealt with in the same manner as prescribed in sub-paragraph (3) supra.(5)Through post office by lessees under the "Canteen or 'Lessee-manager system'. - The holders of licences for the sale of country spirit under the lessee-manager system or the canteen system may also make payment through post office. In the canteen system two money order forms should be filled in, one for the cost price and one for the duty and vend fee (less rebate, if any). In the case of lessee-manager system two money order forms should be filled in-one for the duty and one for the cost price. The same procedure should then be followed as laid down in sub-paragraph (2) supra.

59. Orders for issue of liquor.

- The order to be issued by the officer-in-charge of Excise on the back of the treasury challan should be as follows:

Officer-in-charge of.....

Warehouse.

Issue..... gallons of 30 U.P. spirit and gallonsof 60 U.P. spirit, on which the prescribed duty has been paid,to.....

Officer-in-charge

.....District

.....Sub-division.

Dated.....

Rubber stamps will be used.

On the challan by which cost priceis deposited should be stamped :

"Entered in Register"

Dated.....

.....Officer-in-charge

.....District

.....Sub-division

60. Issue of liquor to be made by actual measure.

- On the presentation of a challan with an order for the issue of spirit, the officer-in-charge must issue the full amount specified in the order on the back of the challan by actual measure, measured by gallon measures, in presence of the retail vendor or his agent, issued by a superior officer. The receipt of the spirit must be endorsed by the retail vendor upon the back of the challan. The officer-in-charge will note on the duplicate licence the actual strength and quantity of the liquor issued for the shop and the date of issue.

61. Copy of Issue Register to be submitted to Collector.

- A copy of the Issue Register with separate extract relating to the shops situated in other districts or sub-divisions will be submitted once a week to the Collector or Sub-divisional Officer concerned.

62. Khatian statement.

- A statement written up daily showing the issues to each shop will be totalled at the end of the month and will be submitted by the officer-in-charge of the warehouse to the Collector or Deputy Commissioner of the District in which the retail shop is situated. The latter will maintain a register in Form No. 31 of Schedule XXXI (Section 111-Distillery and Warehouse) for the whole district.(b)Maintenance of Registers

63. List of warehouse registers.

- The following registers will be maintained in warehouse under the Contract Supply System :

1. Pass for transport of country spirit under bond.

2. Khatian statement of the issue of country spirit to each retail shop.

3. Register of stores.

4. Register showing examination of hydrometers, thermometers and measures.

5. Register of spirits received into reduced or blended in and issued from each vat or Store cask.

6. Balance account of spirits in hand and summary of transactions (similar form is to be used as periodical stock taking statement).

7. Cask-gauging register.

8. Defect register.

9. Register of daily issues.

10. Register of casks.

11. Register of casks received and of spirit issued therefrom.

12. Register of persons employed by contractors or distillers.

13. Barrel tickets.

14. Inspection book.

15. Dak book.

16. Contingent register.

17. Acquittance roll.

18. Gauging and Tabulation Register.

64. Registers to be bound in volumes for one year.

- Forms of the ware-house registers Nos. 2, 5, 9, 13 and 18 as mentioned in Instruction 63 above should be bound together in volumes in sufficient number to last for one year at a time. With effect from the 1st April on each year the volumes for the previous financial year will be closed and a fresh set of volumes brought into use, as it is necessary that an inspecting officer should be able to obtain the complete set of registers of the previous financial years. On the cover of each volume should be written "Financial year 20-20."

65. Transfer of outstanding items to new registers.

(1) All outstanding items should be transferred on the 1st April to the new registers, the correctness of transfers being certified by the Excise Superintendent. (2) Registers to be paged and indexed. - All registers must be paged and, where necessary, indexed. The Superintendent of Excise will certify on the first page that the register contains so many pages.

66. Registers of Stores.

- A separate heading must be reserved for each article, e.g., "Instruments", "Lock", "Measures", etc. All sundry articles may be entered under "Miscellaneous."

67. Ascertaining contents of casks by weighment.

- (i) In ascertaining the contents of a cask by weighment special care must be taken to see that the temperature of the sample alters as little as possible before the indication is ascertained. (ii) Casks to be weighed. - Casks, whether empty or full, must be weighed to within one pound, but in the former case the weights should be allowed to preponderate and in the latter the cask. (iii) Capacity and tare to be painted on casks or drums, wire and lead seals to be provided by contractor. - The contractor or distiller must paint on the end of the drum or the cask the capacity and tare. The capacity must be ascertained to within a quarter of a gallon. The greatest care must be taken to see that these figures are accurately marked on each drum and cask. The plugs of the apertures of these drums must be secured with wire and lead seals marked A.E. The wire and blank lead seals are to be supplied by the contractors. (iv) Issue of tables to show capacities of casks. - Tables will be supplied to show by inspection the capacities of casks from the net weights and hydrometer indications. Pending the issue of these tables the capacities must be calculated by dividing the net weight by the specific gravity shown by the hydrometer tables. (v) Weighing machine to be tested. - The weighing machine should be tested and proper corrections ascertained by the officer-in-charge of warehouse on each occasion before bringing it into use. The full casks will then be weighed and the net weight ascertained by deducting the tare of the vessel as shown by the Distillery Superintendent. The capacity will then be determined as provided in sub-instruction (iv) above, and the details noted in the prescribed register. (vi) Tare to be checked and reported. - When the drum or cask is emptied, its tare should be checked and reported to the Distillery Superintendent if the difference exceeds one pound.

68. Storage vat and cask registers-Register of spirit received into, reduce or blended in and issued from each vat or store cask.

- A separate register of suitable size must be kept for each vat or store cask and a separate line must be taken for each transaction in vat. Before and after any operation, the contents of the vat or cask must be gauged and provided and any deficiency be duly entered in the proper column. In racking from a gauged vessel some loss will probably be found to have occurred.

69. Balance account of spirit and summary of transaction.

- The particulars of every transaction must be entered daily in this account. It will be noted that the whole of the balance is expressed in L.P. gallons. The deficiencies columns must include the total deficiencies, including chargeable deficiencies otherwise the balance of spirit in stock will not be correct. At the same time the chargeable deficiency must be entered in the proper columns. The nominal strengths of issue must be inserted over the appropriate column commencing with the

strongest spirit and ending with the weakest:(i)On the 7th, 14th, 21st and last day of each month or on the day previous, if these days fall on Sundays or public holidays, the balance account must be ruled off, totalled and balanced, the balance on hand being transferred to the left hand side of the account.(ii)A copy of the weekly total must be sent to the Excise Superintendent.(iii)This summary must be complied under the entry in the balance account, etc., for the last week or period in the month.(iv)On the last page in this Register a copy of each monthly total must be entered and at the end of the financial year a total for the year should be made. Immediately preceding the account for the current year should be entered similar totals for the two preceding years.

70. Balance account and stock-taking statement.

- When stock is taken in a warehouse by the officer-in-charge, the copy of the statement relating to the warehouse will be sent to the Superintendent of Excise. This officer will check the statement with all connected registers on his next visit to the warehouse and will certify the correctness of the figures. Corrections (if any) should be initialled by him. In carrying out his duty the Superintendent of Excise will obtain full explanation of all deficiencies which cannot normally be accounted for and of all wastages exceeding the prescribed allowance. He will forward the statement through the District Collector to the Excise Commissioner with his remarks, together with any explanation if it may be necessary to obtain from the stock-taking officer. The quarterly stock-taking should include all transactions from the beginning to the end of a quarter, intermediate or inspection stock-taking by superior officers will be from the date of last stock-taking, whether it be a quarterly or inspection stock-taking.

71. Register of casks.

- For making entries in this register, the contents of the casks may be ascertained by measurement with gallon measures or by weighment.

72. Register of casks received and of spirits issued therefrom-Procedure of receiving spirit into warehouses.

- At a warehouse all the headings in this register must be filled up with the required particulars :
(i)Whenever any spirit is to be withdrawn from a cask entered in this register the officer-in-charge of the warehouse will take the "Cask-gauging Register", and enter therein the particulars of withdrawal. The quantities shown by barrel ticket should always agree with the last entry relating to that cask in the Cask gauging Register." The wastage in L.P. gallons which has occurred since the last issue must be noted in red ink in columns 29, 31, 33, etc., immediately below the quantity withdrawn.(ii)The columns in this registrar are to be used consecutively, irrespective of the number of the cask. The L.P. gallons withdrawn must then be entered at once on the "Issues" side of the "Register of casks received, etc." and opposite the appropriate cask. Every cask should be emptied consecutively, if possible, commencing from the top of the page and so on to the bottom. Any cask which is found to be leaking should, of course, be emptied at the earliest opportunity.(iii)When all spirit has been withdrawn from a cask it should be grogged at once in accordance with the

instructions and the quantity of water added should be noted in the spaces provided in the Cask-gauging Register.(iv)When the grog is removed from the cask, the quantity in L.P. gallons should be noted in the spaces provided in the Cask-gauging Register.(v)In a warehouse where the whole consignment of casks is racked into storage vat the particulars required under the headings "As advised in despatch account" and "As received" will be duly inserted. If the casks are racked into vat within 24 hours of receipt no fresh account of the contents need be taken prior to racking, but if kept longer than that time a fresh account must be taken and the details of gauging of each cask must be entered in the "Cask-gauging Register" and thence be transferred to the "Issues" side of the "Register of casks received, etc.", any further wastage in casks being then accounted for prior to racking.(vi)When casks are racked into vat the total bulk and L.P. gallons found in the casks by bung rod measurement or by weighment must be entered in the "Receipts" columns of the "Register of spirit received into vat, etc." The discrepancy between the cask account and the quantity found in the vat must then be entered as an "increase" or a "deficiency" in blending as the case may be.(4)General Instructions for the Sale of Country Spirit Under the Canteen SystemNote.-The system was introduced mainly to control liquor consumption and to prevent distillation or sale of illicit liquor and sale of pachwai (Laopani) in or in the vicinity of tea estates, with the co-operation of the garden managers. It is also the object to obviate as far as may be the evils attending on the drink habit among the labouring classes. The system will not cost the gardens anything nor the garden managers will have any direct control over the shop although it will be open to them to exercise a considerable latitude in the details in the details of management such as adulteration, short measure and drunkenness. The licensee will be selected by the Deputy Commissioner and the spirit will be taken from a warehouse. He will have to pay Government the duty, vend fee and cost price for the spirit issued and in return he will get a rebate as full reimbursement of wages of all persons employed at the canteen and as a payment of rent for the canteen premises, cost of carriage of liquor and such other incidental expenses connected with the opening of the canteen shop.

73.

The following instructions will be observed in the canteens for the sale of country spirit:(1)Duty, vend fee and cost price. - Under the canteen system duty on and vend fee and cost price of country spirit shall be paid in arrears within the first week of each month.(2)Transport of spirit. - No spirit shall be removed from the Excise warehouse except to the canteen premises and under cover of a duplicate copy of the pass granted by the Collector. On each occasion on which the licence requires to take spirit from the Excise warehouse, he shall apply in writing to the Collector for permission to do so stating clearly in the application the name of the warehouse from which the spirit is to be taken, the quantity and strengths of the liquor in terms of 30 U.P. and 60 U.P. and the name of the agent, i.e., the transporter.(3)Passes. - The Collector shall then issue a pass in quadruplicate in the prescribed form authorising the issue and transport of spirits from the excise warehouse to the canteen premises. The original copy of the pass shall be retained in the Excise Office. The remaining three copies, shall be made over to the licence holder or his agent, i.e., the transporter as named in the application to present to officer-in-charge of the Excise warehouse who will issue spirits after making necessary endorsement on the duplicate copy of the pass. The triplicate copy will then be made over to the contractor or his agent and the quadruplicate copy should be filed in the warehouse, an extract from the register of issues being sent on the same day to the officer-in-charge

of the sadar or sub-divisional Excise office.(4)Source of supply of liquor. - Country spirit required for a canteen should always be taken from the same warehouse. If for any special reason it is necessary to allow an exception to this rule and to permit the licence holder to change the place of supply temporarily, care should be taken to get back the quadruplicate copy of the pass from each of the issuing warehouse before the calculation of the amount of dues from the licensee is taken up.(5)Duplicate pass. - The duplicate copy of the pass shall accompany the consignment of liquor, and must be produced by the transporter in the requisition of any Excise 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.(6)The following instructions shall be observed for keeping the accounts : (a)Accounts. - The licensee shall pay into the treasury or sub-treasury the duty, cost price and vend fee (less rebate, if any), within the first week of each month for the quantity of spirit issued to him in the previous month. The challan shall be prepared in triplicate. One copy will be kept by the treasury and the two remaining copies after completion shall be presented by the licence-holder or his agent to the officer-in-charge of Excise at the district or sub-divisional headquarters who will return one copy to the presenter and retain the other copy in his office for necessary entries in the register concerned.(b)A detailed account of demand and collection of the amount due from the lessees under the canteen system shall be maintained in the excise office in the following form : Register of Demand and Collection on account of country spirit licences settled under the canteen system

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

Name of lessee Cost price per L.P.G.

Vend fee per of 30 U.P.

Vend fee per of 60 U.P.

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

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

Details of rebate allowed	Net amount payable	Number and date of chalan by which paid	Remarks
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Pay	House rent	Other incidental charges	Total	Vend fee	Duty	Cost price	Total
9	10	11	12	13	14	15	16 17 18

N.B. - Monthly totals should be struck in red ink at the end of each month. Immediately after the last day of each month the Excise clerk shall submit the register of accounts to the officer-in-charge of Excise. Very great care should be taken to ensure the correctness of the figures of issues and the amount due from the licensee. It is therefore advisable that the Excise Superintendent should, as soon as possible, after the first 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 7th of the month.(c)The details of the figures relating to demand, collection, rebate, if any, and issues to the canteens should be shown separately in table V of the quarterly returns. The amount of duty and vend fee calculated on April issues should be treated as the demand for May, that on the May issues as the demand for June and so on till February. The dues for March issues will be shown as an arrear in the quarterly and annual returns, but will of course be collected and deposited by the 1st week of April.(d)Form of licence. - The register of accounts prescribed in Clause (b) should be treated as B Class papers and preserved for 12 year.(7)Supervision of canteens. - The Superintendent of Excise and officers under him should supervise the canteen carefully and give necessary instructions to the licensee for the proper management of the canteen.(8)The licence shall be issued in Form No. 7 of Schedule XXXI (Section II-Country Spirit).(5)General Instructions for the Sale of Country Spirit Under the Lessee Manager SystemNote.-(1) The main object of devising this sort of arrangement for sale of distillery liquor is to counteract the evil of illicit distillation and to control as far as possible excessive drinking among the labour force of crude liquor containing deleterious matter by providing for them a legitimate and convenient source of supply where they can be assured of getting good liquor scientifically prepared under proper supervision in a licensed distillery and of assured-strength and weight. Under this system a liquor shop is started in a tea garden for supply of liquor ordinarily to the garden labour force only, with the previous approval and consent of the garden manager. A lessee or shop manager is appointed by the Deputy Commissioner in consultation with the garden manager on the latter's nomination and this lessee works the shop according to the instruction given below under the direct supervision of the garden manager. The lessee manager receives a fixed margin of profit as wages of management in addition to the actual expenses of the shop. Under this system the garden manager, with a view to check drunkenness can control scale by allowing one quart bottle of liquor only per head per diem. The garden manager, although he can supervise and control the working of the shop, is not saddled with any extra burden or particular responsibility and in this respect the system has an advantage over the canteen system. As the lessee-manager system is the best and most peaceful means of solving the liquor problem in the tea garden areas and as both Government and the tea industry are anxious to avoid raids in tea gardens as far as possible for fear of upsetting the labour force, the system may be adopted in tea garden areas where supply is necessary and such an arrangement possible.The instructions and conditions below explain fully the details of the lessee-manager system.(2)The manager of the garden will have general control over the management of the shop and subject to the approval of the Deputy Commissioner he can-(a)select a site for the shop ;(b)nominate a lessee-manager ;(c)fix the hours of sale ;(d)fix the quantity to be sold to one person in one day, and not exceeding one reputed quart bottle per head per diem ;(e)restrict sale of liquor to employees of his garden or concern only ;(f)close the shop on certain days, e.g., pay day ; and(g)in case of urgency suspend sales in the shop for a day or two in anticipation of the Deputy Commissioner's approval but he should communicate to him the grounds for suspension without delay.(3)He is expected to see that the shop is managed well and according to the conditions of the licence.(4)He is to let out a small plot of land for the shop at a nominal rent of Re. 1 per annum and allow a right of way to the lessee-manager and his employees for the conveyance of liquor through the garden roads.The leasing of the plot of land may be made by the garden manager by a letter to the Deputy Commissioner or Sub-divisional Officer, as the case may be, agreeing to let out the land on a rent of rupee one per annum, instead of formal lease for the purpose.(5)The plot of land required for the liquor shop will not be open to the public except with the manager's consent.(6)He is expected to

help, as far as convenient to him, with garden lorries or trollies for the conveyance of liquor on payment.(7)He may, if convenient, build a shop house for which rent will be paid at 15 per cent per annum on the actual cost of construction or alternatively allow the lessee-manager to build his own shop house on the land allotted to him.(8)A lessee-manager shall be under the general control of the tea garden manager who if dissatisfied may move the Deputy Commissioner for his transfer.(9)He is to give one month's notice before abolishing the shop and to allow a further one month's time for the removal of the shop house when it is abolished.

74.

The following instructions will be observed under the lessee-manager system for the sale of country spirit:(1)Duty, licence fee and cost price - Under this system duty and cost price are paid at the time of issue from the warehouse but the licence fee is paid in arrears at the beginning of each month in respect of the issues made during the previous month.(2)Transport of spirit. - No spirit shall be removed from the Excise warehouse except to the licensed premises and under cover of the duplicate copy of the pass granted by the Collector. On each occasion on which the licensee requires to take spirits from the Excise warehouse, he shall apply in writing to the Collector for permission to do so, stating clearly in the application, the name of warehouse from which the spirit is to be taken, the quantity and strengths of the liquor in terms of 30 U.P. and the name of his agent, i.e., the transporter.(3)Passes. - The Collector shall then issue a pass in triplicate in the Form prescribed for tea garden canteens authorising the issue and transport of the spirit from the Excise warehouse to the licensed premises. The original copy of the pass shall be retained in the Excise office. The remaining two copies with two copies of chalangans showing the duty and cost price deposited into the treasury shall be made over to the licence holder or his agent for presentation to the officer-in-charge of the Excise warehouse. This officer after making the necessary endorsements, will issue the spirits, and make over the duplicate copy of the lessee-manager or his agent, the triplicate copy with a copy of chalan being retained for record in the warehouse. One copy of the chalan will be made over to the contractor or his agent.(4)Source of supply of liquor. - A shop under the lessee-manager system should take its issue always from the same warehouse. If for any special reason it is necessary to allow an exception to this rule and to permit a shop to change its place of supply temporarily, care should be taken to get correct figures of the total issues to each shop separately from both the warehouses before the calculation of the fee is taken up.(5)Issue of spirit from another district. - When a shop of one district is supplied from a warehouse situated in another district the warehouse officer must send a statement to the Superintendent of Excise of the district in which the shop is situated through the Superintendent of Excise of the issuing district, who will certify the correctness of the Excise warehouse officer's figures.(6)Duplicate pass. - The duplicate copy of the pass shall accompany the consignment of liquor and must be produced by the transporter on the requisition of any Excise Officer of or above the rank of Sub-Inspector of Excise or of any Police Officer, of or above the rank of Sub-Inspector or of any other officer specially authorised in this behalf by the District Collector, who may, at any time, examine such consignment.(7)Accounts. - The following instructions shall be observed for keeping the accounts :(a)The licence-holder shall pay into the treasury the vend fee (less rebate, if any) within the 1st week of each month for the quantity of spirit issued to him in the previous month. The chalangans for the vend fee shall be prepared in triplicate. One copy shall be kept by the treasury officer, one copy

shall be sent by him to the Excise officer and the remaining copy shall be made over to the licence-holder or his agent.(b)The detailed account of demand and collection of the amount due from the lessees under the lessee manager system shall be maintained in the Excise Office in the following form :Register of Demand and Collection on account of country spirit licences settled under the lessee-manager canteen system

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

Name of lessee Cost price per L.P.G.

Vend fee per of 30 U.P.

Vend fee per of 60 U.P.

Name of the warehouse from which the country spirit is issued	Date of Issue	Issues 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

Details of rebate allowed	Net amount payable	Number and date of chalan 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

N.B. - Monthly totals should be struck in red ink at the end of each month.(c)On the 1st day of each month the Warehouse Officer should submit a statement in the following form of issues to lessee-manager shops so as to reach the Excise Superintendent not later than the 3rd day of the month.....Warehouse.....Statement of issues during.....to lessee-manager shops

Name of shop Quality

30 U.P. 60 U.P. gallons
L.P.

1 2 3 4

(d)The Excise Superintendent should take with him the statements prescribed in the foregoing clause to the warehouse at the time of periodical inspections with a view to compare the figures with the original register in the warehouse. The statements should be kept in guard files and should be treated as B Class papers and preserved for 12 years.The Excise Superintendent will be personally responsible for the correct calculation of fee and their prompt realisation. The licensee must pay the fees by the 7th of the month following that in which issues are made from the warehouse. Arrear lists should be prepared on the 10th and distress warrant issued on 12th. A penalty of Rs. 2 per cent of the monthly licence fee is hereby prescribed per diem for each day of delay after the 7th of the month.(e)The details of figures relating to the demand, collection and issues should be shown

separately in a separate sheet with the annual returns and in Table V of the quarterly return. The licence fee calculated on the April issues should be treated as the demand for May, that on May's issues as the demand for June and so on till February. The licence fee for March issues will be shown as an arrear in the quarterly and annual returns, but will of course, be collected and deposited before the 7th of April. (8) Selection of lessee-manager. - The lessee-manager will be selected by the Deputy Commissioner in consultation with the garden manager concerned. The sum to be allowed to him as wages of management will be fixed each year by the Deputy Commissioner in consideration of the quality of his management and of the importance of the shop under the general control of the Excise Commissioner. He will not be entitled to any commission on sales. (9) Transfer of lessee-manager. - Subject to the continuance of the shop a lessee-manager will continue to hold the licence so long as his work is satisfactory. He will, however, be liable to transfer to another shop under the order of the Deputy Commissioner as an alternative to the cancellation of his licence if his work is found unsatisfactory. (10) Purchase of requisites. - Lessee-manager shall make their own arrangements, subject to such orders as to the source of supply as may be issued by the Excise Commissioner, for the purchase of all necessary furnitures and other requisites such as casks, drums bottles, corking machines, etc. (11) Form of licence. - The licence shall be issued in Form No. 8 of Schedule XXXI (Section II-Country Spirit). (6) Instruction for the Management of the Central Bottling System in the Selected Shops

75.

The following instructions will be observed in the country spirit shops in which the Central Bottling System is in force : (1) Supply of liquor. - Liquor will be supplied to the lessee in ready filled and sealed bottles from the bottling department of the Excise warehouse at Tinsukia and Silchar. (2) Size of bottles. - The bottles shall be graduated and of a size to contain 26□ounces and 13□ounces for quart and pint sizes respectively. (3) Bottling. - The bottling of spirit shall be done by the contractors and the quart and pint bottles shall contain respectively 1/12th and 1/24th of an imperial gallon of liquor of 30 degree U.P. and 60 degree U.P. Each bottle shall be effectively and securely sealed with a crown cork and labelled to show the strength of the liquor it contains red labels being used for liquor at 30 degree U.P. and green for 60 degree U.P. (4) Packing of bottles. - The bottles will be packed in bond by the contractors in straw envelopes and in wooden boxes, 1 dozen quart bottles or 2 dozen pint bottles being packed in a case. The contractors will then seal each case with signode or similar binding and mark clearly on the outside of each case the quantity and strength of the liquor contained therein. (5) Duty etc. - The cost price of liquor, duty thereon and the vend fee will be paid by the retail vendors as heretofore, together with an additional sum of 5 annas per L.P. gallon on account of the cost of washing, filling, corking, labelling and packing the bottles and sealing and marking the boxes. (6) Charges for bottles, etc. - The contractors shall also recover from licensees a sum of 4 annas for each quart bottle and 3 annas 6 pies for each pint bottle and also the actual cost price of the packing cases at a rate which shall be subject to the approval of the Excise Commissioner. The contractors will make their own arrangements with the lessees for payment. (7) Return of bottles and packing cases, etc. - The contractors shall refund to the retail vendors the full value of all packing cases and bottles returned by them in good condition. (8) Contractor to take over bottles. - The existing stock of graduated bottles in the hands of the Deputy Commissioner or with retail vendors or subsequently received by them from consumers

will be taken over by the contractors if so ordered by the Deputy Commissioner at the prices mentioned in paragraph (6) above. The contractors shall be entitled to make use of these bottles for the issue of liquor and to recover their prices from the licensees. They will be bound to refund to the lessees the full value of all such bottles returned in good condition.(9)Exchange of bottles. - Whenever a customer buys liquor he must pay the following price for the bottle itself:

Bottle (quart)..... 4 annas,

1/2 bottle (pint)..... 3 annas 6 pies,

or may give up in exchange an empty undamaged graduated bottle of the same size as that taken by him. Ungraduated bottles must not be taken in exchange for graduated bottles, nor may the vendor have in his shop any except the authorised graduated bottles.(10)Retail price. - The following prices for liquor sold shall be charged by the retail vendors :

Quantity	60 U.P. 30 U.P.				
Rs.	a.	p.	Rs.	a.	p.
One dram	0	3	3	0	5 9
Two drams	0	6	6	0	11 3
Three drams	0	9	9	1	1 0
Four drams or one pint	0	13	0	1	6 6
Five drams	1	0	3	1	12 3
Six drams	1	3	6	2	1 9
Seven drams	1	6	9	2	7 6
Eight drams or one quart	1	10	0	2	13 0

(11)Notice showing charges. - A notice showing the charges above should be hung up in a conspicuous position outside the shop near the sale window.(12)Stock of liquor. - The vendor must ordinarily keep ready for sale sealed bottles containing 8 and 4 drams. Quantities smaller than 4 drams may for the present be sold in open bottles, but the liquor so sold must be taken from a sealed bottle opened for the purpose. The vendor may to this end have in stock at any time only one open bottle of each strength of liquor. The lessee in selling such smaller quantities need not use dram measure as the graduations are at the various dram levels.(13)Accounts. - The shop accounts must be kept in quarts, pints and (where necessary) drams. The number of quarts, pints and (where necessary) drams of each strength of liquor must be totalled every day before the sales begin and again when the shop is closed, and the difference between these totals will be taken as the sale for the day. The account of all sales (if any) in open bottles in quantities smaller than 4 drums should be kept in drams.(14)Tampering with bottles. - Any attempt on the part of licensee or his servant to tamper with corks or contents of bottles will entail cancellation of licence, as well as prosecution under the Excise Act, if this is thought necessary.(15)Cancellation of licence. - A copy of these instructions will be supplied by the Collector to the lessee of each shop at which the central bottling system is in force. Any breach of these instructions will render the licence liable to cancellation and the advance fees to forfeiture.(7)Instructions for the Management of the Sealed Bottle System in the Selected Shops

76.

The following instructions will be observed in the county spirit shops in which the sealed bottle system is in force : (i) Bottling before sale. - Liquor will be supplied to the licensee in bulk as heretofore, but will be bottled and sealed in the prescribed manner before sale to customers. (ii) Stock of bottled liquor. - Bottling and selling must be completed before the shop is opened for sale to the public. The lessee is expected, before sales open to bottle sufficient liquor for the days sales. If the stock of bottle liquor proves insufficient the shop must be closed, and, sale discontinued until a fresh supply is bottled. This however, should seldom be necessary and must never become a regular practice. (iii) Supply of graduated bottles. - The existing stock of graduated bottles in the hands of Deputy Commissioners will be made over to lessees, and sold to customers as required at the prices originally fixed. When this stock is exhausted, lessees will be required to obtain all further supplies from Messrs Rose and Thistle of 16 Sandel Street, Calcutta or from such other firms as may be approved by the Excise Commissioner and to maintain a sufficient stock thereof for the use of their customers. Whenever, after the new stock of bottles is brought into use a customer buys liquor, he must pay the following price for the bottle itself: Bottling charge:

Bottle (quart)..... 4 annas 6 pies,

½ bottle (pint)..... 3 annas 6 pies,

or may give up in exchange an empty undamaged graduated bottle of the same size as that taken by him. The lessee must not fill the customers bottle from the cask. Exchange of bottles. - Ungraduated bottles must not be taken in exchange for graduated bottles, nor may the lessee have in his shop any except the authorised graduated bottles. (iv) The lessee in filling bottles need not use dram measures as the graduations are at the various dram levels. He may therefore, fill from the tap direct. (v) Sale of small quantity. - The lessee must ordinarily keep ready for sale sealed bottles containing 8, 6 and 4 drams but may also stock bottles containing 7, 5, 3, 2 and 1 drams if this suits him. Quantities of 8, 6 and 4 drams may not be sold except in sealed bottles. Quantities smaller than 4 drams may for the present be sold in open bottles, but the liquor so sold must in no circumstances be taken from the cask, but from a sealed bottle open for the purpose. The lessee may to this end have in stock at any time only one open bottle of each strength of liquor. (vi) Sealing. - The bottles will for the present be sealed with crown corks. The lessee will make his own arrangements for corking machines, crown corks and openers which may be obtained from the aforesaid Messrs Rose and Thistle or from such other firms as may be approved by the Excise Commissioner on payment of the price charged. The lessee will supply the consumers with openers when required at approximately cost price subject to the approval of the Deputy Commissioner. The machines already lent to certain lessees will continue to remain on the books of Government until they are worn out when they will be replaced by the lessees at their own cost and lessees will be liable for any damage caused to the machines lent. (vii) Labels. - In order that there may be no confusion between bottles containing liquors of different strengths lessees must stick labels on to the bottles red being used for 30 degree U.P. and green for 60 degree U.P. before the shop is opened for sale. The lessees must provide the labels at their own cost. (viii) Stock of liquor to be kept in a separate room. - The cask containing the stock of liquor should if possible be kept under lock and key in a separate room away from the room containing the stock of sealed bottles. They must in any case be kept well away from the sale window. (ix) Accounts. - The shop accounts must be kept in gallons and drams and not in gallons and

bottles (1 being equivalent to 48 drams). Whenever there is any shortage due to bottling in the shop the quantity found short should be noted in the remarks column of the account book.(x)Totalling of bottled liquor. - The quantity of each strength of liquor bottled must be totalled after filling, if any, during the day. The quantity remaining unsold when the shop is closed must also be totalled, and the difference will be taken as the sale for the day.(xi)Washing of bottles. - Bottles should be washed before filling. In order that no water may remain in the bottles, they should stand upside down in a rack to drain. It would be convenient to wash the bottles in the evening after sales close, and to leave them to drain till the next morning before filling.(xii)Tampering with bottles. - Any attempt on the part of licensee or his servant to tamper with corks or contents of bottles will entail cancellation of licence, as well as prosecution under the Excise Act if this is thought necessary.(xiii)Cancellation of licence. - A copy of these instructions will be supplied by the Collector to the lessee of each shop at which the sealed bottle system is in force. Any breach of these instructions will render the licensee liable to cancellation and the security deposit to forfeiture.(xiv)Retail price. - The following prices for liquor sold shall be charged by the retail vendors :

Quantity	30 U.P.	60 U.P.			
Rs.	a.	p.	Rs.	a.	p.
One dram	0	7	0	0	4 0
Two drams	0	14	6	0	8 0
Three drams	1	5	0	0	12 0
Four drams or one pint	1	12	0	1	0 0
Five drams	2	3	0	1	4 0
Six drams	2	10	0	1	8 0
Seven drams	3	1	0	1	12 0
Eight drams or one quart	3	8	0	2	0 0

(11)Notice showing charge. - A notice showing the charges above should be hung up in a conspicuous position outside the shop near the sale window.C.-Outstill liquor system

77. Description of outstill system.

- The holder of a licence under the outstill system pays to Government a certain sum per mensem for working between sunrise and sunset a single still only, and for the sale of his spirit under conditions laid down in the licence. No still-head duty is levied. No definite area to be supplied by any shop is fixed, but practically it is regulated by the situation of other shops similarly licensed and of shops drawing their supplies from a distillery established under the orders of Provincial Government. The general rule is that no two outstills should be within five miles of one another or so near each other as to affect injuriously one another's sale of liquor and no new shop should be opened within such a distance from an already existing one as to draw away any of its custom, special care being taken in regulating the distances, so that the cheaper liquor of an outstill may not find its way to a distillery shop.

78. Where in force.

- The system may be employed in any district or part of a district as the Provincial Government or the Governor of Assam may direct. It is especially suited to thinly-populated jungle areas remote from a distillery, or to tracts liable to periodical inundation, and to those parts of the country where facilities exist for illicit distillation and where excise control and supply of distillery liquor are difficult.

79. Licence for outstills.

- The licence for an outstill shop is issued in Form No. 10 of Schedule XXXI (Section II-Country Spirit). Except in special cases in which the Provincial Government may direct otherwise licences will be granted under the auction system.

80. Maximum and minimum retail prices.

- Maximum and minimum retail prices for each quart bottles of liquor of various strengths sold may be fixed by the Provincial Government.

81. Closure of low-taxed shops.

- In order to prevent the increase of drunkenness, and the establishment of too many places of vend every opportunity should be taken to reduce the number of low-taxed spirit shops already licensed, due regard being had to the circumstances of the locality in which they are established. In any case where this appears to be necessary or desirable, the Collector may, with the previous sanction of the Excise Commissioner, restrict the capacity of stills to be licensed under the outstill system having regard to the ascertained local demand of liquor. The licences, shall where such condition is to be enforced, state the maximum capacity of the still or stills to be used.

82. Branch shops.

- Holders of outstills should not be allowed to open branch shops at a considerable distance from their outstills. In the case of large towns, branch shops may be allowed where the opening of an independent outstill would have the effect of unduly cheaping liquor by competition. The transport of liquor from the manufacturing outstills to the branch shops must be protected by a pass.

83. Outstill near distillery areas.

- When outstill shops are situated near areas or tracts supplied from the distillers established under the orders of Provincial Government whether in the same or other district, the Collector must endeavor to regulate the monthly fees so as to equalise, as nearly as possible, the actual tax paid on the outstill spirits with the tax paid on spirit which is manufactured at such a distillery.

84. Limit of retail sale.

- The limit of retail sale is stated in Order 3.

85. Manner of realisation of licence fees.

- The manner of realisation of licence fee is prescribed in Excise Rule 242.

86. Distance of outstill from distillery area-Grant as outstill licence to holders of country spirit, tari or foreign liquor licences.

- The distance of an outstill from a distillery area is regulated by Excise Rule 224 and the grant of outstill licence to holders of licences for the retail sale of country spirit manufactured in a distillery or fermented tari or foreign liquor by Excise Rules 225, 226 and 227.

Chapter II

Ganja and Other Hemp Drugs

87.

(1)The rate of duty levied is prescribed in Order 31.(2)The import, export and transport of ganja is governed by Excise Rules 150 to 156.(3)The storage of ganja warehouses is regulated by Excise Rules 157 to 164.(4)The limit of retail sale is prescribed in Order 3.(5)The fees for retail vend of ganja are regulated by Excise Rule 242.(6)The retail price is fixed by Excise Rule 306.(7)The fee for a pass for wholesale import or transport of ganja is fixed by Excise Rule 264.(8)The destruction of ganja found unfit for use is regulated by Excise Rule 347.(9)The disposal of confiscated ganja is regulated by Excise Rule 350 et seq.(10)The licence for wholesale vend of ganja is issued in Form No. 1 of Schedule XXXI (Section IV-Hemp Drug).(11)The licence for retail vend of ganja is issued in Form No. 3 of Schedule XXXI.(12)The pass for the wholesale import of ganja referred to in Excise Rule 152 (2) is issued in Form No. 10 of Schedule XXXI.

88. Register of warehouses.

- In all district and sub-divisional excise offices a register of ganja warehouses shall be kept in Form No. 5 of the Schedule referred to in the above rule in which shall be entered all warehouses.

89. Register of passes.

- A register of passes to import ganja from the source of supply to district warehouse shall be maintained in those offices in Form No. 7 of the Schedule referred to above.

90. Register of comparative issues.

- A register of comparative issues of ganja shall be maintained in these offices in the prescribed form.

91. Register of receipts and deliveries.

- Every Excise Officer in charge of a warehouse must keep up a register of receipts into and a register of deliveries from the warehouses in Form No. 8 of the Schedule referred to above the, balance must be initialled by the officer in charge of the warehouses every time he receives or issues ganja.

92. Procedure for payment of duty and vend fee.

- The duty (and in the case of settlement under the vend fee system, the vend fee) on ganja shall be paid direct into the district or sub-divisional treasury, at the rates fixed by Provincial Government from time to time. A licensed retail vendor of a ganja of one district may, with the permission of the Collector of his district, purchase his stock from a warehouse gola in another district, the duty (and vend fee where necessary) being paid either in the district in which the shop is situated, or in the district from which the supply of the drug is obtained. In such cases, the Collector of the district from which the ganja is obtained will, at close of each month, report to the Collector of the district in which the retail shop is situated, the quantity of the drug issued to each shop and the amount of duty and vend fee, if any, deposited. The duty (and vend fee, if any) should be shown only in the returns of the district in which it has been actually credited, but the quantity of the drug issued should be entered in red ink in the returns of both districts with an explanatory note.

93. Issue of ganja.

- Ganja shall be issued from the warehouses in the presence of the officer in charge, or other officer duly empowered in this behalf. The officer issuing the drug shall be responsible that the quantity passed out does not exceed that entered on the duplicate copy of the licence.

94. Inspection of ganja golas.

- The ganja warehouses at sadar and sub-divisional headquarters must be inspected by the District Collector once a year, and by the Superintendent of Excise at least once every half year. Sub-divisional Officers are required to inspect the golas under them every half year. The date of each inspection should be noted in column of remarks in the Register in Form No. 7 of Schedule XXXI (S.V-Miscellaneous). A complete report of the remarks by the District Collector should be submitted to the Excise Commissioner in the 1st week of April each year. Copies of inspection reports by Sub-divisional Officers and Superintendents of Excise should be submitted to the District Collector, those of the sub-divisional ganja golas made by the Superintendents of Excise being forwarded by the Sub-divisional Officer to the District Collector with his remarks.

95. Verification of stock.

- Inspecting officers should verify the stock in hand and note the condition of the ganja in store, the amount of refuse kept aside and the general state of the warehouse. They should also examine the ganja registers and the treasury receipts with a view to ascertain that duty has been properly levied on all ganja issued. They should note on any unusual fluctuations in the quantities cleared by each vendor, which may indicate that the vendor is selling illicit ganja under colour of his licence.

96. No allowance for transit wastage.

- No allowance shall be made on account of wastage of ganja in transit from the producing district to the wholesale warehouse, or from the wholesale warehouse to the shops of retails.

97. Retail licences for bhang, collection of bhang or sale or consumption prohibited.

- Licence for the retail sale of bhang are settled by auction with the highest bidder and issued in Form No. 2 of Schedule XXXI (S. IV-Hemp Drugs). The collection of bhang for sale or consumption as an intoxicant is prohibited without a licence.

98. Retail licences for charas.

- Licences for the retail sale of charas are settled under the auction system and issued in the prescribed form.

99. Import permits for charas.

- A register for permits for the import of charas shall be kept in the sadar Excise Office.

100. Report of important seizures of ganja and other hemp drugs.

- The procedure prescribed in Executive Instruction 26 under the Opium Act, 1878 regarding the reporting by Deputy Commissioners to the Provincial Government of important seizures of dangerous drugs believed to be imported into Assam will apply mutatis mutandis to seizures of ganja and other hemp drugs.

Chapter III

Settlements

101. Different methods of settlement.

- Various methods of settling shops for the retail sale of country spirit, ganja and opium are now in force throughout the Province and subject to any general or special orders of Government. Excise Commissioner is given considerable discretion in prescribing which particular method shall be adopted in any district or for any particular class of intoxicant. Uptill a few years ago the auction system was almost universal but the wide spread introductions of the vend fee system and the fixation of maximum sale prices together with the restriction of bidding by the advance fixing of maximum reserve prices for shops, have combined to lessen the usefulness of this auction system. Where the system is still in force, however, it is important for officers conducting sales to remember that ordinarily the bidders are the persons who are best qualified to judge what the real profits of a shop are likely to be, and offices should accordingly be careful not to stop the bidding until it has clearly become speculative.(1)Settlement Instructions

102. Minimum and maximum vend fee.

- In proposing the minimum and maximum vend fee at which shop should be settled, Deputy Commissioners and Sub-divisional Officers should take all relevant factors into consideration, remembering that it is the policy of Government to allow every lessee a reasonable margin of profit.

103. Tender system-Submission of tenders within specified time.

- Save with the special sanction of the Excise Commissioner, all shops will be settled under the tender system. Each tender must bear a court-fee stamp of Rs. 5, but when amalgamated shops are advertised for tenders, a single stamp will suffice for the amalgamated shops. The tenders, are not transferable from one shop to another. No shop shall be settled with any one who has not tendered for the shop within the notified time. Whenever it is found that no tender has been received for a shop within the notified time or where a suitable person from amongst the tenderers is not found for settlement, a fresh notice shall be issued inviting tenderers for such a shop; provided that a notice of ten days will be sufficient in such cases.

104. Presentation of tenders.

- The tenders must be in such form and contain such particulars as may be prescribed by the Deputy Commissioner. The tenders will be open or sealed tenders as may be directed and will, on the date or dates fixed, be presented personally by the tenderers and received by the Collector or Superintendent of Excise at sadar and by the Sub-divisional Officer (or the Senior Extra Assistant Commissioner) in a sub-division. The officer receiving the tender will thus be in a position to collect at least some particulars about a tender by putting direct questions to the tenderer. The information thus elicited may be noted down on the tender. This will greatly help further enquiries about a tenderer and in some cases may ever obviate the necessity of a further enquiry. The latest date for submission of the tender for each shop be a few days before the date fixed for settlement so as to allow the tenders being examined and classified. The tenders should be treated as strictly

confidential and dealt with only by the officers mentioned above.

105. Advisory Committee.

- For sadar sub-division of a district, the Deputy Commissioner and for other sub-divisions, the sub-divisional Officers or any officer-in-charge of the district or sub-division, should select Advisory Committees of not more than 5 non-official gentlemen to assist them at the settlement. The invitation to the members of the committee should not be issued earlier than the day before the day fixed for settlement, and all possible steps should be taken to ensure that their names are not divulged. Gentlemen selected to serve on the Advisory Committees should be persons of standing and should so far as possible represent the principal communities in the sub-division. Retired Government servants and other gentlemen whose interest in public life is small should not ordinarily be asked to serve on these Committees.

106. Personnel of the Committee.

- In selecting the personnel of the Committee care should be taken to select such persons as may have a distinct sympathy for the advancement of the cause of temperance and prohibition. If their names are made public the members of the Committee are bound to be unnecessarily harassed by prospective vendors. It is of course essential to avoid selecting any gentleman who is known directly or indirectly to have or who is likely to have an interest in any shop or abkari.

107. Presence of the Superintendent at settlement.

- The Superintendent of Excise will, as in all other Excise matters, act as an advisor to the officer conducting the settlement and should be present at the time of settlement.

108. Consideration of tenders.

- Tenders received from persons in the "Debarred List" (see Department Instructions below) or from foreigners not domiciled in the Province should not be placed before the Advisory Committee for consideration. All other tenders should be considered by the Committee but shop should not be settled with persons of bad character or with persons whom the officer conducting the settlement in consultation with the Advisory Committee, may consider undesirable. Note.-A ganja gola is a shop for the purpose of this rule.

109. Settlement of shop on communal basis.

- Settlement of Excise and Opium shop shall have to be made with due regard to communal representation on the basis of district population on the same principle as is followed in the matter of appointments to Government services, preference being given to unemployed educated youth. Note 1.-The Ahom Community should also be considered as a separate community and the settlement shall be made on the basis of district population. Note 2.-If, however, there be no suitable

candidate in the communal category of choice, recourse shall be had to the other choice under Instruction 111.

110. Settlement of shops by selection from amongst tenderers.

- Settlement of a particular shop shall have to be made by selection from among the tenderers for that particular shop and if the Committee consider that there are no grounds for preferring one candidate to another by drawing of lots.

111. Qualification of a tenderer.

- The officer conducting the settlement, in consultation with the Advisory Committee, may however take into consideration other factors, such as the possession by a tenderer of a good moral character, the suitability of a tenderer on other grounds for a particular shop, or the need of breaking up a combination. Note 1.- If any of the sitting lessees is given settlement of a shop he shall share the quota of the community to which he belongs. Note 2.- Relatives of all Government officers who have duties in connection with Excise and Opium settlements are prohibited from bidding for Excise and Opium shops. The term "Government officers" means-(a) Those who have anything to do with Excise administration in sub-division e.g., the Sub-divisional Officers. (b) Those who have anything to do with supervision of work in the Excise Office, i.e., Head Clerk in Sub-divisional office and Revenue Sheristadar in Deputy Commissioner's office. (c) Those who have anything to do with the trial of Excise cases, i.e., Extra Assistant Commissioners exercising Magisterial powers. The term "Relatives" means-(i) Father, grand-father, son, brother, brother's son, sister's son, paternal uncle, paternal uncle's son. (ii) Maternal uncle, maternal uncle's son. (iii) Father-in-law, brother-in-law. Note 3.- Introduction of relatives of Excise Officials in Excise and Opium mahals should be discouraged.

112. Working of a shop by the licensee himself.

- Unless otherwise ordered in any particular case by the Deputy Commissioner the settlement of all shops shall be subject to the condition that the licensee will work the shop personally and be personally responsible for its working.

113. Tenure of settlement.

- Shops will be settled for one year only.

114. Settlement of shops with joint family.

- As a general principle no person shall be allowed more than one shop and persons belonging to the same joint family shall not ordinarily be allowed more than one shop between them. Note.- Amalgamated shops of different kinds will be considered one shop for the purpose of this rule.

115. No compensation for closing a shop for temperance or prohibition.

- The tenderer for any Excise or opium shop should know that if he succeeds in getting settlement of any shop and if that shop is closed at any time during the currency of the licence, as a result of the operation of temperance or prohibition policy of the Government or otherwise, he will not be entitled to any compensation in that account. N.B.-Applicability of the instructions to ganja golas but not to foreign liquor, fixed fee licences and in excluded areas. - The above instructions except instruction no. 102 will apply to ganja gola also which is considered as a shop for the purpose of these instructions. They will not apply to foreign liquor and other fixed fee licensees and in the excluded areas. (2) Debarment Instructions

116. Procedure for dealing with cases of debarment of licensees.

(1) If an offence is of such a serious character that it leads to the cancellation of a licence the question whether the licensee should be debarred permanently or for a period of years should ordinarily be decided at the time the order of cancellation is passed and included as a part of that order. (2) No order of permanent or temporary debarment should be passed in a miscellaneous case concerning an existing lessee unless the orders in such case provide for the cancellation of the licence. The object of this instruction is to ensure that so far as possible, no person should continue to hold a shop when he knows he has no chance of obtaining settlement in the following year. (3) Apart from orders of debarment passed as the result of particular miscellaneous or judicial case lessees may be debarred for other valid causes, such as an accumulation of lesser offences, financial unsoundness, reasonable suspicion of being connected with the smuggling traffic, benami management, etc. Orders of debarment under this instruction should not however be made without full consideration of the actual records and brief reasons for the order of debarment should always be noted (if necessary, confidentially). As it is unwise to keep a lessee who has been debarred from obtaining settlement in the following year in charge of a shop for longer than absolutely necessary, orders for debarment under this instruction should normally be made about the same time as tenders are invited for the following years settlements but no person should be debarred for these settlements after the date fixed for the receipt of tenders. (4) Orders of debarment under the above instructions may be made by either a Deputy Commissioner or sub-divisional Officer but in all cases the order of a sub-divisional Officer will be subject to confirmation by the Deputy Commissioner. (5) A list of persons with whom shops will not be settled in the following year referred to as the "Debarred List" should be prepared every year by Deputy Commissioner and Sub-divisional Officers. The Debarred List should be completed at least a week before the date fixed for receiving tenders and all prospective tenders should be advised before submitting their tenders to consult this list, which will be open to inspection on request. The object of this rule is to prevent debarred persons from submitting tenders which under the Settlement Instructions cannot even be considered. The Debarred List should include not only the names of those persons who have been debarred by the Deputy Commissioner or Sub-divisional Officer of the District or sub-division concerned (the orders in the latter case having been confirmed by the Deputy Commissioner) but also so far as possible the names of persons who have been debarred in other districts. It is recognized that owing to the different dates of settlement in different districts it will not be possible in all cases for a district officer to forward to other district officers his complete Debarred List but so much of the list as is

ready and will be in time to be useful at the settlements in other districts should invariably be sent.(3)Settlement Procedure

117. Selection system.

- Settlements by selection without auction or tenders should only be resorted to in exceptional cases, e.g., when it is necessary to break a monopoly 'ring' by introducing an abkari from outside, and only with the previous sanction of the Excise Commissioner and subject to the principle laid down in Instruction 109, supra.

118. Procedure at sale or settlement.

- Where the auction system is in force the licence should be put up to auction separately and ordinarily in the order specified in the notification. A person whose bid has been accepted or with whom a shop has been settled under the tender system must sign his name or if he is illiterate affix his thumb-impression immediately opposite the statement of the fee in the bid book. He is required to pay the advance fee or the security deposit on the day the shop is settled, and on his default to do so, the shop shall be resolved or resettled forthwith with the next best bidder or tenderer, as the case may be; provided that in case of known and respectable vendors reasonable time for payment may be allowed by the Collector on a written petition from the bidder or tenderer. Deposits will be returned to persons to whom licence may be subsequently refused for any unsatisfactory report against them or for other reasons. When a licence is knocked down or the result of settlement under the tender system is announced, the purchaser or the settlement holder is liable for any loss that may accrue to Government in case it becomes necessary to resell it for a lower fee, or to resettle it in consequence of his failure to pay the sum payable at the time of sale or settlement. It should be expressly notified by the officer holding the sale that each bidder whose bid and each tenderer whose tender is accepted or subject to this condition in case of his failing to make good his bid or tender and will be liable to pay the loss as provided in Section 35 of the Eastern Bengal and Assam Excise Act. If the bidding for a particular licence be stopped and the sale be adjourned to another day, the bidders for the said licence cannot legally be held to their bids if they wish to withdraw from them.

119. Withdrawal of purchaser or person with whom a shop has been settled under the tender system after payment of advance deposit or security.

- If a person whose bid or tender has been finally accepted and who has paid his advance deposit or security applies to withdraw from the transaction before the time comes for opening his shop he may be allowed to do so on forfeiture of the advance deposit or security but without any further penalty. The shop shall then be resold to the highest bidder, or resettled with next best tenderer. In such a case fresh tenders need not ordinarily be called for and the officer making the settlement may settle the shop with the next most suitable tenderer from among the list of tenderers which was considered by him and the Advisory Committee.

120. Refund of advance deposit or security deposit on refusal of licence to purchaser or to person selected.

- If for any reason a licence, after the sale has been held, be refused to the auction purchaser, or person selected under the tender system, the advance deposit or security deposited by him will be refunded.

121. Settlement in a lot with another shop requires sanction of Excise Commissioner.

- No shop shall be put up to auction or settled in a lot with another shop unless the previous sanction other Excise Commissioner has been obtained.

122. Prohibition of interest in Districts Tripura, Cooch Behar and Bhutan licences.

- Bidders or tenderers for country spirit shops in districts contiguous to Tripura State, Cooch Behar and Bhutan are prohibited from holding any interest, direct or indirect, in liquor shops in those States. Infringement of this condition will result in the cancellation of the licence granted together with any other penalty prescribed under the Act, rules or licence.

123. Settlement contingent on no objection from District Magistrate.

- The settlement with the accepted auction purchaser or tenderer is contingent on no objection being offered by the District Magistrate to his character or conduct.

124. Presiding officer to guard against combination of bidders.

- The presiding officer must be on his guard against the combination of bidders at the sale. With a view to ensuring healthy competition and to prevent prices being forced down by a few wealthy monopolists, all legitimate means must be taken to ensure the attendance at these sales of bidders from outside of a class willing to take and hold excise opium shop subject to the principle laid down in Instruction 109 supra. Benami transaction must not be permitted. Licences should be granted only to bona fide vendors.

125. Names and addresses of purchasers or persons selected to be recorded in bid-book.

- The names and father's names and addresses of vendors to whom licences are knocked down or with whom shops are settled under the tender system should be recorded in the bid-book directly otherwise the bidding or the settlement for each shop ceases. The purchaser or purchasers or the person or persons selected under the tender system should be required to sign the bid-book or affix

his or their thumb-impressions thereto immediately after it is settled.

126. Result of sales or settlements to be reported.

- The result of the sales or settlements shall be reported to the Excise Commissioner in the prescribed form directly after the conclusion of the sales or settlements, as the case may be, resales or resettlements being reported later separately as each batch is concluded. Settlements effected by Sub-divisional Officers should be reported to the District Collector, who will forward the reports for each sub-division separately to the Excise Commissioner with his remarks, if any.

127. Alteration in number of shops requires previous sanction.

- When the sales or settlements have been concluded, no alteration in the number of shops or in the fees paid therefor shall be made without the previous sanction of the Excise Commissioner, or of the Provincial Government or the Governor of Assam, as the case may be, if the sanction has been accorded by them in any particular case.

128. Verification of the amount for which different kinds of excise shops are sold or settled money how received.

- Officers presiding at sales of excise shop making settlements thereof should personally verify the total sum for which each class of shops has been sold or settled, and see that the totals as verified in the original lists are entered in the copies submitted to the Excise Commissioner. Officer omitting to do this incur a serious personal responsibility. At the close of each sale-day or settlement the Collector, or Sub-divisional Officer is also required to satisfy himself, by personal communication with the Treasury officer that all amounts due as deposits or security have been paid. As far as possible, sums deposited should be entered in that day's accounts, but when this is not possible amounts paid late are to be kept in sealed bags in the treasury and brought to account the next day.

129. Licence to be given to licensee by the Excise Settlement Officer.

- The Collector or Sub-divisional Officer by whom the excise settlement is made is required to deliver each licence to the person entitled to receive it, after satisfying himself that the amount of licence fee payable in advance has been duly paid or the security duly deposited. He shall take his receipt on the counterfoil of the licence. In those cases in which licences are illiterate, and unable to write their names, their thumb impressions should be taken on the counterfoils. The names of the salesmen should be endorsed on the licences as well as on the counterfoils.

130. Steamer dining and kitchen car licences.

- In the case of a steamer dining-car or kitchen-car plying or running between this and another Province, the necessary licence which shall have force in both Provinces may be taken out in either Province, and the fee for each such licence shall be credited to the Province in which the licence is

taken out. If the licence is taken out in Assam it will be issued by the Commissioner of Excise. Licences for steamer dinning-cars or kitchen cars plying or running only within the boundaries of the Province will be issued by the Excise Commissioner, Assam.

131. Register of convictions for drunkenness.

- A register showing the details of all cases in which persons have been convicted of drunkenness and of irregularities discovered in connection with such conviction as well as of the action taken against the licensees for permitting it, shall be maintained in district and sub-divisional excise offices in the prescribed form. This register shall be produced for the inspection of the officer presiding at the annual salts.

132. Defaulters' list.

- The Excise clerks at sadar and at sub-divisions are required, on the second and the third day of each month, to submit a report to the Superintendent of Excise and the Sub-divisional Officer, respectively, giving a detailed list of vendors who have failed to deposit the licence free due from them.

133. Realization of arrears.

- On receipt of the report, the Superintendent of Excise or the Sub-divisional Officer, as the case may be, should take immediate steps by the issue of notice of demand charged with a process fee of Re. 1 or of a distress warrant, to realize the fee due, and, if necessary, to cancel the defaulter's licence and to resettle the shop. The subsequent realizations made or other action taken should be noted in the column of remarks of the report mentioned above. On the 7th of each month orders should be issued without fail to close all shops the fees of which have not up to the date been paid, and if any defaulting shop is for special reasons permitted to remain open after this date, the fact, with the reasons for the action taken, must be reported to the Excise Commissioner for orders. The order of closure may, with the concurrence of the Superintendent of Police, be issued through the Police. A date for the resale or resettlement of the shop be advertised at the time. Unless there be good reasons to the contrary, the defaulting licence holder should ordinarily be permitted to Government on or before the day fixed for the resale or resettlement of the licence. But if he fails so to deposit the arrears and process-fees which have accrued, the licence should at once be put to auction or resettled.

134. Distress warrants.

- The practice laid down in the Assam Land and Revenue Manual for the execution of distress warrants should ordinarily be followed, the Nazir being entrusted with their service, and process fees levied according to the prescribed scale. When necessary such warrants may be executed with the assistance of the Excise Staff.

135. Fees to be realised from the defaulter.

(1) In case of default in payment of the regular instalment of licence fees, the full fee for the month in which the default occurs should be levied from the defaulter irrespective of the consideration as to when the shop is resettled. If the default occurs on the 2nd or 3rd of a month, and the defaulting shop be resettled on the same date at a higher fee the defaulter is still to be held liable for the full month's fee. If the shop is resettled at a lower fee after having been unlet for two months, the defaulter should not be required to pay more than the fee for the month in which the default occurred his, advance deposit or security deposit also being forfeited. (2) One month's vend fee may be realised from a lessee besides forfeiture of security deposit when licence is cancelled. - When a shop is settled under the vend fee system and the licence is cancelled because the licensee does not maintain the minimum stock fixed by the Collector in the shop or for a breach of the excise rules, then he shall in addition to the forfeiture of the security deposit, be liable to vend fees for a month on the full estimated consumption of the shop.

136. Appointment of salesmen.

- Each application for the registration of salesmen should be decided on its own merits. It is not desirable that sanction to the mutation or registration of names of salesmen should be accorded mechanically or with undue liberality as experience shows that the appointment of salesmen is often resorted to by licensees in order to cover sub-letting and benami transactions. No hard and fast rule regulating the number of vendors who may be appointed can be laid down, but ordinarily two persons ought to suffice for the working of a shop. Applications for the appointment of salesmen should be referred to the local Excise Inspector or Sub-Inspector for report unless the officer passing orders on the application is personally acquainted with the character of the proposed salesmen. The names of the approved salesmen shall be endorsed on the licenses, under cover of which they are permitted to sell, and also on the counterfoils of such Licences. In the sadar sub-division the Superintendent of Excise is authorised to appoint or dismiss any salesman. In a sub-division the Sub-divisional Officer or the gazetted officer in charge of Excise should pass orders approving appointments and dismissals of salesmen for shops in Sub-division.

137. Appointment of lessees' agents.

- In order to guard against the fraudulent removal of intoxicants from warehouses on the plea that they are intended for a shop, licensed vendors of country spirits, ganja and bhang should apply for the registration of persons authorised to take supplies on their behalf. Such applications will be dealt with as in the cases of salesmen and the names of the persons approved as agents will be endorsed on the licences. The officers in charge of warehouses should check this before delivering any intoxicant to a representative of a licensed vendor.

138. Supply of opium and intoxicants from other district.-Procedure for payment of duty and vend fee, etc.

- A licensed retail vendor of one district may, with the permission of the Collector of the district in which his shop is situated, obtain his supply of opium or intoxicants, etc. as the case may be, from other districts. In such cases, the vendor of the district in which his retail shop is situated may, with the permission of the Collector, deposit the duty, etc. either (i) in the district in which the opium or intoxicant is to be retailed, or (ii) in that form in which the supply is obtained. In case (i), the District Collector of the issuing district will, in his quarterly return of Excise revenue, show in red ink the quantity of opium or intoxicants issued to the vendors of other districts with an explanatory note, and should also at the end of each month, inform the Collector of the district in which the retail shops are situated, of the quantity issued to each retail vendor of that district. In case (ii), the Collector of the issuing district should, in addition to taking action as above, show in red ink in his quarterly return the treasury price, duty etc. realised from the vendors of other districts, with an explanatory note, and he should similarly report at the end of each month to the Collector of the district in which the retail shops are situated, the amount credited on account of treasury price, duty, etc., received from the vendors of the latter district. The Collector of the District to which the retailer belongs should show in red ink in his quarterly return the quantity obtained from other districts with a note explaining where the treasury price, duty, etc., was realised. The amount realised should be shown only in the return of the district in which it was actually credited but the quantity of opium and intoxicants issued should be entered in red ink in returns of both districts with an explanatory note. The Collector of the district in which the retail shops are situated should, in the event of their closure or of default in the payment of licence fees, ask the Collector of the district from which the vendor obtains his supply to stop the issue of opium or intoxicants to the vendor until further instruction from him.

139. Licence register.

- A register of Excise and opium licences in Form No. 5 of Schedule XXXI (Section V-Miscellaneous) shall be maintained in all district and sub-divisional offices.

Chapter IV

Prosecution and Fines, Rewards, Secret Service Expenditure and Report of Cases

(I) Prosecution and fines

140. Prosecution of vendors.

- Prosecution of vendors for breach of conditions of licences, other than those of serious character, should not ordinarily be resorted to. These cases should be dealt with departmentally as far as possible. For minor irregularities a warning may be given in the first instance. For serious shop offences or where repeated warnings fail to correct a lessee his licence is liable to be cancelled. Attention is, however, called to Section 70 (1) of the Act which provides for compounding such offences.

141. Prosecution for not-payment of licence fees.

- A prosecution for the non-payment of licence fees should only be instituted with the sanction of the Excise Commissioner. The proper course is to close the shop until the fees are paid, and on failure to pay promptly, to cancel the licence.

142. Punishment or penalty be recorded on the licence.

- Any punishment or penalty imposed on a licensee without forfeiture of his licence whether awarded by a Court or by a Collector under the Act or rules thereunder and any offence compounded by a licensee under Section 70 (1) of the act shall be recorded on his licence.

143. Register of misconduct of vendors.

- A register of the misconduct of vendors and their salesmen should be kept in the district and sub-divisional offices in the prescribed form.

144. Prosecution for possession of pachwai in excess of legal limit.

- Prosecutions against members of the aboriginal tribes living in the Hills and Frontier Tracts for possession of pachwai in excess of the legal limit should rarely be instituted. Prosecution should only be instituted against such consumers when there is proof of illegal sale of pachwai.

145. Procedure in regard to prosecution in Excise and opium cases in Court.

- The following procedure is laid down in regard to the prosecution of Excise and opium cases : (1) Excise cases sent up by police-The procedure as to prosecution by Court officers to be the same as in other police cases. (2) In cases sent up by Excise Officers-(a) In cases in which the employment of an officer to prosecute is considered necessary, the Excise Officer, though not formally prosecutor will assist the Court; (b) In cases in which the employment of an officer to prosecute is considered necessary by the Deputy Commissioner or Superintendent of Excise/Sub-divisional Officer or in his absence by the senior officer in charge of his office, when the case is of such importance or intricacy that it is considered necessary to engage a pleader. In such cases the Government pleader or Public Prosecutor should ordinarily be engaged. The District Magistrate may, however, engage a private practitioner. The cases in which the Court police or a pleader appears, the Superintendent of Excise or an Excise Officer not below the rank of Sub-Inspector should, according to the circumstances of each case, invariably attend the Court on the days of hearing with a view to assist the prosecuting officer and to press, where necessary, for inflicting deterrent punishment on the accused when he is convicted. (c) Similarly in connection with the hearing of appeals before the Court of Sessions, the Collector should, if he considers it necessary apply to the District Magistrate for the service of Government pleader or Public Prosecutor and before the High Court for services of the Government Advocate. The District Magistrate should communicate with the Superintendent and Remembrancer of Legal Affairs through the Excise Commissioner if he considers the appearance of a counsel

desirable.

146. In cases of illegal possession of intoxicant.

- Magistrates to ascertain whether such articles are excise or contraband.-In prosecutions in regard to illegal possession of intoxicants, prosecuting officers should urge before the Magistrate the necessity of a decision and definite finding on the point whether the articles in question are Excise or contraband, and in any case in which it is doubtful whether opium is excise opium or not, point out that the doubt can be cleared up by sending the opium or a part of it to a Chemical Examiner to Government for analysis. Superintendents of Excise are also competent and authorised to test samples of opium by a confidential method known to them and to testify whether such samples are Assam Excise or contraband opium. Note.-Assam Excise opium is given a special treatment in the opium factory and it is different from all other kinds of opium, whether Excise or contraband. It is thus evident that any opium other than Assam Excise opium is 'contraband' in Assam.

147. Gravity of offence to be pointed out by prosecuting officer.

- It should also be urged on the question of punishment in such cases that the illegal possession or sale of contraband intoxicants is a much more serious offence than the mere illegal possession or sale of such intoxicants on which duty has been paid, and that punishment should be inflicted accordingly. It is the duty of the prosecuting officer to make clear to the Court the gravity or the reverse of the offence alleged, so far as the offence affects the Excise revenue.

148. Disposal of departmental cases.

- When an explanation of any irregularity on the part of a licensee or salesman is called for with a view to proceedings and is found to be unsatisfactory, an order sheet should be attached to the office copy of the notice and the case entered in the register of miscellaneous cases. When irregularities are detected during inspection the notice may be delivered by the inspecting officer on the spot and a copy signed by the licensee or salesman in token of receipt filed with the record. All papers concerned with the subsequent proceeding should be filed with the record and orders should be recorded on the order sheet. An order inflicting a monetary penalty under Section 70 of the Excise Act, or Rule 46 under the Opium Rules, is one of composition of the offence, and the order should be that the licence will be cancelled, or the offender be prosecuted unless a certain sum is deposited on a date to be fixed. If payment is not made on the date fixed or when any time allowed has passed, the case should be submitted to the Collector for orders as to whether the offender should be prosecuted or the licence cancelled or suspended. A licence can be suspended or cancelled under Section 29(1)(b) of the Eastern Bengal and Assam Excise Act, 1910, or Rule 45 (1)(b) of the Assam Opium Rules, 1945, in the event of any breach by the holder thereof, or by any of his servants or by any one acting on his behalf with his express or implied permission, or any of the terms of the licence. If the Collector decides to prosecute the offender, he should, unless there are strong reasons to the contrary, suspend the licence. If the offender is convicted the licence should then be finally cancelled under Section 29 (1)(c) of the Excise Act, or Rule 45 (1)(c) of the Opium Rules. The cancellation should be made after the period of appeal, if any, allowable has elapsed. Meanwhile the shop

should only be provisionally resettled. The prosecuting officer should draw the attention of the Court to circumstances in which the prosecution was initiated, and should press for the infliction of a penalty not less than that proposed to be imposed by the Collector. If the Collector decides not to prosecute, he may, and in serious cases should, cancel the licence, provided that either-(a) the licence is expressly stated to be cancellable at will; or (b) the licence expressly provides for cancellation if the licensee is held by the Collector to have committed by himself, or by his servants or by anyone acting on his behalf, with his express or implied permission, a breach of any of its terms or conditions; or (c) the fact that the conditions of the licence have been infringed admits of no denial. If there is any doubt in a case falling under Clause (c) as to the commission of an offence or the breach of a condition of the licence, the offender should properly be prosecuted. He can be prosecuted under Section 58 of the Excise Act for breach of condition of a licence granted under the said Act. Similar considerations apply when an offender is prosecuted. The licence may be cancelled outright for breach of a condition, provided one of the above conditions (a), (b) or (c) is satisfied. When ordering a prosecution and suspension of the licence the Collector should withhold refund of the security deposit pending disposal of the case.

149. Credit fines under head "Law and Justice" and of composition moneys under head "Excise-Miscellaneous".

- All fines imposed by the criminal courts under the Excise or Opium Act must, on realisation, be paid into the treasury and credited to Government under the head "Administration of Justice". Sums realised under Section 70 of the Assam Excise Act, or Rule 46 of the Opium Rules or by forfeiture of security deposits should be credited under the head "Excise-Miscellaneous." (2) Rewards

150. Payment subject to budget provision-Excise and Opium lessees not eligible for rewards.

- The payment of all rewards is subject to budget provision. In no circumstances reward should be granted to lessees of Excise and Opium shops.

151. Power of Collector, Deputy Commissioner of Excise and Excise Commissioner to reward informers when no prosecution is made.

- A Collector, Deputy Commissioner of Excise may grant a reward not exceeding Rs. 50 where no proceedings have been instituted against the offender to any person who may give information leading to the detection or prevention of offences by the District and Special Excise staff respectively under the Excise and Opium laws and rules. The Excise Commissioner in similar circumstances may grant a reward not exceeding Rs. 200.

152. Rewards permissible where prosecution takes place.

- In cases of prosecution for offences against the Excise and Opium Acts, whether ending in conviction or not, the Deputy Commissioner, Deputy Commissioner of Excise for cases detected by

Special Excise staff or Excise Commissioner may grant rewards to persons instrumental in the detection of the offence. Extent to which reward may be granted by the Deputy Commissioner, Deputy Commissioner of Excise and Excise Commissioner. - The Deputy Commissioner of a district and the Deputy Commissioner of Excise are empowered to grant rewards up to Rs. 150 in each Excise case and Rs. 250 in each Opium case. The Excise Commissioner may similarly grant rewards upto Rs. 250 and Rs. 1,000 in Excise and Opium cases respectively. Rewards higher than this, require the sanction of the Provincial Government.

153. Principles to be observed in granting rewards.

- The informer should ordinarily get the largest share; the next largest should go to the head of the force making the detection, except where lengthy and intricate detective enquiries have to be undertaken in which case the responsible officer may get the largest share. The Superintendent of Excise while recommending reward should carefully scrutinise the part played by each officer or outsider. Consolidated rewards should be granted where more than one cases are detected as a result of one and the same raid. In all proposals for distribution of rewards, the claims of the police on account of service rendered by them should be recognised as fully as those of subordinates of the Excise Department.

154. Rewards not to be granted in petty cases.

- Rewards should be granted liberally, but only after careful examination of each case. In granting rewards discretion should be exercised in each case, and sanction should be given or applied for, not as mere matter of form, nor only in important cases in which it is necessary to encourage and reward the persons instrumental in detection. In the case of petty offence, e.g., sale of small quantities of fermented tar or manufacture of a small quantity of pachwai, rewards should be sparingly granted, and when granted should be only of nominal amount. This will render possible the grant of larger rewards in cases which are really important. It will depend entirely on the discretion of the Deputy Commissioner or the Excise Commissioner to decide in what cases rewards should or should not be granted. The mere recording of statements of witness or sending up an accused for trial are no more than the ordinary routine duties of an officer and do not entitle him to a reward.

155. Officers not eligible for rewards.

- Police officers of or above the rank of Deputy Superintendent, Revenue officers of or above the rank of Sub-Deputy Collector and Excise Officers above the rank of Inspector are not eligible for rewards in Excise or Opium cases.

156. Period of appeal to be awaited.

- In a case in which appeal lies against order of the first Court, no rewards should be paid to Government Officers and outsiders in Excise and Opium cases until after the expiry of the appeal

time or if an appeal be preferred until the appeal is disposed of.

157. Importance of prompt payment.

- Promptness in the disbursement of rewards is of the greatest importance. Collectors should, therefore, arrange for reward in excise and opium cases to be paid as soon as they have been sanctioned. All bills for rewards will be drawn in regular continent bill forms and disbursed through the sadar Excise Office without the intervention of the sadar Nazarat, save that amounts required for payment in a sub-division should be remitted to the Sub- Divisional Officer, for payment by cash, order or, if the bill is wholly payable at a single sub-treasury, by endorsing the bill for payment at the treasury (see S.O. 113 of the Treasury Rules and Subsidiary Orders made thereunder). The Superintendent of Excise will be held responsible that the bills are correctly and promptly drawn up and that payments are duly accounted for. In sub-divisions the Nazir will be responsible for the prompt disbursement of the amount sent from the sadar Excise Office. The reward money remaining at any one time in the hands of the Head Clerk of the sadar Excise office or (in sub-divisions) of the Nazir should not exceed the security furnished by him.

158. Procedure in disbursing rewards.

(1)As soon as the rewards in any case have been sanctioned, the Head Clerk of the Excise office at sadar and the Nazir at sub-divisions will cause a receipt to be made out in the prescribed form in the case of each person to be rewarded with an amount exceeding Rs. 25 and will at the same time draw up a reward acquittance roll in the prescribed form for all sums to be disbursed irrespective of the amount. The receipt forms should be given a sub-divisional serial number for the financial year. The receipt forms and/or the acquittance roll should then be made over to the officer responsible for the disbursement of the rewards who should ordinarily be an Inspector or, if there is no Inspector, a selected Sub-Inspector. This officer will return forms and/or the acquittance roll with the signatures of the payees (or their thumb impressions when they are illiterate) and will be personally responsible for the identity of the parties paid. Receipt forms must be duly stamped. Disbursing officers must personally disburse the amount or sent it by money order at the expenses of the payees. When the money is remitted to the recipients by money order the acknowledgment should be affixed to the acquittance roll by the disbursing officer. In case where an amount of over Rs. 25 is sent by money order a stamped receipt must also be obtained from the payee. All receipts for sums in excess of Rs. 25 must be submitted to the Comptroller in support of the bill. In the case of sub-division such receipts will be sent to sadar.(2)If a disbursing officer is unable to make the payment within 30 days, the amount unpaid should be returned to the Excise Head Clerk to sadar or to the Nazir in sub-divisions and will be refunded by him into the treasury. In sub-divisions such refunds should be made at once in cash and at sadar either at once in cash or by short drawal on a contingent bill, if such bill is to be enhanced within 3 days of the receipt of the money by the Excise Head Clerk.(3)Subject to the provisions of the last sentence of Instruction 157 the cash drawn for rewards may remain in the custody of the Excise Head Clerk at sadar or in sub- divisions) of the Nazir until such time as it can be conveniently made over to the disbursing officer but any sum not made over to the disbursing officer within 7 days should be refunded into the treasury in cash or by short drawal on a contingent bill as in the case of sums returned by disbursing officers. The amounts

may be drawn anew when the disbarring officers present themselves to receive them.(4)The disbursing officer shall sign the certificate at the foot of the acquittance roll and, if he is of lower rank than Inspector, the Superintendent of Excise shall countersign it.(5)When payments are made to informers whose names it is not desirable to divulge the Superintendent of Excise, the Sub-divisional officer or Superintendent of Police (See Instruction below) shall, in lieu of the payee's acknowledgment or receipt furnish a certificate of disbursement. If the amount be above Rs. 25, this certificate shall be in duplicate, one copy being pasted in the acquittance roll in lieu of the payee's receipt while the other will be submitted to the Comptroller.

159. Rewards to police officers.

- Payments of rewards to police officers including village police shall be made either by money order at the expense of the payees or through the Superintendent of Police. In the latter case the amount will be sent in cash with the necessary receipt forms and/or the acquittance roll to the Superintendent with a request for disbursement. The latter will sign the certificate at the foot of the acquittance roll. Any amount not distributed by him within 30 days, will be returned to the Excise Office with the brief reason for non-distribution.

160. Acquittance roll to be kept in a guard file.

(1)All returned acquittance roll should be kept in a guard file under the serial number of the bill in the contingent register.(2)Departmental head or officer to be consulted when a reward is to be given. - In the case of rewards proposed to be given to officers belonging to departments other than the Excise department the district head of the department concerned should ordinarily be consulted before any reward is sanctioned.(3)Secret service expenditure

161. Secret service payments.

- Where there is a grant for secret service work and expenditure is necessary for the payment of expenses of, or rewards to, informers, either before or after the institution of a case, the following procedure should be followed :Money will be drawn from the Treasury by the Excise Commissioner as occasion arises on regular contingent bills. No indication will be given as to the names of the payees or the particulars of the payments. The Excise Commissioner will furnish a disbursement certificate and retain the payee's receipts. This certificate may be furnished on the bill on which the charge is drawn or furnished afterwards in cases where payment has to be made by drawing a bill from the treasury instead of from the permanent advance.(4)Report of cases

162. Forms to be used in reporting cases.

- Every officer should be supplied with the following forms. Officers employed in warehouses have the powers of officers of their rank, and although it is desirable that they should pass on any information which they may receive to an executive officer, since their attendance at Court will interfere with their ordinary duties, they may use them in cases of emergency in which there is no

time to communicate with another officer.(1)Preliminary report to Collector, of arrest, seizure or search in Form No. 28 of Schedule XXXI (Section V-Miscellaneous).(2)Report to Magistrate under the Excise or Opium Act in Form No. 29 of the Schedule mentioned above.(3)Final report to Collector after disposal of a case under the Excise of Opium Act in Form No. 30 of the Schedule mentioned above.

163. Preliminary report to Collector, of arrest, seizure or search.

- When any officer makes any arrest, seizure or search he must draw up a preliminary report in the barest outline in the prescribed form. The report must be submitted to the Collector through the Superintendent within 24 hours of the arrest, seizure or search. In sub-divisions the report will be sent direct to the Sub-divisional Officer, a copy being at the same time sent to the District Collector through the Superintendent of Excise.The Officer will proceed with his enquiries without waiting for orders on the report but he will be subsequently guided by any orders which may be passed on them. When both opium and intoxicants have been seized two preliminary reports must be drawn up as there will be two cases, one under the Excise Act and the other under the Opium Act. When cases are detected by the special staff a copy should be sent to the Deputy Commissioner of Excise. When the case is one of more than ordinary importance or presents special point of interest or deals with smuggled or contraband articles or when the detecting officer deserves special commendation, the District Collector will forward a copy to the Excise Commissioner.

164. Report to Magistrate under the Excise/Opium Act.

(1)When the necessary enquiries are completed and a prosecution appears warranted the report must be drawn up in the prescribed form. It must show the names of all persons acquainted with any of the facts of the case and what each is prepared to prove. The original search as has been made, will be attached to this report. Though only one search list will be prepared in a case in which both an intoxicant and opium have been seized there will be two reports if the evidence warrants a prosecution under each Act. The original search list will be attached to one of the reports and a copy to the other. All endorsement must be made on this copy of the search list showing clearly to what report the original has been attached. A copy of the report will at the same time be submitted to the Superintendent. The third copy will remain with the officer who submitted the report. Great care must be taken to include all relevant particulars in column 8 of the report in order that a prosecuting officer may be able together from it all the facts that it will be necessary for him to prove.(2)Excise Officers sending up cases for trial should always note in column 7 of the report whether the witnesses will appear with or without summons. Prosecuting officers should understand that they will be held responsible for procuring the witnesses on the dates fixed for hearing and applying for remand in the case of their non-attendance.

165. Final report to the Collector after disposal of a case under the Excise or Opium Act.

- Final report should be drawn up in the prescribed form as completely as possible so as to give a full

history of the case. The part taken by each person entitled to reward must be clearly shown. It must be definitely noted in the final report whether the accused person has not been previously convicted. Copies will be sent to the District Collector through the Superintendent in sub-divisional cases, and to the Excise Commissioner in cases of interest or importance as in the case of the preliminary reports to Collectors. The Collector is responsible for making arrangements to ensure that these reports shall reach him promptly. When he considers that a sentence has been grossly inadequate or that an acquittal has involved a failure of justice he should, if he thinks that an appeal would be likely to succeed, take action as provided in the Assam Law Department Manual.

Chapter V

Weights, Measures and Instruments

166.

The following tables of English and Indian weights and measures are to be observed : (1) English liquid measure-

2. pints-one quart,

4. quarts or 6 reputed quarts-one imperial gallon.

8. drams or 26.66 ounces-one quart bottle.

(2) One imperial gallon--10 lbs. avoirdupois weight.-4.861 seers. One imperial gallon may be held to contain-(a) four seers mohua or other bulky materials occupying more space; (b) five seers of water; (c) 3.858 seers of pure spirits (i.e. absolute alcohol) of specific gravity 7.238 at 60 degree Fahrenheit; (d) 4.472 seers or 9.20 lbs. of proof spirits of specific gravity 9.20 at 60 degree Fahrenheit. (3) Measure supplied to retail vendors of country spirit:

1. dram equivalent to 1/48 part imperial gallon.

4. drams equivalent to 1/12 part imperial gallon.

8. drams equivalent to 1/6 part imperial gallon.

(4) Indian liquid and dry measures-A rupee weight or 180 grains English Troy weight-one tola.

5. tolas-one chattak.

4. chattaks-one powa.

4. powas-one seer.

40. seers-one maund.

167. Indent for European stores.

- The Excise Commissioner is required to submit to the Secretariat his indent for all instruments required from England. The Secretariat will submit it to the Director General of Stores, India Office, London. The stock of all instruments is maintained in the office of the Special Superintendent of Excise, Assam at Gauhati. Application of the supply of instruments should be made by District Officers to the Excise Commissioner, who will issue instructions to the Deputy Commissioner of Excise to arrange for the supply of the instruments required to the district Excise offices, ordinarily in the course of his tours, due regard being paid to Instruction 42 above.

168. Hydrometers.

- Three full sets of glass hydrometers shall be maintained in each spirit warehouse, viz. two sets for use and one set as a standard, the latter being kept under lock and key. In each district and sub-divisional Excise office one full set of glass hydrometers will be maintained. One pocket set of hydrometer with weights shall be issued to each officer whose duty it is to inspect retail liquor shops.

169. Standardization.

- The standard hydrometers in warehouses should be sent annually for check to the Joint Excise and Customs Control Station at Calcutta for re-standardization but if no alterations are recorded after two successive annual standardizations it is unnecessary to send the instrument again (unless there is reason to suspect its accuracy), for a further period of 3 years. At the end of this further period if the instrument again shows no variation it need not be sent again for re-standardisation for another 3 years, but if it shows variation it should be sent annually until no alterations are recorded after two successive annual verifications when the 3 year rule will apply again. The hydrometers in use at spirit warehouses and those with inspecting officers in each district should, as far as possible, be checked by the Superintendent of Excise, in the course of his tours, with the standard hydrometer with him, as well as with the standard hydrometer maintained at the local spirit warehouse.

170. Size of hydrometers and test jars.

- The size of the hydrometers supplied will ordinarily be 13½ inches overall i.e., from top of stem to bottom of bulb, and that of glass test jars for use in spirit warehouses 13½ inches x 2¼ inches. The pocket brass hydrometer set which has got a small glass jar for shop inspection work should be used.

171.

Directions as to the care of hydrometers will be found in Instructions 43 and 44 above.

172. Gallon measures and dram measures.

- Arrangements will be made by the Excise Commissioner for the supply of copper gallon measure on application. Three full sets of gallon measures will be supplied to each spirit warehouse, viz., two sets for use and one set as a standard, the latter being kept under lock and key. Officers-in-charge of warehouses should check the measures in use with the standard measures once in each week, and the Superintendent of Excise will check the standard and issue measures at warehouses during the course of his inspections, but not less often than once in each year. One set of dram measures (one each of one dram, four dram and 8 dram measures) will be supplied to each officer whose duty it is to inspect retail shops. Gallon measures which have been declared by the Superintendent of Excise to be unserviceable and incapable of being repaired shall be sold by auction and the proceeds credited into the treasury under the head "Excise-Miscellaneous".

173. Register of standardization.

- A register giving details of the standardization of hydrometers, thermometers and gallon measures shall be maintained in each spirit warehouse in the prescribed form.

174. Stock and price of dram measures.

(1) Extra steps of enamel dram measures holding one, four and eight drams shall be stocked at each sadar Excise office in contract supply area. The dram measures shall be entered in the stock register and supplied to the vendors who apply for them at prices which shall be fixed from time to time according to the cost. The sale proceeds shall be credited into the treasury under the head "VIII-Provincial Excise-Miscellaneous". (2) Verification of sale proceeds. - The Superintendent of Excise should verify the stock and the sums credited as sale-proceeds during his inspection of the Excise office.

Chapter VI

Clothing

175. Supply of uniform to certain classes of officers.

- Superintendents, Inspectors and Sub-Inspectors of Excise shall provide themselves at their own expense with the prescribed articles of uniform. These officers will make their own arrangements for obtaining and making up their uniform; for this purpose they can have an advance as laid down in Instruction 228 below. Rank badges, buttons, etc., must however, be obtained from the Commissioner of Excise or from a contractor appointed by him. Superintendents of Excise will see

that the uniforms of all officers subordinate to them are properly cut, fitted and of suitable material and of the prescribed shade of khaki (known as Wigan I).

176. Maintenance of suits of uniforms.

- Superintendents, Inspectors and Sub-Inspectors (after confirmation) are expected to maintain three suits of uniform except for head dress, putties, boots and rank badges of which one set will suffice. Until they are confirmed, Sub-Inspectors are expected to maintain two suits.

177. Departmental badges and buttons.

- (i) Device for departmental badges and buttons :The monogram "A.E." encircled by a wreath with Imperial Crown above.(ii)Buttons will be of white metal for Superintendents, Inspectors and Sub-Inspectors and yellow metal for jamadars and peons. They will be concave, die-struck and embossed with departmental device and of the following sizes :

Large..... 35 Lines

Medium..... 30 Lines

Small..... 24 lines

178. Articles of uniform of Superintendents, Inspectors and Sub-Inspectors.

- The following articles of uniform are prescribed for Superintendents, Inspectors and Sub-Inspectors of Excise :(a)Superintendent of ExciseHead dress-Topi; Khaki of pattern prescribed of Officers, for the Assam Police service, but an orange flash a quarter of an inch wide, at the top to be worn between the helmet and the pugree.Tunic-Khaki drill or serge of pattern prescribed for officers of the Assam Police service, but of shade known as Wigan 1.Waist Hooks-White metal.Breeches-Khaki drill, cord or serge (shade Wigan 1). to lace at knee or nearly fitting Jodhpur pattern.Trousers-Khaki drill or serge (shade Wigan 1).Rank badges-Superintendent

(Confirmed) Two stars and letters "A.E."

Superintendents (Probationary) One star and letters "A.E."

to be worn on each shoulder strap.

The stars will be in gilding metal and will be one inch between opposite points. The letters "A.E." will be of white metal.Shirt-Khaki twill with shoulder straps.Gaiters-Brown leather.Shorts-Khaki drill or serge (shade Wigan 1) fitted with loops for belt.Stockings-Khaki woollen.Boots-Dark brown leather with plain toe caps.Shoes-Brown leather plain.Sam Brown Belt-Brown leather. Single brace and without frog.Tie-Khaki or Khaki with orange strips.The following articles are optional:Cap-Blue cloth forage cap with patent leather peak. "A.E." badge surmounted by crown and surrounded by a wreath to be worn in the centre of the band in front.Waterproof-Khaki colour. Any pattern.Whistle-No sealed pattern.(b)Inspector of ExciseHead dress-Topi, pith, Assam Police Inspector's pattern covered with waterproof khaki drill and lined green twill, khaki pugree of 7 folds with a 1/4 inch top fold of orange cloth.Tunic-Khaki drill or serge (shade Wigan 1) of Indian Army

Universal pattern B. Buttons of "A.E." pattern. Waist Hooks-White metal. Breeches-Khaki drill, cord or serge, to lace at knee or nearly fitting Jodhpur pattern. Trousers-Khaki drill or serge (shade Wigan 1) to reach to the ankle. Rank Badges-White metal "Inspector"/A.E. backed with orange cloth, to be worn on each shoulder strap. Puttees-Khaki cloth. Shirts-Khaki drill fitted with loops for a belt. Stockings-Khaki woollen. Boots-Dark brown leather with plain tow caps. Shoes-Dark brown leather plain. Sam Brown Belt-Brown leather. Single brace and without frog. Tie-Khaki. The following articles are optional : Cap-Khaki cloth forage cap with peak. "A.E." badge surmounted by crown and surrounded by a wreath to be worn in the centre of the band in front. Waterproof-of Khaki colour. Any pattern. Whistle-No sealed pattern. (c) Sub-Inspector of Excise Rank badges-White metal "Sub-Inspector"/A.E. backed with orange cloth to be worn on each shoulder strap. Tunic-Khaki drill or serge (shade Wigan 1) of Indian Army Universal Pattern B. with collar tied up to chin. Buttons of "A.E." pattern. Waist Hooks-White metal.

Topi

Breeches

Shorts

Trousers

Puttees As for Inspectors.

Stockings

Boots and shoes

Sam Brown Belt

The following articles are optional:

Cap As for Inspectors.

Waterproof

Whistle-No sealed pattern.

179. When uniforms are to be worn.

- Uniform will be worn on the following occasions : (a) State ceremonies. (b) When meeting the Governor on the occasion of private arrivals and departures. (c) During official interview with the Governor or with Ministers. (d) When meeting officials of high rank, e.g., when visiting the Deputy Commissioner of a district or meeting of the Commissioner of Excise. (e) On all occasions on which an officer is on duty, e.g., during inspections, investigations of cases, enquiries, conferences, when attending Court to give evidence, etc.; provided that no officer need wear uniform when for the purpose of detection it is necessary for him to conceal his identity. Note 1.-Officers of the Special Branch ordinarily not to put on uniform.-Officers while attached to the special Branch will not appear in uniform unless specially ordered to do so by the Deputy Commissioner of Excise. Note 2.-Short stocking and shoes may be worn on tour or on duty of an informal nature but they should not be worn on formal occasions.

180. Working kits for hot weather.

- During the hot weather instead of tunics and breeches or trousers, working kit consisting of khaki shorts and shirts may be worn by officers, but the rank badges must be worn on the shoulder straps of the shirts.

181. Uniform of officers while officiating in superior appointments.

- Officers while officiating in superior appointments may continue to wear the uniforms of their substantive rank.

182. Mourning band.

- On occasions of public mourning and when attending funerals, all officers in uniform will wear a piece of black crape, 3½ inches wide, round the left arms above the elbow.

183. Watch, chains and trinkets not to be displayed-Medals and medal ribbons.

- Watch chains and trinkets are not to be displayed outside the uniform. Medal ribbons are to be worn on the left breast. On formal occasions the medals themselves will be worn.

184. Sale of uniform by officer while leaving the department.

- Officers leaving the department may sell their uniform by private arrangement to other officers in the force.

185. Supply of uniform to Jamadars and peons at Government expense.

- Jamadars and peons will be provided with the prescribed uniform at Government expense. Instructions 179 to 183 above as regards the wearing of uniform will also apply to Jamadars and Instructions 179 and 181 to 183 to peons. Their prescribed uniforms are as follows : (a) Jamadars : Coat-Khaki drill with orange piping and stand up collar, 1¼ inches wide. Back openings. Thin khaki cords on shoulder, 5 brass A.E. buttons down from and 2 on shoulder close to collar seam to fasten the shoulder cords. Shorts-Khaki drill Bolt-Brown leather with a brass clasp bearing the words "ASSAM EXCISE". Head dress-Khaki cloth forage cap with two rows of orange piping A.E. monogram in front, without peak. Leather chin strap. Button-Stout and well varnished, with A.E. badge. Chevrons-One three bar orange cloth chevron to be worn point downwards on right arm midway between the elbow and shoulder. Boots-Black Leather. Puttees-Khaki woollen. Jersey-Woollen. Haversack-Khaki drill. Kit box-Black steel, 24 inches x 14 inches x 9 inches with padlock. Note.-Great coats of khaki serge and water proofs will be supplied according to the requirements of each district. (b) Peons (including Excise Officers' personal peons):

Shorts

Puttees

Boots As for Inspectors.

Jersey

Haversack

Kit Box

Jumper-Khaki drill stand up 1 inch collar with 12 inches orange piping, open halfway in front with two buttons. Pugree-Khaki cloth, 7 yards long with separate orange fringe, 3 inches wide, attached to 4 inches of khaki cloth. Belt-Brown leather with brass rectangular 'chapras' with rounded corners, bearing the inscription "ASSAM EXCISE". Lathi-A good stout male bamboo 5 feet in length not less than one inch in diameter and fitted with 5 iron rings. Note.-Great coats of khaki serge and waterproofs will be provided for a percentage of the force according to the requirement of each district.

186. First kit of Jamadar-Period of life.

- A jamadar will be provided with the following uniform, each article of which should last, as a minimum, the period stated :

Article	Number	Life (in year)
Cap	1	2
Coats	2	1 1/2
Chevrons	1 set	2
Shorts	2 pairs	1 1/2
Jersey	1	2
Belt	1	10
Boots	1 pair	1 1/2
Baton	1	20
Haversack	1	2
Puttees	1 pair	2
Kit box	1	10
Badges and Buttons	1 set	10

187. First kit of peons-Period of life.

- Subject to the provisions of Instructions 189 a peon will be provided with the following uniform, each article of which should last, as a minimum, the period stated :

Article	Number	Life (in years)
Jumpers	2	1 1/2
Shorts	2 pairs	1 1/2

Pugrees	2	3
Boots	1 pair	1 1/2
Haversack	1	2
Jersey	1	2
Belt	1	10
Puttees	1 pair	2
Lathi	1	20
Kit box	1	10
Badges and Buttons	1 set	10

188. Sources from which articles to be purchased.

- Articles of uniform for jamadars and peons must be purchased from such sources as may be prescribed from time to time by the Excise Commissioner in accordance with the general policy laid down in the "Rule for the supply of article for the Public Service" in Appendix 10 of the Assam Financial Rules To cover the cost of such purchases as well as of the general maintenance of the kit of jamadars and peons in their district, a budget allotment will be made annually to each Deputy Commissioner.

189. Supply of coats and water proofs.

- In addition to the first kits mentioned in Instructions 186 and 187 coats of khaki serge (with orange piping and A.E. buttons) and water-proofs will be provided according to district requirements. The estimated life of a great coat is 6 years and of a waterproof 5 years. (See Instructions 204 also).

190. When first kit to be issued.

- A full first kit will be given to-(a)all jamadars on first appointment or on promotion to that rank;(b)all persons as soon as they are considered to be fit for retention in the Excise department.Until they are considered fit for retention peons should be supplied only with one jumper 1 pair of shorts, 1 pugree and 1 belt and badge. Such articles should not be supplied new but from the serviceable articles in store (See Instruction 197 below).

191. Issue of clothing.

- As a rule there should be two general issues of clothing a year, one in November, and one in March, but defects should be made good at any time. A tailor should be engaged to fit clothing at the time of issue.

192. Overhauling of kit.

- Every man's kit should be thoroughly overhauled once a year by a tailor at district or sub-divisional headquarters, the tailoring charges being debited to the grant of maintenance of kit. The

date of overhaul of the kit should be noted in the Individual Accounts Book in Form No. 2b of Schedule XXXI (Section V-Miscellaneous).

193. Liability to bear cost of replacement.

- Uniforms issued by Government remain Government property and a man who negligently loses or prematurely wears out his uniform is liable not only to bear the cost of replacement but to punishment in addition.

194. Recovery of cost of uniform lost through negligence.

- All payments recovered from a jamadar or peon under the orders of the Deputy Commissioner or Superintendent of Excise on account of clothing prematurely worn out or lost through negligence should be credited into the treasury as a "Miscellaneous Excise Receipt" and not used in reduction of charge.

195. Responsibility of Superintendents, etc., for state of kits of Jamadars and peons.

- Inspectors and Sub-Inspectors will be held responsible for the state of the kits of all the men serving under them and the Superintendent of Excise for the state of all the kits kept in store at headquarters. Superintendents (including the Deputy Commissioner of Excise) are generally responsible for seeing that the kits are adequate and kept clean and in proper repair. Kit inspections should be held quarterly by Inspectors and Sub-Inspectors. The inspection must be thorough, each article being carefully examined, and any serious defects found being reported to the Superintendent of Excise, who will take suitable action thereon. Superintendents of Excise should inspect all kits at sub-divisions during their inspection of sub-divisional offices. They should also inspect all the kits in the sadar sub-division once a year.

196. Jamadars and peons to be trained as to how to put on uniform properly.

- The opportunity of inspections should be taken to see that men's clothing fit them and that they know how to put them properly. Those who do not know should be carefully instructed, pugrees should be bound in an approved manner, chevrons should be neatly affixed in the proper position, belt should be evenly clasped and worn outside and boots should be well blackened. Under-clothing should not be visible at the collar, sleeves or below the skirt of the jumpers. Every effort must be made to ensure that Excise peons are always smartly turned out and this cannot be accomplished unless Excise officers are themselves most particular in this respect. Jamadars and peons must never be allowed to appear partly in uniform and partly in mufti.

197. Return of clothing on retirement, resignation, etc.

- Clothing of men leaving the force by retirement, resignation, discharge, dismissal or death should be washed and taken into store and examined by the Superintendent of Excise who will class such articles under one of the following heads, viz. : (1) Serviceable, i.e., fit for re-issue. (2) Unserviceable, i.e., quite unfit for re-issue. Note.-Clothing which is not fit for immediate re-issue but would be serviceable after repair should be repaired at once and then classed as serviceable. Clothing used by men suffering from infectious diseases. - The clothing actually worn by men while suffering from infectious diseases will invariably be declared "unserviceable" and should be destroyed at once. Unserviceable articles of clothing which sold are not likely to be used for the purpose of impersonating Government Officers may be sold by public auction and the proceeds thereof credited to Government; suitable items may, however, be retained for rough work and the remainder cut up for use as cleaning cloths, or destroyed.

198. Return of kits by men going on leave.

- The kits of men going on leave for over four months should be taken from them and kept in store.

199. Indents for clothing.

- Indents for clothing should be made by the Deputy Commissioner after carefully estimating the requirements of each year subject to the grant received for the purpose.

200. Examination of consignment of clothing.

- On the arrival of a consignment of clothing the Superintendent of Excise should be present at the opening of the package, to examine and report on the contents. If he passes the clothing, it will be accepted and entered in the register of receipts. If any articles are unsatisfactory the matter should be reported by the Deputy Commissioner to the supplier and if necessary to the Excise Commissioner.

201. Maintenance of register of receipts and issues.

- A register of receipts and issues of clothing and equipment in Form No. 25 of Schedule XXXI (Section V-Miscellaneous) should be maintained in the office. It will be kept in two parts, one for new and one for "serviceable". Each article of "serviceable clothing" taken into stock and entered in the register should be marked with its estimated remaining "life".

202. Stamping, etc., of clothing when issued.

- The issues of clothing should be entered in the register as soon as the issues have taken place. Clothing should never be issued except under the written order of the Deputy Commissioner or Superintendent of Excise. All articles of clothing and equipment issued should be stamped or

marked with indelible ink with-(i)the first two letters of the district,(ii)the date of issue,(iii)the initials of the man to whom issued.

203. Maintenance of an Individual Clothing Account.

- An Individual Clothing Account will be kept for jamadars and peons in Form No. 26 of Schedule XXXI (Section V-Miscellaneous). This account should show all articles of clothing and equipment issued to them as well as the date of issue and the "life" of each article. It should be corrected from time to time, so as to show exactly what clothing and equipment each man has in his possession.

204. Issue of great coats and waterproofs.

- Great coats and waterproofs should be issued in accordance with district requirements. Normally great coats should be issued in November and taken back into store in March, but this may be varied according to the climatic conditions of the district concerned. See Instruction 189 also).

Chapter VII

Security

205. Officers from whom security is to be taken and amounts of such security.

- Security will be taken from the following Excise Officers to the amount noted against each :

	Rs.
Inspectors	250
Sub-Inspectors	100
Distillery and depot Clerks	100
Officers-in-charge of spirit warehouses where consumption is 15,000 L.P. 5. gallons per annum	500
Officers-in-charge of spirit warehouses where consumption is 15,000 L.P. gallons or less in the year	250
Excise Head Clerk Cachar	150
Excise Head Clerk Sylhet	150
Excise Head Clerk Khasi and Jaintia Hills	50
Excise Head Clerk Goalpara	100
Excise Head Clerk Kamrup	150
Excise Head Clerk Darrang	200
Excise Head Clerk Nowgong	150
Excise Head Clerk Sibsagar	200
Excise Head Clerk Lakhimpur	250

Provided that the Excise Commissioner may, at his discretion exempt any Excise Officer from the obligation of furnishing security. In no case should the security fixed by the preceding clause fall short of 10 per cent in excess of the maximum amount likely to be in the custody of an officer at one time. In such cases the amounts should be raised proportionally under the orders of the Deputy Commissioner. The security of Officers of 20 years, pensionable service or upwards may be diminished, with the sanction of the Excise Commissioner by a sum not exceeding one-half the amount.

206. Form of security.

- Each officer will execute a security bond in Excise Form No. 12 of Schedule XXXI (Section V-Miscellaneous). Officers are required to give it in Government Promissory Notes or in the form of Post Office Savings Bank deposits. The latter shall be pledged to the Deputy Commissioner. In either case, officers are required to execute bonds in the form referred to above.

207. Payment by instalments.

(1) If an officer is unable to furnish the full amount of security due from him in a single payment, he may at the discretion of the Deputy Commissioner, be permitted to pay it by monthly instalments of not less than one sixth of his pay within a maximum period of three years. Such officer shall execute a bond in the form referred to in the preceding instruction, in favour of the Deputy Commissioner of the district in which he is serving, on payment of the first instalment at the Saving Bank. (2) The depositor will be required to sign a letter (in a form prescribed by the Director General) addressed to the Postmaster, undertaking not to make any claim on the Saving Bank for the repayment of the amount pledged or any part of it, except with the express written sanction if the person referred to in Instruction No. 206 to whom the security is pledged : not to object to the payment by the bank of the whole or part of the amount pledged to such person on his claiming it and not to make any claim for interest from the date on which interest has ceased to accrue owing to the payment of the amount pledged to such person or from the date on which the officer referred to in Instruction No. 206 has sanctioned the repayment of the amount pledged. The date of orders sanctioning the repayment of the amount pledged should be communicated simultaneously by the pledgee to the Postmaster concerned. (3) When the amount pledged is deposited in instalment, the depositor should give an undertaking not to make any claim on the Saving Bank for the interest also, while the amount at credit does not exceed the amount pledged. When the amount at credit exceeds the amount pledged, the depositor can withdraw interest to the extent of such excess, with the express written sanction of the person to whom the security is pledged.

208. Security in land or house.

- House or landed property shall, in no case be accepted as security.

209. Promissory Notes where deposited.

- Promissory Notes lodged as security will be endorsed to the Excise Commissioner and deposited with the Comptroller, Assam.

210. Return of securities.

- Promissory Notes and Saving Bank deposits lodged as security may be returned after six months from the date of vacation of the office, but security bonds should be retained permanently, or until it is certain that there is no necessity for keeping them any longer.

211. Security bonds exempted from stamp and registration fees.

- The security bonds mentioned above are exempted from payment of stamp duty and registration fees.

212. Security bonds where deposited.

- The security bonds of all officers will be sent for safe custody to the Inspector General of Registration. They should be in registered covers, and copies on plain paper should be retained in the district Excise Offices for reference whenever necessary.

213. Procedure on transfer.

- When an officer is transferred from one district to another, the copy of his security bond and the pass book for his Saving Book security deposit, if any, will be forwarded under registered cover to the Deputy Commissioner of the district to which he is transferred.

214. Procedure on promotion.

- When an Excise Officer is promoted to an appointment which requires a higher amount of security, he shall execute a fresh security bond. This is not required in the case of acting appointment.

215. Register.

- A register of securities shall be kept in Form No. 81 of Schedule U.

Chapter VIII

Leave, Leave Allowance, Service Records, Quarters, Advances, Local Advances and Refunds

(I) Leave and leave allowances

216. Leave to Superintendents of Excise.

(a)(i) Application received from Superintendents of Excise and Deputy Superintendents of Excise for leave are to be forwarded by Deputy Commissioner concerned to the Commissioner of Excise, who will submit them with his recommendations to the State Government through the Accountant General for final sanction and notification in the official Gazette. When, however, the period of leave applied for does not exceed 60 days the Commissioner of Excise can sanction the leave making necessary officiating arrangements. The notification granting such leave should be published in the Gazette over the signature of Commissioner of Excise and a copy sent to the State Government for information. (ii) The Commissioner of Excise is authorised to grant leave to the Registrar of his establishment with officiating arrangement thereof. The notification of granting such leave should be sent to the State Government for information. (b) Leave applications from Inspectors, Assistant Inspectors and Excise Head Constables are to be submitted through proper channel to the Commissioner of Excise for orders. In extraordinary circumstances, however, when leave is urgently required by an Inspector of Excise, Assistant Inspector of Excise or Head Constable, the Deputy Commissioner may in consultation with the Superintendent of Excise and in anticipation of the approval of the Excise Commissioner, grant to such an officer, leave for a period not exceeding one month, provided arrangements can be made for carrying on the absentee's work without asking for one extra officer. An order granting such leave should be communicated to Commissioner of Excise without delay for formal sanction. (c) The Superintendents of Excise are authorised to grant leave to drivers, Handimen of Departmental vehicles and Excise constables including the office peon serving in the District. (d) The Deputy Commissioner of Excise is authorised to grant leave to Excise Head Constables. Excise Constables of Excise Intelligence Bureau and to the staff of his office establishment.

217. Leave address.

- An officer who is granted leave must communicate his address during leave to the officer granting leave.

218. Casual leave: conditions of grant.

(a) Casual leave is not recognised by the Civil Service Regulations or Fundamental Rules and the officer absent on casual leave is not treated absent from duty. Government will make no arrangement for a substitute in the place of officer absent on such leave. The officer granting the leave and the officer taking it will be held responsible if the public service suffers in any way from the absence of the officer on casual leave. (b) Limitations and restrictions. - Casual leave may not be combined with any other kind of leave, and ordinarily may not extend to more than ten consecutive days, or more than ten days in any one calendar year. The Commissioner of Excise is, however, authorised in special cases, to grant casual leave to officers subordinate to him in excess of ten days. If casual leave is taken in extension of gazetted holidays, those holidays must ordinarily be counted as part of the leave but the Commissioner of Excise may, in exceptional cases, allow a departure

from this rule.(c)Authorities who can grant casual leave. - The under-mentioned authorities can grant casual leave to the officers named in the following list:

Sanctioning authority	Officers to whom leave may be granted
1. State Government	Commissioner of Excise. Any officer of the Excise department as in particular the Deputy Commissioner of Excise, Registrar and Office Assistants, Peons, Chowkidar of his office.
2. Commissioner of Excise	Superintendent of Excise and Deputy Superintendent of Excise.
3. Deputy Commissioner. Deputy Superintendent of	Office Assistants in sub-divisional excise office, Excise Constables and Head Constables serving within his jurisdiction.
4. Excise (in place of Sub-divisional Officer)	Excise Inspectors, Assistant Inspectors, Excise Head Constables of the district and Excise Constables serving in the Sadar Sub-Division, Officer-in-charge of warehouses and distilleries and office assistants in the Sadar Excise Office or warehouse or distillery and Departmental Drivers and Handimen and Office peon including Chowkidar.
5. Superintendent of Excise.	Deputy Superintendent of Excise, Excise Inspectors, Assistant Inspectors, Excise Head Constables of Excise Intelligence Bureau, Office staff of his office establishment.
6. Deputy Commissioner of Excise	

(d)Leave in consequence of infectious diseases. - As regards leave of absence from duly necessitated by orders not to attend office or to duty in consequence of the presence of infectious diseases in the family or household of a Government servant, see Rule 246(3) and the note thereunder of the Assam Executive Manual, 1928.

219. Absence on Gazetted holidays.

- Officers empowered to grant casual leave may also grant to their subordinates leave of absence during holidays.

220. Register of casual leave.

- Register of casual leave will be maintained in the Excise office. Note.-For leave salary, travelling allowances and other such matters See Fundamental Rules and Subsidiary Rules framed thereunder and as amended by Government from time to time.(2)Service records-Service books

221. Maintenance of service books.

(1)The service books should be taken up annually, say in April or May for verification by the head of the office who after satisfying himself that the services of the Government servants concerned are correctly recorded in each service book, should record in it a certificate on the following form over

his signature : "Service verified up to date from the record from which the verification is made." (2) The head of the office in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement in writing by the Government servants as well as a record of the evidence of his contemporaries is attached to the book. (3) The head of the office should also invariably record necessary particulars with reference to Articles 30 and 31 of the Assam Pension Manual so as to enable the audit office to decide later on reference merely to such particulars whether the temporary or officiating service, the nature of the vacancy in which the Government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent should be distinctly noted in the service book. (4) When a non-gazetted officer is transferred from one office to another, the head of the office under whom he was originally employed shall record in the service book under his signature the result of the verification of service with reference to pay bills and acquittance rolls, in respect of the whole period during which the officer was employed under him, before forwarding the service book to the office where his services are transferred. (5) The term "service book" includes "service rolls", which is maintained in Financial Rules, Forms Nos. 16 and 16-A.

222. Short drawal or overdrawal of peons' pay.

- Discrepancies usually occur in drawing the pay of peons in the Excise Department when one is transferred from one district to another. It should be borne in mind that the pay in the Excise Department in Assam is personal and that a man carries with him his own grade pay wherever he may be posted, unless he is promoted or reduced.

223. Disposal of service book of an officer retiring before qualifying for pension.

(a) The service book of an officer who retires before qualifying for pension or gratuity may be made over to him if claimed within a year from the date of his retirement. If not claimed within that period, the service book shall be destroyed. (b) Of an officer who dies while in service. - The service book of an officer who dies while employed under Government may be made over to his heirs if an application be received within three years from the date of his death. If no application is received by the end of that period, the service book shall be destroyed. (c) Of an officer dismissed or removed from service. - The service book of an officer who has been dismissed or removed from the service of Government should not be returned. It should form part of the record of the dismissal or removal, and be destroyed with the record after twelve years.

224. Character roll for subordinate officials.

(a) Character rolls should be maintained in Assam Schedule II, Form No. 73 for all Inspectors and Sub-Inspectors of Excise including those serving in the special branch. (b) There should be a separate roll for each officer, which will follow him upon transfer. Entries in the roll will be made only by or under the orders of Commissioner of Excise, or by the officer holding superior rank, viz., the Deputy

Commissioner, Sub-divisional Officer and Superintendent of Excise. All entries should be signed (not initialled) and dated.(c)The entries should indicate any piece of notably good or bad work done. When an official is transferred a note of his character and conduct should be invariably made in his roll. Similarly when an officer holding such superior rank is taking over charge, it is desirable that he should briefly place on record in the rolls his opinion of the merits of the officials with whom he has been brought into contact.(d)Character rolls should be maintained as appendages to the service books, and the two records kept together.(3)Quarters

225. Quarters for officers-in-charge of warehouses.

- Officer-in-charge of spirit warehouses in contract supply areas shall reside in Government quarter where these have been provided but they will be required to pay house rent in accordance with Fundamental Rule 45-A.

226. Free quarters for spirit warehouses peons.

- Peons of spirit warehouses in contract supply areas are entitled to free quarters or house allowances in lieu thereof in places where Government quarters have not been provided.Type plans.
- Type plans have been sanctioned for-(1)ganja golas;(2)Excise spirit warehouses.(4)Advances, local allowances and refunds

227. Rates of local allowances.

- The Commissioner of Excise is authorised to sanction local allowances to 3 special Inspectors and 6 Sub-Inspectors of Excise stationed at different localities at a rate not exceeding Rs. 25 and Rs. 15 per month each, respectively; to 2 Excise Jamadars and 5 Excise Peons working on patrol parties at different localities at a rate not exceeding Rs. 4 and Rs. 2 per month each, respectively; to the temporary staff consisting of one Special Sub-Inspector of Excise, 5 Jamadars and 14 peons working on patrol parties at different localities at a rate not exceeding Rs. 15, Rs. 4 and Rs. 2 per month each respectively.

228. To whom advances can be sanctioned; conditions of the grant.

- The Commissioner of Excise is authorised to sanction an advance of Rs. 200 in case of a Superintendent of Excise and Rs. 100 in the case of an Inspector or a Sub-Inspector of Excise on his appointment to he service in order to enable him to purchase his kit. These advances, which will bear the same rate of interest as for house building and other advance are payable in twenty monthly equal instalments beginning with the pay for the third month following the drawal of the advance. The interest should be recovered in the manner laid down in Assam Financial Rules 386(4) and 387(3). The officer receiving the advance must furnish to the Comptroller, Assam a certificate that the full amount received has been spent. In cases where the amounts are not fully utilised the savings effected should be at once refunded to Government. To guard against any loss of the Government money advanced a Sub-Inspector of Excise on probation should be required to execute

a registered bond with two sureties binding themselves jointly and severally to repay the advance within the stated time. A copy of each sanction should be sent to the Comptroller, Assam for record.

229. Remission of excise revenue.

- The Commissioner of Excise is authorised to sanction the remission of irrecoverable excise revenue. Application for such remission shall be submitted to him through the district officer :Provided that without the sanction of the Provincial Government no remission of fees shall be granted on account of excessive or reckless or speculative bidding at auctions.

230. Refunds.

- The Commissioner of Excise is authorised to sanction refund of Excise and opium revenue. All refunds should be noted against the original payment in the remarks column of the register in which the payment was noted. An order of refund will remain in force for a period of six months and if the refund be not made within this period fresh sanction must be obtained.

231. Power of District Officers and Political Officers to sanction refunds.

- The District Officers and Political Officers are authorised to sanction the refund of security deposit made under Excise and Opium Rules and to grant refunds of Excise and opium revenue which have become due as a matter of right owing to collections having been made by mistake or twice over or similar cases.

Chapter IX

Powers and Duties of Officers

232. Commissioner of Excise to be consulted on policy.

- The Commissioner of Excise is to be consulted in all important matters connected with the administration of Excise, and annual and other periodical reports of importance are to be submitted by Deputy Commissioners or Political Officers to the Commissioner of Excise. He should always be consulted on proposals involving any change in principle or policy.

233. Inspections by the Commissioner of Excise.

(a) The Excise Commissioner is required to inspect sadar Excise offices and the office of the Deputy Commissioner of Excise once in each year, and as far as possible, sub-divisional Excise and Excise warehouse also. He is also authorised when occasion demands to inspect the distilleries from which spirits are supplied for sale, it is also the duty of the Excise Commissioner to see that the offices, warehouses and distilleries are duly and properly inspected by the Deputy Commissioners, Sub-divisional Officers and Superintendents. (b) One copy of each of his inspection notes should be

submitted by him to the Provincial Government as soon as possible after it is recorded and two copies should be forwarded by the Deputy Commissioner-one copy to the Excise Commissioner and the other to the Divisional Commissioner with the notes of action taken, within twenty-eight days of the date on which the note is received from the Excise Commissioner, or in the case of sadar offices, within 14 days. In the case of the office of the Deputy Commissioner of Excise, these papers should be sent by him to the Excise Commissioner only within 14 days. Any matter arising out of the inspection which requires the order of the Provincial Government should form the subject of a separate communication.

234. Duties of Deputy Commissioners.

- The Deputy Commissioner is primarily responsible for the Excise administration of his district and the control of the district Excise staff. He is required to inspect annually the district and sub-divisional Excise offices, distilleries and spirit and ganja warehouses within his charge, and as far as possible, shops licensed for the sale of opium and intoxicants. A copy of his inspection notes will be forwarded to the Excise Commissioner with notes of action taken on any irregularity noticed therein. The annual settlement of Excise and opium shops situated in the sadar sub-division should always be made by him personally, except in case of his unavoidable absence.

235. Sub-divisional Officers.

(a)Sub-divisional Officers are in subordination to the Deputy Commissioner, responsible for the Excise administration of their sub-divisions and for the working of the sub-divisional Excise officers. They may, however, with the special or general sanction of the Deputy Commissioner place officers not below the rank of Sub-Deputy Collectors in charge of the routine duties of the offices and ganja warehouses. They are required unless otherwise directed by the Provincial Government to make personally the annual settlements of Excise and opium shops within their sub-divisions and to inspect at least once in each year the Sub-divisional Excise offices and warehouses of all descriptions and ganja golas every half year within their charges. Copies of their inspection notices will be forwarded to the Deputy Commissioner, who after taking such action as may be necessary, will transmit them to the Commissioner of Excise. In the course of their tours they should, as far as possible, inspect Excise and opium shops. They are required to maintain a close interest in all Excise questions, more especially in their relation to ordinary economic conditions, and are responsible for punctual collection of the Excise revenue. They should pay particular attention to questions relating to the number and location of shops.(b)They will exercise no direct control over the work of the Sub-divisional Excise staff, though they should bring to the notice of the Deputy Commissioner or Superintendent of Excise any good or bad work done by the Excise Officers in their sub-divisions. The travelling allowance bills of the sub- divisional Excise staff will be forwarded by the Sub-divisional Officers to the Deputy Commissioner.

236. Superintendent of Excise.

(a)The Superintendent of Excise is the chief executive Excise officer in a district. He is directly responsible for every branch of the Excise administration but works in subordination to the Deputy

Commissioner as regards whom he occupies the position of a technical adviser. Subject to the control of the Deputy Commissioner he is empowered to issue orders on Excise matters. Copies of such orders should be sent to the Sub-divisional Officers. He is in immediate charge of the sadar Excise office and functions as the head of that office.(b)All other officers of the department will work under the direct control and supervision of the Superintendent of Excise, subject to such orders as may be issued from time to time by the Commissioner of Excise. The chief duty of the Superintendent of Excise is to obtain the best possible and maximum amount of work from the officers under him and a considerable portion of his time should be spent in personally training and guiding those officers and supervising their work. He is required to acquire a thorough knowledge of all matters connected directly or indirectly with the Excise administration of the district. He is expected to take a share in detection as an example and a stimulus to his subordinates.(c)The Superintendent of Excise should not be employed on duties other than those relating to the department without the sanction of the Commissioner of Excise. During the absence of the Superintendent of Excise on tour, an Extra Assistant Commissioner should be placed in-charge of the routine work at the sadar Excise office but all papers disposed of by such an officer as also all papers received during the absence of the Superintendent of Excise should be put up to him on his return. Papers relating to important matters, however, must always be dealt with by the Superintendent of Excise and if necessary, such papers may be sent out to him on tour.(d)The Superintendent of Excise should ordinarily spend 200 days on tour each year. He will draw up a fortnightly tour programme and submit it to the Deputy Commissioner, at least 3 days before the commencement of tour. His diaries (which should contain information as to the work done daily both at headquarters and on tour) will be submitted in duplicate to the Deputy Commissioner at the end of each month, portions of importance relating to sub-divisions being sent to the Sub-divisional officers, for transmission through proper channel after necessary action, to the Commissioner of Excise, who will after perusal retain, one copy in his office and return the other to the Deputy Commissioner when the same will be filed in the sadar Excise Office. Diaries containing confidential information will be submitted to the Deputy Commissioner by name in sealed covers and similarly transmitted by him to the Commissioner of Excise. Hurried Journeys out and back, performed on the same day, should be discouraged, and the Commissioner of Excise or the Deputy Commissioner may disallow journey of this kind if he finds them excessive in number, and refuse to count them either for purposes of travelling allowance or for making up the total number of days on tour required by the rules. In the course of his tours special attention should be directed to the inspection and preventive work of the subordinate staff, to the investigation of offence under the Excise and Opium laws, and to the sites and managements of licensed premises and the observance of the conditions of licence, more especially in the case of country spirit shops in tea gardens and other industrial areas. Fluctuations in consumption should be enquired into and the causes thereof ascertained. The above matters and any others of interest should be briefly noted in the monthly diaries.(e)The Superintendent of Excise should inspect as many Excise and opium shops and other licensed premises within the district as possible. He should also inspect the sadar and sub-divisional Excise offices and ganja golas once a half year and the spirit warehouses once a quarter. Along with the half yearly inspection of the ganja golas the Superintendent should verify the stock of ganja in them. He should also take stock of spirit in the spirit warehouses within his charge towards the end of each quarter. If he is prevented from carrying out any of the quarterly stock taking operations, it will be done by the officer-in-charge of the warehouses but the Superintendent should,

as soon afterwards as possible, verify the stocktaking carried out by the officers-in-charge. Notes of inspection will be recorded by the Superintendent in the inspection order books and copies submitted by the officer-in-charge to the Deputy Commissioner (through Sub-divisional officers where the warehouses are situated in sub-divisions). Copies of inspection notes recorded by the Superintendent is also expected to make frequent visits to the spirit warehouses at irregular and unexpected intervals. This class of inspections need not embrace a complete survey of the warehouse. The Superintendent of Excise should keep a personal watch over-(i)the manufacture of country spirit in the Distillery within his charge;(ii)sufficiency of production to maintain the prescribed minimum stock at each warehouse; and(iii)the stock of raw materials and those on transit so as to ensure a steady supply of country spirit to the various warehouses in the Province fed by the particular distillery. The Superintendent will perform these duties in addition to other duties he may be required to perform, under the rules in respect of the distillery. He should also at reasonable intervals, inspect the distillery in order to see that the plants and machinery, the storage arrangements, stills arrangements, pipes of conveyance, instruments, apparatus, etc., are in efficient working order and in accordance with the rules. He should during his visits to the Distillery make a test check of accounts and registers maintained in the distillery. Any defects or irregularities noticed by him should be brought in writing to the notice of the Proprietor Manager, or Managing Director who should be requested to have the same rectified, sending copy to the Commissioner of Excise, for information.(f)All travelling and transfer allowance bills of the Sadar sub-divisional Excise stall must be checked and passed by the Superintendent of Excise and signed as Head of the office and Controlling Officer. The Superintendent of Excise is authorised to disallow travelling allowance for a halt or journey or a number of halts or journeys where he finds that the halts or journeys have been made only for sake of travelling allowance or that the work done does not justify amount charged as travelling allowance.(g)The Superintendent of Excise is authorised to grant Festival Advance, Advance on transfer and advances and withdrawal from General Provident Fund to the district Excise staff serving under him.(h)The Superintendent of Excise is authorised to transfer the Assistant Inspectors of Excise, Head Excise Constables within the district subject to the approval of the Deputy Commissioner.

237. Maintenance of an inspection book.

- At each district and sub-divisional Excise offices and in distilleries and spirit warehouses in the plains districts an inspection book should be maintained as prescribed in Rule 226 of the Assam Executive Manual.

238. Supervisors of warehouses or Excise Officers-in-charge of warehouses.

- Supervisors or the officers-in-charge of warehouses are, for administrative purposes, directly subordinate to the Superintendent of Excise and under the general control of the Deputy Commissioner. They are responsible for the efficient working of the warehouses under their charge and for any loss of Government revenue which may occur owing to mismanagement. They should assist contractors and retail vendors as far as practicable without detriment to the interest of Government. The officers-in-charge are required to report to the Superintendent of Excise all cases in which the stock of spirit falls below the daily minimum prescribed, and they are responsible for

seeing that spirit is issued promptly to retail vendors.

239. Inspectors of Excise.

(a) Inspectors of Excise are directly subordinate to the Superintendent of Excise, and under the general control of the Deputy Commissioner. (b) They are required to spend 20 days in each month on tour, and to inspect all licensed premises once in each quarter unless the Deputy Commissioner or the Superintendent of Excise shall for special reasons, prescribe a smaller number of inspections in the case of particular premises. They should pay particular attention to the inspection of country spirit, ganja and opium shops looking into the management by the licences and the observance of the condition of licences, more specially in the case of country spirit shops situated in tea-gardens and other industrial areas. Fluctuations in the consumption during the current year and the corresponding period of the previous year embodied in the weekly diary. Besides, regular inspection, Inspectors of Excise should pay surprise visits at usual intervals to licensed premises, particularly to the ones for the vend of opium and intoxicants. The Inspectors should change their *modus operandi* from time to time so as to make their visits really surprise ones. (c) They should draw up fortnightly tour programmes and submit the same to the Superintendent of Excise under confidential covers at least a week before the commencement of the tours, so as to enable the latter to modify the programmes if necessary and issue order accordingly. Absence of any order will indicate that the programme has been approved. Any deviation from tour programmes should be explained in the diaries which should contain information relating to work done daily both at headquarters and on tour. The diaries should be submitted weekly to the Superintendent of Excise who will after perusal pass orders thereon and will also show portions containing any important or interesting matter to the Deputy Commissioner. When considered necessary, extracts from Inspectors' diaries with his remarks will be forwarded by the Superintendent of Excise to the Sub-divisional Officers. After taking necessary action, the diaries will be filed in the sadar Excise Office or, if the Inspectors are serving in sub-divisions, will be sent to the sub-divisional Excise offices to be filed therein. (d) Inspectors will, immediately upon the detection of a case submit a special report to the Superintendent of Excise, a copy of the report being at the same time submitted to the Sub-divisional Officer if the Inspector is stationed in a sub-division. (e) Each Inspector of Excise is required to maintain a confidential note book, wherein all information relating to offence under the Excise and Opium laws etc., and the names of notorious smugglers, suspects, informers and spies residing or working within his charge should be noted. The officer will also enter in the confidential note book details of work done with informers and spies on every occasion and progress made towards the detection of a particular case or cases. Such note books will be open to inspection and scrutiny by his superior inspecting officers. When an officer is transferred from one station to another, he will make over the confidential note book to his successor or leave the same in a sealed cover to be opened and received by the latter. (f) Inspectors are prohibited from accepting hospitality from licensed vendors. (g) Inspectors who should ordinarily be kept informed of the visit by the Deputy Commissioner of Excise of the Sub-division should when time permits, make it a point of visiting him when he is in their circle headquarters.

240. Sub-Inspector of Excise.

(a)The Deputy Superintendent of Excise is directly subordinate to Superintendent of Excise subject to general supervision of District Collector and under the general supervision and control of Commissioner of Excise.(b)All other officers of the Department within his jurisdiction will work under his supervision, subject to such orders as may be issued from time to time by the higher authorities. The chief duty of the Deputy Superintendent of Excise is to obtain the best possible and maximum amount of work from the officers serving under him and a considerable portion of his time should be spent in personally training and guiding those officers and supervising their work. He is required to acquire a thorough knowledge of all matters connected directly or indirectly with Excise administration of his area. He is required to take part in detection as an example and incentive to his subordinates.(c)The Deputy Superintendent of Excise should ordinarily spend 160 days on tour each year. The Deputy Superintendent of Excise should draw up fortnightly tour programme and submit it to the Superintendent of Excise and Sub- divisional officer or any other higher authority at least three days before the commencement of his tour. His diaries (which should contain information as to the work done daily both at headquarters and on tour) will be submitted in duplicate to the Deputy Commissioner through the Sub-divisional Officer and Superintendent of Excise at the 1st of each month. The Deputy Commissioner after necessary action will send the same to the Commissioner of Excise who will after perusal retain one copy in his office and return the other to the Deputy Commissioner. Hurried journeys out and back, performed on the same day should be discouraged in the course of his tours. Special attention should be directed to the inspection and preventive work of the subordinate staff, to the investigation of offences under all laws and to the sites and management of licensed premises and the observance of the conditions of licences. All important matters including the above should be briefly noted in the monthly diaries.(d)The Deputy Superintendent of Excise should inspect Excise shops and other licensed premises within his jurisdictions, he would pay visits to the warehouses and distilleries and supervise the operation in the warehouse and work of his subordinates. He is also required to inspect the works of the patrol parties and the station diary maintained in each circle to know the movements and works of each of the personnel posted there.(e)The Deputy Superintendent of Excise is required to check the travelling allowance bills including transfer travelling allowance bills of the staff serving under him. He is authorised to sign the Travelling Allowance bills of Inspectors, Assistant Inspectors. Head Excise Constables and Excise Constables as Head of the Office and as Controlling Officer. He is the drawing and disbursing officer in respect of pay and allowances of all Excise Officers serving in the mufasil subdivision.

241. Inspectors and Sub-Inspectors are to reside within the circle.

- The Inspectors and Sub-Inspectors of Excise are required to reside within the circle to which they have been posted.

242. Special Superintendent of Excise.

(a)The Deputy Commissioner of Excise is directly under the control of the Excise Commissioner and is responsible for the working of the Excise Intelligence Bureau Branch of the Excise Department.

The primary duty of which is to collect informations from officers and to transmit them to the District Excise staff for action. He will maintain close and constant touch with District Superintendents of Excise in collaboration with whom it will usually be convenient for him to work. He will report promptly to the Excise Commissioner any important information which may reach him through the tour diaries or reports of his subordinates or from other sources and the action he is taking thereon.(b)The Deputy Commissioner of Excise shall exercise all the powers as prescribed under Order 6.(c)The Deputy Commissioner of Excise is required to inspect sadar and sub-divisional Excise offices besides his own at least once a year with approval of the Commissioner of Excise. He is also required to inspect the warehouses and the distilleries.(d)He should ordinarily spend 180 days on tour in each year. He will draw up his tour programme and submit it to the Excise Commissioner at least three days before the commencement of the tour. His tour diaries will be submitted to the Excise Commissioner immediately after completion of tour.(e)The Deputy Commissioner of Excise will do the normal duties of the Excise Commissioner as and when he is asked to do so by the Excise Commissioner or the State Government.(f)All travelling and transfer allowance bills of the staff of Excise Intelligence Bureau and that of office shall be passed by the Deputy Commissioner of Excise as Head of Office as well as Controlling Officer.(g)The Deputy Commissioner of Excise is authorised to grant festival advance, advance on transfer and advance and withdrawal from G.P. fund to the staff serving in the Excise Intelligence Bureau and the staff serving in his office.(h)The Deputy Commissioner of Excise is authorised to appoint, transfer and grant leave to excise constables of Excise Intelligence Bureau, to appoint and grant leave to the Staff of office establishment of his office and transfer of Assistant Inspectors of Excise and Head Excise Constables within Excise Intelligence Bureau.He is also authorised to suspend, remove dismiss or otherwise punish excise constables of Excise Intelligence Bureau including the office staff of office of the Deputy Commissioner of Excise, Assam.

243. Special Inspectors of Excise.

(a)The Special Inspectors of Excise under the general control of Excise Commissioner and in subordination to the Deputy Commissioners within their local jurisdiction, are directly subordinate to the Deputy Commissioner of Excise.(b)They are required to spend at least 20 days in each month on tour, their principal duty being to deal effectively with smugglers or intoxicants and opium. They will maintain close and constant touch with the District Superintendents of Excise and the Circle Excise Officers in collaboration with whom it will usually be convenient for them to work. They are not debarred from taking independent action, but should ordinarily in such cases report what they are doing to the District Superintendent of Excise, and act in consultation with him.(c)They will report promptly to the Deputy Commissioner of Excise any important information which may reach them through the tour diaries or reports of their subordinate or from other sources and the action they are taking thereon.(d)Their normal work do not include the inspection of Excise and opium shops, but when requested by the District Superintendent of Excise they may inspect shops if their regular duties permit. Other duties of the district staff may only be made over to them with the express sanction of the Deputy Commissioner of Excise.(e)Officers of the Excise staff of a district are not subordinate to them but they are entitled in an emergency to require District Excise Officers to help them, but will, when time permits, obtain their assistance through the Deputy Commissioner or the District Superintendent of Excise. It is essential that the district and special branch Excise staffs

should maintain the closest co-operation and constant and free interchange of information between them.(f)They will submit advance tour programmes (at least a week before the commencement of the tour) under confidential covers to the Deputy Commissioner of Excise who will, if necessary, modify the programmes and issue necessary orders. Absence of any order will indicate that the programme has been approved. Any deviation from tour programmes should be explained in the diaries which should be submitted weekly to the Deputy Commissioner of Excise. The latter after perusal on the action taken and work done will forward such extracts from the tour diaries as may be of interests to the District Superintendents of Excise for such action as they deem proper. After taking necessary action, the diaries will be filed in the office of the Deputy Commissioner of Excise.(g)Immediately upon the detection of an offence by himself or by his subordinates the special Inspector of Excise will submit a special report to the Deputy Commissioner of Excise. Where immediate orders are required special reports may be submitted to the District Superintendent of Excise or to the Sub-divisional Officer, as the case may be, a copy being at the same time forwarded to the Deputy Commissioner of Excise.(h)They will, whenever possible, call on the local Traffic (or Operating) Superintendents of Railways and Agents of Steamer Companies and on the Superintendents of Railway Police and will make themselves personally acquainted with Police Inspectors and Sub-Inspectors, Station Masters, Ticket Collectors, Travelling Ticket Examiners and similar employees of the Railway and Steamer Companies.(i)The Special Inspectors should make it a point of calling on the District Superintendent of Excise when they are in his headquarters station.(j)Executive Instructions 239 (e) and (f) apply to the Special Inspectors of Excise also.

244. Special Sub-Inspectors of Excise.

- The Assistant Inspector of Excise under the general control of the Commissioner of Excise and in subordination of the Deputy Commissioner within their local jurisdiction are directly subordinate to the Superintendent of Excise, Deputy Superintendent of Excise and Inspector of Excise concerned. He is responsible for the efficient working of the staff serving under him. He should assist the Inspector of Excise in all matters and obey the instructions given to him by the Inspector of Excise from time to time. The diaries should be submitted weekly to the Superintendent of Excise in the Sadar Sub-division and Deputy Superintendent of Excise in the other sub-divisions, who will after perusal pass necessary orders thereon. The Deputy Superintendent of Excise will send portions containing any important or interesting matter to the Superintendent of Excise or Deputy Commissioner of Excise, as the case may be. He is required to maintain a station diary where the daily movement of the staff and works done by them collectively or individually must be noted. He is required to place the station diary before the Inspector of Excise daily for his examination and action. He must help his subordinates in preparation of travelling allowance bills. All communications intended to be submitted to the higher authorities should be sent through the Inspector.

245. Inspection of ganja warehouses.

- Officers, when inspecting ganja warehouse, should verify the stock in hand and note the condition of the ganja in store, the amount of refuse kept aside and the general state of the warehouse.

246. A cash book to be maintained by every Excise Officer.

- Every Excise Officer through whose hands any Government money may pass shall maintain a cash book in Form No. 48 of Schedule II and every officer who disburses pay or travelling allowance shall maintain an acquittance roll in Form No. 9 of Schedule 111 in which the signature of payees shall be taken, receipt stamps being affixed when the sum paid exceeds Rs. 20.

247. Inspection of country spirit shops.

- In inspecting retail country spirit shops it will be the first duty of the inspecting officers to prove the strength of all spirit found in a retail vendor's shop and next to ascertain whether the quantity agrees with that shown in the shop accounts. In considering any variation between the strength of spirits ascertain in the shop and the strength recorded on the barrel ticket allowance must be made according to Rule 303 of the Assam Excise Rules. Any serious variation indicating dilution must be at once reported to the Deputy Commissioner or Sub-divisional Officer, as the case may be, and the diluted spirit should be attached. A sample bottle should be sent to the nearest warehouse for testing the strength with the standard set of hydrometers and the barrel, cask or drum containing the diluted liquor should be carefully sealed and left at the shop. If it is found in the warehouse that the liquor has been diluted the lessee should be proceeded against but if the strength be found in order the attached liquor should be released and made over to the lessee. It should be borne in mind that standard set comprise of large size glass hydrometers and so at least a quart of liquor should be sent as sample for testing the strength at the warehouse. Excise Officers should, from time to time check the capacity of the drum measures kept at the shop with the standard measures in their possession.

248. Enquiry about diluted liquor, retail price, etc.

- They should also make careful enquiries to ascertain of diluted liquor as sold, and into the retail prices, and satisfy themselves regarding the observance of the maximum prices at which liquor is being sold, if such are fixed.

249. Relation of Excise Officers with police officers in cases of offences against the Opium and Excise laws.

(1) In important and difficult cases within the cognizance of excise officers the Deputy Commissioner should ask the Superintendent of Police for the assistance of the Police department, when in his opinion the assistance of that department is necessary for the proper investigation of such cases. (2) The Deputy Commissioner should request the Superintendent of Police to investigate, or to depute an officer duly empowered under the Eastern Bengal and Assam Excise Act, 1910 to investigate important or difficult cases which have been detected by officers of the Excise department, but which in his opinion the police may be in a better position to investigate and bring to a successful issue. In specially difficult cases and particularly in those case, which relate to the smuggling of opium or intoxicants from other provinces or districts the Deputy Commissioner should, if he considers such a course to be desirable, apply to the Inspector-General of Police for the

deputation of a special officer to investigate or to assist in the investigation.(3)The responsibility of the Excise Officers does not however, terminate with the arrival of the officers of the police department on the scene or the transfer of cases to the local police. The departmental officers should place all available information papers and incrementing articles at the disposal of the police, should give all assistance in their power in the furtherance of investigation and prosecution, and should watch the proceedings in Court.(4)They must also give the same assistance in respect of cases detected by, or taken up directly by, the police.(5)If the officer purposes to drop a case under investigation or to withdraw from the prosecution of any case already placed before a Magistrate, which the Excise Officer concerned thinks should be prosecuted, he should explain his reasons and if they are not accepted, should make a report to the Deputy Commissioner.(6)The assistance of the police department should not be invoked in petty cases, or in case which can be equally well investigated by officers of the Excise Department.(7)At the end of each month of the Deputy Commissioner should forward in a confidential cover a report to the Inspector-General of police giving the details of all opium smuggling cases investigated by officer of the Excise and police departments during the preceding month, a copy of the report being forwarded to the Excise Commissioner, all important informations relating to opium-smuggling, whether a case has been instituted or not, should also be embodied in the above report.(8)Full particulars of any excise case not investigated by the local police (whether ending in conviction or not) should be communicated by the Deputy Commissioner to the Inspector-General of Police, if it discloses contraband dealings in intoxicants of a novel character or an organisation of the purpose of smuggling or is of importance from any other point of view. A copy of this report should be forwarded to the Excise Commissioner.(9)A copy of the reports referred to in paragraphs (7) and (8) should also be forwarded to the Collector of any district in this or another Province to whom the information contained in it is likely to prove useful.(10)In districts where the smuggling of opium or intoxicants is common, Excise Officers of all grades should work in close co- operation with the police. The Deputy Commissioner should so arrange that the police are kept informed of the operations of smugglers which may come to the knowledge of the Excise staff and of the persons whose names should be added to, or removed from the list of smugglers.

250. Police assistance in carrying out raids.

- (i) In all cases in which it is decided that armed police should accompany the raiding party, the strength of the armed police will be fixed by the Superintendent of Police in consultation with the Deputy Commissioner/Sub-divisional Officer and the Excise authorities. The Superintendent of Police will also detail a reliable officer-in-charge of the armed police party, including unarmed police, if any who will remain in charge throughout the raid and will be responsible for the disposition of the entire Excise and police force, which should be made after due consideration of the surroundings of the houses to be raided and of possible resistance. He will work in close co-operation with the responsible Excise Officer and when posting his party will pay due attention to the requirements of that officer in carrying out the necessary house searches.(ii)In all cases where only unarmed police are with the Excise party, the police will be under the control of the senior Excise officer present.

251. Photographs of professional opium smugglers.

- It is desirable that there should be on record photographs of professional smugglers. In giving effect to this proposal the instructions noted below should be followed : (a) All photographs should be taken in accordance with the provisions made in the Identification of Prisoners Act (Act No. XXXIII of 1920), the rules prescribed in Notification No. 3666 C.J. of the 16th June, 1925 and the Instructions laid down by Correction Slip No. 26 at page 57 of the Assam Police Manual, Part IV, 1931. (b) The photographs of all persons who appear to the Deputy Commissioner to be professional smugglers or who appear likely to repeat the offence of smuggling should be taken full face and in profile immediately after conviction under the Opium Act. Photographs need not be taken of persons found in possession of small quantities of opium obviously intended for their own consumption. (c) Fifteen copies of each of the photos should be sent to the Deputy Commissioner of Excise for distribution as soon as the conviction has become final, i.e. when appeals have been dismissed or are time-barred. (d) Each Superintendent of Excise (including the Deputy Commissioner of Excise) and each Special Inspector of Excise will maintain a book in which copies of photos should be stuck with a description of the circumstances in which the offence was committed and detected. This information should accompany the photographs when they are set to the Special Superintendent. (e) The cost of the photographs should be met from the provision made in the Excise Budget contract contingencies. Note.-For instructions regarding the taking of finger prints in the cases under the Opium Act, See Part IV of the Assam Police Manual, Finger Print Rules, 1931.

252. Use of handcuffs or ropes in securing prisoners.

- Excise Officers effecting arrest or escorting prisoners should observe the principles laid down for police officers viz. Rules 213 and 214 of Assam Police Manual, Part V, 1932. It must however be borne in mind that persons arrested in Excise Offence are frequently of a class which may reasonably be expected to attempt escape, and if the Excise Officer considers that this is likely he has discretion to use handcuffs even in bailable cases.

253. Passes for free access to railways.

- On the requisition of the District Superintendent of Excise or the Deputy Commissioner of Excise, as the case may be, periodical permits for free access to the Railway Station and to stationary trains of the Bengal and Assam Railway, Eastern-Bengal Railway, and Dibru Sadiya Railway will be issued by the Traffic Managers of those Railways to Inspectors and Sub-Inspectors of Excise of the district and special staff including their peons. In order to ensure harmonious working with the railway staff, Excise Officers of the district staff and special branch whose duties are likely to take them into railway premises should be careful to apply for those permits and also to apply in good time for their renewal.

254. Attachment and sale by a civil Court of intoxicants.

- Under the provisions of the Civil Procedure Code a civil court has power to attach and sell any stock-in-trade of a judgement debtor for the realisation of his dues. But as the possession of an intoxicant above the prescribed limit is forbidden by law except under a permit from the Collector the sale of all intoxicants under attachment will necessarily require the Collector's intervention. In such cases the civil Court will ordinarily ask the Collector to arrange for the conduct of the sale.

Chapter X

Registers, Returns and Reports, Accounts, Miscellaneous and Records

(1)Registers

255. Sadar Excise office registers.

(1)The following registers should be maintained in the Excise office :

1. Bid book.

2. Comparative consumption of opium.

3. Register of chalans.

4. Register of convicts.

5. Register of cases.

6. Register of comparative statement of country spirit issued from Excise warehouse to each retail shop (in contract supply area).

7. Register of certificates for the issue of country spirit.

8. Register of conviction for drunkenness.

9. Register of misconduct of vendors.

- 10. Register of security deposits of vendors.**
- 11. Register of distress warrants.**
- 12. Defaulter's lists.**
- 13. Register of ganja and sidhi warehouses.**
- 14. Register of licences.**
- 15. Register of comparative issues of ganja.**
- 16. Register of daily quantity of opium passed out.**
- 17. Register of stock account of opium.**
- 18. Register of receipts and issues of uniforms.**
- 19. Register of individual clothing account.**
- 20. Register of imports of ganja/sidhi into warehouse.**
- 21. Stock account of ganja/sidhi golas.**

(2)The following registers may be kept in the Excise, General or Revenue Office as may be found most convenient or as may be directed by the Excise Commissioner or higher authority :

- 1. Acquittance roll.**
- 2. Bill book.**
- 3. Index register.**
- 4. Register of casual leave.**
- 5. Register of locks and keys.**
- 6. Register of Court-fee stamps.**

7. Register of letters issued.

8. Register of letters received.

9. Register of petitions.

11. Register of receipts and issues of forms.

12. Register of stores.

13. Register of security.

256. Sub-divisional Excise office registers.

(1)The following registers should be maintained in the Sub-divisional Excise office :

1. Comparative statement of issue of country spirit to each retail shop.

2. Defaulter's lists.

3. Monthly return of ganja.

4. Stock amount of ganja golas.

5. Register of cases.

6. Register of convicts.

7. Register of certificates for the issue of country spirits.

8. Register of convictions for drunkenness.

9. Register of security deposits of vendors.

10. Register of daily quantity of opium passed out.

11. Register of distress warrants.

12. Register of misconduct of vendors.

13. Register of ganja warehouses.

14. Register of comparative issues of ganja.

15. Register of import of ganja.

16. Register of stock account of opium.

17. Register of licences.

(2)The following registers should be maintained in the general office of the sub-division. They should not be maintained as separate Excise registers unless so ordered in any particular sub-division by the Excise Commissioner or higher authority :

1. Index register.

2. Register of locks and keys.

3. Register of Court-fee stamps.

4. Register of letters issued.

5. Register of letters received.

6. Register of petitions.

7. Register of stores.

8. Register of leave.

9. Register of issues and receipts of forms.

10. Register of security.

257. Warehouse registers.

- A complete of registers to be maintained in the warehouses under the contract supply system, will be fund in the Chapter on Spirit warehouses (See Instruction 63).

258. Register of chalans.

- The register of chalans is prescribed for use in Sadar offices only. It is a register of chalans for all payments made to the treasury (including sub- divisional treasury) on account of Government dues in respect of opium and intoxicants. Such payments should be made and be dealt with in accordance with the following procedure : (a) Separate chalans for different heads of excise. - Separate chalans should be used in cases where payments fall under different heads of Excise or are made by different licences; but where payments are made by the same licensee a number of items of the same description may be entered in one chalan, the details being specified on the back thereof. (b) One chalan for a number of licences. - In the case of the fees for fermented tari licences a number of the same description may be entered in one chalan. The head under which each item is to be entered in the treasury accounts should be noted at the top of the chalans. Every such chalan is to be first presented to the Excise clerk or accountant who, after being satisfied of the correctness of the entries made therein or making therein necessary corrections, will enter the details in the register and return it to the presenter having attested it by his initials. No chalan for Excise payments shall be received in the treasury without the initials of the Excise clerk or accountant as evidence of the correctness of the entries made therein. At the end of each day the register will be sent to the treasurer for his signature, in respect of all payments by chalan. All entries relating to payments by money order should be initialled by the accountant to whom the register will be similarly sent at the end of each day when necessary. The entries in the columns of the chalan register relating to sub-divisions should be initialled by the accountant. On the return of the register from the treasurer and accountant duly signed payments on account of licence fees and vend fees will be entered in the appropriate register. The entries of payments made in other registers on production of chalans of payments should also be daily compared with the entries made in this register, and discrepancies, if any reconciled. The figures under each head of receipts should be totalled at the bottom of each page and the total carried forward to the top of the next page till the monthly totals are struck.

259. Sub-divisional chalans.

- The following procedure should be adopted in dealing with sub-divisional Excise chalans : (1) All sub-divisional receipts must be entered in detail in the sadar office in the chalan register. (2) They will be written up from original chalans received through the sadar treasury and from coupons of money orders. (3) There should be a separate volume for each sub-division, the monthly totals being carried and entered in red ink in the sadar register and the district total struck at the close of each month and quarter respectively. Before signing the quarterly return the Deputy Commissioner should satisfy himself that the total agrees with those entered in the chalan register. (4) Sub-divisional officers should send an abstractive daily advice list showing only the date and the serial number of the chalans for the day, and the aggregate amount covered by them, thus :

Date	Serial number of chalans	Total amount of excise receipts
		Rs. as. p.
24th June, 1898	135, 137, 140, 145 to 150	466 10 3

(5) The chalans will have a monthly serial number. (6) Every entry should be carefully verified and

initialled by the Excise Superintendent.(2)Returns and Reports

260.

The following returns and reports are prescribed and are to be submitted :As shown in the tabular statement below :

Sl. No.	Name and Report of Return	Whether monthly, quarterly, annual or occasional	From whom due	When due to Excise Commissioner	When due to Government or any other officer	Remarks
1.	Diaries of the Superintendent of Excise	Monthly	Deputy Commissioner	-	-	
2.	Absentee statement of Excise Inspectors and Sub-Inspectors	Monthly	Deputy Commissioners and Political Officers	7th of the following month	To Comptroller, 14th of the following month	
3.	Statement of receipts	Monthly	Comptroller, Assam	by the 10th of the following month	-	
4.	Statement of Expenditure under "8. Provincial Excise"	Monthly	Deputy Commissioners and Political Officers	By the 3rd of the following month	To Comptroller, Assam by the 25th of the following month	
5.	Return showing the minor works allotment	Monthly	Ditto	By the 3rd of the following month	To public Works Department Secretariat	
6.	Monthly issues of opium	Monthly	Ditto	By the 7th of the following month	To Government by the 15th of each month	
7.	Return showing the opium smuggling cases	Monthly	Ditto	Ditto	Important cases to be reported to Government	
8.	Return showing the	Monthly	Deputy	By the 7th of	To	

	issue of country spirit and ganja		Commissioners and Political Officers	the Following month	Government by the 15th of the following month
9.	Return showing the position of foreign liquor in the Assam Distillery	Monthly	Distiller through the Deputy Commissioner	Ditto	
10.	Statement showing the issue of foreign liquor	Monthly	Ditto	Ditto	-
11.	Return of stock taking of country spirit in Excise warehouses	Quarterly	Deputy Commissioner	January, April, July and October	To Government by the 15th of the following month.
12.	Return showing the imports and exports of opium and other dangerous drugs (Form A (GL))	Quarterly	Deputy Commissioners and Political Officers	1st January April, July and October	To Central Board by 1st week of January, April, July and October
13.	Return showing the issue, cancellation etc., of opium passes	Quarterly	Ditto	Ditto	To Government 15th January, April, July and October
14.	Return showing the detections by the Excise Preventive staff	Quarterly	Ditto	Ditto	-
15.	Report showing the number of various vacancies etc.	Quarterly	Liquor Contractor	1st January, April, July and October	To Government 15th January, April, July and October
16.	Quarterly statement showing the import of medicinal and toilet preparations and perfumes containing India made spirit	Quarterly	Deputy Commissioners and Political Officers	At the end of each quarter to which the passes relate	To Government 15th January, April, July and October

	together with export passes				
	Quarterly statement showing the import of India made			7th of the second month following the quarter.	-
17.	foreign liquor from other Provinces together with export passes	Quarterly	Ditto		
18.	Return of memorials and petitions withheld	Half-yearly	Ditto	1st April and 1st October	To Government, if even the return is blank
19.	Indent of opium	Annual	Ditto	15th December	To Opium Agent, Ghazipur
20.	Statement of contract grant expenditure and requirements	Annual	Ditto	15th April	-
21.	Return of Excise charges	Annual	Ditto	15th April	-
22.	Yearly return of import, export and consumption of ganja and sidhi	Annual	Ditto	15th April	-
23.	Annual Excise return	Annual	Ditto	30th April	
24.	Excise administration report	Annual	Deputy Commissioner and Political Officers	1st June	To Government 1st August
25.	Confidential character roll of gazetted officers employs in the Excise Department	Annual	Deputy Commissioners	15th February	To Government 15 March
26.	Budget estimate or expenditure	Annual	Ditto	15th September	To Comptroller and Secretariat, 5th October
27.		Annual	Ditto	15th September	

	Budget estimate of receipts				To Secretariat, 10th October
	Detailed statement of permanent establishment of				To
28.	ExciseInspector and Sub-Inspectors as it stands on the 1st April	Annual	Ditto	20th April	Comptroller 15th May.
	Detailed statement of permanent non-gazetted				To
29.	establishment ofthe office of the Commissioner of Excise	Annual			Comptroller, 15th May
			Deputy Commissioners and Political Officers		
30.	Settlement proposals	Annual		1st December	
					To
31.	Indent of European stores	Annual	Ditto	1st July	Government (No date fixed)
					To
32.	Estimated cost of stores required from England	Annual	Commissioner of Excise		Government 1st August
	Return showing the expenditure of the				
33.	Excise warehouses oncapital account and on repairs	Annual	Executive Engineers	10th July (to be called for)	
	Summary of information in regard to the traffic in opium andother dangerous drugs (for callendar year)				
34.		Annual	Deputy Commissioners and Political Officers	20th January	To Government, 1st February each year
	Return showing				
35.	issue, cancellation etc. of opium passes	Annual	Ditto	15th April	Ditto in May
36.	Indent of Forms	Annual	Deputy Commissioners	15th July	To Government

			of Excise		31st July
					To
					Comptroller
37.	Indent of stationery	Annual	Ditto	15th October	stationery 1st week of December
38.	Return of permanent advance	Annual	Ditto	7th April	To Comptroller 15th April
39.	Return showing the deduction of Income-tax	Annual			To Income-tax, Officer, Shylhet, 15th April
40.	Statement showing the sanctions given for the recovery of the actual cost of conveyance during each calendar year	Annual			To Government (Finance Department)
41.	List of new schemes	Annual	Deputy Commissioners	1st August	To Government (Finance Department) 1st October
42.	List of passed and unpassed schemes	Annual	Deputy Commissioners	1st August	To Government (Finance Department) 1st November
43.	List of minor works	Annual	Ditto	Ditto	Ditto, 1st December
44.	Estimates of advances for house buildings, etc.	Annual	Deputy Commissioners and Political Officers	Ditto	To Government 1st October
45.	List of vendors published departmentally	Annual	Ditto	January	
	A(L)	Annual			To Government 1st February
	C(1) (GL)	Annual			Ditto

46.	C(2) (GL)	Annual			Ditto
	E(GL)	Annual			Ditto
	D(GL)	Annual		1st April	
47.	B(L)	Annual		15th June	
48.	B(G)	Annual		15th November	
	Indent of contract forms				
49.	(non-standardised forms)	Annual		1st week of January	
	Report relating to the traffic in opium and other dangerous drugs				
50.		Annual	Deputy Commissioner of Excise	15th April	1st June each year
	Supplementary estimates of import of drugs				
51.		Annual	Deputy Commissioner		15th September each year
					To Government as soon as possible after each calendar year
52.	1st of drugs smugglers in Assam	Annual	Deputy Commissioner of Excise	15th January	
					To Government
53.	Stock of confiscated cocaine	Annual	Deputy Commissioner	1st May	1st June
	Return of B(L) relating to Khasi States and the Manipur State				
54.		Annual	Political Officer, Khasi States, Political Agent, Manipur	1st April	To Governor's Secretary 1st June
	Statistical Form B(L)-Item IV (vide IX 5/38-39)				
55.		Annual			To Government in April (on or before 15th April)
	Inspection reports (sadar and sub-divisional Excise Offices, Excise warehouses distilleries and ganja golas)				
56.			Deputy Commissioner	Within 15 days of the date of inspection	
57.					

Ditto of Excise
Commissioner

To
Government
within 7 days
of the date
of inspection

261. Monthly and annual return of Excise revenue.

- Monthly and annual return of Excise revenue and of the consumption of intoxicants and opium as well as an annual return of charges in Excise department are to be furnished to the Excise Commissioner in the prescribed forms. Temporary and fair licences should be excluded from these monthly and annual returns. They are, however, to be shown in the explanation sheets accompanying both these returns under each head of intoxicants to which they appertain together with the fees derived from them, a comparison being made with the figures of the corresponding period of the previous year. (3) Accounts

262. Compensation for closure of shops.

- Compensation for the closing of shops is not to be treated in account as a deduction from the amount of tax payable by holders of licences, but the sum is to be paid to the party entitled to it and charged in the public accounts as a payment. Compensation will be granted by district offices under the orders of the Excise Commissioner.

263. Payments where to be made.

- All payments of excise revenue (licence fees, duties on ganja, country spirit and other intoxicants, etc.) should be made by the abkars direct to the local treasuries without the intervention of the Excise Officers or clerks, and this must be insisted on.

264. Remittance by money orders.

- Every encouragement should be given to excise vendors to remit their fees by means of money orders with the object of reducing to the lowest possible limit the amount of money passing through the hands of Excise Officers. Remittances by money order are now extensively used throughout the country and there is no reason why they should not be much more largely adopted for the payment of Excise revenue. Offices must bear in mind that the change is one which may not be popular with the subordinates of the Excise department and that the personal interest of the Deputy Commissioners; the sub-divisional Officer and Excise Superintendents will be necessarily to ensure the success of the measure. District Officers should give special attention to this matter and the facilities thus afforded to vendors for payment of money should be made widely known.

265. Particulars of payment.

- District and Excise Officers should impress on abkars the necessity of giving clearly on the coupons to be retained by the payee the following particulars so as to admit of the remittance being brought to book : (1) Description and locality of the shop. (2) Name of licence-holder. (3) Purpose and period for which fee is remitted. (4) Amount.

266. Cost paid to offices giving evidence in the civil Courts to be deducted from their next salary, etc. bills.

- All sums recovered on account of the travelling and other expenses of Excise Offices summoned to give evidence in civil Court should be paid in full to the witnesses, and a certificate of the amount so paid granted to them. The Deputy Commissioner is required to see that sums so paid are deducted from the next salary or travelling allowance bills of the officers concerned, and to refuse to pass bills of officers who have been absent as witness before civil Court for the period of offence until the certificate mentioned above is received.

267. Miscellaneous revenue.

- The following items are to be treated as Excise miscellaneous revenue, and are to be credited in the accounts and shown in the respective returns as such : (1) Sale proceeds of fruit trees, etc. with the Excise Office compound, if realised by Excise Officers. (2) Sale-proceeds of locks, distillery sheds and buildings, measuring glass, old furniture and old stores and material of distillery buildings and other articles if the sale are effected under the orders of Excise Department. (3) Rent of ganja warehouses, godowns, and of land belonging to the Excise Department. (4) Fees for duplicate licences. (5) Fees for ganja and sidhi transport or import passes. (6) Any money realised by sale of articles confiscated under the Excise and Opium laws, after the deduction of the portion representing duty. (7) Composition money and security deposits confiscated to Government. (8) Fees for charas import passes. (4) Miscellaneous

268. Rates and taxes of Government land and buildings.

- The rents of ganja golas belonging to Government should be realised by, and credited to the Excise Department. Where the golas have been separately assessed to municipal taxes, the tax should, in the case of Government golas, be paid by the Excise department and in the case of private golas, by the goladars themselves. All payments on account of rents rates and taxes on Government buildings occupied by the Excise Department should be debited to the department.

269. Chubb's locks.

- Chubb's locks should be procured on indent from the Controller of Stationery in the prescribed form. They should be included in the general indent for stationery and should not, as heretofore be obtained through the office of the Excise Commissioner. Note.- Rules for the custody of treasury

padlocks are embodied in appendix IV on the Treasury Rules and Subsidiary Orders made thereunder.

270. Indent of forms account books where to be purchased.

- Each Deputy Commissioner should submit indent for standardized forms of licences, permits passes, account books for vendors, and other miscellaneous forms to the Provincial Government (Forms Branch) within the time prescribed. Emergent indents should also be submitted to them. The forms are issued by the Deputy Commissioner bound up in books as required to the officers under him. Account books should be sold to vendors by the Deputy Commissioner at cost price. The forms of licences permits, passes and receipts for licence fees will be pointed with counterfoils, and with the pages numbered. The forms of registers and accounts will be issued bound up in books after each page has been numbered and each leaf attested by the Excise Superintendent and after the total number of pages in each book. Requisition for non-standardized forms should be submitted to the Excise Commissioner who will arrange for supply.

271. Changes in opium and Excise policy to be reported to Government of India.

- In order to secure harmonious working of the opium and Excise administration as a whole the Government of India desire that every Province should keep in close and constant touch with fresh developments in other provinces so that each may know where it stands. The most convenient way of securing this object is for Province embarking on any new policy to furnish full information in regard to its intention to the Central Government who will in turn pass it on to other Provinces. To enable other provincial Governments to adjust their arrangements if necessary timely information should ordinarily be given before the changes are actually introduced. Where for any reason this course is not practicable, there should be no delay in reporting the introduction on any important change.

272. Disposal of intoxicants on expiry of licence.

- If a licensed vendor, or expiry of his licence, is unable to dispose of the intoxicant in his possession in the manner laid down in the Rule 346, he shall on the requisition of the Collector, surrender the same to such officer as the Collector may appoint in this behalf and the person to whom a new licence has been granted in the stead of the said licensed vendor of the intoxicant within the district shall, on the requisition of the Collector, be bound, if the Collector sees fit, for forfeiting his licence, to buy the said intoxicant at such price as the Collector may determine to be ordinarily saleable by him in one month.

273. Prohibition of certain transactions with Excise Officers.

- Any transaction of the nature of gift or loan between the holder of a licence, or pass and an officer of the Excise department is absolutely prohibited. Note.-Exceptions allowed under the Government

servants conduct Rules do not apply to officers of the Excise department in their dealings with the holders of licences permits and passes.(5)Records

274. Classification of records.

- Classification of records for the purpose of their preservation and destruction :A-Papers to be Preserved Permanently(1)CorrespondenceCorrespondent of importance regarding-(a)Settlements.(b)Remission and abatements.(c)Pensions.(d)Appeals, where the requisitions is of permanent interest(e)All circulars from Government, Excise Commissioner Legal Remembrancer and Comptroller.(f)All letters communicating rules and general instructions.(g)All printed reports and books including Regulation and Laws.(h)All maps (until revised).(i)All lists of papers destroyed.(j)Acquittance rolls.(k)Appointments and promotions.(l)Buildings and projects.(m)All other papers of permanent interest.(2)Registers and Returns

1. Annual return of Excise revenue.

2. Index register of files.

3. Register of stores appertaining to the Excise department.

4. Detailed list of Excise and opium shops.

5. Statement showing the result of settlement of Excise and opium shops.

6. Confidential character roll of gazetted officers.

7. Office list of establishment as it stands on the 1st April.

8. Security bonds of Excise Officers. (To be preserved until the bond expires).

9. Balance account of spirits in hand and summary of transactions.

10. Register of persons convicted under the Excise and Opium laws.

11. Register of cases instituted under Excise and Opium laws.

B-Papers to be preserved for twelve years(1)CorrespondenceCorrespondence regarding :(a)Any of the subjects mentioned under class A which are of comparatively small importance and which it is obviously unnecessary to keep beyond 12 years.(b)Appeals, not of permanent interest.(c)Dismissals.(d)Leave and charge.(e)All quarterly and half-yearly returns and reports and resolutions thereon.(f)Diaries of Excise Superintendents and correspondence thereon.(g)Excise

Commissioner's and Divisional Commissioner's inspection notes.(2)Registers and Returns

- 1. Return of import export and consumption of ganja/sidhi (annual).**
- 2. Khatian statement of the issue of country spirit to each retail shop from a spirit warehouse.**
- 3. Statement of country spirit issued from a warehouse during a month as compared with quantity cleared in the corresponding month of the previous year.**
- 4. Daily stock account of opium in the treasury.**
- 5. Daily quantity of opium passed out from the treasury.**
- 6. Bond pledging premises, work and utensils of manufacture.**
- 7. Statement of contract grant, expenditure and requirements.**
- 8. Statement of Excise budget grants.**
- 9. Excise Administration Report (manuscript)**
- 10. Budget estimates.**
- 11. Excise over budget grants.**
- 12. Statement of debts of subordinate Excise Officers.**
- 13. Return showing purchase in India of articles riot shown in rate list.**
- 14. Register of casks received and of spirit issued therefrom.**
- 15. Register of spirit received into, reduced, or blended in and issued from each vat or store cask.**
- 16. Register of misconduct of vendors.**

- 17. Register of spirits received into and issued from barrels.**
- 18. Return of European stores purchased in India.**
- 19. Estimate of European stores.**
- 20. Indent for European stores.**
- 21. Contingent register.**
- 22. Register of imports of foreign spirits and liquors.**
- 23. Registers of receipts and issues.**
- 24. A detailed account of demand and collection of the amount due from lessees under the canteen system.**
- 25. Statement of issues of country spirit from, warehouse to lessee manager shops.**
- 26. Service book of an officer dismissed or removed.**

C-Papers to be preserved for three years

- 1. Pass for transport of country spirit under bond.**
- 2. Register of persons employed by licensed distillers.**
- 3. Register of distress warrants.**
- 4. Register of examination of hydrometers, thermometers etc.**
- 5. Register of chalan for the issue of country spirit.**
- 6. Lists of sanctioned projects.**
- 7. Balance account of spirit in hand and summary or transaction used as quarterly stock-taking statement.**

- 8. Return of charges in the Excise Department (annual).**
- 9. Comptroller's statements of receipts and expenditure.**
- 10. Chalans.**
- 11. Statement showing the import of foreign liquor including spirituous medicinal and toilet preparations into Assam from other Provinces and Indian States.**
- 12. Recovery of duty on India-made foreign liquor including spirituous medicinal and toilet preparations into Assam.**

D-Papers to be preserved for Two years.(1)Correspondence

- 1. All monthly returns and resolution thereon unless of permanent importance.**
- 2. All remainders, memoranda and similar unimportant small letters, other than of classes A and B.**
- 3. Dak book.**
- 4. Applications from ministerial subordinates for appointment.**
- 5. Comptroller's objection statements and explanations thereon.**
- 6. Inspection reports by officers other than Excise and Divisional Commissioners.**

(2)Registers and Returns

- 1. Form of receipts for licence fees for Excise shops.**
- 2. Notification of sale of shops.**
- 3. Licence for the vend of opium and intoxicants.**

- 4. Diaries of Excise Inspectors and sub-inspectors.**
- 5. Return showing the work done by inspecting officers.**
- 6. Report on inspection of outstills and distillery shops.**
- 7. Pass for the possession of more than 4 seers of (undiluted) or 12 seers (diluted) purchased pachwai.**
- 8. Pass for liquor from licensed stills to retail shops in Khasi Hills.**
- 9. Ganja import pass.**
- 10. Licence for sale by warehouse of ganja stored in licensed warehouse.**
- 11. Statement showing result of inspection of stock of ganja.**
- 12. Abstract of receipts and expenditure of ganja at registered warehouse.**
- 13. Report of inspection of ganja/sidhi warehouse.**
- 14. Memorandum on inspection of ganja warehouse.**
- 15. Memorandum showing realisation of fines imposed in Excise and Opium cases.**
- 16. Account books kept by the licensed vendors in their retail shops.**
- 17. Form of pass for possession of confiscated articles.**
- 18. Application for special reward in cases under Excise and Opium Acts.**
- 19. Return of securities given by Excise Officers.**
- 20. Memorandum of increase or decrease in stores in a year.**
- 21. Pass for possession of more than 4 seers fermented tari.**

- 22. Distress warrant under Excise Act.**
- 23. Warrant under the Excise Act.**
- 24. Annual estimate of Excise opium.**
- 25. Indent of opium.**
- 26. Indent for forms.**
- 27. Advice of despatch of opium.**
- 28. Receipts or despatch of opium.**
- 29. Permit for possession of opium produced out of India.**
- 30. Stock account for forms.**
- 31. Register of permits.**
- 32. Register of imports into ganja warehouse.**
- 33. Register of weighment of delivery of ganja stored in a registered warehouse.**
- 34. Register of personal ledger (ganja and country spirit)**
- 35. Register of permits for charas.**
- 36. Quarterly statement of detection work made by Subordinate Excise Officers.**
- 37. Review of result of settlement.**
- 38. Indent for stationery rubber, stamps etc.**
- 39. Indent for clothing (jemadars and peons).**

- 40. Report on inspection of sub-divisional ganja-golas by sub- divisional officer, Superintendent of Excise or Deputy Commissioner.**
- 41. List of sanctions to carriage of ponies.**
- 42. Statement showing amount of confiscated cocaine.**
- 43. Acknowledgment of permanent advance.**
- 44. Report on inspection of spirit warehouse.**
- 45. Register of inspections of Excise and opium shops.**
- 46. Report in the case of opium smuggling.**
- 47. Statement of opium cases, fines and rewards.**
- 48. Individual clothing list.**
- 49. Register of convictions for drunkenness.**
- 50. Register of comparative issues of ganja.**
- 51. Register of receipt and issue of articles of uniform.**
- 52. Register of country spirit issued from the Excise warehouse, etc.**
- 53. Register of Excise licences.**
- 54. Register of temporary and fair licences.**
- 55. Register of chalans of money on account of Excise revenue paid into the treasury.**
- 56. Register of security deposit of vendors.**
- 57. Register of opium licences and druggists, permits.**

58. Statement of showing import and export of opium in a quarter.

59. Statement of Excise receipts and expenditures.

60. Comptroller's statement of receipts and expenditure and correspondence thereon.

61. Return of community representation.