

The U.P. Maturation of Spirit for Manufacturing Indian Made Foreign Liquor Rules, 1994

UTTAR PRADESH

India

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Rule

THE-U-P-MATURATION-OF-SPIRIT-FOR-MANUFACTURING-INDIAN-M. of 1994

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The U.P. Maturation of Spirit for Manufacturing Indian Made Foreign Liquor Rules, 1994Published Vide Notification No. 4297/10-Licence-Sanshodhan-94-95, dated 18th October, 1994, published in U.P. Gazette, Part 1 (Kha), dated 26th November, 1994In exercise of the powers under Section 41 of the U. P. Excise Act, 1910 U. P. Act No. IV of 1910) the Excise Commissioner, Uttar Pradesh with the previous sanction of the State Government makes the following rules with a view to regulating process retaining to maturation of spirit for manufacturing Indian made foreign liquor :

1. Short title and commencement.

(1)These rules may be called the Uttar Pradesh Maturation of Spirit for Manufacturing Indian Made Foreign Liquor Rules, 1994.(2)They shall come into force with effect from the date of their; publication in the Uttar Pradesh Gazette.

2. Definitions.

- In these rules, unless there is anything repugnant in the context,-(a)"Maturation of spirit" means keeping of the spirit in a specified wooden vessel for such period as may be prescribed by the Excise Commissioner so that spirit may be matured by acquiring the colour and flavour of the specified wood;(b)"Matured spirit" means the spirit which has been matured in a specified wooden vessel for a period not less than one year;(c)"Maturation bonded warehouse" means a place in respect of which licence or permission has been granted for the maturation of spirit under these rules without payment of duty;(d)The expression "F.L. 3" and "F.L. 3-A" shall have the same meaning as has been

assigned to them in Uttar Pradesh Bottling of Foreign Liquor Rules, 1969;(e)The expression "Officer-in-Charge" shall have the same meaning as has been assigned to them in Uttar Pradesh Excise Manual (Part II, Paragraph 701);(f)The expressions "P.D.-1" and "P.D.-2" shall have the same meaning as has been assigned to them in Uttar Pradesh Excise Manual (Part I, Paragraph 703).

3.

A distiller holding licence in form P.D.-1 or P.D.-2 for manufacturing potable liquor may be allowed to manufacture Indian made foreign liquor with matured spirit. Maturation of spirit may be processed in a maturation bonded : warehouse by the distiller within the distillery premises or any place outside the distillery premises. The distiller shall be responsible for proper erection and maintenance of the bonded warehouse.

4.

(a)The maturation bonded warehouse shall have only one door for entrance and exit which shall be secured by a ticket lock. The windows of the maturation bonded warehouse shall be filled with malleable iron bars not less than two centimetres in thickness set not more than ten centimetres apart and fixed in the brick work to a depth of at least five centimetres at each end. On the inside of each window there shall be securely fastened to the bars stout wire netting the aperture of which shall not exceed 1.5 centimetres in diameter. The minimum height of the maturation hall shall be five metres.(b)A signboard shall be affixed at the entrance door of the maturation bonded warehouse on which following words shall be legibly printed : "Maturation Bonded Warehouse.....DistilleryPlace District"(c)The distiller shall provide office furniture for the use of Officer Incharge and excise staff posted to the maturation bonded warehouse.

5.

No addition or alteration shall be made in the premises of maturation bonded warehouse or in respect of permanent fixtures therein without the previous orders of the Excise Commissioner. The maturation bonded warehouse shall be opened and closed only in the presence of the Excise Officer Incharge.

6.

Maturation of rectified spirit, extra neutral spirit and malt spirit will be allowed in the maturation bonded warehouse. Permission to mature spirit shall be granted by the Excise Commissioner only to the distilleries of the Uttar Pradesh Manufacturing potable liquor.

7.

The distiller shall keep vats or casks of Sal or Oak wood in sufficient number. Separate vats or cask shall be used for maturing different kinds of spirit. No vat or cask shall be used without proper gauging. The provisions of paragraphs 750 to 752 of the Excise Manual, Volume I, shall mutatis mutandis apply in relation to the maturation bonded warehouse.

8.

The spirit shall be transferred to the maturation bonded warehouse under a general or special bond, as the case may be, furnished by the distiller. No allowance shall be made for any wastage in transit or storage and the distiller shall pay full duty on wastage, if any, occurred during transit or storage, which shall be calculated for the quarters ending on June 30, September 30, December 31 and March 31 every year.

9.

Every maturation Vat and Cask shall contain in conspicuous manner, a label which shall bear the following information. -(i)kind of spirit;(ii)date of setting the spirits for maturation;(iii)quantity of spirit in bulk litres kept for maturation;(iv)strength of spirit;(v)date of completing maturation.

10.

Matured spirit shall be issued only to the F.L. 3 or F.L.-A licensed premises, after payment of duty leviable on Indian-made foreign liquor. The issues from maturation bonded warehouse shall be made in accordance with rules relating to duty paid issues of spirit from the distilleries.

11.

The distiller shall keep an up-to-date account of the spirit received and stored for maturation in Form P.D. 35 as given in the Appendix. Account of duty leviable and paid on transit and storage wastage shall be maintained in Form P.D. 36 as given in the Appendix. A statement in Form P.D. 36 as given in the Appendix shall be submitted to Deputy Excise Commissioner of the charge after the close of each quarter. The register showing issues of spirit from the maturation bonded warehouse shall be maintained in Form P.D. 37 as given in the Appendix.

12.

Government shall not be liable for the destruction, loss or damage of any spirit stored in the maturation bonded warehouse or theft or gauging or proof or by any other cause whatsoever.

13.

Distiller shall be responsible for the safe custody of stock of spirit and shall be liable to make good any loss of revenue caused to the State Government by their negligence.

14.

The spirit stored in the maturation bonded warehouse shall be liable to analysis on the order of Excise Commissioner. If spirit is found to be of inferior quality and unsuitable for the purpose of human consumption, it may be rejected and destroyed or otherwise dealt with under the orders of the Excise Commissioner officer-in-charge of the maturation bonded warehouse as are empowered to stop the delivery of the spirit and immediately send sample of such spirit for analysis.

15.

Regular accounts maintained by the distiller shall be open all the time to the inspection of the Officer-in-charge and of all superior officers.

16.

The distiller shall be bound by all the orders or rules relating to the management of the maturation bonded warehouse and for the issue of spirit therefrom, for the time being in force.

17.

Reduction, flavouring, colouring, blending and bottling of any type of spirit in the maturation bonded warehouses shall be strictly prohibited.

18.

The distiller shall deposit a security of rupees five lakhs in Government promissory notes or fixed deposit receipt of any scheduled bank, pledged to the Excise Commissioner, for the fulfilment of all conditions to his licence and for the payment of all sums which may become due to State Government by way of duty, penalties, fines and taxes made under the provisions of his licence or to which the distillery may be liable by any law, rules or orders for the time being in force. Appendix [See Rule 11] P.D. 35 Register of receipt and storage of spirit for maturation

Month and date	Description of liquor	Opening Balance	Receipts	Wastage			
Quantity in B.L.	Strength	Quantity in A.L.	Name of distillery from where received	No. and date of pass	Quantity despatched	Quantity received	A.L.

B.L.	A.L.	B.L.	Strength	A.L.							
1	2	3(a)	3(b)	3(c)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5

Total of Columns 3 and 4	Quantity issued	Balance of the close of the day	Remarks								
Quantity in B.L.	Quantity in A.L.	Quantity in B.L.	Strength	Quantity in A.L.	Quantity in B.L.	Strength	Quantity in A.L.				
6(a)	6(b)	7(a)	7(b)	7(c)	8(a)	8(b)	8(c)				9

P.D. 36 Statement showing transit and storage wastage of spirit in the maturation process Quarter ending Name of Licensee

Transit wastage during the quarter (Column 5 of P.D. 35) for 3 months	Stock remaining at the end of previous quarter	Total receipts of spirit during the quarter	Total of Columns 2 and 3	Total Quantity of spirit issued during the quarter	Calculated balance at the end of quarter
1	2	3	4	5	6

Actual balance at the end of quarter	Storage wastage (A.L.)	Total of Columns 1 and 8 A.L.	Rate of duty per A.L.	Amount of duty	Treasury Challan	Remarks
B.L. A.L.	Strength	No. date				
7	8	9	10	11	12	13

P.D. 37 Register of issues of matured spirit

Month and date	Opening Stock	Quantity issued							
	Quantity in B.L.	Quantity in A.L.	Vat no.	Dip	Temperature	Strength	Quantity in B.L.	Quantity in A.L.	
1	2	3	4	5	6	7	8	9	

Quantity issued	Balance	Pass no.	Date	Closing Stock		
Quantity in B.L.	Quantity in A.L.	Quantity in B.L.	Quantity in A.L.	Quantity in B.L.	Quantity in A.L.	
10	11	12	13	14	15	16 17