

The Assam Bonded Warehouse Rules, 1965

ASSAM

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Rule THE-ASSAM-BONDED-WAREHOUSE-RULES-1965 of 1965

- Published on 31 December 1965
- Commenced on 31 December 1965
- [This is the version of this document from 31 December 1965.]
- [Note: The original publication document is not available and this content could not be verified.]

The Assam Bonded Warehouse Rules, 1965Published vide Notification No. Ex-102/63/159, dated 31st December, 1965Last Updated 12th February, 2020(Framed under the Assam Excise Act, 1910)Notification No. Ex-102/63/159, dated 31st December, 1965. - In exercise of the powers conferred by Section 36 of the Assam Excise Act, 1910 (Eastern Bengal and Assam Act 1 of 1910) the Governor of Assam is pleased to make the following rules, namely :

1. Short title.

(1)These rules may be called the Assam Bonded Warehouse Rules, 1965.(2)They shall be deemed to have come into force from 8th November, 1977.

2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context-(i)"Act" means the Assam Excise Act, 1910 (Eastern Bengal and Assam Act 1 of 1910);(ii)"Bonded warehouse" means the premises or any part of the premises approved and licensed for deposit or storage of spirits on which duty has not been paid;(iii)All other expressions mentioned in these rules but not defined herein, shall have the same meaning as in the Act and other rules made thereunder.

3. Application for licences.

- Any person desiring to obtain a licence to establish and work a bonded warehouse in any place in Assam shall apply in writing to the Commissioner of Excise stating the following particulars :(1)The name or names with address or addresses of the person or persons so applying; if a firm, the name of every partner of the firm; and if a company, the registered name and address thereof;(2)the purpose for which the warehouse is proposed to be opened specifying in detail the nature of the business which the applicant desires to carry on therein;(3)the name of the place in which, the site on which, and the buildings in which the warehouse to be constructed or worked;(4)the number and

full description of vats and other permanent apparatus which the applicant wishes to work or set up and the size and capacity of such vats, etc.:(5)the date from which, in the event of a licence being granted to him, the applicant purposes to commence working the warehouse;(6)a correct plan of the buildings which he intends to use or construct his warehouse for storage of foreign liquor and a plan showing the position of vats and other permanent apparatus therein and a list of store-rooms, etc., connected therewith.

4. Grant of licences.

(1)On receipt of the application and after such enquiry as he deems necessary, the Excise Commissioner may forward the application to the Government with his comments thereon.In deciding whether a licence for the working of a bonded warehouse is to be granted or not, the Excise Commissioner shall take full consideration of the purpose for which it is proposed to open the warehouse and the demand of necessity for such a warehouse.(2)Bonded warehouse may be opened in case of foreign liquor-(a)for sale to the retail and wholesale licence- holders of liquor;(b)for supply of spirits for the manufacture of chemicals, medicated articles, etc., or for other industrial purposes;(c)for any or all of the above purposes combined.(3)If the Government approved the opening of a bonded warehouse in any area, the Excise Commissioner shall issue necessary sanction under Section 16 of the Act and inform the applicant and the Collector of the district in which the warehouse is to be opened. He shall also inform the applicant the amount of security to be furnished by him for the due performance of the conditions on which a licence may be granted to him. The amount of security deposit may be fixed at Rs. 5,000 or more according to the volume of business.(4)The applicant shall then be called upon to make necessary arrangement for the construction of the warehouse at his cost. Upon completion of the building and after the vats and other permanent apparatus, etc., have been set up, he shall file two fresh copies of the plans before the Collector who shall cause them to be verified in any manner he thinks proper, and then submit one copy to the Excise Commissioner for examination and for comparison with the plan first submitted, and for any purpose further verification he may think necessary. After final approval by the Excise Commissioner a licence will be granted to the applicant in the form prescribed in those rules. The applicant shall be bound to conform to the directions from the Excise Commissioner, regarding any addition or alteration to the buildings, vats or other permanent apparatus or plants which he considers necessary whether before or after the final plans are submitted for the proper security of the revenue or to render illicit practices impracticable.(5)No addition or alteration to the buildings, vats or other permanent apparatus as shown in the plans finally submitted by the applicant shall be made without the previous sanction of the Excise Commissioner obtained through the officer-in-charge and the Collector. If the Excise Commissioner so directs, such additions or alterations may be permitted by the Collector subject to the Excise Commissioner's approval. When any such additions or alterations are made, fresh plans shall be submitted, to the Excise Commissioner through the Collector with a certificate from the officer-in-charge that they are correct.(6)It shall be open to Excise Commissioner to verify at any time any of the descriptions and plans above-mentioned, and no proof of error, to require fresh ones to be submitted for sanction. Such verification may be made by any officer deputed for the purpose, and such officer shall be allowed full access to the premises. Sanction to the plans may be withheld until any point in respect of which they differ from already sanctioned plan has been rectified to the satisfaction of the Excise

Commissioner. The licensee shall be bound to carry out such rectification within a reasonable time to be fixed by the Excise Commissioner.

5. Licence fee and execution of bond.

- Before the licence to work a bonded warehouse is granted by the Excise Commissioner, the applicant shall be required to pay a licence fee of Rs. 30,000 per annum and shall execute a hypothecation deed in the form prescribed in these rules pledging the warehouse with the stock of foreign liquor, vats, all apparatus and utensils therein for the due discharge of all payments which may become due to the State Government by way of duty, fees, rents, fines, penalties or otherwise under the provisions of his licence or to which the applicant may be liable by law or rules or under any agreement or bond into which he may have entered.

6. Renewal of licence.

- The licence for a bonded warehouse may be renewed annually at the discretion of the Government. Such renewal shall be granted by the Excise Commissioner with the approval of the Government.

7. Appointment of staff and establishment.

- The Commissioner of Excise shall appoint such Excise Officers and establishment as he thinks fit to the charge of the bonded warehouse. The licensee shall pay to the state Government at the end of each calendar month such establishment charges as may be determined from time to time by the Excise Commissioner. The cost of establishment shall include pay and allowances, if any, as well as leave, salary and pension contribution.

8. Accommodation for officer-in-charge and establishment.

-The licensee shall provide suitable rent-free quarters to the satisfaction of the Excise Commissioner for the officer-in-charge and other establishment in close proximity to the warehouse and shall keep the same and the apparatuses thereto in proper repair. He shall also supply such office with such furniture as may be required for the use of the officer within the warehouse.

9. Notices to commence and cease working of the warehouse.

- Every proprietor or manager of a bonded warehouse must give fifteen days' notice in writing to the Collector, of the dates on which he purposes to commence working of the warehouse and at least two months' notice before he ceases to work it.

10. Withdrawal of staff and establishment and prohibition to issue spirits.

- In case a licensee ceases issuing foreign liquor for a period exceeding one month, the Excise Commissioner may withdraw the establishment stationed at the warehouse and may prohibit all

further issues of spirits until the licensee has given him fifteen days' notice in writing of the date on which he proposes to recommence the issue of spirits.

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

(1) All vats in the bonded warehouse must be so placed as to admit of the contents being accurately gauged or measured and must be fitted to the satisfaction of the Excise Commissioner with proper dipping rods, so adjusted to fix dipping places that the contents thereof may, at any time, be ascertainable. The vats shall also be gauged in such manner as the Excise Commissioner may, from time to time, direct; and no vessel shall be used as store vat until it has been gauged and the gauging has been checked by the Superintendent of Excise or such other officer as the Excise Commissioner may appoint. (2) Every cock kept or used in a bonded warehouse shall be of such pattern and constructed in such manner as the Excise Commissioner may from time to time direct.

12. Licensee to provide plungers and valinches.

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

13. Licensee to supply weighing machines.

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

14. Vessels for storage of foreign liquor in warehouse.

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

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

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

16. Dipping place or level of vessel not to be altered by any device.

- The licensee shall not cause or allow the dipping place or level of any vessel to be altered or any device to be used to deceive the officer-in-charge in taking tire gauge of any vessel or to prevent him from taking a true account of all foreign liquor in any vessel.

17. Warehouse to be under joint lock, storage vessel with reliable locks and custody of keys.

- The outer door of a spirit warehouse shall be locked by two locks, one being supplied by the State Government and the other by the licensee, the keys being retained by the officer-in-charge of the warehouse and by the licensee or his authorised representative. The licensee shall provide and maintain suitable and secure fastenings to all vats and other receptacles to the satisfaction of the Excise Commissioner or the attachment of locks to be provided by the Government. All manholes, cocks and other apertures of vats shall be so made that they can be locked with Excise locks or any other equally suitable locks made in India and approved by the Excise Commissioner. The plug or key of any cock is not to be rivetted in, but shall be so made that it can be taken out by an officer for examination. When it is necessary that cocks upon closed pipes be left open when no Government officer is present, working fastening must be provided for such cocks to admit of their being turned but not withdrawn from their position. Close fastening shall be provided for all other cocks. Either Excise locks or Club's locks or any other equally suitable locks made in India and approved by the Excise Commissioner, shall be provided for all the fastenings and doors. The keys of all such locks shall be kept in the personal custody of the officer-in-charge of the warehouse, the duplicate keys being kept in the district or sub-divisional treasury. The licensee shall be at liberty to affix also his own locks; provided that he shall always, on the requisition of the Collector, the officer-in-charge of the warehouse or other superior Excise officer, immediately remove such locks so as to allow free inspection of the vats and other receptacles in which and of the rooms of which such locks are placed, and of all the contents thereof.

18. Storage of foreign liquor for sale in approved vessel and necessary markings.

- The foreign liquor intended for storage and sale shall be conveyed in sound water-tight casks or approved metal vessels on which shall be painted in white oil paint, in letters not one inch high, the number of the cask or vessel, its capacity to the nearest of one-tenth of a litre, and the name of the distillery or warehouse from which it has been issued. Marks other than those specified above shall be obliterated.

19. Duties of the officer-in-charge on arrival of consignment.

- Immediately on arrival of a consignment at the warehouse, the officer-in-charge shall open the consignment and enter into the stock register after verifying the same with the passes covering the consignment. If any deficiency in excess of the quantity as allowed by Rule 141 of the rules for the Government warehouse is found to have occurred in any vessel after measurement by such method as may, from time to time, be prescribed by the Excise Commissioner, the whole contents of the vessel shall, if the licensee of the warehouse or his authorised representative so desires, forthwith be measured in metric measures and the quantity thus ascertained shall be accepted as correct. He shall then note the results in the prescribed registers and also on the pass covering the consignment. One copy of the pass with entire of receipt shall be immediately returned to the officer who issued the consignment, and the other copy with the entries thereon shall be kept in the warehouse.

20. Receipt of spirits in warehouse and procedure thereof.

- No spirits shall be received into any warehouse unless accompanied by a pass from the officer-in-charge of the distillery or bonded warehouse from which they have been transferred or by a special permit authorising their receipt into the bonded warehouse, or if the spirits be imported by a permit from an officer duly authorised to grant permit for the transport of imported spirits. All spirits received into warehouses shall be gauged and proved on arrival and the licensee shall thereupon become responsible under Rule 37 for the quantity and strength of the same.

21. Conveyance of spirits to warehouse under bond and at the risk of the licensee and open to gauging and proof.

- The spirits intended for warehouse shall be conveyed thereto under bond, and at the sole risk of the licensee of the warehouse. The bond shall be discharged when the foreign liquors have been deposited in the warehouse and have been duly gauged and proved by the officer-in-charge and after the duty on the excess deficiency, if any, has been realised.

22. Working hours in warehouse.

- A bonded warehouse shall not be opened except during such hours as may be fixed by the Collector with the previous sanction of the Excise Commissioner. The warehouse shall be closed on Sundays and on public holidays as declared by Government from year to year under Section 25 of the Negotiable Instruments Act, 1881 (26 of 1881); provided that in case of necessity the Collector, Sub-divisional Officer or the Superintendent of Excise may direct that bonded warehouse shall not be closed on any particular day.

23. Auction by Excise Commissioner and Collector on the expiry of the licences.

(1) On the termination of the licence either on account of expiry of the term or on account of cancellation or suspension, the Excise Commissioner may take over of the permit licensee of the warehouse, as the case may be, to remove forthwith all foreign liquor remaining in the warehouse on full payment of duty. (2) If he shall fail so to remove all spirits within 15 days of receipt of the written notice from the Collector, the cost of any establishment which it may be necessary to employ at the warehouse may be recovered from the defaulter, and if he fails to do so within one month, the spirits shall be liable to forfeiture at the discretion of the Excise Commissioner.

24. Cancellation or suspension of licences.

- The licence may be cancelled or suspended by the Excise Commissioner under the provisions of Section 29 of the Act.

25. Removal of spirits from warehouse.

- Spirits may be removed from bonded warehouse : I. Under Bond-(a) for transport to another distillery or warehouse ; (b) for export to other State or territory in India when specially permitted by the Excise Commissioner. II. On payment of duty-(a) for local consumption or use ; and (b) in case of foreign liquor for export to other States or territory in India. III. Without payment of duty and without bond-if issued to the public servant empowered to purchase or remove them on public service. IV. Without payment of duty and without bond in respect of rectified spirit and absolute alcohol-(a) if issued to Government hospitals and dispensaries, indents being signed or countersigned by the Civil Surgeon ; (b) if issued to private hospitals and dispensaries and other medical institutions as are conducted on charitable line which are certified on the indent by the Civil Surgeon or by any other officer empowered in this behalf by the State Government as being entitled to the supply free of duty. (c) if issued to educational institutions, laboratories, firms and the museums specified by the State Government, the indent being signed by the Civil Surgeon or any other officer specified by the State Government; (d) if issued to Veterinary hospital, the indent being signed or countersigned by the Superintendent, Civil Veterinary Department.

26. Gauging proofs and removal of spirits.

- No spirits shall be removed from any warehouse until they have been gauged and proved by the officer appointed for the purpose. If removed under bond, the gauging may be by bung rod, if otherwise the gauging shall be by actual measurement or by weighing.

27. Removal of spirits under a pass.

- No spirits shall be removed from any bonded warehouse save under a pass issued by the Collector or officer-in-charge. If the licensee has executed a bond in the prescribed form, the officer-in-charge may issue passes for the removal of the spirits up to the quantity covered by the bond ; otherwise he shall only issue a pass or under the special orders of the Collector, e.g., where permits are issued under Rule 25.

28. Payment of duty and allowances.

(1) A licensee of a bonded warehouse, who has imported or transported spirit (other than country spirit) under a bond for payment of duty, shall pay to Government duty at the prescribed rates on the quantity of spirits in bottles or in any vessel received in the warehouse and also for absence of the quantity of the spirit detected at the time when the spirit is measured, gauged and proved for removal. The licensee shall pay the duty as aforesaid in lieu of the duty payable under Rule 37, unless he is able to account for the absence in respect of spirits in bottles and also subject to the allowances hereunder mentioned (calculated at proof strength) in respect of spirits in vessels :

On spirit stored in any wooden vessel	For any period not exceeding one month	1
On spirit stored in any metal vessel	For any period exceeding one month	1 1/2
	For any period	1/2

(2) The duty levied under sub-rule (1) shall be payable at the rate imposed under Section 21 of the Act on the spirit imported or transported and shall be paid before the removal from the warehouse, to which it has been taken, of the spirits which have been gauged and proved.

29. Persons to whom spirits may be issued.

- The spirits may be issued for local consumption or use only : (1) In the case of foreign liquor (excluding rectified spirit, denatured spirit, and absolute alcohol) - (a) to licensed vendors of foreign liquor; holding a permit from the Collector to obtain liquor from the warehouse ; (b) to any person for his own consumption and not for sale and holding a pass from the Collector to obtain liquor from the warehouse. (2) In the case of rectified spirit and absolute alcohol - (i) to a chemist or druggist requiring such spirit for the manufacture of drugs, medicines or chemicals and holding a permit from the Collector to obtain such spirit from the bonded warehouse ; (ii) to a chemist or druggist licensed to sell such spirit by retail for medicinal, industrial or scientific purposes and holding a permit from the Collector to obtain such spirit from the bonded warehouse ; (iii) to a person holding licence for compounding and blending of foreign liquor. (3) In the case of denatured spirit. - To persons holding licences for sale of such spirit or for the possession of such spirit for business purposes in excess of the quantity fixed at the limit of private possession and holding a permit from the Collector to obtain such spirit from the warehouse. (4) In the case of rectified spirit - (i) to a chemist or druggist requiring such spirit for the manufacture of drugs, medicines or chemicals and holding a permit from the Collector to obtain such spirit from the warehouse ; (ii) to a chemist or druggist licensed to sell such spirit by retail for medicinal, industrial, or scientific purposes, and holding a permit from the Collector to obtain such spirit from the warehouse ; (iii) to a person holding a licence for compounding and blending foreign liquor and holding a permit from the Collector to obtain such spirit from the warehouse ; (iv) to persons holding licenses for the manufacture of perfumes and toilet preparations consisting of or containing alcohol and holding a permit from the Collector to obtain such spirit from the warehouse ; (v) to persons holding permit from the Collector to obtain such spirit from the warehouse for scientific or industrial purposes ; (vi) to a homoeopathic chemist or practitioner holding special permit to obtain rectified spirit from the warehouse for manufacture of homoeopathic medicines.

30. Import permits, transport pass.

- The licensee of the bonded warehouse shall import the spirits under bond on the import permits issued by the Additional Commissioner of Excise, Assam. The retail and wholesale licence-holders of foreign liquor shall obtain necessary transport pass from the Collector or pre-payment of duty at the prescribed rates for movement of spirits from the bonded warehouse to their respective shop premises. The transport pass shall be issued in triplicate in Miscellaneous Form No. 1 of the Assam Excise Manual Volume III. The original copy of the pass shall be retained in the office of issue, the duplicate copy shall be handed over to the person to whom the pass has been granted to accompany the consignment and the triplicate copy to the officer-in-charge of the bonded warehouse. The duty shall be deposited by the foreign liquor licensees into the treasuries by challans. The challans shall be prepared in quadruplicate. One copy will be kept by the treasury and the remaining three copies after completion in the treasury will be presented by the foreign liquor licensee or his agent to the officer-in-charge of Excise at the district or sub-divisional headquarters. This officer will issue the transport pass for the quantity and endorse on one copy of the challan that duty on the quantity has been paid. He will then send this copy with another copy of the challan to the officer-in-charge of the bonded warehouse and keep one copy in his office. The officer-in-charge will issue the spirit and retain in his office the copy of the challan with endorsement and make over the other copy to the licensee of the bonded warehouse or his agent for supply of the foreign liquor. For export of the spirits from the bonded warehouse, Rules 38 to 42 of the Assam Excise Rules, 1945 shall apply mutatis mutandis.

31. Maintenance of accounts.

- The licensee shall keep regular accounts showing the quantity and strength of spirits received and issued from the remaining in the warehouse. Such accounts shall be open at all times to the inspection of the officer-in-charge and of all superior Excise Officers.

32. Responsibilities of Government.

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

33. Supervision and control over warehouse.

- A bonded warehouse shall be under the supervision and control of the Collector and the Superintendent of Excise, but those officers shall not pass order on technical matters connected with the working of a warehouse except with the approval of the Excise Commissioner.

34. Admittance of persons into warehouse.

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

35. Ejection of undesirable person.

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

36. Access to some record and prohibition of erasures.

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

37. Periodical stock taking and levy of duty on excess deficiency.

- The Superintendent of Excise or in his absence, the officer-in-charge of the bonded warehouse shall take stock of all spirits in the warehouse on the last day of March, June, September and December in each year or on the preceding day, if the last day be a Sunday or a holiday prescribed under Rule 22 and the licensee shall pay to the State Government duty at the rates imposed under Section 21 of the Act on all spirits which may not be forthcoming and for which he may be unable to account for the satisfaction of the Excise Commissioner in excess of an allowance of 1½ per cent which shall be made to him for wastage. Wastages for the purpose of collection of duty on the excess as aforesaid shall be calculated annually, that is, at the end of each financial year for which the licence is in force :Provided that if it shall be proved to the satisfaction of the Excise Commissioner or of such officer as he shall appoint that such deficiency in excess of 1½ per cent has been caused by accident or other unavoidable cause, the payment of duty at the above rates on such deficiency may not be required.

38. Imposition of fines in case of breach of conditions of licence or rules, forfeiture of deposit and cancellation of licence.

- In case of any breach of these rules or of the conditions of the licence, or in case of any attempt by altering the capacities of receptacles or otherwise to deceive the officer-in-charge in gauging or proving, either by the licensee or by any person in his employment, it shall be competent for the Excise Commissioner to impose upon him, in lieu of cancellation of the licence, a fine not exceeding Rs. 100 for every such breach of the rules or conditions, or subject to the control of the State Government, to impose a fine not exceeding Rs. 2,000 or to cancel the licence or/and declare the money, if any, deposited with the Government forfeited. It shall be lawful for the Collector to deduct the amount of fines imposed under this rule from the sum deposited by the licensee as security for the due performance of the conditions of the licence, and for this purpose, the Collector may sell any or all of the property hypothecated.

39. Prosecution not withdrawing fine, forfeiture or cancellation.

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

40. Conviction and consequent cancellation of licence.

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

41. Payment of duty.

- The duty imposed on-(i)foreign liquor and spirits (other than country spirits):(a)imported under bond, or(b)stored in a bonded warehouse,shall be paid before removal from the bonded warehouse unless a bond has been executed.

42. Manner of payment of duty.

- When duty on the spirits is to be paid before removal from a bonded warehouse, the payment shall be made into the local treasury, or a treasury approved by the Collector of the district in which such spirits are to be sold or consumed by direct payment into treasuries by challans. Advance deposits on account of duty may also be made with the permission of the Collector.

43. Rejection or destruction of unsuitable spirits.

- If spirits stored in a bonded warehouse are found to be of inferior quality or otherwise unsuitable for the purpose for which they were stored, they may be rejected or destroyed or otherwise dealt with under the orders of the Excise Commissioner.

Licence to construct and work a bonded warehouse for the deposit and storage of foreign liquor and spirits

Original/duplicate District :No. of licensee in the register :Name of licensee :Place of bonded warehouse :.....resident of thanak district is hereby authorised by the Excise Commissioner, Assam to work a bonded warehouse at..... from to 31st March 19... for the deposit and storage of foreign liquor or such spirits as permitted by the Excise Commissioner from time to time. It shall be required of the holder of this licence, as a condition of its remaining in force, that he shall duly and faithfully perform and abide by the following conditions and by the provisions of the Assam Excise Act, 1910 (Act 1 of 1910) as amended from time to time and by all notifications and rules which have been or which may, from time to time, be published or made thereunder so far as they are relatable to this licence and shall cause all persons employed by him to obey all such rules and orders.

I. That he shall pay to Government in advance per annum a free of Rs....and that he shall pay the same into the Treasury/Sub-Treasury at....

II. That he shall deposit and store only foreign liquor and such other spirits as the Excise Commissioner may approve from time to time and only at the premises named therein.

III. That before depositing or intending for any spirits to be deposited or kept under this licence, he shall execute a bond in favour of the Commissioner of Excise, Assam for the payment of duty at the rates imposed under Section 21 of the Act on all foreign liquor and spirits imported, transported or all foreign liquor and spirits deposited or kept by him to the said warehouse.

IV. That he shall give to the Collector seven days' clear notice of the probable date of arrival and the approximate quantity in bulk litres of such consignments of foreign liquor and spirits imported or transported under bond for deposit in the said warehouse.

V. That he shall attend either personally or by his duly authorised agent at the time of arrival of the foreign liquor or other spirits and that he shall remain in attendance until the foreign liquor or spirits have been gauged and proved, if necessary, sampled.

VI. That he shall provide site, buildings, vats and other apparatus to the satisfaction of the Excise Commissioner.

VII. That he shall bear the cost of the excise establishment as may be fixed by the Excise Commissioner for supervision of the working of the bonded warehouse and shall provide suitable rent-free accommodation for them to the satisfaction of the Excise Commissioner.

VIII. That he shall keep regular and accurate daily accounts in such form as may be prescribed by the Excise Commissioner of all foreign liquor and spirits received into and issued from the warehouse.

IX. That he shall pay on demand, for all foreign liquors and spirits deposited and stored therein, the duty at the prescribed rate or rates.

X. That he shall permit any Excise Officer of or above the rank of Inspector of Excise to have at all hours free access to the bonded warehouse places appertaining thereto and that on demand by any such officer he shall produce for inspection his accounts of deposits and issues of foreign liquors and spirits.

XI. That when required by any Excise Officer of or above the rank of Inspector he shall assist him by sufficient number of employee in taking accounts of his stock and for gauging foreign liquor or spirits on receipt and at the time of issue.

XII. That he shall permit any Excise Officer of or above the rank of Inspector to take sample of any foreign liquor or spirits stored under this licence.

XIII. That the licensee shall be bound to make such general arrangements as may be directed by the Collector of the district for the removal of he waste matter and refuse arising out from the working of the bonded warehouse.

XIV. (i) That all

members of the executive and ministerial staff of the bonded warehouse shall be citizens of India.(ii)That the lists of all appointments with necessary particulars of employees other than labourers and menials, shall, from time to time, be submitted to Government through the Commissioner of Excise, for their information once at least in every six months. In the case of labourers and menials, it shall be sufficient to submit once a year the statistics of their number, rate of wages and their native districts only.XV. That the licensee shall be bound to maintain such minimum stock of foreign liquor and spirits in the bonded warehouse as may, from time to time, be fixed by the Excise Commissioner.XVI. That the licensee shall not be permitted to issue foreign liquors or spirits from the warehouse to vendors of foreign liquor and pass-holders unless he has taken out a licence.XVII. That as security for the fulfilment of these conditions, the licensee shall deposit with the Collector of the district a sum of Rs and shall execute a hypothecation deed pledging the bonded warehouse premises and all apparatus and utensils employed in the working of the warehouse for the due discharge of all payments which may become due to the Government of Assam : Provided that the Government of Assam shall not undertake to arrange for the sale of any of the foreign liquors and spirits in the warehouse.XVIII. That the licensee shall not be entitled to any compensation for cancellation of his licence and abolition of the bonded warehouse as a result of any policy of Government or for any other reasons.XIX. The infraction of any of the above conditions or of any of the provisions of the Assam Excise Act, 1910, as amended from time to time or any of the notifications published or rules made thereunder so far as they are applicable to this licence shall subject the holder of the licence to forfeiture of this licence and the security deposit mentioned in Clause XVII of this licence as well as to all or any of the penalties prescribed by law or rule.The..... 20.....Deed of hypothecation for pledging the warehouse premises, all apparatus, appliances and utensils employed in the working of a bonded warehouse for the due discharge of all payments which may become due to the Government of AssamThis indenture made the..... day of..... 20..... between..... of the one part and the Governor of Assam (hereinafter called the Governor, which expression shall, where the context so admits, include his successors in office and assigns) of the other part;Whereas the said..... has been granted a licence under the provisions of the Assam Excise Act, 1910 (Eastern Bengal and Assam Excise Act 1 of 1910) to work a bonded warehouse at..... from the..... to the..... and whereas it shall be condition of the said licence that the said..... shall execute a hypothecation deed in the prescribed form of the bonded warehouse premises, apparatus utensils, etc., employed in the working of the bonded warehouse for the total value of Rs..... as security for the fulfilment of the conditions of the said licence and for payment of all sums of money which may become due and owing by him to the Government by way of penalty or otherwise and whereas the said..... is the absolute owner in possession free from encumbrances of the bonded warehouse premises, apparatus, utensil, etc., described and intended to be hereby assigned and conveyed for the total value as hereinbefore mentioned ;Now this Indenture witnesseth that in consideration of the grant to him of such licence as aforesaid..... doth hereby..... convey, assign, transfer and assure upto the Government, all the land, hereditaments and premises more particularly described in the First Schedule hereto and all buildings, houses, warehouses, godowns and outhouses erected or being thereon and also all rights, easements, liberties, privileges, profits, appendages and appurtenances whatsoever to the said lands, hereditaments and premises or any part thereof belonging or appertaining, and also all vats, machineries, tools, apparatuses, casks, plants, utensils, etc., which are now used or employed in or about the said bonded warehouse premises, a list whereof is set out in the Second Schedule hereto or which shall at any time during

the continuance of this security be used or employed by the said..... in and about the said premises for the purpose of the working of the bonded warehouse deposit, storage and issue or sale of foreign liquor. To hold the same unto the Governor for the total value as hereinbefore mentioned subject to the proviso for redemption hereinafter contained, that is to say..... :Provided always that in the said..... shall during the continuance of this licence and of all subsequent licences which may be granted to him to work the warehouse, observe and perform all the terms, conditions and provisions of all such licences and observe and perform all the provisions of the Assam Excise Act, 1910 (Eastern Bengal and Assam Excise Act 1 of 1910), and of all rules framed or which may from time to time be framed thereunder so far as they relate to the licensee and shall pay all sums of money which may become due and owing by the said.... to the Governor in respect of revenue, licence fees, cost of establishment or otherwise or in respect of fines or penalties which may be imposed on him, then the Governor shall at any time after the said..... shall have ceased to work the bonded warehouse upon the request and the case of the said..... his heirs, executors, administrators or assigns, convey or retransfer to him the premises with vats, machineries, tools, apparatus, casks, plants and utensils, etc., hereinbefore granted and it is hereby agreed and declared by and between the said his heirs, executors, administrators and assigns and the Governor that any sum payable by the said..... his heirs, executors, administrators and representatives of the Governor shall be recoverable by the Governor under the provisions of the Assam Excise Act, 1910 (Eastern Bengal and Assam Excise Act 1 of 1910). In witness whereof I have hereunto set my hand and seal the.... day of..... in the year two thousand

Witness.....

Witness.....

First Schedule..... Signed, sealed and delivered by the above-named Collector for and on behalf of the Governor of Assam

Second Schedule

....

Bond for the Import or Transport and storage of Foreign Liquor without payment of duty Know all men by these presents that I am held and firmly bound unto the Governor of Assam (which expression shall, where the contexts so admit, include his successor-in-office or assigns) in the sum of Rupees thousand only to be paid to the Government of Assam for which payment well and truly be made I bind myself and everyone of my legal representatives.

Date..... Licensee.....

Whereas the above bonded has been permitted to import or transport from time to time and store foreign liquor, rectified spirit and absolute alcohol without previous payment of duty ;Now the conditions of these obligations are-

1. That..... or his real representative shall not at any time or times import or transport any quantity or quantities of the aforesaid foreign liquor the duty or the aggregate duty on which at the rate prescribed therefor from time to time under Section 21 of the Assam Excise Act, 1910 (Eastern Bengal and Assam Excise Act 1 of 1910) and the rules framed thereunder shall exceed the sum

of Rupeesthousand.

2. That..... or his legal representatives shall on such occasion of import or transport of the said foreign liquor within the time mentioned in the pass authorising such import or transport granted under the rules for the time being in force furnish satisfactory proof to the officer granting the pass that the specified quantity of the said foreign liquor has been duly delivered in full to the officer-in-charge of the bonded warehouse specified in the said pass and deposited therein after the necessary examination, or in default thereof shall on demand pay or cause to be paid to the Government of Assam at the Treasury at Shillong a sum equal to the amount of duty payable on the said specified quantity or on such portion thereof as shall not have been duly delivered and the quantity or quantities deposited and stored in the warehouse at the rate prescribed therefor under Section 21 of the Assam Excise Act, 1910 (Eastern Bengal and Assam Excise Act 1 of 1910).

3. That if..... and his legal representatives shall well and truly keep and perform all the conditions hereof then this bond shall be void and of no effect; otherwise the same shall remain in full force and virtue.

In witness whereof I have hereunto set my hand and witness

1.

2.

Date..... Licensee