

Punjab Excise Bonded Warehouse Rules, 1957

PUNJAB

India

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Rule PUNJAB-EXCISE-BONDED-WAREHOUSE-RULES-1957 of 1957

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Punjab Excise Bonded Warehouse Rules, 1957Published vide Punjab Notification No. 900-XSI, dated 8th March 1957These rules may be cited as the Punjab Excise Bonded Warehouses Rules, 1957 and shall come into force at once.Definitions

1.

In these rules, unless there is anything repugnant in the subject or context-(i)"The Act" means the Punjab Excise Act (1 of 1914).(ii)"Bonded Warehouse" means a warehouse licensed by the Financial Commissioner under Section 22 of the Act for the receipt, storage under bond of liquor, both bottled and bulk, of Indian manufacture, transported, or imported into Punjab from any place within the Indian Union as provided by the Punjab Government, for its reduction, bottling transport or export in bond, or on payment of duty within or outside the State.(iii)"Deputy Excise and Taxation Commissioner" means the officer appointed by Government to discharge the functions and to exercise the power of "Collector" assigned to him under the Act and includes any officer specially authorised by the State Government to exercise throughout the State or any specified area therein, all or any powers of Deputy Excise and Taxation Commissioner under the rules.(iv)["Excise Officer" means the officer holding charge of the Excise Administration of the district] [Legislative Supplement Part III dated 13.3.78.],(v)The expression "Import", "Export" and "Transport" have the same meanings as are assigned to them in section 3 of the Act.(vi)"License" means a person or a firm or a company to whom a license has been granted for establishing and running a bonded warehouse.(vii)"officer-in-charge" means an officer of the Excise Department, deputed to supervise work in the Bonded Warehouse.(viii)"Spirit Store" means that part of the bonded warehouse, which is set apart for the storage of liquor, including both bottled and bulk.(ix)"Liquor" means country spirit, Indian made foreign spirit, rectified spirit and beer. It includes both bulk and bottled.(x)"State" means the State of Punjab.License

2.

The license to establish or license the bonded warehouse shall be granted by the Financial Commissioner subject to conditions and restriction laid down by the State Government under Section 22 of the Act.

3.

The application for the grant of license shall be made in writing in form B.W.H. 1 and the license shall be granted in form B.W.H. 2. The Financial Commissioner may grant the license in form B.W.H. 2 subject to the deposit of the security not exceeding Rs. 25,000/- in amount of execution of a bond in form B.W.H. 3 [or the giving of a bank guarantee of a Scheduled Bank] [Legislative Supplement Part III dated 13.3.79.] for the same amount as security, for the fulfilment of all the conditions of the license. Period Of License

4.

The license may be granted or renewed on payment of [rupees two lakh] [Substituted for 'rupees one lakh' vide Punjab Government Notification No. G.S.R No. 71/P.A 1/14/Section 59/Amd.(15)/2003 dated 28.3.2003.] as license fee for a period not exceeding one year and the 31st March, following the date of grant: Provided that before the grant or renewal of the license, the licensee shall be required to furnish a security in addition to one mentioned in rule 3 equivalent to 25 per cent of the amount or Excise Duty on the maximum quantity of foreign liquor allowed to be stored at any one time. This security shall be furnished in cash, or in the shape of saving certificates or bank guarantee of a scheduled bank or in the shape of saving certificates or bank guarantee of a scheduled bank or by hypothecation of assets. The maximum quantity of liquor allowed to be stored by the licensee shall be fixed by the Financial Commissioner on an application made by the licensee before the grant or renewal of the license.

4A. [[Inserted vide Punjab Notification dated 27.3.1998.] (1) A supplementary license in form D-2 may be granted to a licensee holding B.W.H.-2 (Bottling plant) license for the receipt, storage and bottling of rectified spirit to purify the rectified spirit by way of re- distillation, by the Financial Commissioner for a period not exceeding one year upto the 31st day of March following the date of grant on payment of security of rupees twenty five thousand in the shape of bank guarantee and a license fee of rupees one lakh subject to the conditions imposed by him from time to time.]

5.

Ordinarily no work shall be carried on any holiday. If however the licensee desires to carry on work on any holiday, he shall do so subject to the payment of 5 into the Government Treasury per day or a

part of a day, which is a holiday and on which the warehouse is kept open for work. An account of the overtime fee, thus charged, shall be maintained by the officer-in-charge in Form D.

23.Explanation - 'Work' shall mean any normal operation connected with reduction and bottling of liquor.

6.

[Liquor may be obtained on bond without payment of duty from any distillery, brewery or a winery in Punjab or outside under orders of the Assistant Excise and Taxation Commissioner incharge of the district an on a permit issued by him.] [G.S.R. 24/P.A.I./Section 50/Amd (10) 84 dated 31.3.1983.]Verification of Consignment

7.

No liquor shall be received in the bonded warehouse unless accompanied by a pass from the officer-in-charge of the distillery[brewery or winery] [Legislative Supplement Part III dated 31.3.83.] from which it has been imported or transported.Immediately on arrival of a consignment at the bonded warehouse the officer-in-charge shall be informed and the consignment shall not be opened until the same has been examined and verified with the pass by the officer-in-charge who shall also note the results in the register maintained for the purpose and also on the pass covering the consignment. One copy of the pass with entries of receipt shall be immediately returned to the officer, who issued the pass, and the other copy with entries thereon shall be kept in the warehouse.

8.

A wastage allowance not exceeding $\frac{1}{2}$ [Legislative Supplement Part III dated 30.3.71.] per cent shall be made for the actual loss in transit by leaking or breakage of vessels or bottles containing liquor. The allowance shall be determined by deducting from the quantity despatched, the quantity received at the destination, both quantities being stated in terms of proof litres of spirit contents or in case of beer in bulk litres.

9.

If the report of the officer-in-charge shows that the wastage exceeds the prescribed limit, the licensee shall be liable to pay duty at the prescribed rate as if the wastage in excess of the prescribed limit had actually been removed from the warehouse:Provided that each case of excessive wastage shall be reported to the Financial Commissioner, for orders, who may, in his discretion on good cause being shown, remit the whole or a part of the duty leviable on such wastage.

10.

Liquor shall be imported/transported under bond in accordance with the Punjab Liquor Permit and Pass Rules at the sole risk and responsibility of the licensee. The bond in form L. 37 shall be

discharged, after liquor has been duly checked and provided by the officer-in-charge and deposited in the warehouse.

11.

Government shall not be held responsible for the destruction loss or damage by fire, accident, theft or any other cause whatsoever occurring to any liquor stored in the warehouse or during its transit to the warehouse. In such a case, an enquiry shall be held by the Deputy Excise and Taxation Commissioner or by any gazetted officer deputed by him on his behalf. A report shall be submitted to the Financial Commissioner for his order. If it is found that such a loss could have been prevented by reasonable precautions on the part of licensee, he may be required to pay duty for loss on liquor thus caused. The decision of the Financial Commissioner in the matter shall be final and binding on the licensee.

12.

Unless the Financial Commissioner shall give special order to the contrary, all liquor shall be stored in vats or sealed bottles or scaled vessels. Storage of Liquor and Locks

13.

The charging and discharging pipe of liquor, store vats, and all vessels used for the storage of liquor all manddoors of such vats or vessels and the doors of spirit store and the warehouse shall be so fitted as to enable them to be closed with two locks, the keys for which are not interchangeable and of which one lock shall be a revenue lock (ticketted) in the charge of the officer-in-charge and the other lock in the charge of the licensee. The keys of all the revenue locks shall be kept by the officer-in-charge in whose absence no door or vessel in the warehouse may be unlocked or remain unlocked. The account of revenue shall be maintained in form D. 17.

14.

Converting compounding and reducting vessels shall be locked with ticketed locks and the containers in which portable liquor may be contained or received shall be co constructed as to prevent abstraction of liquor without open in of locks.

15.

No liquor shall be removed from any store or vessels until an account of the quantity and strength has been taken by the officer-in-charge.

16.

The licensee must submit, if required, samples of all or any liquor or of the preparation for chemical analysis, with a view to ensuring the purity and strength of such preparations. Issues

17.

An account of all receipts into and issues of liquor from the warehouse shall be maintained in registers in form B.W.H 8, D.13, D.13-B, D.14, D.14-A, B.15 and B.15-A. All issues shall be made only on application by the licensee, bearing necessary court fee stamp.

18.

The licensee shall submit at the end of each month a statement in form D.13 in duplicate to the officer-in-charge who shall after verification submit them to the Deputy Excise and Taxation Commissioner. One copy shall be retained by him and the other shall be forwarded to the Financial Commissioner for his information and record in his office.

19.

The licensee shall furnish all such statements and information as may from time to time be required by the Financial Commissioner or any other officer by him on his behalf.

20.

[(1) The liquor may be removed under bond from a warehouse:] [Legislative Supplement Part III dated 31.3.1984.](a) for export to other states or Union Territories in India when specially permitted by the Excise Commissioner. (b) licensed for bottling to other bonded warehouse within the State of Punjab. (2) The liquor may be removed from a warehouse on payment of duty within the State or outside the State.

21.

(a) No liquor shall be removed from warehouse, until it has been checked and proved by the officer-in-charge and a transport or export pass in form D.20 or L.34, as the case may be, has been granted. Such passes shall only be issued on the proof of execution of bond by the licensee or on production of treasury receipt showing that the required amount of duty has been paid into the Government Treasury. (b) In case of issue of liquor under bond, the licensee shall execute a bond in form L. 37 to deliver the spirit at a particular place or destination and shall furnish proof on his having done so, before the bond can be discharged.

22.

If a licensee prefers not to pay duty at the time, he may remove the liquor subject to the adjustment of such duty against an advance payment made by him into a Government Treasury and an account of the duty recoverable on such removals shall be maintained in register in Form D. 15. Such an advance payment shall not be less than Rs. 2000 and each time an advance is replenished it must be a sum that will bring it upto at least Rs. 2,000/-. The Treasury Officer shall keep the officer-in-charge informed of all payment credited to an advance account and the officer-in-charge shall maintain a statement showing such payments and the duty dubitable against them. He shall balance this statement on every working duty and shall inform the licensee of the balance standing to his credit and he shall not permit the removal of any liquor unless there is sufficient credit standing in favour of the licensee so as to cover the duty payable on such issues.

23.

All registers and forms prescribed under these unless shall be supplied by the licensee free of charge. Forms bound together shall bear printed serial and consecutive numbers. Loose sheets of such forms as are necessary shall also be supplied to the officer-in-charge.

24.

Stock taking of liquor, bottled and bulk, shall be made by the officer-in-charge on the last working day of each month after all the transactions for the day have been completed. This stock would also be checked on the last working day of each month by the, [Excise Officer] [Legislative Supplement Part III dated 1.4.78.] in whose district the bonded warehouse is situated.

25.

If the licensee infringes or abets the infringement of any of the conditions of his license, the [Financial Commissioner] [Legislative Supplement Part III dated 30.3.71.] may revoke and determine the licence and forfeit to Government the whole or any part of the security deposit: Provided that if the infringement is of a minor nature, the license may be restored and the order forfeiting the security may be set aside on payment of a sum not exceeding Rs. 500.

26.

All fittings or articles connected with the supply, storage, gauging, handling and issue of liquor including vats, casks, tanks, pumps, pipes, corks, measures, vessels, etc., shall be provided by the licensee. The licensee is responsible for the safe custody of the stock or liquor.

27.

All process for the storage, reduction, bottling and issue of liquor must be conducted within the warehouse premises, under the direct supervision of the office-in-charge.

28.

Each vessels for storage of liquor shall be of regular shape and each vessel shall have legibly painted on it, its number, its capacity and the use to which it is applied. The vats shall bear tickets in Form D. 18 showing details of receipts and issue of liquor.

29.

All vessels and packages, in which consignments of liquor are issued, shall be sealed by the officer-in-charge with his official seal before They are allowed to leave the warehouse. The vessels and packages shall bear a label, in which the following particulars shall be specified :-(a)Name of the licensee;(b)Contents including quantity in proof and bulk litres of liquor;(c)Kind of liquor contained;(d)In bond or duty paid.Accounts

30.

(1)The Officer-in-charge shall maintain a diary in form D. 9 in which he shall record from day to day all entries regarding operations carried on in the warehouse.(2)The officer-in-charge shall also maintain a general register in form B.W.H. 4.(3)The officer-in-charge shall maintain a list in form B.W.H. 6 containing the particulars of all employees in the warehouse as furnished by the licensee.

31.

The instruments, for determining the alcoholic contents of spirit, revenue locks, and gauging rods shall be supplied by the Financial Commissioner.

32.

The licensee shall have in stock adequate quantities of empty bottles, labels, capsules, corks, pilfer-proof seals, essences and colours, required in connection with bottling of liquor. The account of stock of empty bottles shall be maintained in Form B.W.H. 7.

33.

The ends of all pipes which carry liquor or serve liquor receptacles be firmly fixed into receptacles they serve.

34.

All the joints in spirit pipes must either be riveted or be joined with bolts. In the latter case the flanges bolted together must have in addition to the bolts at least two rivets made of a composition of lead and tin and sealed with a revenue seal, or in the case of certain joints, when this is specially permitted by the Financial Commissioner, the flanges may be pierced by a bolt, carrying a revenue lock, inserted through a hole at one end of the bolt. Alternately, the flanges may be drilled with a hole 3.175 millimeters ($\frac{1}{8}$ th of an inch in diameter, through which a wire should be twisted together and sealed with a revenue seal.

35.

The licensee shall be responsible for preventing all leakages from pipes, vats and other vessels containing liquor.

36.

Locks shall be so arranged as to render it impossible to use any pipe or part of a pipe unless the locks are either removed or else closed only with working fastenings.

37.

Bottles and other vessels containing essences, colours and the like, needed for the licensee's legitimate operation, shall be stored in a separate room for this purpose.

38.

No receptacles or vessels shall be brought into use unless it has been gauged and passed by the officer-in-charge and a table book in form B.W.H. 5 has been prepared for it. If a gauged vessel is repaired or is moved it may not be brought into use again till it has been regauged and passed by the officer-in-charge and a revised table book has been prepared. Storing And Passing Out Of Liquor For Bottling Purposes

39.

Reduction or blending of plain spirit is permitted in the store vats provided the operations are done in the presence of the officer-in-charge and under his supervision. Water used in the process should be pure and the licensee must comply with the directions of the Deputy Excise and Taxation Commissioner regarding the supply of water.

40.

The colouring and compounding of liquor with materials not specifically prohibited by the Financial Commissioner is permitted-(a)in store vats, and(b)in the issue rooms at the time on issue of bulk liquor :Provided that this is done in the presence of the officer-in-charge. All colouring and compounding materials brought into the warehouse shall be entered by the officer-in-charge in the register in form D.16 and kept in the colouring and compounding materials room. Their quality and character shall be subject to check from time to time.

41.

Bottling operations shall be carried out in separate rooms for country spirit and Indian made foreign liquor and likewise storage of these liquor shall be effected in separate rooms called the bottled spirit store room, for country liquor and Indian made foreign liquor set apart for the purpose, near the respective bottling rooms. The licensee shall set up such apparatus for filtering, bottling and processes connected therewith as may be needed. Bottling vats may be erected and liquor therein in the bottling rooms.

42.

The rules prescribed for bottling of liquor in the Punjab Distillery Rules and the Punjab Brewery Rules shall apply mutatis mutandis for bottling of liquor in the warehouse.

43.

The licensee is responsible for securing the bungs or other openings of all casks and vessels filled for issue and for preparing them, or, if they are packed, preparing their packages, for sealing by the officer-in-charge, in such way that they cannot be opened without damaging the seal.

44.

The officer-in-charge shall weigh the empty casks and casks filled with liquor and record the weight in register in Form D. 22. If the check by weighment shows an excess or deficiency of more than 1000 millimeters in 200 litres, the liquor should be remeasured. As issues are made by measurement and not by weight, the result of weighment should not be accepted as final without measurement.

45.

No bulk liquor shall be issued in quantities less than eighteen litres and no bottled liquor shall be issued in quantities of less than nine litres except when liquor is issued as a sample to the licensee on payment of duty.

46.

No liquor shall be issued till its quantity and strength have been verified by the officer-in-charge or in the case of liquor flavoured or coloured to suit a special Indian taste, under the special arrangements made for verification of its strength. All spiced spirits, except anised spiced spirit, which turns milky white on dilution, shall be coloured before issue to licensee in the Punjab.

47.

The licensee shall, if required to do so by the Financial Commissioner, issue liquor only in specified strength either generally for or particular classes of purchasers.

48.

No liquor shall be issued except under a pass granted by the officer-in-charge.

49.

The officer-in-charge shall issue on the same day liquor indented on indents received by him upto 12 Noon. No liquor shall, however, be issued outside the working hours of the warehouse. An indent which cannot be complied with on the same day, shall be complied with on the next working day. Indents received after 12 noon cannot ordinarily be excepted to be complied with until the next working day.

50.

A pass for the removal of liquor fit for human consumption may be granted in favour of the following persons only, namely :- (a) a person certified to be holding a licence in Punjab or any other State or Union Territory to sell such liquor by wholesale or retail and when the liquor is to be transported or exported beyond the limits of the district in which the warehouse is situated, holding a permit signed by the Deputy Excise and Taxation Commissioner of the division or other officer authorised in that behalf, of the State of destination; (b) a person holding a permit signed by the excise authority of a Union Territory or by the district excise authority of a district in any State of the Indian Union, for the export of such liquor from Punjab into that Union Territory or State : and (c) the licensee in respect of spirit issued as samples :- (i) Provided that liquor issued as samples does not exceed (22.5 Proof litres) per month and an account is maintained in a monthly register in Form D. 24, which will be issued to periodical check by a competent excise authority : (ii) Samples are issued in bottles of size specified in the Punjab Distillery Rules or in the bottle of any size smaller than the (bottles of the capacity of 189.25 millilitres). (d) an officer of Government in respect of liquor, removed by him in his official capacity.

51.

In addition to the methods of payments of duty in cash or adjustment of the same against an advance paid into the Government treasury, liquor may be removed from a warehouse -(a)free of duty in bond, and(b)on the execution of a bond in form D. 19 for the payment of duty. Removals under both the methods shall require the sanction of the Financial Commissioner.

52.

If the officer-in-charge is satisfied that the application is entitled under the foregoing rules to remove liquor, and that the duty has been paid or accounted for or that the necessary bond has been executed, he shall issue the liquor. At the same time, he shall make over pass in the {||-| form prescribed (Form D-2 or L-34) sending a duplicate to| (the Excise and taxation Officer)(the Excise Authority)| of the district of destination. |}

53.

In case any liquor becomes unpotable due to any cause whatsoever or the same cannot be brought into any other use, industrial or otherwise, the same shall be destroyed under the orders of the Financial Commissioner in the presence of the Excise and Taxation Officer of the district. The same shall then be stuck off from the registers.

54.

In all matters not specified in these rules, the Punjab Distillery Rules, and the Punjab Brewery Rules shall apply mutatis mutandis.

55.

The following register and forms have been prescribed :-

- (1) Forms B.W.H. 1 Application form
- (2) Forms B.W.H. 2 License form
- (3) Forms B.W.H. 3 Licensee's Bond
- (4) Forms B.W.H. 4 General Register (regarding building machinery
- (5) Forms B.W.H. 5 Table book Spirit Vats
- (6) Forms B.W.H. 6 List of persons employed in the warehouse
- (7) Forms B.W.H. 7 Licensees stock register of empty bottles
- (8) Forms B.W.H. 8 Register of receipts and disposal of liquor

56.

The following distillery and brewery forms and registers will apply mutatis mutandis in the case of bonded warehouse :-

- | | |
|--------------------|---|
| (1) D-9 | Inspector's Diary |
| (2) D-13 | Issue register |
| (3) D-13 B | Bottling operation register |
| (4) D-14 | Bulk store and issue register |
| (5) D-14 A | Bottled Spirit Store and issue register |
| (6) D-15 | Advance duty register |
| (7) D-16 | Spirit compounded |
| (8) D-17 | Lock tickets |
| (9) D-18 | Vats tickets |
| (10) D-19 | Bond regarding payment of duty in areas |
| (11) D-20 and L-34 | Pass for the removal of liquor from warehouse. |
| (12) D-22 | Weighment register |
| (13) D-23 | Overtime duty fee register |
| (14) D-24 | Monthly register of samples |
| (15) B-15 | Register regarding issue of beer from the warehouse |
| (16) B-15 A | Duty realised on beer |

57.

In case of any dispute in the interpretation of rules, the opinion of the Financial Commissioner shall be final. Form B.W.H. 1 (Rule 3) Application Form for a licence under Section 22 of the Punjab Excise Act (1 of 1947) To The Financial Commissioner, Punjab. Through The Deputy Excise and Taxation Commissioner, _____ Division. Dated the _____ 19____ Application of _____ for carrying on business at _____

The undersigned, | (for himself) (action on behalf of) | beg/begs to apply for a licence to establish and run a bonded warehouse for | ((1) the storage of bottles liquor) ((2) the storage of bulk liquor and its bottling) | and issue of bottled liquor under bond or on payment of duty, under Section 22 of the Punjab Excise Act (1 of 1914) at _____, in the _____ District of Punjab State.

2. The applicant is prepared to install the following machinery, in connection with bottling operations :-

3. The plan of the building is enclosed in duplicate, showing details of stores, bottling, compounding and office rooms, for approval. The applicant undertakes to erect buildings and to make all necessary structural or other alterations and additions to the buildings and premises, which the Financial Commissioner may from time to time direct, and in all respects to conform to the Financial Commissioner's directions, as to the maintenance of the premises and building in a proper state in regard both to the repairs any conditions of the buildings and premises their sanitation and suitability for the purpose of a warehouse under the rules in that behalf, for the time being in force.

4. The applicant undertakes to comply in all respects with :-

(a)the provisions of the Punjab Excise Act and Rules made and Instructions issued thereunder applicable to the warehouse.(b)the conditions which may be entered in the licence applied for.

5. A certificate from the Civil Surgeon or District Medical Officer of Health to the effect that there is no objections on sanitary grounds to the carrying on of the business of a bonded warehouse in the locality, premises and buildings proposed, is attached.

6. The applicant is ready and willing to deposit the sum of Rs..... as security for the due performance by him/them of each and all of the requirements of the Act and Rules and the conditions of the licence.

7. In the event of licence being granted, the applicant propose/proposes to commence working the warehouse on_____

(Sd.)_____ Dated_____Form
B.W.H. 2Bonded Warehouse Licence(Rule 3)License is hereby
granted_____ under Section 22 of the Punjab Excise
Act (1 of 1914)

to establish and run a Bonded Warehouse for| ((1) the storage of bottled liquor)((2) the storage of bulk liquor and its bottling)| and issue
of liquor under bond or on payment of duty at_____ in the_____ district
of_____ the period from_____ to_____ upon the following
conditions.

- 1. The licensee shall observe the provisions of the Punjab Excise Act (1 of 1914) and all rules made and instructions issued under any other law, for the time being in force applicable to the storage, bottling and issue of spirit.**
- 2. A plan showing of location of the building including store rooms, bottling rooms, and office etc., and a statement of the machinery which the licensee will maintain under the licence are annexed.**
- 3. The licensee shall not without the previous sanction of the Financial Commissioner make any material changes material in the building premises.**
- 4. The licensee shall at all times maintain in a state of efficiency and good repairs the building and the machinery installed by him to the satisfaction of the Deputy Excise and Taxation Commissioner.**
- 5. He shall furnish true statements as may be required by the Financial Commissioner, Deputy Excise and Taxation Commissioner and the Officer-in-charge of the warehouse, from time to time.**
- 6. He shall comply with all directions of the Fianancial Commissioner, regarding the character and purity of the liquor to be stored, the stock of spirit or materials to be maintained, and all other matters in which compliance is prescribed by rules made and instructions issued under the Punjab Excise Act (1 of 1914).**
- 7. He shall not discontinue the working of the warehouse (except in the case of closure for cleaning and repairing) without giving one week's notice in writing to the Deputy Excise and Taxation Commissioner of his intention to cease work. He shall continue to fulfil the conditions of his licence during the currency of the notice.**
- 8. If the licensee infringes, or causes or permits any person to infringe, any of the conditions of this licence, the Deputy Excise and Taxation Commissioner may forthwith revoke, and determine the licence and forfeit to Government the whole or any part of deposit made by the licence under the Punjab Excise Bonded Warehouse Rules.**

9. The licensee shall pay regularly and by due date all payments, which may become due to government and in default thereof the Financial Commissioner may forfeit to Government the whole or any part of any security furnished by him under the Punjab Bonded Warehouse Rules.

10. The Financial Commissioner may give the licensee notice in writing that his licence will determine at the expiry of one month from the date of the notice.

11. If the licensee from any cause, physical or mental becomes incapable of carrying on business, or dies, or becomes insolvent, or (in case the licensee is a Company) is wound up, the Financial Commissioner may either (1) cancel the licence or (2) continue it in the name of his heirs and successors or (3) transfer it in the name of any other suitable person or persons.

12. Upon the revocation, cancellation or determination of the licence under the preceding condition, the licensee or his representative shall forthwith cease working the warehouse and shall cease to use the building and machinery for the purpose for which they were licenced. Neither the licensee nor any other person shall be entitled to any compensation or damages, whatsoever in respect of revocation, cancellation or determination of the licence.

(Sd.)_____ Dated_____ Financial Commissioner, Punjab. Form B.W.H.
 3Licencee's Bond(Rule 3)This Indenture made the_____ day of_____
 19_____, BETWEEN_____ son of_____
 caste_____, resident of parts AND the Governor Of Punjab (hereinafter called the
 Governor) of the other part : Whereas the Mortgagor was on the_____ day
 of_____ 19,_____ granted a licence to run a bonded
 warehouse at_____ in accordance with the Punjab Excise Bonded Warehouse
 Rules which said License is in terms of Form B.H.W. 2 attached to the said rules ;AND WHEREAS
 by rule_____ of the said Rules the Mortgagor is required to execute a Mortgage
 bond for the due discharge of all payments which may be, or from time to time become, payable by
 him to Governor, on account of the working of the said warehouse :Now This Indenture Witnesseth
 that in compliance with the said Rule No._____ and in consideration of the grant to the
 Mortgagor the said License to work the said warehouse at_____ the
 Mortgagor hereby covenants with the Governor, to pay to the Governor all such payments as may be
 or from time to time become payable in connection with the working of the said warehouse on the
 days that such payments shall fall due AND in further compliance with the said Rule
 No._____ and for the same consideration aforesaid the Mortgagor as full proprietor

hereby grants, conveys, and assigns ALL those hereditaments and premises situate in _____ and more particularly described and specified in the schedule hereto attached and delineated on the plan hereto annexed and thereon coloured _____ together with all stock of spirit apparatus and utensils, employed in the storage of liquor, now or hereafter, from time to time, to be brought on the said premises, together with all easements, rights, and things appurtenant, or reputed appurtenant to the said premises and ALL the estate, right, title, claim and demand whatsoever of the Mortgagor into, and upon the said premises, and the said stock of liquor, apparatus, and utensils and every part thereof, TO HOLD THE SAME, upto and the use of the Governor, his successors in office, and assigns, in full proprietary right, for EVER, SUBJECT to the proviso for redemption, hereinafter contained, AND THE MORTGAGOR for himself, his heirs, legal representatives, and assigns, hereby covenants, with Governor, his successors in office, and assigns, that he, the said Mortgagor, now has good right, to grant the hereditaments, and premises, and stock of liquor, apparatus, and utensils hereby granted or expressed so to be upto and to the use of the Governor, his successors in office, and assigns in manner aforesaid and that free from encumbrances :AND THAT whosoever in exercise of the powers hereinafter reserved to the Governor, his successors in office, and assigns, sale shall be made of the said premises, stock of liquor, apparatus, and utensils, hereby or granted expressed so to be, or any part thereof, the Governor, his successors in office and assigns, and any other person or persons who may purchase the same, their heirs, legal representatives, and assigns shall and may at all times thenceforth quietly possess and enjoy the same and receive the rents and profits thereof without any lawful eviction, interruption, claim or demand whatsoever from or by the Mortgagor or any person rightfully claiming from under or in trust for him and that free from encumbrances :AND FURTHER that the Mortgagor and all other persons having or lawfully or equitably claiming any estate or interest in the said hereditaments, and premises, stock of liquor, apparatus, and utensils or any part thereof shall from time to time and at all times thereafter, at his or their own cost, during the continuance of this security and afterwards at the cost of the person or persons requiring the same, do, and execute or cause to be done or executed all such acts, deeds and things for the further and more perfectly assuring the said hereditaments and premises, unto and to the use of the Governor, his successors in office and assigns and other persons aforesaid in manner aforesaid, as shall or may be reasonably required, AND it is hereby agreed that if the Mortgagor shall during the continuance of the said licence, make to the Governor, all such payments, in respect of the working of the said warehouse, as may be or from time to time become payable by the Mortgagor, the Governor shall, on the determination of the said licence (but subject to the proviso hereinafter contained) at the request and cost of the Mortgagor, his heirs, or legal representatives reconvey and reassign, the said hereditaments and premises, stock of liquor, apparatus, and utensils hereby granted unto the Mortgagor, his heirs, or legal representatives, as he or they shall direct AND in the meantime and until default shall be made by the Mortgagor, in the due payments as aforesaid, the Mortgagor shall continue in possession and receipt of the rents and profits of the said hereditaments and premises and the stock of spirit apparatus, and utensils thereon. And it is hereby agreed and declared and the true intent and meaning of the parties hereto is that if default shall be made by the Mortgagor, in the due payments aforesaid or any of them, then in such case and immediately thereupon or at any time, thereafter from time to time as occasion shall require, it shall be lawful for the Governor, his successors in office or assigns, or his or their officers or servants, duly authorised in that behalf, and notwithstanding the dissent or opposition of the Mortgagor, his heirs or legal

representatives, to enter into and upon and (whether in or out of possession) to make sale and absolutely dispose of the said hereditaments and premises, stock of liquor, apparatus and utensils hereby granted or expressed so to be or any part thereof by public auction or private contract and for such price or prices as to the Governor, his successors in office or assigns, shall appear reasonable with liberty to buy, in the same or any part thereof. AND for effectuating any such sale it shall be lawful for the Governor his successors in office, or assigns, to do, make and enter into all necessary acts, deeds, conveyances and assurances whatsoever; AND it is further declared by and between parties hereto, that such acts, deeds, conveyances, and assurances, done, made, or executed under or by virtue of these presents, shall be good, valid, and effectual, and whether the Mortgagor, his heirs or legal representatives, shall or shall not join therein or assent thereto and shall bind the Mortgagor, his heirs or legal representatives, and all other persons claiming under him or them : AND it is hereby further agreed and declared that the power of sale hereinbefore contained shall and may be exercised and that all things to be done in pursuance thereof shall be good, valid and binding notwithstanding that no decree of any Court of Law or equity for barring or foreclosing the equity of redemption of the Mortgagor, his heirs or legal representatives, shall have been previously obtained but his power of sale is given in addition to the ordinary remedies of foreclosure. AND that the receipts in writing of the Financial Commissioner for the time being for all money to arise from any such sales, shall be good and sufficient discharge to the person paying the same and shall exonerate such persons from all responsibility in respect of the application or non-application of the same nor shall he or they be bound to enquire whether the sale was regular or authorised under these presents PROVIDED always and is hereby agreed and declared by and between the parties hereto that on the determination or cancellation of the said licence the above-mentioned hereditaments and premises and stock of liquor, apparatus and utensils shall not be at once reconveyed and reassigned to the Mortgagor, his heirs or legal representatives, but shall be and remain mortgaged with the Governor for the term of six months as security for the payment of any sums due by the Mortgagor in connection with the working of the said Warehouse : Provided always that the reconveyance at any time of the said premises hereby granted or expressed so to be, shall not be deemed to affect the right of the Governor to take proceedings against the Mortgagor in case any breach of the conditions herein set forth, shall be discovered after reconveyance and reassignment. In Witness whereof the parties to the presents have hereunto set their hand on the dates hereinafter respectively. Signed and delivered by the said _____

on
the _____ day of _____

in the presence of-

Witness-

-1

-2

Signed by

Deputy Excise and Taxation Commissioner of _____ for and on behalf of the Government of Punjab, this _____ day of _____ 19_____. Form P.B.H. 4(Rule 30) General Register (To be maintained by the Officer-in-charge of the bonded warehouse and to be rewritten and brought up-to-date annually in June).

Part I – Building

Serial No. Detailed description of building Purpose for which used Condition Remarks

Part 2 – Machinery

Serial No. Description of machinery Purpose for which installed Location Condition Remarks

Part 3 – Locks

Serial No. Lock No. When and by whom received When taken into use When placed When taken out of use Reason for taking out of use Remarks

<Part 4 Instruments

Serial No. Kind of instrument When and by whom received No. of instrument, if any When taken into use When taken out of use and why How disposed of In case of breakage fix responsibility Signature of receiving official Remarks

PART

5-Government Furniture

Serial No. Description of article When and by whom received Condition at the time of receipt Under the use of By whom taken How disposed of Signature of the receiving official Remarks

PART 6-Lock Ticket

Books

Number in hand Number received and source of receipt Date of receipt Used Books Remarks
Total When received number returned

Form B.W.H. 5Table Book Spirit VatsRule 38(To be maintained by every Office-in-charge of a warehouse)Spirit Vat No.

Table of Dimension Tabulations

Depth Area of 25.4 millimetres Contents in Litres 0 1 2 3 4 5 6 7 8 9

Wet
millimetres

Form B.W.H. 6(Rule 30)List of persons employed in the bonded warehouse(To be maintained by every Officer-in-charge)

Serial No.	Name of person	Father's name	Residence	Capacity in which employed	Date of Commencement of employment	Termination of employment	Reason of termination	Remarks
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Form B.W.H. 7Licensee's Stock Register(Rule 32)(To be maintained by the licensee to be available at all times for inspection by the Officer-in-charge of the warehouse and by any inspecting officer)Stock Of Empty Bottles

Date	Last Balance				Received	
	Bottles of the capacities of 575/750 millilitres	Bottles of the capacities of 378.5/500 millilitres	Bottles of the capacities of 189.25/250 millilitres	Bottles of the capacities of 757/750 millilitres	Bottles of the capacities of 378.5/500 millilitres	Bottles of the capacities of 189.25/250 millilitres

Brought in use Balance

Bottles of the capacities of 775/750 millilitres	Bottles of the capacities of 378.5/500 millilitres	Bottles of the capacities of 189.55/250 millilitres	Bottles of the capacities of 757/750 millilitres	Bottles of the capacities of 378.5/500 millilitres	Bottles of the capacities of 189.25/250 millilitres
--	--	---	--	--	---

Form B.W.H. 8(Rule 17)Register of receipt and disposal of spirit received in bond from the distilleries in the licenced bonded warehouse at _____

Pass under which received				Quantities of spirit as entered in the pass	
Date	Name of the _____ kind of spirit _____			No of pass	Date
	distillery from which received			Bulk Litre	Strength
1	2			3	4
				5	6
				7	8
					Proof Litre

Pass under which received		Quantities of spirit as entered in the pass					
Date	Name of the _____ kind of spirit _____						
	distillery from which received	No of pass	Date	Bulk Litre	Strength	Proof Litre	
1	2	3	4	5	6	7	8

Daljeet Singh, Excise and Taxation Commissioner, Punjab Conditions for the Establishment of a Warehouse Revenue Department The 8th January, 1963. No. S.O. 10/PA1/14/Section 22/63 - In exercise of the powers conferred by Section 22 of the Punjab Excise Act, 1914, the Governor of Punjab is pleased to impose the following conditions subject to which the Financial Commissioner, may establish a warehouse :-

- 1. In these conditions, unless the context requires otherwise 'the Financial Commissioner shall also mean authority empowered by the Government under Section 9 of the Punjab Excise Act, 1914, to exercise the powers of the Financial Commissioner.**
- 2. The Excise Commissioner may establish one or more Bonded or State Warehouses in the State as he may consider necessary for storage, issue or sale of rectified spirit or/and denatured spirit and may also discontinue any warehouse so established. The warehouse shall be located on such premises as are approved by the Excise Commissioner in this behalf.**
- 3. All supplies of rectified spirit or denatured spirit for issue, use or consumption within the State shall, unless otherwise directed by the Excise Commissioner, be made from a Bonded or State warehouse.**
- 4. The Excise Commissioner shall from time to time fix the issue price of rectified spirit and denatured to be issued from the Bonded or State warehouse.**
- 5. The Excise Commissioner may invite every year tenders from the distilleries situated in Punjab and elsewhere in the Indian Union for the supply of rectified spirit and denatured spirit for storage in the Bonded or**

State warehouse. The contractor or contractors shall supply rectified spirit and denatured spirit in such quantities as may be indented from time to time by the Excise Commissioner or any other officer authorised by him in this behalf.

6. The Excise Commissioner shall appoint an officer of the Bonded or State warehouse who shall, subject to any directions, instructions, orders and conditions indicated or issued in this regard about the functioning of the warehouse and the staff by the Excise Commissioner be in-charge of it and run the same.

7. The Excise Commissioner may appoint such other staff as may be deemed necessary to assist the Officer-in-charge in the functioning Bonded for State warehouse. The Excise Commissioner may define the authority and powers of the Officer-in-charge and other members of his staff and may authorise any other officer to exercise any or all of his powers concerning the Bonded or State warehouse (s). The supervisory staff of the warehouse including Excise Inspector shall be personally responsible for the prevention of malpractices in the functioning of Bonded or State warehouses.

8. The Excise Commissioner, may, from time to time, issue any directions, instructions or order concerning the functioning of supplies to or issues from the State or Bonded warehouse.

9. No person other than the distillery, approved by the Central or State Government within the Indian Union shall be eligible to tender.

10. The tender shall be enclosed in a sealed cover, conspicuously marked "Tender for the supply of rectified spirit or denatured spirit" for the financial year or part of the year, as the case may be, and shall be delivered to the Excise Commissioner or any officer authorised by him in this behalf either personally or through registered post.

11. The tender shall specify the rate per bulk litre of rectified spirit or denatured spirit.

12. Each tender for the supply of rectified spirit or denatured spirit shall be accompanied by a crossed bank draft, in favour of the Excise Commissioner of a scheduled bank drawn in the sum mentioned by the Excise Commission in the tender notice in Form A, as security. The amount of security of an unsuccessful tenderer shall be refunded to him after deducting remittance charges.

13. The successful tenderer, herein after referred to as 'the contractor' shall, subject to the directions of the Excise Commissioner' undertake to supply rectified spirit or denatured spirit as the case may be, at the Bonded or State warehouse specified by the Excise Commission in that behalf.

14. All supplies shall be made by rail F.O.R. the Bonded or State warehouse. The Excise Commissioner may permit the transport of the supplies by road as special case. The cost of carriage of rectified spirit and denatured spirit from the place of dispatch to the Bonded or State warehouse and octroi duty, if any shall be borne by the contractor.

15. No consignment of rectified spirit or denatured spirit shall be made in quantities of less than 2,500 bulk litres.

16. All the receptacles and containers for the storage of rectified spirit and denatured spirit in the Bonded or State warehouse shall be supplied by the contractor. The instruments to test the strength of rectified spirit or denatured spirit shall also be supplied by the contractor.

17. If the stock of rectified spirit or denatured spirit in storage in the Bonded or State warehouse is insufficient to meet the requirement of consumption, the Excise Commissioner may obtain the supplies from such other sources as he may consider proper and the contractor shall not be entitled to any compensation on that account.

18. If at any time during the period of contract, the contractor fails to make the supplies of rectified spirit or denatured spirit as required by the Excise Commissioner under the terms of the contract or there is any default on his part to observe any other condition of the contract, the Excise Commissioner may :-

(a)forfeit the security deposit and cancel the contract and recover the damages from the contractor, or(b)forfeit the whole or any part of the security, of the contract and call upon him to make up the deficiency of the security by fresh deposit.

19. Should the requirements of the Bonded or State warehouse so warrant, the Excise Commissioner may not indent for the entire or any part of the quantity mentioned in the tender notice. In that event the contractor shall not be entitled to claim any damages.

20. Payment to the contractor may normally be made within three months of the supply of consignment through the Government Treasury by a Bank Draft issued by the State Bank of Patiala or the State Bank of India after deducting remittance or other charges due to the Government.

21. The contractor shall remove the empty vessels from the Bonded or State warehouses, as the case may be, at his own expenses.

22. On the expiry of the period of contract, the contractor may be called upon to remove all instruments, receptacles and containers and rectified spirit and denatured spirit lying in bond at the Bonded or State Warehouse at his own expense, and if the same are not removed within fifteen days of the expiry of the stipulated period, the Excise Commissioner may dispose of the same in such manner as he may consider proper and remit, after deducting dues, if any of the Government and such expenses for the service rendered as may be determined by him, the proceeds of sale to the contractor.

23. The contractor may depute his representative to the Bonded or State warehouse where rectified or denatured spirit is received and if he does so the spirit would be measured in his presence. Otherwise the measurement by the staff at the Bonded or State warehouse or the Excise Staff, as the case may be, shall be accepted as correct by the contractor.

24. The rectified spirit shall be of a strength not less than 43 degree overproof, and neither water nor any other substance whatsoever shall be added to it.

25. Supply of denatured spirit shall be of the strength not less than 50 degrees overproof and it shall be denatured with -

(i)light caoutchoucine (0.5 per cent), and(ii)mineral pyridine (0.5 per cent) or yellow kerosene of (2.00 per cent), if pyridine is not available.

26. The rectified spirit or denatured spirit supplied by the contractor shall be subject to the chemical examination by the Chemical Examiner to Government, Punjab off and on his report of such examination shall be final in the matter.

27.

(1)The contractor shall not be entitled to any interest on the amount of security deposited by him.(2)The amount of security shall be refunded to the contractor within three months of the expiry of the period of contract after deducting remittance charges, if any provided the Excise Commissioner determines that the contractor had fulfilled all the terms and conditions agreed to by him and there are no dues outstanding against him.

28. For reason to be recorded in writing the Excise Commissioner shall have the right at any time to cancel the contract after giving the contractor fifteen days notice. The contractor shall not claim any compensation as a result of such cancellation and the Excise Commissioner shall not incur any liability in this regard.

29. The successful tenderer shall be required to enter into an agreement in Form 'B'.

30. All disputes, rising out of the conditions of the contract shall be referred for arbitration to the Financial Commissioner to Government, Punjab, Revenue Department, and his decision shall be final and binding.

31. In all matters not specified in these conditions the Punjab Distillery Rules, 1932, the Punjab Brewery Rules, 1956 and the Punjab Excise Bonded Warehouse Rules, 1957, shall apply mutatis mutandis.

Form 'A'(See Condition 12)Punjab Excise and Taxation DepartmentTender NoticeTenders are invited for the supply of undermentioned quantities of rectified spirit and denatured spirit to the Bonded or State Warehouse at_____ for the period from_____ to_____

Approximate monthly quantity of rectified spirit in bulk litres	Approximate quantity of rectified spirit in bulk litres required during the entire period of contract	Approximate monthly quantity of denatured spirit in bulk litres	Approximate quantity of denatured spirit in SECURITY bulk litres required DEPOSIT REQUIRED during the entire period of contract
Rectified spirit	Denatured spirit		

Rs.

Rs.

2. Separate tenders for the supply of rectified spirit and denatured spirit with the amount of security mentioned above should reach the undersigned on or before the _____. The undersigned reserves the right to accept or reject any tender without assigning any reasons.

3. A copy of the 'Conditions' for the establishment of a Bonded or State Warehouse by the Excise Commissioner under Section 22 of the Punjab Excise Act, 1914, for the storage and supply of rectified spirit and denatured spirit to the Bonded or State Warehouse subject to provisions of the said conditions.

4. The party whose tender is accepted shall be required to enter into an agreement in the enclosed Form B.

Excise Commissioner, Punjab. Form 'B' (See Condition No. 29) Agreement This agreement made on _____ between the Financial Commissioner, Punjab, acting for and on behalf of the Governor of Punjab and Shri _____ acting for and on behalf of _____ (hereinafter referred to as contractor). HEREBY, it is agreed as follows :- (1) That the period of agreement shall be from _____ to the (2) That in accordance with and subject to the conditions of his tender during the continuance of this agreement the contractor shall supply to the Bonded or State Warehouse at _____ bulk litres of rectified spirit or denatured spirit, as indented by the Financial Commissioner. The Financial Commissioner will also be at liberty to purchase rectified spirit and denatured spirit from any other source during the period of agreement. (3) The contractor shall supply rectified spirit and denatured spirit in drums of normal size or of such other size as may be specified by the Financial Commissioner. (4) That the contractor shall charge the State Government for rectified spirit and denatured spirit supplied to them at the rate of _____ per bulk litre. (5) The contractor shall in all respects abide by the provisions of the Conditions for the establishment of a Bonded or State Warehouse imposed by the State Government under Section 22 of the Punjab Excise Act, 1914, (copy enclosed). In witness whereof, the parties hereto have signed this deed on the day and the year first above written.

Signature of Financial Commissioner, Punjab
acting for and on behalf of the Governor of Punjab.

Signature of Shri _____ acting for
and on

	behalf of _____
Witnesses :	Witnesses :
1. _____	1. _____
2. _____	2. _____

(No. 8511-E&T (VI)-62) Sukhdev Prasad, Deputy Secy. to Government, Punjab Revenue Deptt. Instructions For The Establishment of Bonded Warehouse For The Storage of Liquor

1. Under Section 22 of the Punjab Excise Act (1 of 1914) the Financial Commissioner, (Excise and Taxation Commissioner), may subject to the following restrictions and conditions, establish and licence any warehouse for the storage of liquor without payment of duty or discontinue any warehouse so established.

2. Licenses. - Any person desirous of obtaining a licence to establish and run a bonded warehouse for -

(1) the storage of bottled liquor (2) the storage of bulk liquor and its bottling, and issue of liquor under bond or on payment of duty shall apply in writing in the prescribed form to the Deputy Excise and Taxation Commissioner of the Division giving the following particulars:-(a) name or names and address or addresses of the applicant or applicants; (b) the situation of the bonded warehouse; (c) the amount of security, which the applicant is prepared to furnish as a guarantee for the performance of the conditions under which the licence is granted; (d) a certificate from the Civil Surgeon of the district to the effect that there is no objection on sanitary grounds to the carrying on of the business of a bonded warehouse in the locality, premises and the building proposed; (e) a correct plan showing the plan of the premises in which the applicant/applicants proposes/propose to use for the purposes of his/their business under his/their licence and of the building existing or to be erected thereon for the said purpose; and (f) a list showing store-room, bottling room and offices, and the exact position and dimensions of permanent vessels for the storage of liquor and all important details connected with the warehouse or with the vessels in it.

3. The application shall be forwarded by the Deputy Excise and Taxation Commissioner with his recommendation to the Excise and Taxation Commissioner for his orders.

4. In case the application is granted, no alteration shall be made in the building or plant without the previous sanction of the Excise and Taxation Commissioner :

Provided minor alterations may be made with the approval of the Deputy Excise and Taxation Commissioner :

5. The licence shall not be transferable, except with the sanction of the Financial Commissioner (Excise and Taxation Commissioner).

6.

(1)The Financial Commissioner (Excise and Taxation Commissioner) may grant the licence subject to the deposit of a security to be fixed by the Financial Commissioner (Excise and Taxation Commissioner) or he may refuse to grant the licence without assigning any reason.(2)The licensee shall have to obtain necessary licences for bottling and reduction of liquor as required under the Punjab Liquor Licence Rules.

7. The Financial Commissioner (Excise and Taxation Commissioner) may, for reasons to be recorded in writing add or remove the name of any partner in business.

8. Period of License. - The licence may be granted or renewed on payment of such licence fee as determined by the Excise and Taxation Commissioner, for the period not exceeding one year, ending always on the 31st March following. It may be renewed from year to year by the Excise and Taxation Commissioner who may, however, on sufficient cause shown, refuse to renew it or may at any time, determine it for breach of any of the conditions of the licence or for any of the reasons specified in Section 36.

9. A licensee shall not discontinue the working of the warehouse (except in the case of closure for cleaning and repairing of warehouse and its machinery) without giving one week's notice in writing to the Deputy Excise and Taxation Commissioner of his intention to cease work if the closure is of a temporary nature. In case the licensee desires to finally stop working the warehouse, he shall give one month's prior notice to the Deputy Excise and Taxation Commissioner to enable the Financial Commissioner (Excise and Taxation Commissioner) to make alternative arrangements, for hiring or establishing a warehouse, if the Excise and Taxation Commissioner so desires. The licensee shall, however, continue to fulfil the conditions of his licence, during this period of these notices.

10. Determination. - If the licensee from any cause, physical or otherwise or becomes incapable of carrying of business or dies, or becomes insolvent or (in the case of company) is wound up, the (Excise and Taxation Commissioner) may either (1) cancel the licence, or (2) transfer it in the name

of the heir(s) or successor(s) of the licensee or (3) continue it in the name of another suitable person or party applying for the same.

11. The outgoing licensee, his heirs or successors, shall not be entitled to any compensation or damages whatsoever in respect of revocation, cancellation or determination of the licence. Cost of liquor and machinery, shall however, be determined by the Financial Commissioner (Excise and Taxation Commissioner) and shall be payable to the outgoing licensee, his heirs or successors, by the incoming licensee. The decision of the Financial Commissioner in this matter shall be final and binding on the parties concerned. In the event of their being no successor of the deceased licensee, the stock of liquor and machinery shall be disposed of in such a manner as the Excise and Taxation Commissioner directs.

12. The licensee shall not transfer or divide his interest in the warehouse without the previous permission in writing of the Excise and Taxation Commissioner.

13. Staff and Machinery. - The cost (including pension and leave contribution etc.) of the supervisory excise staff, required for supervision, shall be charged to the licensee.

14. The licensee shall set up the required machinery for storage, reduction and bottling operations of bulk, liquor stored in the bonded warehouse separate rooms being provided for the storage of bulk and bottled liquor.

15. Management and the working of the warehouse. - The licensee, unless he personally acts as manager, shall be bound to appoint a competent manager as his agent, whose appointment shall be subject to the approval of the Excise and Taxation Commissioner.

16. The licensee shall furnish to the Officer-in-charge a list containing the name of the manager employed by him and of all employees whose duties require them to enter the warehouse. A list of such employees shall be forwarded to the Deputy Excise and Taxation Commissioner by the officer-in-charge and the licensee shall not employ any person to whom the Deputy Excise and Taxation Commissioner objects. The Officer-in-charge shall maintain a list of such employees.

17.

(1) If the licensee desires to employ any person temporarily on duties requiring him to enter the warehouse i.e. to replace a servant who is absent, on leave or for sickness or otherwise or to perform any special duty in the warehouse, he shall inform the Officer-in-charge who shall add the name of such person to the list mentioned in the paragraph 16. (2) If any servant leaves the service of the licensee or is no longer employed on duties requiring him to enter the warehouse, the licensee shall give notice to the Officer-in-charge and have his name removed from the list. The Officer-in-charge shall inform the Deputy Excise and Taxation Commissioner, accordingly.

18. No person shall be allowed to enter the warehouse except the licensee, any director of a company owing the warehouse, any Government official or police officer whose duties require him to enter the warehouse, any person introduced by the licensee or Director, the manager and any person whose name has been entered in the list maintained under paragraph 16 above.

19. Every person entering or leaving the warehouse may be searched under the orders of the Officer-in-charge upon reasonable grounds of suspicion. The Officer-in-charge shall record in his daily diary details of every search made.

20. The ordinary working hours of a bonded warehouse shall be from 10.00 A.M. to 5.00 P.M. on all working days. On Sundays and Gazetted holidays, normally no work will be carried on. If, however, the licensee desires to carry on any work on any holiday he shall give a notice in writing to the Officer-in-charge, at least twenty-four hours in advance, of his intention to keep the warehouse open for work. The licensee shall pay into the Government Treasury such fee per day or a part of a day, as shall be fixed by the Excise and Taxation Commissioner.

Explanation. - "Work" shall mean any normal operation connected with reduction and bottling of liquor.

21. The use of naked lights of any description and smoking within the bonded warehouse is prohibited. Closed lanterns only shall be used.

22. If the licensee infringes or abets in the infringement of any of the conditions of his licence, the Excise and Taxation Commissioner may revoke and determine the licence and forfeit to Government the whole or any part of

the security deposited :

Provided that if the infringement is of a minor nature the licence may be restored and the other forfeiting the security may be set aside on payment of a sum so determined by the Financial Commissioner (Excise and Taxation Commissioner).

23. The building and other machinery installed in the warehouse and specified in the licence shall be properly maintained by the licensee. Particular attention shall be paid to their cleanliness and upkeep.

24. If the building or machinery is not properly maintained the licensee may be required by the Excise and Taxation Commissioner to stop all work in the warehouse till all the defects have been removed to the satisfaction of the Excise and Taxation Commissioner.

25. If any part of the machinery is found defective or leaking and the Deputy Excise and Taxation Commissioner or the Financial Commissioner (Excise and Taxation Commissioner) orders the discontinuance of its use, it shall not be used again, until it has been repaired to the satisfaction of the officer-in-charge of the warehouse and he has obtained the order of the discontinuing authority for the resumption of operations.

26. If the licensee fails to comply with the orders regarding repairs to his building or machinery, the same may be carried out under the orders of the Financial Commissioner. (Excise and Taxation Commissioner) and the cost recovered from the licensee in addition to the levy of any fine, the Financial Commissioner (Excise and Taxation Commissioner) may feel inclined to impose for the lapse of the licensee.

27. There shall be only one outer entrance to the warehouse and this shall be secured by a revenue (ticketed) lock and a lock of the licensee.

28. A licensee shall afford all reasonable assistance to the Officer-in-charge in the discharge of his official duties.

29. The warehouse shall at all times be open to inspection by the Financial Commissioner (Excise and Taxation Commissioner) Deputy Excise and Taxation Commissioner, Excise and Taxation Officer and Excise Inspector of the district or any other officer so authorised by the Financial Commissioner

(Excise and Taxation Commissioner). The licensee shall on demand by that officer produce for inspection his accounts and registers maintained in respect of the working of the warehouse.

30. The licensee shall be bound by the provisions of the Act and the rules framed thereunder from time to time, and by all special orders, which may be issued by a competent authority and shall cover all persons employed by him to obey all such rules and orders.

31. If it comes to the notice of the licensee or his manager that any person employed by the licensee has committed any breach of the Act or of the conditions of his licence, it shall be his duty to report the matter to the officer-in-charge and to comply with the directions of that officer. The Officer-in-charge shall report the matter together with the action taken by him to the Deputy Excise and Taxation Commissioner, who shall submit his report for the information of the Financial Commissioner (Excise and Taxation Commissioner) and await final orders thereon.

32. Price - The licensee shall maintain in the office of the Officer-in-charge a statement of the price current for plain, spiced and special spiced country spirit, bulk as well as bottled stocked in the warehouse and shall not alter such prices, except after a week's notice to the Deputy Excise and Taxation Commissioner. Every notice of the alteration of price and prices current shall be prominently displayed in the office of the officer-in-charge aforementioned.

33. The licensee shall duly comply with any directions that may from time to time, be issued by the Financial Commissioner (Excise and Taxation Commissioner) concerning the price or prices to be charged by him to licenced vendors, and shall, if and whenever so direct, forthwith reduce or enhance, as the case may be such price or prices.

34. The licensee shall provide within the premises of the bonded warehouse a furnished office for the Office-in-charge, and this shall be subject to the approval of the Financial Commissioner (Excise and Taxation Commissioner).

35. The licensee shall be responsible for maintaining at his cost the requisite staff for watch and ward duty by day and night.

36. The Officer-in-charge shall maintain a general register in form B.W.H. 4 as mentioned in the excise Bonded Warehouse Rules.

37. In case of fire in a warehouse, the Officer-in-charge shall immediately attend to open the warehouse at any time by day or night and shall inform the Deputy Excise and Taxation Commissioner about the occurrence.
