

Other Madhya Pradesh Rules made under the Madhya Pradesh Excise Act, 1915

MADHYA PRADESH

India

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Rule

OTHER-MADHYA-PRADESH-RULES-MADE-UNDER-THE-MADHYA-PR of 1915

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Other Madhya Pradesh Rules made under the Madhya Pradesh Excise Act, 1915(A) Rules of General Application, 1960[Section 62(e), (f) and (h)]

1. Location of shops.

- [(1) At that time of granting licence to a retail shop for the consumption of liquor on premises, the following conditions shall be considered if the shop is,-(a)in the neighborhood of a mill, factory or other place where a large body of labourers is employed, the mill owner of such employer of labourers has been given an opportunity of stating their objections to the proposal for opening of such shop.(b)near a religious or educational institution, a hospital, a colony of members of scheduled castes, a labour colony, or a bus stand, railway station, national highway, a state highway, or where the sanction of the State Government is obtained except when such a shop is situated at a distance of 50 meters or more from such place.(2)The position of a shop shall be such that no person entering it shall escape observation, but it shall not be so prominent as to compel attention of persons passing by.(3)Any liquor shop licensed for consumption on the premises shall not be deemed to be situated within prohibited distance referred to in clause (b) of sub-rule (1), if at any time after such licence is granted, any institution (education or religious), hospital, or bus stand etc. referred to in clause (b) sub-rule (1) comes into existence within a distance of 50 meters or less from that shop :Provided that the provisions of this rule shall not apply (a) to a shop which is existing at the present site for the last three years as on 31st March, 1996, (b) to shops holding licence in Form F.L. LB. if they comply with the provisions of sub-rule (2).Explanation. - For the purposes of this rule :-(a)"Educational institution" means any pre-primary, primary or secondary school managed or

recognised by any local authority or the State Government or the Central Government and any college affiliated to any University established by law, but does not including any coaching institution.(b)"Religious institution" means an institution for the promotion of any religion and includes temple, math, mosque, church or other place public religious worship which is managed or owned by a public trust registered under the Madhya Pradesh Public Trusts Act, 1951 or any enactment for the time being in force and shall include such other religious institutions as the State Government may by order specify in this behalf.(c)The distance referred to in clause (b) of sub-rule (1) shall be measured from the mid point of the entrance of the shop along the nearest path by which a pedestrian ordinarily reaches,-(i)the mid point of the nearest gate of the institution if there is a compound wall and if there is no compound wall the mid point of the nearest entrance of the institution, or(ii)the mid point of the nearest gate of the bus stand, station or Depot of Madhya Pradesh State Road Transport Corporation if there is a compound wall and if there is no compound wall the nearest point boundary of such bus stand, station or the Depot.(d)"Bus stand" means bus-stand of M.P.S.R.T.C. or Municipal Corporation or any other local body as the case may be.(e)"Hospital" means any hospital or nursing home run by State or Central Government or by any "charitable institution", where atleast facilities of ten beds are available for admission and treatment of 10 patients.]II. Period of Licence. - [(1) Licence for the retail sale of intoxicants shall be granted for a period not exceeding five years as the State Government may in each case or class of cases decide :Provided that occasional licences may be granted to provide for the temporary supply of intoxicants on Special occasions, but shall be only for the duration of such special occasion.] [Substituted by Notification No. 388-77-36-V-SR, dated 28-1-1976.](2)Wholesale licences for the manufacture, supply and sale of liquor may be granted for any number of years not exceeding five, as the State Government may in each case decide.III. Certain persons debarred from bidding. - When licences are put to auction the following provisions shall apply :-(1)Former licences who own arrears of excise revenue to Government, or whose conduct as licensee has been unsatisfactory, or who have been guilty of serious breaches of their licences under the Madhya Pradesh Excise Act, 1915, the Madhya Pradesh Prohibition Act, 1938, the Dangerous Drugs Act, 1930, or the Opium Act, 1878 or the rules made thereunder, and persons who have been convicted by a Criminal Court of such offences, as in the opinion of the officer holding the auction, render them undesirable holders of licences, and persons believed to be of bad character shall not be entitled to bid at the auction without the consent of the Collector or District Excise Officer or the officer holding the auction.(2)An agent shall not be allowed to bid unless he holds a power of attorney from his principal, or unless such principal is present and authorises the agent to bid on his behalf.(3)No person suffering from leprosy or any contagious disease and no person below the age of eighteen years shall be allowed to bid for an excise privilege.(4)[X X X] [Omitted by Notification No. (5) B-1-10-2001-CTD-V, dated 21-3- 2001, published in M.P. Raipatra (Asadharan), dated 21-3-2001.](5)An aggrieved person may appeal to the Excise Commissioner or any officer authorised in this behalf :Provided that the time limit allowed for presenting an appeal shall not exceed five days from the date of conclusion of the auction.IV. Confirmation of auction sale. - The confirmation of any auction sale shall rest with the Excise Commissioner or Collector as the case may be, who may accept or reject any bid at his discretion without assigning any reason.V. [X X X] [Omitted by Notification No. (5) B-1-10-2001-CTD-V, dated 21-3- 2001, published in M.P. Raipatra (Asadharan), dated 21-3-2001.]VI. Collusive bids. - The Collector is authorised to cancel any purchase of a monopoly for which he believes the bid not to have been made bona fide by the bidder

on his own behalf.(B)Rules Regarding the Constitutions and Functions of Excise Advisory Committee[Section 62 (2) (i)] [As amended by Notification No. 2980-618-V-SR-V- 87, dated 19-6-1987; Published in M.P. Rajpatra (Asadharan), dated 25- 6-1987 at p. 1344.]I. Constitution of Advisory Committees in Municipal and Cantonment areas. - (1) For every cantonment and municipal area there shall be an Urban Advisory Committee. In a cantonment Board shall be deemed to be such Advisory Committee. In a municipal area the Advisory Committee shall consist of the following members :-(a)the Collector, or a Deputy Collector from time to time appointed by the Collector on Ex officio Chairman;(b)the District Superintendent of Police, or any Police Officer not lower in rank than Circle Inspector from time to time appointed by the District Superintendent of Police;(c)four members of the municipal committee of the area elected by that committee:(c-1) (i) one representative of the scheduled castes, and(ii)not more than two representatives of dealers in intoxicants, to be nominated by the Collector if he considers that the members elected under clause (c) do not adequately represent such castes or dealers; and(d)the District Excise Officer or, in his absence, the Assistant District Excise Officer-Ex officio Secretary.(2)As soon as a municipal committee is newly established or a general election is completed in a municipality, the Collector shall call upon toe committee to elect its representative under clause (c) of sub-rule (i) from among its members. The Collector shall likewise call upon the municipal committee to elect a representative whenever there is a vacancy. Any member so elected shall continue to be a member of the Advisory Committee during his term of office as a member of the municipal committee or until a successor on the Advisory Committee is elected: provided that if he ceases to be a member of the municipal committee for any reason other than the expiry of his term of office on that committee, he shall also cease to be a member o. the Advisory Committee.II. Functions of Advisory Committees in municipal and cantonment areas. - (1) The Collector shall consult the Advisory Committee of the municipal or cantonment areas concerned on all important excise matters directly affecting the consuming public and not concerned with the organisation, discipline or procedure of the Excise Department or the selection of licensees, and in particular before making any change in-(a)the number of excise shops for the sale of country liquor, intoxicating drugs and foreign liquor under licence [form F.L.] [Substituted vide Notification dated 19-6-1987, published in M.P. Rajpatra (Asadharan), dated 25-6-1987.] and their distribution in the several wards of the area; or(b)the sites of shops licensed for the sale of liquor which may be consumed on the premises.(2)Whenever it is proposed to open a shop on a new site at which liquor may be consumed on the premises the Advisory Committee shall publish the fact in the locality; and a written notice specifying the date on or before which objections may be presented shall be affixed at or near the site in question. In a municipal area a copy of the notice shall also be sent to the ward member who should visit the spot and enquire locally into the suitability of the site. After considering any objections which may be raised, the Advisory Committee shall submit its report to the Collector. The Collector may sanction the proposal, if it is approved by the Advisory Committee. If the Collector and the Advisory Committee differ in opinion regarding the proposal, the matter shall be reported to the Excise Commissioner, for orders.(3)Any change proposed in the number of excise shops of the classes specified in clause (a) of sub-rule (1) shall be reported to the Excise Commissioner for approval. The opinion of the Advisory Committee shall be attached to that report.(4)Every Urban Advisory Committee shall submit to the Collector by August 15th each year any proposals which it has to make regarding the grant of licences or location of shops for the sale of tari, country spirit, foreign liquor and intoxicating drugs, for the ensuing year. It shall submit to the Collector by October, 15

each year a statement in such form as may be prescribed summarizing the action taken by it with regard to the excise administration of the area concerned.

III. Constitution of the Rural Advisory Committees. - (1) For the rural areas of each district, i.e., areas not included in a municipality or cantonment, there shall be Rural Advisory Committee consisting of the following members :- (a) The Collector or a Deputy Collector from time to time appointed by the Collector-Ex officio Chairman; (b) the District Superintendent of Police or any Police Officer not lower in rank than Circle Inspector from time to time appointed by the District Superintendent of Police; (c) two members selected by each janapada sabha in the district, or other similar local authority constituted in the district under any law in force in such area. (d) (i) one representative of the scheduled castes. (ii) not more than two representatives of dealers in intoxicants, and (iii) not more than two members, of an aboriginal tribe, to be nominated by the Collector, if he considers that the members elected under clause (c) do not adequately represent such castes, dealers or tribes; and (e) the District Excise Officer or in his absence, the Assistant District Excise Officer-Ex officio Secretary. (2) As soon as local authority is established under any enactment relating to such local authority the Collector shall call upon such a local authority to elect its representatives under clause (c) of sub-rule (1) from among its members. The Collector shall likewise call upon the local authority concerned to elect a representative whenever there is a vacancy. Every member so elected shall continue to be a member of the Advisory Committee during his term of office as a member of a local authority which elected him or until a successor on the Advisory Committee is elected : Provided that if he ceases to be a member of the local authority which elected him, for any reason other than the expiry of his term of office on that local authority he shall also cease to be a member of the Advisory Committee.

IV. Function of Advisory Committee in Rural areas. - (1) The Collector shall consult the Rural Advisory Committee on all important excise matters directly affecting the consuming public including any change in the number of licences of the sale of foreign liquor under licence [Form F.L. 1] [Substituted vide Notification dated 19-6-1987, published in M.P. Rajpatra (Asadharan), dated 25-6-1987.] and not concerned with the organisation, discipline or procedure of the Excise Department or the selection of licensees. (2) Whenever it is proposed to open a shop other than a shop for the sale of foreign liquor in a village for the first time, the papers of the enquiry held in accordance with Rule VI shall be laid before the Rural Advisory Committee for an expression of its opinion on the proposal. The opinion of the Rural Advisory Committee shall be duly considered by the Collector before he passes order on the proposal. The opinion of the Advisory Committee shall be attached to the Collector's proceedings. If the Collector and Advisory Committee differ in opinion regarding the proposal, the matter shall be reported to the Excise Commissioner, for orders. (3) Any change proposed in the number of licences of the sale of foreign liquor under licence [Form F.L. 1] [Substituted vide Notification dated 19-6-1987, published in M.P. Rajpatra (Asadharan), dated 25-6-1987.] shall be reported by the Collector to the Excise Commissioner for approval. The opinion of the Advisory Committee shall be attached to the report. (4) Every Rural Advisory Committee shall submit to the Collector by August 15, each year any proposals which it has to make regarding the location of shops for the sale of tari, country spirit and intoxicating drugs, for the ensuing year. It shall submit to the Collector by October 15, each year a statement in such form as may be prescribed summarizing the action taken by it with regard to the excise administration of the area concerned.

V. Scheme for maximum and minimum numbers of shops in rural areas. - The Collector shall as occasion requires draw up for his district a detailed scheme showing the maximum and minimum number of rural shops to be licensed - (a) for the sale of country liquor, and (b) for the sale of

intoxicating drugs. This scheme shall be submitted to the Rural Advisory Committee for its opinion and shall thereafter be forwarded, for the approval of the Excise Commissioner. The opinion of the Advisory Committee shall be attached to the proceedings. The Collector shall not depart from these limits in fixing the number of shops in his district.

VI. Sites for rural shops. - The actual sites of rural shops shall be determined by the Collector. When it is proposed to open a country liquor shop in a village for the first time, a notice to that effect shall be affixed at or near the proposed site and proclamation made by beat of drum in the locality; the opinion of the inhabitants as to the desirability of the shop and as to its exact location shall then be ascertained through a local enquiry by an officer authorised by the Collector. In Notified Areas or in villages administered by a Panchayat constituted under any law relating to Panchayats in force in any region of the State; the Notified Area Committee or Panchayat or the Gram Panchayat, as the case may be, shall be constituted. Similar proceedings shall be taken when it is proposed to make an important change in the site of an existing country liquor shop. Pending the approval of the site by the Collector, the District Excise Officer or the Tahasildar may temporarily permit the use of the site proposed by the licensee.

VII. Meetings of Advisory Committees and preparation of agents. - Every Urban and Rural Advisory Committee shall ordinarily meet once a year in September to discuss the arrangements for tari, liquor and drugs. The District Excise Officer, as the Secretary of the Committee, shall draw up a note detailing the existing arrangements and the proposed changes in-(a)municipal areas,(b)cantonment areas, and(c)rural areas. After approval by the Collector, he shall send a copy to each member of each Advisory Committee by registered post with an acknowledgment card at least fourteen days before the meeting of the Committee of which he is a member. Copies of this note shall also be sent to the Municipal Committee, Cantonment Authority and the Janapada Sabha, and other local authorities constituted under the law relating to local authorities in force in other regions of the State. In forwarding a copy of the note to the Cantonment Authority the District Excise Officer shall ask to be furnished with the opinion of that authority as soon as possible.

VIII. Special meetings of Advisory Committees. - The Collector may at any time at his own instance and shall, on receipt of a written requisition, signed by any three members of an Advisory Committee and containing the agenda proposed to be placed before the meeting, call a special meeting of the committee.

IX. The Collector may dispense with consultation with any Advisory Committee if he thinks that the matter is too urgent to be delayed for such consultation.

X. In these rules. - (a) "scheduled castes" means one of the scheduled castes specified in the Constitution (Scheduled Castes) Order, 1950;(b)"An aboriginal tribe" means a tribe which has been declared to be an aboriginal tribe by the State Government by a notification in that behalf for a particular area, from time to time.

[XI. [Added vide Notification dated 19-6-1987, published in M.P. Rajpatra (Asadharan), dated 25-6-1987.] The Collector may fix the number of excise shops for the sale of foreign liquor under licence in forms F.L. 2 and F.L. 3, subject to the directions of the State Government issued from time to time in this behalf.] [Substituted by Notification No. (23) B-1-74-97-CTD-V, dated 7-6-2001.](C)General Licence Conditions[Section 62 (2), (g), (h) and (j)]

I. The personal character of privilege. - (1) Every licence granted shall be deemed to have been granted personally to the licensee named therein and shall on the expiry thereof, be surrendered to the Collector.(2)If any licence-holder dies before or during the period of the currency of his licence, such licence shall forthwith cease to be in force :Provided that the Collector may, at his discretion continue any such licence in favour of any heir or of the surety the first working licence-holder.

II. Payment of fees. - (1) The licence fees for all [intoxicant] [Substituted by Notification No. 4260-V-SR, dated 25-8-1976.] shall be payable at the treasury or, in

outlying Tehsils, at the sub-treasury, on or before the first working day of each month.(2)The licence fees for intoxicating drugs [Tari] [Substituted by Notification No. (07)B-1-16-2004-CTD-V, dated 12-3-2004 for the words 'country liquor'.] shall be paid in twelve equal monthly instalments. If a licence fee be not exactly divisible by 12, the remainder left over after division by 12 shall be paid with the first instalment.(3)No remission or abatement shall be claimable except in accordance with the provisions of Section 32 of the Act, or of Rule VIII below. An advance deposited as security shall be credited to fees due in the closing months of the year.(4)[If the licence fee of any shop not paid on or before the 7th working day of the month, the Collector shall either prohibit the supply of intoxicant to that shop or order the supply to the defaulter at the selling price.] [Substituted by Notification No. 1312-492-V-SR, dated 31-3-1978.]IIA. Recovery of Annual Auction Amount. - (1) The 'annual auction amount', as expressed distinctly in Explanation I below, shall be payable by a licensee of country/foreign liquor group of shops in 24 equal fortnightly instalments and in case it is not exactly divisible by 24, the remainder shall be paid with the first instalment.(2)Duty paid, at the prevailing rates on country/foreign liquor (including beer) obtained from a country/foreign liquor warehouse, shall be adjusted against the fortnightly instalment of the annual auction amount :Provided that duty paid on any quantity of country liquor issued in any fortnight in excess of the fortnightly average quantity as enunciated in Explanation II shall not be adjustable against the fortnightly instalment :Provided further that when a licence is being issued permit for obtaining foreign liquor under sub-rule (6) against the advance deposits made by him at the time of auction/tender, the quantity of foreign liquor for which permits may be issued to him in any fortnight sale, under no circumstances, exceed the average fortnightly issues during all the preceding fortnights.(3)In case, the adjustable duty deposited by the licensee and the amount deposited in cash if any, falls short of the fortnightly instalment, he shall deposit the balance in cash by the last day of the fortnight in a government Treasury or sub-treasury of the District/Tehsil by challan as the case may be in the prescribed budgetary head. Any challan relating to payment of adjustable duty against which country/foreign liquor has not actually been procured by the licensee shall be treated to have been deposited against the concerned fortnightly instalment and issues of country/foreign liquor against such challan, in no case shall be permitted.(4)The assessment of the recovery of a fortnightly instalment shall be invariably done on the first day of the succeeding fortnight. The earliest fortnightly instalment, if is in arrears should be cleared first and therefore any amount recovered afterwards as explained in sub-rules (2) and (3) shall be adjusted against the due earliest fortnight instalment.(5)The amount of adjustable duty paid in excess of a "fortnightly instalment" shall not be adjusted against the ensuing fortnightly instalment/instalments. However, they shall be finally adjustable against the annual auction amount.(6)When the cumulative total of the adjustable duty deposited, difference of adjustable duty and fortnightly instalments paid in cash as given in sub-rule (3) and the advance deposits made at the time of auction/tender becomes equal to the annual auction amount, the licensee's liability to pay fortnightly instalments any further shall cease and he shall be permitted, subject to first and second proviso to sub-rule (2) to take issues of country/foreign liquor and obtain permits of foreign liquor without payment of duty against the advance deposits made by him at the time of auction/tender.(7)After the licensee has taken duty free issues against the full advance deposits made by him at the time of auction, he shall be allowed rebate on further issues of country/foreign liquor at the following rates : -(a)Till the total duty deposited does not exceed 25 per cent of the annual auction amount - 25% of the duty.(b)When the total duty deposited exceeds 25 per cent of the annual auction amount - 50% of the duty:Provided

that rebate will be admissible only during the months of February/March and issues of country liquor or foreign liquor to the licensee may be permitted in any fortnight not exceeding the average fortnightly issues during all the preceding fortnights or as the Excise Commissioner looking the circumstances may fix for any fortnight or a part thereof. Explanation I :- "Annual Auction Amount" for the purposes of this rule shall mean the bid received for a group of shops put to auction whether by open auction or tender system for any period and accepted and confirmed by the Collector or the Excise Commissioner, as the case may be. Explanation II :- "Fortnightly average quantity" in relation to any existing/current group of country liquor shops shall mean, the quantity fixed for the Financial year as per guide lines of the Excise Commissioner and then dividing it by 24. Explanation III :- The word 'fortnight' for the purpose of this rule shall mean a period commencing on 1st or 16th and ending on 15th or the last day of a month respectively. Explanation IV :- "Duty" in case of country spirit for the purpose of sub-rule (1) relating to rebate shall mean the duty less the cost price of the country spirit payable to the C.S.I. licensee by the State Government.

Substituted by Notification No. (12)-B-1-48-2002-CTD-V, dated 9-5-2002. Prior to substitution it read as under: IIA. Adjustment of Excise Duty against Annual Auction Amount.- (1) The annual auction amount shall be payable in twelve equal monthly instalments. If the annual auction amount is not exactly divisible in equal monthly instalments the remainder shall be adjusted in the first instalment. (2) The monthly instalment of the annual auction amount calculated in the manner prescribed in sub-rule (1) for country spirit and foreign liquor shops or the balance of such monthly instalment after adjusting the amount of duty of country spirit and of foreign liquor paid at the prevailing rates against the quantity of country spirit/foreign liquor drawn by the licensee from the respective country spirit warehouse and the bonded foreign liquor F.L. 10 licensee(s) as the case may be shall be deposited in full by challan in the Treasury or in the Sub-Treasury of the District/Tehsil by the end of each month in the prescribed budgetary head : Provided that no adjustment of the amount of duty paid for the quantity of Country Spirit issued in a month to shops auctioned in a group in excess of the monthly average quantity of Country Spirit issued for such shops in the previous year plus five per cent for such average quantity in areas other than tribal sub-plan area and plus fifty per cent of such average quantity in scheduled areas shall be allowed. Explanation:- For the purposes of this sub-rule "monthly average quantity" of Country Spirit in respect of shops auctioned in a group shall be calculated by dividing the total quantity of Country Spirit issued to the concerned shops in the previous year by twelve. (3) In case the duty paid as aforesaid, by the licensee in a month falls short of the monthly instalment of that month he shall be bound to deposit the balance amount in cash by the end of the month. The assessment of the payment of monthly instalment of auction amount will be done by the 10th of the

succeeding month. If the balance is not so paid, issues of the country spirit and foreign liquor shall be given to the licensee on payment of such market price for it as may be determined by the Collector and not on payment of prevailing rate(s) of duty. The total amount, thus recovered by way of payment at market price from the licensee for issue of country spirit and permit for foreign liquor, shall be adjusted towards the balance of the monthly instalment for the preceding month payable by the licensee. The amount paid by the licensee towards the duty between the period starting from 1st day of succeeding month and the date of such assessment shall also be adjusted against the arrears of the instalment of auction amount of the preceding month (s) if any. The issue of Country Spirit and permits for foreign liquor at the market price as aforesaid shall continue as long as it is necessary to recover the balance of monthly instalments) of the auction amount in the above manner. Any challan relating to payment of duty against which country spirit and foreign liquor has not been drawn by the end of the month shall be treated to be deposited against the instalment of auction amount for that particular month.(4) The amount of duty paid in excess of monthly instalment of auction amount in a month shall not be adjusted against the instalment of next month(s). But subject to the proviso to sub-rule (2) this excess amount shall be adjustable against the total auction amount of that particular financial year.(5) When the cumulative total of the amount of adjustable duty paid/deposited and difference of excise duty and monthly instalment of annual auction amount, if any, paid in cash by the licensee together with the advance amount deposited by him at the time of auction/tender becomes equal to the yearly auction amount, the licensee's liability to pay monthly instalments) of auction amount shall cease and the licensee shall be permitted to take issues of country spirit and obtain permits for lifting foreign liquor without payment of duty against the advance amount deposited by him at the time of auction/tender which shall be adjustable against the balance of the auction amount but issues of country spirit in excess of the limit laid down in the proviso to sub-rule (2) and issue of permits for foreign liquor in excess or double the monthly average quantity drawn by him during previous months shall not be permissible. After adjustment of the total advance deposit towards the annual auction amount the licensee will be allowed rebate on excise duty of the quantity of country spirit and foreign liquor drawn by him at the following rates: -{

(a)

When total duty deposited does not exceed 25% of the	25% of the prevailing rate of duty.
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(b)	<p>annual auction amount</p> <p>When total duty deposited exceeds 25% of the annual auction amount. 50% of the prevailing rate of duty:</p>
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Provided that the licensee will be eligible to avail of the above rebate in the months of February and March only on such quantity of country spirit and foreign liquor drawn by him which does not exceed the quantity of country spirit mentioned in the proviso to sub-rule (2) and double the average monthly drawal of foreign liquor in the previous months.

Explanation I:- "Annual Auction Amount" for the purposes of this rule shall mean the bid received for a group of shops put to auction whether by open auction or tender system for any period and accepted and confirmed by the Collector or the Excise Commissioner, as the case may be.

Explanation II:- "Duty" in case of country spirit for the purpose of sub-rule (5) relating to rebate shall mean the duty less the cost price of the country spirit payable to the C.S.-1 licensee by the State Government.'

[IIB. Adjustment of Excise duty and/or permit fee against Licence fee to be paid by F.L. 1AA Licensee. [Inserted by Notification No. (28)-B-1-149-97-CTD-V, dated 2-9-1997.] - (1) The licence fee shall be payable in equal monthly instalments by F.L. 1AA Licensee. If the licence fee is not exactly divisible in equal monthly instalments, the remainder shall be adjusted in the first instalment.(2)The monthly instalment of the licence fee shall be deposited in full by challan in the Treasury or in the Sub-Treasury of the Tehsil by the end of each month in the prescribed budgetary head after adjusting the amount duty and/or bottle fee of foreign liquor paid at the prevailing rates against the quantity of foreign liquor drawn by the licensee from the bonded foreign liquor licence :Provided that the amount of duty and/or bottle fee paid in excess of monthly instalment of the licence fee in a month shall not be adjustable against the instalment of the next month but this excess amount shall be adjustable against the total licence fee of the licence.(3)If the monthly instalment of the licence fee is not paid by the end of the month in full as specified in sub-rule (2) the duty and/or bottle fee paid by the licensee on foreign liquor in the succeeding month shall be adjusted against the arrears of the monthly instalment of the previous month and shall continue to be so adjusted against the arrears till the arrears are realised in full :Provided that if the arrears of monthly instalment of licence fee for the month are not paid or realised by the 5th day of the succeeding month, the licence shall be liable for cancellation for the default. Any loss of revenue to the Government consequent upon such cancellation shall be recoverable from the licensee as arrear of land revenue.][IIC. Annual Licence fee. [Inserted by Notification No. (07)B-1-16-2004-CTD-V, dated 12-3-2004.] - (1) The Licence fee shall be payable in twenty four equal fortnightly instalments by CS-2, CS- 2(B), F.L. 1AA licensees. If the licence fee is not exactly divisible in equal fortnightly instalments, the remainder shall be adjusted in the first instalment.(2)50 per cent, of licence fee of each fortnight as calculated in the manner prescribed in sub-rule (1) of country spirit and foreign liquor shops shall be deposited in advance by challan in the Treasury or in the sub-treasury of the District/Tehsil, on or before the first working day of each fortnight in the prescribed budgetary head. After paying the licence fee by the licensee for the rest of the period of fortnight, either by way of cash or duty as the case may be, the licensee shall be allowed to draw country spirit or foreign liquor, as the case may be, from the respective warehouse at the prescribed rate of duty, out of and to the limit of 50 percent, licence fee

paid on first working day of each fortnight.(3)The fortnight instalments of annual licence fee calculated in the manner prescribed in sub-rule (1), for country spirit and foreign liquor shops or the balance of such fortnightly instalment after adjusting the amount of duty of country spirit or foreign liquor paid at the prevailing rates against the quantity of country spirit or foreign liquor drawn by the licensee from the respective warehouses, as the case may be, as prescribed in sub-rule (2), shall be deposited in full by challan in Treasury or in the sub-treasury of the District/Tehsil by the end of each fortnight in the prescribed budgetary head.(4)Adjustment of the amount of duty paid for the quantity of country spirit or foreign liquor, as the case may be, in any fortnight in excess of minimum guarantee fixed for the shop for that fortnight shall be allowed in any of the forth coming fortnight.Explanation 1. - "Basic Licence fee" means that part of consideration for the grant of licence for the exclusive privilege of retail sale of country liquor or Indian made foreign liquor, as the case may be, under Section 18 of the Act, payable by the person selected as licensee before the licence is granted to him, for the whole of the year or part thereof on such rates, as notified by the Excise Commissioner with the approval of State Government from time to time.Explanation 2. - "Licence fee" means the remaining part of the consideration for grant of licence for exclusive privilege of retail sale of country liquor or Indian made foreign liquor, as the case may be, under Section 18 of the Act, payable by the licensee, in addition to the basic licence fee. This sum shall not be less than the excise duty leviable on the annual minimum guarantee of quantity fixed for the shop.Explanation 3. - "Act" means Madhya Pradesh Excise Act, 1915 (No. II of 1915).]III. Licensed Premises. - The premises on which under any excise licence may be conducted shall be as specified in the licence. The sales of liquor or intoxicating drugs outside such premises is prohibited, as is also the possession of such articles in quantities greater than those permitted to unlicensed persons, unless covered by a transport pass or permit.IV. Character of shop premises. - Sales shall be conducted in a building of which the whole or part is entirely set aside for use as a shop. The sale rooms shall be suitably constructed and lighted, as may be required by the District Excise Officer, and the interior thereof, where a sales are conducted, shall be visible from the door-way. The shop shall not be used for any other purpose than that for which it is licensed. If there are means of communication between the shop and adjoining dwelling-house, they shall be locked at night.V. [Transfer of sites. [Substituted by Notification No. 1312-492-V-SR, dated 31-3-1978.] - Subject to the Rules of General Application, the Collector may order the transfer of shops from the locality to another or their closure.]VI. [Transfer or sub-lease of Licence. [Substituted by Notification No. 3920-B-6 (27)-1986-V-SR, dated 3-9-1986.] - No privilege of supply or sale shall be sold transferred or sub-leased, nor shall a holder of any such privilege enter into a partnership for the working of such privilege in any way or manner without the written permission of the Collector, which shall be endorsed on the licence. A partner sub-lessee, or transferee shall be bound by all the conditions of the licence, but the original licensee shall also continue to be responsible to the State Government for the due payment of the licence fee and proper working of the shop.]VII. Appointment of agents and servants. - No agent shall be appointed for the management of any excise privilege without the previous approval of the District Excise Officer. Such approval may be withdrawn at any time. A servant or dependent of the licensee who merely assists in the shop shall not be deemed an agent within the meaning of this rule, but a person other than the wife or husband of the licensee, who manages a shop on behalf of the licensee shall be considered an agent even though he be a member of the licensee's family.VIII. Shops to be kept open and adequately stocked. - (1) Shops shall be kept open every day throughout the year unless their temporary or permanent closure has been

authorised by the Collector. Such supply of liquor or intoxicating drugs as the Collector may consider sufficient to meet the local requirement shall be maintained. Subject to the provisions of Section 38 of the Act, and to the exceptions specified in Rule XIV, sales be made to all comers on payment at the current rate of sale. Shops for the sale of tari may be closed during the rains, i.e., from 1st June to the 14th October. [(1-A) Omitted] [Omitted by Notification No. (5)-B-6-96-CTD (V), dated 29-2-1996.] (2) Shops shall remain closed for the whole day on such days as the Collector may announce at the time of auctions : [Provided that the Collector, or District Excise Officer, or in their absence a Deputy Collector, duly authorised by the Collector, may require foreign liquor licensees holding licenses in Forms F.L. 1 and F.L. 2 to open the shops on such days for foreign liquor to bona fide foreign visitors] [Inserted by Notification No. 351-3487-V-SR, dated 19-1-1966.]. [(2-a) Subject to sub-rule (2) country liquor shops having licence in form CS-2, CS-2A, CS-2B, CS-3, foreign liquor shops having licence in F.L.1, F.L. 1-A, F.L. 1 AAA, F.L.1-B, F.L.1-D, F.L.2 and lari shops shall remain open from 10 a.m. to 11 p.m. except hotel bar having licence in Form F.L. 3 which shall remain open from 10 a.m. to 11.30 p.m. throughout the year.] [[Substituted by Notification No. (48)B-1-2-2003, dated 24-3-2003. Prior to substitution it read as under: '(2-a) Subject to sub-rule (2), shops having licence in from F.L. 1, F.L. 1-A, F.L. 1-AA, F.L. 1-B, F.L. 1-C, C.S. 2, C.S. 2-A, C.S. 3, T-1 and restaurant bar having licence in from F.L. 2 shall remain open from 10 a.m. to 10.30 p.m. throughout the year'.]] (3) [Shops shall also remain closed in any area or areas for such period as the State Government may in public interest deem necessary so to do. An intimation to the effect shall be given to the licensee through the Collector of the district well in advance as far as possible] [Substituted by Notification No. F-B-1-33-94-CTD-V, dated 23-12-1994.] : Provided that, when a shop is closed under this rule, the Collector may, with the previous sanction of the Excise Commissioner, award compensation to the licensee for loss of profits. IX. Supply of stock. - Save where otherwise prescribed in the transport pass, all consignments of intoxicants shall be carried to their destination by the nearest practicable route. Such consignment shall be taken there intact, within the time prescribed and shall be accompanied by the transport pass. Such pass shall cover only liquor or intoxicating drugs agreeing in quantity, and in all other respects with the particulars recorded therein. Passes or pass books shall be produced on the demand of an officer authorised in this behalf. X. Sale of different articles to be in different premises. - (1) Except where specially permitted by the Excise Commissioner, sales under each licence issued shall be conducted in different premises; but should more than one licence for the sale of foreign liquor or of hemp drugs be held by the same person, this rule shall not apply. (2) The holder of a licence for the sale of liquor for consumption on the premises shall not appoint as his agent a person who is an agent or servant of a contractor of intoxicating drugs. XI. Restrictions applicable to certain persons. - (1) No person except the licensee, his agent or servant shall be allowed to stay in any shop during the night. (2) No person apparently under [Twenty one years] [Substituted by Notification No. 4260-V-SR-76, dated 25-8-1976.] of age and no insane person shall be permitted to enter a shop and no intoxicated person shall be allowed to enter or remain therein. (3) During the hours for which the premises are permitted to be kept open for business no person licensed to sell country spirit, hemp drugs or tari shall employ or permit to be employed in any part of licensed premises any women except his wife or the wife of his agent either with or without remuneration. (4) No person suffering from leprosy or from any contagious disease shall be employed in the sale or transport of liquor or intoxicating drugs. (5) No person, who has been convicted of any offence under the Act, or the Opium Act, 1871, or of any non-bailable offence, shall be employed in the transport or sale of liquor or intoxicating drugs

without the previous sanction of the District Excise Officer. XII. Licensee to report offences of which he has knowledge. - (1) A licensee shall report to the Collector all instances which come to his knowledge where persons employed by him in the manufacture, carriage or sale of liquor or intoxicating drugs have committed breaches of the Act, the Madhya Pradesh Prohibition Act, 1938, the Dangerous Drugs Act, 1930, or the Opium Act, 1878, or of the rules made thereunder or of the engagements entered into by the licensee, and he shall comply with the Collector's orders respecting the further employment of such persons. (2) [No person apparently under twenty-one years of age and no insane person shall be permitted to enter a shop and no intoxicated person shall be allowed to enter or remain therein] [Substituted by Notification No. 4260-V-SR-76, dated 25-8-1976.]. XIII. Weights and measures. - Only such weights and measures, as may from time to time be prescribed by the Excise Commissioner, and correct scales of such pattern, as may be approved by the District Excise Officer shall be used on any licensed premises. The possession of other weights, measures or scales on any licensed premises, or the giving of short weights or measures shall be deemed to be a breach of the licence. XIV. [Prohibition of sale to certain persons. [Substituted by Notification No. 4260-V-SR-76, dated 25-8-1976.]] - No intoxicant shall be sold or otherwise issued for consumption-(a) to any person serving in connection with the affairs of the Union or a State Government when on duty or in uniform unless such sale or issue for consumption is expressly authorised by the Collector; or (b) to any insane person; or (c) to any person under twenty-one years of age; or (d) to any person in the service of the naval, military and air forces or any other armed forces of the Union, not being a Commissioned Officer, or to any member of the family of such person or camp follower unless such sale or issue is expressly authorised by the Collector: Provided that, -(i) in a railway refreshment room or dak bungalow intoxicant may be sold or otherwise issued to-(a) a person in the service of the naval, military and air forces or any other armed forces of the Union, not being a Commissioned Officer; (b) a camp follower; travelling under the command of a Commissioned Officer with the consent of such officer in writing; (ii) intoxicant may be sold or otherwise issued, in a reasonable quantity, to-(a) persons in the service of the naval, military, and air forces or any other armed forces of the Union, not being Commissioned Officer; and (b) members of families of such person; not under command of a Commissioned Officer, but travelling in small parties. Explanation. - "Camp follower" means a follower, whether on or off duty whom the vendor knows or has reasons to believe to have the right to be in cantonments, but does include a private servant. XV. Transactions to be for cash only. - The licensee shall not receive grain, jewels, good wearing apparel or any article in pawn for liquor or intoxicating drugs, nor shall he, without the sanction of the Excise Commissioner, receive any article in exchange for liquor or intoxicating drugs. All sales under licences for the sale of country liquor or for the retail sale of intoxicating drugs shall be for cash only, and such cash shall be paid over at the time of sale. XVI. Minimum and maximum prices. - Liquor or intoxicating drugs [or denatured spirit] [Added by Notification No. B-6-18-V (EX)-81, dated 17-2-1982.] shall be not sold below such minimum and above such maximum price, if any, as is or may from time to time, be fixed by the Collector with the previous approval of the Government. XVII. When passes are required. - No liquor or intoxicating drug in excess of the quantities prescribed below shall be permitted to be removed by any person in any one day from any licensed premises a valid pass-

Country spirit Tari	Hemp drugs	Denatured spirit and foreign liquor
(1)	(2)	(4)

Eight drams, but in the case of Bastar District the limit will be 16 drams	Twenty four drams.	[Twenty grams] [Substituted by Notification No. 2625-518/V-SR, dated 12-9-1961.] of ganja and [and one hundred and fifteen grams of bhang.] [Substituted by Notification No. 2625-518/V-SR, dated 12-9-1961.]	In the case of denatured spirit two quart bottles and in the case of foreign liquor, two units, provided that the quantity issued does not exceed six units in the aggregate during a month, a unit being a quart bottle of spirit or wine or liquor, or three quart bottles of wine or vermouth or six quart bottles of malt liquor.
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XVIII. Sign-boards and rates. - There shall be affixed to the front of cash shop a sign-board, painted in Hindi, showing the nature of the licence under which sales are conducted, the name of the licensee and, except for foreign liquor, the current rate or rates of sale. If the rate of sale varies according to the quantity sold, there shall be only one rate for each such quantity, and the details of each such rate shall be separately recorded. The licensee shall sell at the rate or rates advertised on the sign-board, which shall be uniform for all purchasers without distinction. The rate or rates of sale shall not be varied until a report of the change has been made to and received by an Excise Officer not below the rank of Sub-Inspector.

XIX. Articles to be of good quality and unadulterated. - All liquor or intoxicating drugs sold or kept for sale shall be unadulterated and of a quality approved by the Collector. Nothing shall be added to them either to increase their intoxicating power or for any other purpose, except by all Inspector or Sub-Inspector of Excise. No Liquor shall be sold under a false description nor shall different kinds of liquor be mixed and sold under the description of one of them. On demand of any officer authorised to inspect the shop, the licensee shall produce the whole of his stock of liquor or intoxicating drugs. Such officer is empowered to detain any liquor or intoxicating drug found unfit for consumption or in any way adulterated or diluted. The Collector may order its destruction, provided that the owner of the article has been given an opportunity of representing his case before such order is passed.

XX. Accounts. - Unless specially exempted by the District Excise Officer, true accounts of receipt, sale and balances shall be maintained from day to day in ink in the shop premises. Each sale of an intoxicant in excess of the quantity prescribed by the Excise Commissioner shall be shown separately in such account with the name and address of the purchaser and the quantity purchased. The accounts shall be maintained in forms to be obtained from the Excise Department and shall be entered as soon as the transactions for each day are closed. Transport passes or pass books for intoxicants shall be kept in the shop except when sent to the warehouse for the issue of a fresh supply. Accounts and special pass books with counterfoils shall be produced before any officer empowered to inspect the shop.

XXI. The furnishing of returns. - Such returns and information as may from time to time be required by the District Excise Officer shall be furnished by licence-holder.

XXII. Inspection note-book. - An inspection book shall be maintained and shall be produced before any officer empowered to inspect the shop. On presentation of a receipt therefor, it shall be made over to any Excise Officer not below the rank of Sub-Inspector or to any person authorised by such officer to receive it.

XXIII. Returning of shop books. - Account book, inspection note-book, transport pass books and special books shall, on the expiry of the term of the licence, be deposited with such person as the District Excise Officer may, by general or special order, appoint for the purpose.

XXIV. Pecuniary dealings with Excise Officers. - Transactions of the nature of a gift or loan to Excise Officers are prohibited; and all other pecuniary dealings by licences with Excise Officers require the previous sanction of the Collector.

XXV. Disposal of balances. - The

following conditions shall apply to the disposal of balances of intoxicants left with a retail vendor after the expiration, suspension or cancellation of his licence. (a) If the retail vendor has obtained a new licence for the same intoxicant which is to come into force immediately on the expiry of the old licence and is granted for the same premises, he may retain his balance of stock for the purposes of the new licence. (b) If the retail vendor's new licence is for different premises he must on the expiry of the old licence forthwith deposit his stock with such person as the District Excise Officer may by general or special order appoint for the purpose and shall not remove it thence to the new shop except under a permit granted by an Excise Officer of rank not below that of Sub-Inspector. (c) If the retail vendor has been granted no other licence, he shall deposit his balance as provided in clause (b) and, with the previous sanction of the District Excise Officer, may dispose of it wholesale to any other licensed vendor of the same class of intoxicant. The stock shall then be transported to the premises of such retail vendor under permit granted by an Excise Officer of rank not below that of Sub-Inspector. If the former licence-holder is unable to dispose of his balance within thirty days of the date of expiry of his licence the person to whom the new licence has been granted in his stead or, if no such new licence has been granted, any licensed vendor of the intoxicant may be required under penalty of forfeiting his licence to purchase the intoxicant at such price as the District Excise Officer may fix and in any quantity not exceeding that which the District Excise Officer may determine to be ordinarily saleable by him in two months: Provided that if the intoxicant be unfit for use, whole of it or, if the quantity be unreasonably large, the excess may be destroyed under the orders of the Collector or the District Excise Officer. The vendor shall not be entitled to any compensation for any loss suffered in consequence of action taken under this rule.

XXVI. Procedure to be followed when duty is enhanced or reduced. - If it is notified by the Collector that from any particular date the duty leviable on any intoxicants is to be enhanced, all licensed vendors in possession of such intoxicants shall, on the evening preceding that date, deposit their stock with such person as the District Excise Officer may appoint for the purpose. Such stocks shall remain in deposit until verified and the District Excise Officer may order that the difference of duty be levied on the balance of the stocks, and the licensee shall then pay such duty within thirty days of the date on which the enhanced rate of duty comes into force: (a) Provided that if such stock, or part of such stock, be destroyed, the difference of duty shall not be levied on the stock destroyed; and (b) Provided also that if the balance of stock so deposited is transferred to another licensed vendor the difference of duty shall be levied from the transferee before the transfer is completed. The above procedure regarding the deposit and verification of stock of intoxicants consequent on the enhancement of duty shall also apply when duty leviable on any intoxicants is reduced. Refund of the difference in duty consequent on reduction in its rate may be sanctioned by the Excise Commissioner on receipt of an application from the licensee through the Collector of the district.

XXVII. Occasional licences. - "Occasional licences" for the sale of country liquor or intoxicating drugs may be granted by the Collector at a fee of Rs. 20, Rs. 25 or Rs. 50 per day, according to the class of gathering in question which shall be determined by the Excise Commissioner. The previous sanction of the Excise Commissioner is necessary to the issue of an occasional licence for a gathering for which no licence for the same kind of intoxicants was granted in the previous year.

XXVIII. Licensees are prohibited from advertising the sale of any intoxicant by beat of drum or by means of placards or otherwise and from giving or offering any intoxicant with the object of increasing customers or otherwise. They are also prohibited from employing motor or other conveyances to convey prospective customers to their shops.

XXIX. Restriction of issues on enhancement of duty. - (1) If the rates of duty on any

intoxicant are enhanced for the next financial year the issues of that intoxicant to retail vend shop during the last three months of the contract shall be restricted to issue made to the shop during the corresponding period of the last year plus twenty five per cent., provided that in genuine cases if the Collector is satisfied, additional issues may be ordered after recording reasons in writing.(2)Restriction to issues of the outgoing contractor. - When the licensee for and shop for the next year is changed the issues of the intoxicant to the outgoing licensee of the shop shall, during the last three months of the contract, be restricted to the total quantity issued during the corresponding period of the preceding year plus twenty-five per cent :Provided that in genuine cases if the Collector is satisfied, additional issues may be ordered after recording reasons in writing.XXX. Fixing of issue days and issue of intoxicants. - (1) Distillery or warehouse will be closed for issues on the notified holidays, and will be open for issues on such days as may be fixed by the District Excise Officer according to the convenience of the local licence-holders.(2)Intoxicants shall not be issued to any person other than a licensee unless he produces (i) Licence, (ii) Shikmi licence, (iii) Naukarnama, or (iv) a power of attorney.XXXA. [X X X] [Omitted by Notification No. (16) B-1-90-97-CT-V, dated 11-8-1997.]XXXI. The State Government are authorised to enhance or reduce the duty rates during the course of the year.XXXII. Every licence for the retail sale of intoxicants shall be bound to observe both the general and special conditions of the licence, and all directions and orders issued, whether such directions and orders be embodied in the conditions of the licence or not.[XXXIII. Power to amend conditions of licence. [Inserted by Notification No. 2520-V-SR-76, dated 24-6-1976.] - The State Government are authorised to amend any condition of a licence during the currency of the licence and, unless otherwise directed, such amendment, shall be effective as from the commencement of the licence and the licensee shall be bound by the same and shall not be entitled to any damages on account of any such amendment.](D)Tari Rules[Section 62 (2) (d), (g) and (h)][As amended by Notification No. (26) B-W6-93-C.T.D-V, dated 16-6-1995, Published in M.P. Rajpatra (Extraordinary), dated 16-6-1995 at page 558]A. IntroductoryI. Definitions. - In these rules, unless there is anything repugnant in the subject or context,-(1)"To tap" means to prepare any part of tree, or the use any means, for the purpose of causing sap to extrude from the trees;(2)"Tapper" means any person licensed to sell tari or any person employed by such person to tap palm trees;(3)"Head tapper" means the person for the time being in charge of any body of tappers;(4)"Tari" is included in the term "country liquor" as defined under Section 4 of the Act. The commonest palm trees from which sap is drawn in the State are-(i)The date palm (Bot. phoenix sylvestris; popularly known as Khajur, sindhi)(ii)Palmyra (Bot. borassus fiabellifer; or fiabelliformis popularly known as tar)(iii)The sago palm (Bot. caryota urens; popularly known as sulphi or Madi).(5)"Tree-tax area" includes any area in the State notified by the State Government as such and within which a duty (tax) is levied on each tree from which tari is drawn.(6)"Free-tree area" includes all areas other than tree-tax areas.B. Rules for Free-tree tax areas.II. Tapping of trees. - (1) No tari tree shall be tapped except by, or on behalf of, the holder of a licence for the sale of tari.(2)A person to whom a licence for the sale of tari has been granted shall not tap or cause to be tapped any tree growing beyond the limits to the district in which such licence was granted unless he shall have obtained the permission of the Collector of the district in which such tree is situated.(3)Before commencing tapping the tapper shall obtain from the Sub-Inspector of Excise circle in which the trees are situated a licence in Form T-1.III. Methods of tapping. - Tari yielding palm trees shall be tapped only by the methods prescribed from time to time by the Excise Commissioner.IV. Import and export. - No tari shall be imported into or exported from the State.V. Transport. - (1) The

transport of tari by or on behalf of licensee is forbidden except under a permit in Form T-2, which may be granted by the Sub-Inspector of the Excise circle in which the trees are situated, and a pass in Form T-3 issued by the head tapper on the day on which the tari is drawn.(2)If the transport is to be outside the district in which the trees are situated, the permit shall be supported by such other pass or permit as the Excise Commissioner may by special or general order prescribe.VI. Sale. - Tari may be sold under a licence in Form T-4 to be obtained from the Collector.VII. [X X X X] [Omitted by S.R.D Notification No 1723-822/V-SR, dated 19-6-1961.]C. Rules for tree-tax areas[VIII. [Substituted by S.R.D. Notification No. 1723-822/V-SR, dated 19-6-1961.] The transport of Sweet Tari (Nira) shall be covered by a permit in Form T-II granted by the Collector or an officer authorised by him.](2)A person to whom a licence for the sale of tari has been granted shall not tap or cause to be tapped any tree except under a tree tapping licence in Form T-6 granted by the Sub-Inspector of the Excise circle in which the tree is situated.IX. Application for tree-tapping licence and payment of tree tax. - Application for the grant of tree-tapping licence shall be made in Form T-5 to the Sub-Inspector in charge of the circle in which the trees are situated. A fee at the rate fixed by Government from time to time shall be payable in advance direct into the treasury or sub-treasury on account of each tree for the tapping of which licence is applied for, and the application shall be accompanied by a challan showing that the fee has been paid.X. Forfeiture of fees failure to point out trees. - The applicant for a tree-tapping licence, when required to do so, shall point out or cause to be pointed out to the Sub-Inspector, or to such person as the Sub-Inspector may appoint, the trees for which the tree-tapping licence is required. Should he fail to do so after reasonable notice the fees paid by him shall be liable to be forfeited at the discretion of the Collector.[Instructions. Though the trees may be pointed out to an Excise peon or other person appointed by the Sub-Inspector, the actual marking will be done only by the Sub-Inspector himself or such other person as may be authorised by the Collector to do so.]XI. Marking of trees. - Before the grant of a licence to tap, each tree covered by the licence shall be numbered serially for each shop and shall be marked in such a way as the Excise Commissioner may from time to time direct, with-(a)the year for which the licence is given,(b)the number allotted to the shop at which the tari is to sold, and(c)the serial number of the tree.XII. Refunds of fees. - If for any reason, other than the failure to point out trees as specified in Rule X the licence is refused, the fees paid shall be refunded.XIII. Methods of tapping. - Tari yielding palm trees shall be tapped only by the methods prescribed from time to time by the Excise Commissioner.XIV. Import and export. - No tari shall be imported into or exported from the State.XV. Transport by licence holders. - (1) The transport of tari by, or on behalf of, a licensee is forbidden except under a permit in Form T-2 which may be granted by the Sub-Inspector of the Excise circle in which the trees are situated and a pass in Form T-3 issued by the head tapper on the day on which the tari is drawn.(2)If the transport is to be to a place outside the district in which the trees are situated, the permit shall be supported by such other pass or permit as the Excise Commissioner may by special or general order prescribe.XVI. Transport by Private individual. - (1) No tari shall be transported from a free-tree-tax area into a tree-tax area.(2)No tari shall be transported from a tree-tax area into an area in which a higher rate of tree is levied.XVII. Sale. - Tari may be sold under a licence in Form T-4 to be obtained from the Collector.[Rules for Manufacture and possession of tari for domestic consumption by some specific tribes of Bastar District excluding Ranker sub-division and Dhar, Jhabua and Khargone Districts] [Substituted vide Notification dated 16-6-1995, published in M.P. Rajpatra (Extraordinary), dated 16-6-1995.][I. [Substituted vide Notification dated 16-6-1995, published in M.P. Rajpatra

(Extraordinary), dated 16-6-1995.] Licences in Form T-7 for the manufacture and possession of tari for domestic consumption may be ordinarily be given for three years by the Collectors of respective districts, to the headmen of village inhabited by the Maria and other Gonds in Bastar District (excluding Ranker sub-division) and to the headmen of village inhabited by the maria and other Gonds in Bastar District (excluding Ranker sub-division) and to the headmen of village inhabited by the Bhil, Bhilala, Patalya and Barela Tribes in Dhar, Jhabua and Khargone districts, and specially scheduled for this purpose, subject to the approval of Excise Commissioner. No fee is payable thereon.]II. Only such number of trees, as the Collector may prescribe, subject to the general or special approval of the Excise Commissioner, shall be allowed to be tapped under this licence.III. A licence under these rules may be refused or cancelled by the Collector for reasons to be recorded in writing.Rules for the Manufacture and Possession of Tari for Domestic Consumption in the Ranker sub-division of Bastar districtI. No tari tree shall be tapped for the manufacture and possession of tari for domestic consumption except by or on behalf of the holder of a licence in Form T-8 granted by the Tahsildar of the tehsil in which the tree is situated.II. A person to whom a licence in Form T-8 has been granted shall not tap or cause to be tapped any tari tree without getting it marked by the Sub-Inspector of the Excise circle in which the tree is situated.III. The licensee shall pay licence fee at the rate of Rs. 4 per tree into the treasury or sub-treasury and produce the challan showing that the fee has been paid.IV. A licence under these rules may be refused or cancelled by the Tahsildar for reasons to be recorded in writing.[Section 62 (2), (d), (g) and (h)]Rules for Tapping of Palm Trees and for Possession of Sweet Tari (Nira) for the Manufacture of "jaggery" or for sale or Domestic Consumption as a BeverageI. In these rules, unless there is anything repugnant in the subject or context,-(a)"sweet tari (nira)" means the unfermented juice drawn from a palm tree;(b)the words "to tap" and "head tapper" shall have the same meaning as in the Tari Rules.II. A licence in Form T-9 for the tapping of palm trees and for the possession of sweet tari (nira) for domestic consumption and/or for the manufacture of "jaggery" may, on application, be granted free by the Collector or an officer authorised by him in that behalf.IIA. Unless otherwise ordered, the prospective palm gur manufacturer, who has applied to the Collector for the grant of T-9 licence, may, in anticipation of the grant of the licence, proceed with the tapping of palm trees after giving one month's clear notice to the Collector of the district regarding the number and situation of the palm trees proposed to be tapped.III. A licence in Form T-10 for the tapping of palm trees and for the possession of sweet tari (nira) for sale as beverage may, on application, be granted by the Collector or an officer authorised by him in that behalf on payment of annual licence fee of Rs. 3, and such tree-tax as fixed time to time: provided that State Government may exempt any person or a class of persons or any institution from payment of such fees or tax.IIIA. Notwithstanding anything contained in Rule III any person, who has applied to the Collector for the grant of a licence in Form T-10 may in anticipation of such grant, proceed with the tapping of palm trees after giving one month's clear notice to the Collector in that behalf and stating the number and situation of the palm trees proposed to be tapped by him unless otherwise directed by the Collector.IV. No licence under these rules shall be granted to any tari shopkeeper or to any tapper employed by such shop-keeper.V. Only such number of palm trees and at such places as may be specified in a licence granted under these rules shall be tapped : provided that, if any trees are situated beyond the limits of the district in which such licence is granted, the permission of the Collector of the district in which such trees are situated shall be obtained.VI. A person employed to tap palm tree shall be provided with a written authority of appointment signed and dated by the licence holder or the

prospective licence holder, as the case may be. The authority shall always be produced by such person whenever required. VII. Any person may possess and transport without a permit sweet tari (nira) not exceeding 24 drams: provided that it has been lawfully obtained. VIII. The possession and transport of sweet tari (nari) in excess of the limit of 24 drams shall be covered by a permit in Form T-11 granted by the Collector or an officer authorised by him in that behalf. IX. If "Jaggery" is manufactured at a place other than that at which the trees licensed to be tapped are situated, sweet tari (nira) shall be transported to the former place from the latter under a permit in Form T-12 issued by the head tapper. X. A licence under these rules may be refused or cancelled by the Collector for reasons to be recorded in writing. Form T-1

Licence No.....Name
of shop.....Name of
shop-keeper.....

Conditions

Tari ban for which the
licence is granted
Name of person licensed to
tap.....

Date.....

Period of
currency.....

Signature of
Sub-Inspector.....

Signature of shop-keeper in
acknowledgment of licence-

1.

2.

3.

4.

(a)

(i)

(ii)

(iii)

The District Excise Officer
may, however, in
unavoidable cases, and for
reasons to be recorded in
writing, permit an incision

On the application of..... Licence of the
tari shop in..... licence is hereby
granted to..... son of..... resident
at..... to draw tari in the tari ban or
bans described on the reverse from this
date to the 31st March, 20... subject to the
following conditions :-

This licence shall always be carried by the
licensee when engaged in drawing tari
and shall be produced on the demand
of any excise or other officer empowered
to make such demand.

The tari drawn shall be carried direct to
the shop named above under a separate
pass in from T-2.

The licensee must point out the tree
tapped by him to any Excise Officer who
may ask to have them shown to him.

In tapping the trees the following
precaution shall be taken:-

No incision shall be made at any point of
the tree-

within 5 feet from the ground, or

within one foot from the base of the
central whorls, or

within 18 inches from the top of any
other incision.

to be made not less than 4
inches from the ground
or within 14 inches from
the top of any other
incision.

(b)

The incision shall not be cut to a greater
depth than one-third of the diameter of
the tree.

(c)

No tree shall be tapped oftener than in
alternate years or for more than 6 months
in the years nor shall more than one
incision be made in any part of the tree
during the period of six months.

(d)

The tappers shall leave not less than 8
leaves on the top of the tree in addition to
the central whorls springing from
the head of the tree.

5.

On breach of any of the conditions of this
licence or of the provisions of the Madhya
Pradesh Excise Act, 1915, or of the rules
made thereunder, this licence may be
cancelled by the Collector.

Signature of the Sub-Inspector.

.....Circle

Dated.....20...

Form T-2 General Permit for the transport of Tari

Licensee's name.....No.....Village.....
ban.....To what shop.....

..... holder of
the Licence No..... for the
sale of tari is hereby
permitted to transport tari not
exceeding..... gallons in
quantity obtained from the tari
trees/licensed shop situated in
the village of..... from the
said ban/shop to the
licensed shop in the village of
..... until[.....] [Here
insert date.] by the following
route : This permit shall always
be carried with the tari
transported; transport is
permitted daily between the
hours of.....

[Dated.....20.]

Sub-Inspector

.....Circle

Dated.....20.

Form T-3

Transport Pass.....Tari shop

Date of issue of the pass

Total number of trees from which juice was obtained

Quantity of tari sent to the shop

Signature of mark of the head tapper

Remarks

Transport Pass.....Tarishop

Date of issue of the pass

Total number of trees from which juice was obtained

Quantity of

Signature or mark of the head tapper

Remarks

Form T-4 Licence for the Manufacture and Retail Sale of Tari Under Rule VI/XVII of the Tari Rules, in consideration of a fee of Rs..... licence is hereby granted to you son of resident of to manufacture and sell tari, by retail, in the shop at located at described in Schedule below from the day of 20..... to the 31st day of March, 20..... subject to the following conditions to be observed by you, viz. :-Conditions

1. The General Licence Condition and any special conditions intimated before the grant of this licence form part of the conditions of this licence.

1.

-A. You shall not allow dancing or singing or similar other frolics and farming within the shop premises.

1.

-B. You shall not sell or supply tari to persons below the age of 18 years or to insane persons.

1.

-C. You shall keep the shop closed on such days as are specified in Schedule 11.

1.

-D. You shall keep at your shop the prescribed measures of 8, 4 and 2 drams.

1.

-E. You shall keep the tari shop pass-book, inspection book, licence, receipted challans showing the payment of licence fee etc. and produce these before the inspecting officer.

- 2. Save with special sanction of the Collector the shop shall not be opened before sunrise or kept open after 10 p.m./9 p.m. during April to September/October to March in the municipal cantonment and notified areas or after 9 p.m./8 p.m. during April to September/October to March in the rural areas and backward tracts.**
 - 3. You shall obtain from the Excise Sub-Inspector of the circle a separate licence in Form T-1 (in free-tree area) T-6 (in tree-tax area) for each tapper you propose to employ.**
 - 4. You are bound by the Special Pass Rules.**
 - 5. The licence fee shall be paid at the treasury or, in outlying tehsil, at the sub-treasury, in twelve equal instalments. If a licence fee is not exactly divisible by 12 the remainder left over after division by 12 shall be paid with the first instalment.**
 - 6. You shall cause all receptacles in which tari is kept to be gauged and shall have dip-rods prepared for such receptacles.**
 - 7. All tari sold or kept for sale be unadulterated, and undiluted, as drawn from the tree, and without the admixture of any other foreign substance or liquid whatever.**
- You shall cause all tari drawn and brought to your shop on any one day to be stored in vessels separately from other tari. All vessels shall be marked with the date on which the tari is placed in them. No tari brought on two different days shall be mixed in the same vessels. No tari remaining its vessels unsold on the next day but one following that on which it was placed in the vessels shall be sold or mixed with other tari, but shall be destroyed and all vessels which contained it shall be thoroughly cleaned before they are again used for the storage of tari.
- 8. On breach of any of the conditions of this licence or of any provision of the Madhya Pradesh Excise Act, or the rules made thereunder, this licence may be cancelled by the Collector.**

Dated..... 20.....Collector.....District

I**Showing the Boundaries of the Shop**

Name and description of site Boundaries

North

East

South West

(1)

(2)

(3)

(4)

(5)

II

Form T-5 Form of application for Tapping Licence Name of tari licensee and tari shop..... Name of tappers..... Shop No.....

Name of Village in which trees are situated	Name, father's name and cast of each tapper for whom licence is required	Number of trees to be tapped	Name of owner of trees	Total amount of tree tax due	No. and date of challan showing payment of free-tax into treasury (Vide challan attached)
(1)	(2)	(3)	(4)	(5)	(6)

Dated.....20... Signature of applicant Form T-6 Licence to draw Tari On the application of licensee of the tari shop in licence is hereby granted to son of resident at.... to draw tari from the trees described in the list hereto annexed from this date to the 31st March, 20....., subject to the following conditions : Conditions

- 1. The licence shall always be carried by the licensee when engaged in drawing tari and shall be produced on the demand of any Excise or other officer empowered to make such demand.**
- 2. No trees shall be tapped nor shall tari be drawn from any tree, nor shall any pot be attached to any tree, until the tree has been marked by the proper officer, nor shall the licensee tap any trees but those which he is hereby licensed to tap.**
- 3. The licensee shall make his own arrangements with the owners regarding the rent of the trees to be tapped.**

4. In tapping the date trees the following precautions shall be taken :-

(a) No incision shall be made at any point of tree-(i) within 5 feet from the ground, or (ii) within one foot from the base of the central whorls, or (iii) within 18 inches from the top of any other incision. The District Excise Officer may, however, in unavoidable cases, and for reasons to be recorded in writing, permit an incision to be made not less than 4 feet from the ground or within 14 inches from the top of any other incision. (b) The incision shall not be cut to a greater depth than one third of the diameter of the tree. (c) No tree shall be tapped oftener than in alternate years or for more than six months in the year nor more than one incision shall be made in any part of the trees during the period of six months. (d) The tappers shall leave not less than eight leaves on the top of the tree in addition to the central whorls springing from the head of the tree.

5. The tari drawn shall be carried direct to the shop named above under a separate pass in Form T-2. The tari shall not be transported at any time after 8 p.m. or before 4-30 a.m.

6. On breach of any of the conditions of this licence, or any of the provisions of the Madhya Pradesh Excise Act, 1915, or of the rules made thereunder the licence may be cancelled by the Collector.

Name of village	Number of trees to be tapped	Name of owner of trees	Amount of tree tax paid
(1)	(2)	(3)	(4)

Signature of Sub-Inspector.....Circle Dated.....20.....Form T-7 [Licence for Manufacture and Possession of Tari for Domestic Consumption] [Substituted vide Notification dated 16-6-1995, published in M.P. Rajpatra (Extraordinary), dated 16-6-1995.] Under Rule 1 of the rules for the manufacture and possession of tari for domestic consumption by Maria and other Gonds of the [Bastar district excluding the Ranker sub-division or Bhil, Bhilala, Patalya and Barela Tribes of Dhar, Jhabua or Khargone district] [Substituted vide Notification dated 16-6-1995, published in M.P. Rajpatra (Extraordinary), dated 16-6-1995.], licence for the manufacture and possession of tari for domestic consumption is hereby granted to you..... headman of the village of in the tehsil of the [Bastar district excluding the Ranker sub-division or Bhil, Bhilala, Patalya and Barela Tribes of Dhar, jhabua or Rhargone district] [Substituted vide Notification dated 16-6-1995, published in M.P. Rajpatra (Extraordinary), dated 16-6-1995.] for the period of three years ending with the 31st March, 20..... subject to the following conditions to be observed by you, viz. :-Conditions

1. You are responsible for the allotment of trees for tapping to all house-holds in your village, except those of Dhimars, Mahars, Pardhans, Madgis, and other castes, if any, specified by the Collector in this licence, by mutual agreement according to requirement and having regard to the number

of trees allowed by the Collector in condition 4 of this licence. In case of any dispute, the decision of the Collector shall be final and binding on all parties.

2. You are responsible for the distribution of tari, when available, to Dhimars, Mahars, Pardhans, Madgis, and other castes, if any, specified by the Collector in this licence, not exceeding 24 drams to any individual on any one day.

3. The licence does not authorise you or any other person to sell tari. You shall prevent any sale of tari drawn under this licence.

4. You shall not tap or permit to be tapped in your village more than tari trees. The tapping of date palms (Sindhi or Khajur) is prohibited. The trees shall be tapped only by such methods as may be prescribed by the Excise Commissioner.

5. You may permit persons of other villages to obtain tari from your village but no fee shall be charged.

6. On breach of any of the conditions of this licence or of any provisions of the Madhya Pradesh Excise Act, 1915, or of the rules made thereunder, this licence may be cancelled by the Collector.

CollectorBastar DistrictDated..... 20.....Form T-8Licence for the Manufacture and Possession of Tari for Domestic Consumption in the Ranker Sub-division of the Bastar District.Under Rule 1 of the rules for the manufacture and possession of tari for domestic consumption in the Ranker sub-division of the Bastar District, and in consideration of a fee of Rs. 4 per tree, licence for the manufacture and possession of tari to be drawn from trees for domestic consumption is hereby granted to you son of..... resident of..... tehsil.... of the Ranker subdivision in the Bastar district from the day of to the 31st March, 20....., subject to the following conditions to be observed by the licensee.Conditions

1. This licence shall always be carried by the licensee or some one on his behalf when engaged in drawing tari and should be produced on demand by any revenue officer not below the rank of a Naib Tahsildar or any Excise or Police Officer not below the rank of a Sub-Inspector.

2. No trees shall be tapped nor shall tari be drawn from any tree, nor shall pot be attached to any tree until the tree has been marked by the Excise Sub-Inspector of the circle in which the tree is situated.

3. The licensee shall make his own arrangements with the owners regarding the rent of trees to be tapped.

4. In tapping the trees, the following precautions shall be taken :-

(a) No incision shall be made at any point of tree-(i) within 5 feet from the ground, or (ii) within one foot from the base of the central whorls, or (iii) within 18 inches from the top of any other incision. The Tahsildar may, however, in unavoidable cases, and for reasons to be recorded in writing, permit an incision to be made not less than 4 feet from the ground or within 14 inches from the top of any other incision. (b) The incision shall not be cut to a greater depth than one-third of the diameter of the tree. (c) No tree shall be tapped oftener than in alternate year or for more than six months in the year. (d) The tappers shall leave not less than eight leaves on the top of the tree in addition to the central whorls springing from the head of the tree.

5. The tari shall not be transported any time after 8 p.m. or before 4.30 a.m.

6. No tari drawn under this licence shall be sold by the licensee or by any other person acting on his behalf.

7. On breach of any of the conditions of this licence or any of the provisions of the Madhya Pradesh Excise Act, 1915 (II of 1915), or the rules made thereunder, the licence may be cancelled by the Tahsildar.

Tahsildar.....TahsilDated.....20.....Form T-9Licence for the Tapping of Palm Trees and for Possession of Sweet Tari (Nira) for Domestic Consumption and/or for the Manufacture of JaggeryUnder Rule II of the Sweet Tari (Nira) Rules, licence for the tapping of palm trees and for possession of sweet tari (nira) for domestic consumption and/or for the manufacture of jaggery is hereby granted free of charge to of in the tehsil of district (hereinafter called the licensee) for one year from the 1st April, 20....., the 31st March, 20....., subject to the following conditions to be observed by the licensee :-Conditions

1. This licence or a duplicate copy thereof signed by the Collector or an officer authorised by him shall always be carried by the licensee or his tapper when engaged in drawing sweet lari (nira) and shall be produced on demand by any Excise Officer not below the rank of Sub-Inspector or other officer empowered by the Collector to make such demand.

2. The licensee shall not tap more than palm trees situated in village during the currency of this licence.

3. No sweet tari (nira) drawn under this licence shall be sold by the licensee or by any other person acting on his behalf.

4. In drawing sweet tari (nira) the following precautions shall be taken by the licensee :-

(a)Sufficient lime or other preservative approved by the Excise Commissioner shall be put into the receptacles attached to the trees for drawing sweet tari (nira) to keep it unfermented.(b)The receptacles attached to the trees shall be brought down for examination when called upon to do so by any Excise Officer not below the rank of Sub-Inspector.(c)The receptacles for collecting sweet tari (nira) shall not be lowered from the trees between sunset and sunrise.

5. The licensee shall, on demand by any Excise Officer not below the rank of Sub-Inspector or other officer duly empowered, point out or cause to be pointed out the trees tapped or to be tapped.

6. The licensee shall make his own arrangements with the owners of trees for the lease of the trees and the rent to be paid for them.

7. No trees shall be tapped for fermented tari nor any sweet tari (nira) shall be allowed to ferment.

8. In tapping date trees the following precautions shall be taken :-

(a)No scrapping shall be made at any point of the tree-(i)within five feet from the ground, or(ii)within one foot from the base of the central whorls, or(iii)within 18 inches from the top of any other scrapping.The District Excise Officer may, however, in unavoidable cases and for reasons to be recorded in writing, permit a scrapping to be made at a point not less than four feet from the ground or within 14 inches from the top of any other scrapping.(b)The scrapping shall not be made more than 1-1/2 vertically and half of the circumference of the tree horizontally.(c)The tappers shall leave not less than eight leaves on the top of the tree in addition to the central whorls springing from the head of the tree.

9. The licensee is bound by the Sweet Tari (Nira) Rules, conditions I and XXIV of the General Licence Conditions, and by such other conditions as may be prescribed by the Collector.

10. On breach of any of the conditions of this licence, or any of the provisions of the Madhya Pradesh Excise Act, 1915 (II of 1915), or of the rules made thereunder, the licence may be cancelled by the Collector.

Collector.....DistrictDated the..... 20.....Form T-10Licence for the Tapping of Palm Trees and for possession of Sweet Tari (Nira) for Sale as a Beverage.Under Rule III of the Sweet Tari (Nira) Rules, and in consideration of the payment of a fee of Rs. 3, licence for the tapping of palm trees and for possession of sweet tari (nira) for sale as beverage is hereby granted to..... of in the tehsil of district (hereinafter called the licensee) for one year from the 1st April, 20....., to the 31st March, 20....., subject to the following conditions to be observed by the licensee
:Conditions

- 1. This licence shall always be carried by the licensee when engaged in drawing or selling sweet tari (nira) and shall be produced on demand by any Excise Officer not below the rank of Sub-Inspector or other officer empowered officer to make such a demand.**
- 2. The licensee shall not tap more than palm trees situated in..... village during the currency of this licence.**
- 3. Sweet tari (nira) shall be drawn in pots or other receptacles into which sufficient lime or any other preservative approved by the Excise Commissioner is put before being attached to the palm tree.**
- 4. Sweet tari (nira) drawn for sale as a beverages shall be consumed at such places as are specified in this licence and shall, in no circumstances be removed therefrom or allowed by any person to be removed except as provided for in Rules VIII and IX of the Sweet Tari (Nira) Rules.**
- 5. The licensee shall, on demand by any Excise Officer not below the rank of Sub-Inspector or other officer duly empowered in this behalf, point out or cause to be pointed out the trees tapped or to be tapped under this licence.**
- 6. The licensee shall make his own arrangements with the owners of palm trees regarding the lease and rent to be paid for the trees to be tapped.**
- 7. Under this licence sweet tari (nira) shall, on no account, be either drawn or show before sunrise or after sunset :**

[Provided that in the event of the licensee equipping himself with refrigerator or ice box, the licensing authority may permit sale of Nira up to one hour after the sun-set.] [Inserted by S.R.D. Notification No. 2875-1915-V-SR, dated 18-9-1963.]

8. Sweet tari (nira) drawn but left unsold or unused at sunset shall be destroyed on the spot unless it is well limed or boiled.

9. In tapping date trees the following precautions shall be taken

(a) No scragging shall be made at any point of the tree—(i) within five feet from the ground, or (ii) within one foot from the base of the central whorls, or (iii) within 18 inches from the top of any other scragging. The District Excise Officer may, however, in unavoidable cases and for reasons to be recorded in writing, permit a scragging to be made at a point not less than four feet from the ground or within 14 inches from the top of any other scragging. (b) The scragging shall not be made more than 1 ½ vertically and half of the circumference of the tree horizontally. (c) The tappers shall leave not less than either leaves on the top of the tree in addition to the central whorls springing from the head of the tree.

10. True accounts of sale transactions shall be maintained by the licensee in ink, if so required by the Collector.

11. All sweet tari (nira) sold or kept for sale shall be unadulterated.

12. The licensee is bound by the Sweet Tari (Nira) Rules, conditions I, III, VI, VII, XI (4) and (5) XVIII, XXI, XXII, XXIII and XXIV of the General Licence Conditions and by such other conditions as may be prescribed by the Collector.

13. On breach of any of the conditions of this licence, or any of the provisions of the Madhya Pradesh Excise Act, 1915 (II of 1915), or of the rules made thereunder, the licence may be cancelled by the Collector.

Collector.....District Dated..... 20..... Form T-11 (Issued in triplicate—1st copy for counterfoil, 2nd for duplicate & 3rd for triplicate) Counterfoil Permit [for transport of] [Substituted by S.R.D. Notification No. 1723-822/V-SR, dated 19-6-1961.] Sweet Tari (Nira)

1. Name of shop

2. Name of person to whom granted.....

3. Place to which and the date on which sweet tari (nira) is to be taken...

4. Quantity for which grantedgallons

5. Purpose for which sweet tari (nira) is required.....

6. Date on which granted

7. Signature of officer granting the pass.....

Note. - This permit is current till 9 p.m. on the day [on which transport is] [Substituted by S.R.D. Notification No. 1723-822/V-SR, dated 19-6-1961.] permitted. Form T-12 (Issued in duplicate) Permit for the transport of sweet tari (nira) from the place where sweet tari (nira) is drawn to the place of manufacture of jaggery

Date of issue of permit (1)	Name of the place from where sweet tari (nira) is sent (2)	Name of place where jaggery is manufactured and to which sweet tari (nira) is transported (3)	Quantity of sweet tari (nira) covered by this permit (4)	Remarks (5)
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Signature or thumb-mark of the head tapper. (E) Special Pass Rules [Section 62 (2) (a), (b), (d) and (h)] I. A special pass for any quantity of country spirit not exceeding one gallon or of tari not exceeding three gallons may be granted to any person by an Excise Officer not below the rank of Sub-Inspector or by the Sarpanch of a Village Panchayat : provided that either the applicant resides or the shop is situated within the local jurisdiction of an officer or Sarpanch issuing the pass. II. The issue of a special pass under the above provisions shall not be refused by any person authorised to grant it unless the applicant be of known bad character, or it be apprehended that its issue may lead to a breach of the peace, or to an abuse of the privilege or to a contravention of any restriction subject to which a special pass is issued. III. Country spirit/Tari issued under a special pass shall be taken promptly to the place specified in the pass; it shall not be possessed longer than seven/three days following the date of issue of pass. Nor shall it be used for any purpose other than that recorded in the pass. IV. (1) A special pass shall not cover the transport of spirit from one district to another, or an outstill shop to an area under the distillery supply system, or into an area in which the direct duty on country spirit is higher than it is in the area from which the spirit is to be taken. (2) A special pass shall not cover the transport of tari from one district to another or from a non-tree-tax area to a tree-tax area, or into an area in which the tree-tax is higher than it is in the area from which the tari is to be taken. (3) A special pass shall not cover the transport of country spirit or tari into any area in which the Madhya Pradesh Prohibition Act, 1938 (VII of 1938), is in force or into any area notified to be a shopless zone area. (4) Both seller and purchaser of the country spirit/tari shall satisfy themselves that the pass is lawfully issued. Any pass issued in contravention of these rules is void

and both the seller and the purchaser are liable for a breach of the conditions regulating the sale and possession of country spirit/tari.V. Subject to the previous sanction of the Excise Commissioner, the Collector may fix a minimum price below which country spirit/tari shall not be issued on a special pass, and may otherwise restrict the issue of special passes.IV. Special passes shall be issued in Form C.S. 4. A licensed vendor shall preserve the counterfoils of his own pass books and the passes given to him by applicants, and shall produce them for the inspection of an officer authorised to inspect his shop.VII. Subject to the provisions of sub-rules (1), (2) and (3) of Rule IV, the Excise Commissioner may, by order in writing relax any of the provisions of these rules in any tribal or backward area subject to such conditions and restrictions as may be specified in the order.(F)Rectified Spirit Rules[Section 62 (2), (a), (d), (e), (g) and (h)]

1. Notification No. 2768-3283-V-SR; Published in M.P. Rajpatra, Part IV (Ga), dated 17-7-1964 at p. 293.

2. Notification No. 2524-1483-V-SR-69, dated 21-8-1969; Published in M.P. Rajpatra, Part IV (Ga) at pp. 528-529.

3. Notification No 4243-3704-5-SR-87, dated 11-8-1987; Published in M.P. Rajpatra (Asadharan), dated 14-8-87 at p. 1632.

4. Notification No. B-1-23-90-V-SR, dated 17-5-1990; Published in M.P. Rajpatra (Asadharan), dated 17-5-1990 at p. 1086.

5. Notification No. B-1-39-90-V-CT, dated 20-7-1990; Published in M.P. Rajpatra (Asadharan), dated 20-7-1990 at p. 1402.

6. Notification No. (27)-B-1-63-99-CTD-V., dated 15-4-1999; Published in M.P. Rajpatra Extraordinary, dated 15-4-1999 at p. 620.

7. Notification No. (43)-B-1 -8-99-CTD-V., dated 13-10-1999; Published in M.P. Rajpatra Extraordinary, dated 13-10-1999 at p. 1382.

8. Notification No. (5)-B-I-8-99-CTD-V., dated 21-1-2000; Published M.P. Rajpatra Extraordinary, dated 21-1-2000 at p. 74.

I. In these rules, -(a)"rectified spirit" means plain denatured spirit of the strength of fifty degree or more over proof and includes "absolute alcohol";(b)"proof" means the strength of proof as ascertained by Sikes' hydrometer;(c)"spirituous preparations" means all medicinal or culinary preparations, aerated water or other flavouring essences, extracts, colourings perfumes of toilet preparations containing spirit;(d)"importer" includes the authorised agent of an importer;(e)"exporter" includes the authorised agent of an exporter.II. The [District Excise

Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.] may issue a licence for the possession, bottling and sale of rectified spirit to any chemist and druggist or a person or institution approved of by him in Form R.S. 1, subject to the conditions mentioned therein.III. No person or institution shall possess, or transport rectified spirit in excess of the quantity which he or it may lawfully possess except under a permit granted by the [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.] in Form R.S. 2.[Possession of rectified spirit for the use in manufactory. [Inserted by Notification No. 2524-1483-V-SR-69, dated 21-8-1969.]IIIA. The [District Excise Officer/Assistant Excise Commissioner] may issue a licence in Form R.S. 2-A for the possession of rectified spirit for use in the process of manufacture of solid extracts and other basic drugs and aromatic chemicals which are not dutiable under the Medical and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955) to any manufactory subject to the conditions mentioned below-(i)The manufacturer shall apply in writing for a permit to the [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.] of the district in which the manufactory is located or proposed to be located. Every such application shall contain the following particulars, namely :-(a)Name of the applicant and his address ;(b)Name of the manufactory, if any, in which the rectified spirit is to be used and its location;(c)Quantity of rectified spirit required annually;(d)Names of preparations to be manufactured;(e)Whether the applicant holds a licence under the Act, for the manufacture of the preparations and if so, kind, number and date of the licence.(ii)The [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.] shall, after consulting the Director of Health Services, Madhya Pradesh or the Director of Industries, Madhya Pradesh as the case may be, and on his being satisfied about the bonafides of the applicant shall issue a permit in Form R.S. 2-A on payment of a fee of Rs. 10/- for the year or part of the year ending on the 31st March next following.(iii)The rectified spirit to be obtained under the licence shall be imported or transported under a permit granted in Form R.S. 2, on payment of excise duty at such rates as may be fixed by the State Government, from time to time.(iv)The manufacturer shall deposit in Government Treasury Rs. 100/- as cash security and shall also execute a bond for Rs. 1000/- in Form "C" for the proper observance of the Rectified Spirit Rules and Conditions of the licence.]Import of Indian-made rectified spirit on pre-payment of duty in Madhya Pradesh.IV. Indian made rectified spirit may be imported into the State from any distillery, bonded warehouse or bonded laboratory situated in another state in India, on pre-payment of duty in this State and subject to the following conditions :-(i)The importer shall apply in writing for a permit to the [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.] of the district of import. Every such application shall contain the following particulars, namely:-(a)the name of the importer and his address;(b)the name of the importer's agent, if any, at the place of export and his address;(c)the name and place of the distillery or bonded warehouse or bonded laboratory from which the rectified spirit is to be imported;(d)the place of import and the number and situation of the shop, house, or warehouse to which the rectified spirit is to be conveyed after importation;(e)the quantity of the rectified spirit to be imported;(f)the strength of the rectified spirit with a certificate thereof from the authorised officer of the distillery bonded warehouse or bonded laboratory or licensed dealer in the State of export;(g)the purpose for which the rectified spirit is to be imported;(h)[The importer shall pay import fee at the rate of Re. one per bulk litre if the rectified spirit being imported is to be used for

manufacture and supply of country spirit within the State of Madhya Pradesh and at the Rate of Rs. five per bulk litre if it is to be used in the manufacture of foreign liquor] [Substituted by Notification No. (27) B-1-63-99-CTD-V, dated 15-4-1999.].(ii)The importer shall attach to his application a treasury challan indicating that he has paid into a Government treasury in the State the full duty at the rate prescribed by the Government of Madhya Pradesh.(iii)[The Collector shall after satisfying himself that the amount of duty has been paid according to the rules, shall prepare the import permit in Form R.S. 2 with the prior sanction of the [Excise Commissioner or the officer authorised by him] [Substituted by Notification No. B-1-39-90-V-CT, dated 20-7-1990.]; Part A of the permit shall be retained for record, Part 13 shall be made over to the importer and Part C shall be sent by post to the Chief Revenue or Excise Officer of the district of place of export or any other authority authorised by the Government concerned.](iv)The importer shall present part B of the permit specified in clause (iii) to the chief revenue or Excise Officer of the district or place of export or any other authority appointed by the Government concerned and request such officer to issue the necessary export permit bearing the number and date and showing in detail the description, quantity, alcoholic strength of the Indian-made rectified spirit and the place in Madhya Pradesh to which it is to be imported and to forward a copy to the export permit direct to-(1)[the [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (43)-B-1-8-99-CTD-V, dated 13-10-1999.] of the importing district shall forward it to the Officer-in charge of the unit of the licensee importing the rectified spirit].(2)the officer in charge of the distillery or bonded warehouse or bonded laboratory in the State of export; and(3)the importer in Madhya Pradesh.(v)On receiving the export permit specified in clause (iv) the importer shall present it to the officer in charge of the exporting distillery or bonded warehouse or bonded laboratory and request him to issue Indian-made rectified spirit described in it, to seal with his official seal each cask, drum, package or other receptacle containing the spirit issued and to return to the importer the export permit after filling in on the reverse of the particulars of the consignment.Import of Indian-made rectified spirit on pre-payment of duty in the district or place of export at the rates in force in the Madhya PradeshV. Indian-made rectified spirit may be imported from any distillery, bonded warehouse or bonded laboratory, situated in another State in India on pre-payment of duty in the State of export, the Government of which has entered into an agreement with the Government of Madhya Pradesh to collect duty at then rate in force in this State of all exports to his State and to credit it through the exchange account to the Government of this State. After the importer has paid the duty in the aforesaid manner he shall present an application for an export permit to the chief revenue or excise officer or any other authority appointed by the Government concerned of the district or place of export and thereafter the provisions of clauses (iv) and (v) of Rule IV shall apply.Import of rectified spirit imported by sea or land into India and liable on importation to a duty under the Indian Tariff Act, 1934 (XXXII of 1934) or the Sea Customs Act, 1878 (VIII of 1878)VI. Rectified spirit imported by sea or land into India and liable on importation to a duty under the Indian Tariff Act, 1934 (XXXII of 1934), or the Sea Customs Act, 1878 (VIII of 1878), may be imported from other parts of India without payment of duty but in other respect the provisions of Rule IV shall apply.GeneralVII. (1) Immediately on arrival of the consignment mentioned in Rule IV, V or VI, at the place of import, the importer shall give notice of its arrival to the District Excise Officer of the district concerned or such officer as may be appointed by him for the purpose.(2)[An Officer appointed by the [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (43)-B-1-8-99-CTD-V, dated 13-10-1999.] for the purpose] shall proceed

immediately to the place of import and shall within two days of the receipt of an intimation of arrival of the consignment call upon the importer to present the consignment for verification and the importer shall comply with such demand. Such officer shall then examine whether the consignment is tampered with and whether it tallies with the particulars entered in the copy of the export permit received by him through the Collector. He shall also verify the contents from the details given in the export permit in possession of the importer and Iris copy and check whether the proper amount of duty has been paid by importer.(3)If the consignment is not verified within the time specified in sub-rule (2), the importer himself may open the consignment and verify and take it into account, after recording the dates of receipt and verification, the name and number of articles received, the quantity in bulk gallons and their spirit content, on the reverse of the export permit received by him. The difference if any, found between the articles as advised and received shall be forthwith reported by the importer to the District Excise Officer concerned.(4)Notwithstanding anything contained in the foregoing rules, the Excise Commissioner may, on such conditions as he thinks fit to impose, exempt by a general or special order any consignment from verification as required by sub-rule (2).(5)The officer conducting verification under sub-rule (2) shall report the result of his verification to the Collector and shall return to him the copy of the export permit with the necessary endorsement. The Collector shall forward all export permit under which consignments have actually been received to the Excise Commissioner at the end of each quarter or such period as may be determined by the Excise Commissioner, quoting the numbers and dates of export permit under which consignment have not arrived during the period. A statement showing the quantity in proof gallons of Indian-made rectified spirit imported, the amount of duty to be adjusted and such other particulars as may be required by the Excise Commissioner shall accompany such copies of the export permits.(6)The copies of the export permits and the statement mentioned in sub-rule (5) on receipt shall be checked in the office of the Excise Commissioner who shall claim the amount of duty from the State of export, if such duty was paid in that, State in accordance with rule and inform the Accountant General, Madhya Pradesh, of the amount to be adjusted. If there is any discrepancy the Excess Commissioner shall have it reconciled by the chief revenue or excise officer or any other authority appointed by the Government concerned of the district or place of export.VIII. The importer of Indian-made rectified spirit shall pay duty at the rate in force on any quantity found in excess of that on which duty has been paid in the district of import or export.IX. The Excise Commissioner may direct that samples of Indian-made rectified spirit imported under these rules be taken free of cost for the purpose of analysis.X. Importers from outside the Madhya Pradesh shall not be permitted except from a distillery, bonded warehouse or bonded laboratory of Indian made rectified spirit.Export of Indian-made rectified spirit from Madhya PradeshXI. Indian-made rectified spirit may be exported from a distillery or a bonded warehouse or bonded laboratory in this State subject to the following conditions :-(i)The exporter shall pay in advance, in the district or place of import the duty at the rates in the place of import. If the Government of the State concerned has permitted, with the consent of the Government of Madhya Pradesh the Collection of duty at the place from which export is made its subsequent adjustment by a book transfer to the appropriate Government, the duty may be paid in the district of export in this State.(ii)After payment of the duty the exporter shall obtain from the chief revenue or excise officer or any other authority appointed by the Government concerned of the district or place of import an import permit, if such an import permit is required by the rules in force in the district or place of import(iii)On receipt of the import permit, or if no import permit is required under the rules in force at the place to which export is to

be made after payment of the duty in the district of export in this State, the exporter shall apply to the [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.] of the place from which the export is to be made for an export permit, attaching to the application the import permit, if any, obtained by him.(iv)Every application for an export permit shall contain the following particulars:-(a)the description;(b)the quantity;(c)the alcoholic strength of the Indian-made rectified spirit to be exported;(d)the number and nature of the receptacles or packages to contain the Indian-made rectified spirit and the identification marks to be made on each;(e)the route by which such rectified spirit to be exported;(f)the name of the place and warehouse, if any, to which such rectified spirit to be exported;(g)the name and address of the exporter or his agent; and(h)the name and address of the consignee.[(iv-a) The exporter shall attach to his application, a treasury challan indicating that he has paid into Government treasury situated in the district of the export, the export duty at the rate of Re. [0.30] [Substituted by Notification No. 4243-3704-5-SR-87, dated 11-8-1987.] paise per bulk litre on the quantity of rectified spirit which he intends to export.](v)[The [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. 4243-3704-5-SR-87, dated 11-8-1987.], on being satisfied that duty has been paid according to the rules, shall prepare the export permit in quadruplicate in form R.S. 3, with the prior sanction of the [Excise Commissioner or the Officer authorised by him, Part 'A' of the form shall be retained as a counterfoil, Part 'B' shall be handed over to the exporter or his authorised agent, Part 'C' shall be dispatched, by post to the Chief Revenue or Excise Officer or other authority appointed by the Government concerned of the district or place of import and Part 'D' together with the import permit received with the application shall be forwarded to the Officer-in-Charge of exporting distillery or bonded warehouse or bonded laboratory.] [Substituted by Notification No. (431-B-1-8-99-CTD-V, dated 13-10-1999.)(vi)The exporter or his agent shall present Part B of the export permit to the officer-in-charge of the exporting distillery or bonded warehouse or bonded laboratory, who if there is no objection, after comparing this part with part D, shall allow the Indian-made rectified spirit to be issued from the distillery or bonded warehouse or bonded laboratory. Each cask, drum or package shall be sealed by the exporting distillery or bonded laboratory or bonded warehouse officer with his official seal and shall bear for the purpose of identification the number of export permit, the serial number of cask, drum, or other receptacle, the kind, quantity and strength of the Indian-made rectified spirit contained therein and the names of the places of export and import. When the consignment is ready for export, the officer in charge of the distillery or bonded warehouse or bonded laboratory shall complete the endorsements on the reverse of parts B and D of the export permit and hand over part B to the person who presented it and return part D to the Excise Officer appointed by the Collector for this purpose. The consignment shall then be allowed to be cleared from the distillery or bonded warehouse or bonded laboratory by the exporter who shall export it within two days from the date of such clearance direct to the place of destination mentioned in the permit and nowhere else subject to the rules in force in this respect in district or place of import.(vii)The exporter shall give to the officer referred to in clause (vi) at least one day's previous intimation of his intention to export a consignment of Indian-made rectified spirit and of the date and hour at which it will be ready for inspection and subsequent booking. He shall also present part B of the permit to the Officer. The Officer shall proceed to the railway booking office at the time fixed, compare part B of the permit with part D, verify that the consignment tallies in all respects with the description given in the permit and, if there is no objection, allow it to be booked. After the consignment is booked, the

exporter shall present the railway receipt to the Excise Officer who after satisfying himself that the whole consignment has been dispatched, shall return the railway receipt along with part 13 of the export permit to the exporter and forward part D by post to the Excise Officer at the place of import authorised to examine the consignment.(viii)(a)At the end of each quarter or such period as may be determined by the Excise Commissioner copies of the export permits issued under clause (v) shall be forwarded by the [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.] to Excise Commissioner together with a statement showing the quantity in proof gallons of rectified spirit exported, the amount to the adjusted and such other particulars as may be required by the Excise Commissioner.(b)The copies of the export permits and the statement shall be checked in the office of the Excise Commissioner, who shall authorise payment of duty to the State or place of import, if such duty has been paid in this State and inform the Accountant General, Madhya Pradesh, of the amount to be adjusted. If there is any discrepancy the Excise Commissioner shall have it reconciled by reference to the chief revenue or excise officer or any authority appointed by the Government concerned of the district or place of import and the [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.] of the district concerned.Export from Madhya Pradesh of rectified spirit imported by sea or land into India and liable on importation to a duty under the India Tariff Act, 1934 (XXXII of 1934), or Sea Customs Act, 1878 (VIII of 1878)XII. Rectified spirit imported by sea or land into India, and liable on importation to a duty under the Indian Tariff Act, 1934 (XXXII of 1934), or Sea Customs Act, 1878 (VIII of 1878), may be exported from this State to any State with payment of duty if no such payment is required under the rules in force in the place of import. But other provisions of Rule XI shall apply.Form R.S. 1Licence for Sale of Rectified SpiritUnder Rule II of the Rectified Spirit Rules, and in consideration of the payment of a fee of Rs. 10, the receipt of which is hereby acknowledged licence is hereby granted to..... to possess, bottle and sell rectified spirit in his shop/premises at..... during the year ending on the 31st, March, 20..... subject to the following conditions to be observed by him viz. :-Conditions

1. The privilege extend to the possession bottling and sale of duty paid rectified spirit.

2. The licensee shall not possess more than ten imperial gallons in all of rectified spirit or such larger quantity as the Excise Commissioner may specially authorise.

3. He shall not reduce the strength of rectified spirit below that at which he purchased it whether by the addition of water or by any other means whatsoever.

4. He shall not sell rectified spirit except for bonafide medicinal, industrial or scientific purposes. Except with the special sanction of the [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.], the licensee shall not open his shop

for the sale of rectified spirit before 10.00 a.m. or keep it open after 9.00 p.m. from October to March and after 10.00 p.m. from April to September.

5. Save with the sanction of the Excise Commissioner, he shall not sell more than 8 fluid ounces of rectified spirit in one transaction to any private individual, nor more than 48 fluid ounces to an approved medical practitioner, not more than one imperial gallon to a scientific institution, nor more than three imperial gallons to any hospital or dispensary under the control of the State Government or of a local body, or to any railway hospital or other medical institution specially authorised by the Excise Commissioner.

5.

-A. The licensee shall keep a standard measure of 8 fluid ounces approved by the Excise Department and cause all receptacles in which rectified spirit is kept to be gauged, numbered, giving their capacity and shall have diprods prepared for such receptacles.

6. All supplies shall be made on written requisitions signed and dated by the purchasers. They shall be filed serially and produced for inspection immediately on demand by any officer specified in condition 8. A requisition by a private individual shall be countersigned by an approved medical practitioner.

7. If the licensee holds any licence for the sale of foreign liquor on the same premises, he shall keep a separate account of transactions under that licence.

8. A correct account shall be kept of the daily transactions under this licence in the following form. Such account and the stock of rectified spirit shall be produced immediately on demand for inspection by an Excise Officer not below the rank of Sub-Inspector, or by a revenue officer not lower in rank than a Tahsildar

Form of Account

Date	Opening balance	Quantity received and strength as advised	Source of supply	Total quantity in hand and received
(1)	(2)	(3)	(4)	(5)

Quantity sold (each transaction)	Name, father's name, caste and address of purchaser	The purpose for which sale is made to each purchaser	Total quantity sold each day	Remarks
(6)	(7)	(8)	(9)	(10)

Note. - (1) When the supply is made through a servant or messenger, the actual recipient's name should also be entered in column (7) and issues made on a written requisition of the purchaser. Such requisitions; shall be serially filed and produced for inspection immediately on demand by an officer authorised to make such demand.(2)The licensee may be exempted by the [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.], from the requirement of given in column (7) of father's name and caste of the purchaser where the purchaser is well known in the town or village in which he lives and can be identified by the licensee without any difficulty.

9. The licensee is bound by the Raffled Spirit Rules and conditions No. I, III, VI, VII, XII, XIX, XXII, XXIII, XXIV and XXVI of the General Licence Conditions.

10. On breach of any of the conditions of this licence, or of the provisions of the Madhya Pradesh Excise Act, 1915 (II of 1915), or of the rules made thereunder, this licence may be cancelled by the [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.].

.....Collector.Dated.....20.....District.

Schedule 4

Description of the shop	Shop boundaries			
North	East	South West		
(1)	(2)	(3)	(4)	(5)

Form R.S. 2(In triplicate-Part A, B & C)[Rules III and IV (iii)]

Part A – (Counterfoil)

No.....dated.....20.....of..... is permitted to possess/import/transport/duty-paid/duty-free/on payment of duty/foreign/ Indian made/rectified spirit from the distillery/warehouse/shop at..... to his premises at..... subject to the rules in force in the State of export and import.Particulars and amount of duty paid

Bulk gallons	Strength	Proof gallons	Rate of duty per proof gallon	Amount of duty paid
(1)	(2)	(3)	(4)	(5)
				Rs. np.

This permit will remain in force upto.....[District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.].....District.Dated..... 20.....[Form R.S. 2-A] [Inserted by Notification No. 2524-1483-V-SR-69, dated 21-8-1969.]Licence for the possession of rectified spirit for use in preparation of solid extracts and other basic drugs and aromatic chemicals other than those containing alcohol, opium, Indian hemp and other narcotic drugsUnder Rule III-A of Rectified Spirit Rules and in consideration of the payment of Rs. 10/- the receipt of which is hereby acknowledged, a licence is hereby granted to Shri..... S/o..... to possess..... proof litres of rectified spirit in the premises situated in..... street in the town of in the district of..... during the year ending the 31st March, 20..... subject to the following conditions :-Conditions

1. The privilege conferred by his licence extends to the manufacture of preparations specified below.

2. The quantity of rectified spirit in the licensee's possession shall not exceed London proof litres and shall not be allowed more than London proof litres for the year ending 31st March, 20.....

3. The licensee shall keep all the rectified spirit received by him in an approved places in licensed premises.

4. A correct account shall be kept of the daily transaction under the licence in Forms A and B appended to the licence.

Rectified spirit recovered in the course of production may be used for subsequent production provided such Rectified Spirit is collected separately and accounted for separately.Form A(See Condition 4)Rectified Spirit

In Hand	Received							
Month & date	Quantity in bulk litre	Strength	Proof litres	Whence	Permit No.	Quantity in bulk litre	Strength	Proof Litres
1	2	3	4	5	6	7	8	9

Total in hand & Received	Expended Remarks						
Quantity in bulk litres	Strength	Proof Litres	Quantity in bulk litre	Strength	Proof litres	Wastage proof litres	

regulations and orders made thereunder and the conditions of the said licence, I/we hereby bind ourselves jointly and severally and each and every one of my/our respective heirs, executors administration and representatives to forfeit to the Governor of Madhya Pradesh the security deposit of Rs. 1000/- without prejudice to any other action for which I/we may be held liable under the provision of Madhya Pradesh Excise Act and the Rules, regulations and order made thereunder and the conditions of the licence. Place.....Dated.....this.....day of.....20..... in the presence of

1.....

2..... Signature (s) of the principal(s)

Form R.S. 3[Rule XI (v)]In quadruplicate-

Part A – [For record in the Office of the Collector or other office authorised to issue permit]

Part B – [For the exports]

Part C – [To be forwarded to the Chief Revenue or Excise Officer or any other authority appointed by the Government concerned of the district or place of import].

Part D – [For the Officer-in-charge of the warehouse of export].

Permit of the export of Indian-made rectified spirit/foreign rectified spirit No.....Dated.....20.....Shri.....is/are permitted to export the undermentioned quantities of Indian made rectified spirit/Foreign rectified spirit on which a duty of Rs..... has been paid from the bonded distillery/ bonded warehouse/bonded laboratory at..... to.....in.....via.....route.

Description of Preparation	Quantity	Strength	Duty paid	Rate of Duty Per
In Bulk Gallons	In Proof Gallons	B.G.	P.G.	
(1)	(2)	(3)	(4)	(5) (6) (7)
				Rs. nP.

This permit shall remain in force up to.....p.m. on the..... day of..... 20.....[District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.].....District.Dated.....20.....[On Reverse of Part B]Dated.....

20.....Preparations of the description given on the reverse of this part have this day been issued in..... (here state the number of) receptacles or packages of the following descriptions :-

Kind of Receptacles or Packages	Serial No.	Quantity
Advised		Received

In Bulk Gallons	In Proof Gallons	In Bulk Gallons	In Proof Gallons	
(1)	(2)	(3)	(4)	(5) (6)

Officer-in-charge.....Bonded Warehouse.[On Reverse of Part C]Certified that the under-mentioned preparations have been received at.....

Kind of Receptacles or Packages	Serial No.	Quantity
In Bulk Gallons	In Proof Gallons	
(1)	(2)	(3) (4)

Dated..... 20.....Excise Officer at the place of importTo,The [District Excise Officer /Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.] of..... (exporting district) through the [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.] of..... (importing district).No.....Dated.....20.....[District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.].....(Imploring District)[On Reverse of Part D]No.....Dated.....20.....Forwarded to the Excise Inspector.....Preparations of the description given on the reverse of this part have this day been issued in (state the number of) receptacles or packages of the following descriptions :-

Kind of Receptacles or Packages	Serial No.	Quantity
Advised	Received	
In Bulk Gallons	In Proof Gallons	In Bulk Gallons In Proof Gallons
(1)	(2)	(3) (4) (5) (6)

Officer-in-charge.....Bonded Warehouse.No.....Dated..... 20.....Forwarded to the Excise Officer at.....The above consignment was duly booked on..... and this fact has been verified from the railway receipt.Excise Inspector,.....(Exporting District).Submitted to the [District Excise Officer/Assistant Excise Commissioner] [Substituted by Notification No. (5)-B-1-8-99-CTD-V, dated 21-1-2000.] of.....(importing district).Columns (5) and (6) have been duly filled in.Excise Inspector(Importing District).(G)Appeals and Revisions[Section 62 (2) (c)]I. From every decision or order of a revenue officer in proceedings relating to the recovery of State dues as an arrear of land revenue, under Section 64 of the Act, an appeal shall lie to the authority in any region to whom similar appeals lie under the law relating to land revenue for the time being in force in such region.II. From all other original orders or appellate orders an appeal shall lie-(a)when such decision is made or order is passed by an officer subordinate to the Collector or who is subject to the control of the Collector in respect of any function discharged by that officer under the Act or who is discharging any function delegated to him under the Act by the Collector-to the Collector.(b)[When such decision is made or order is passed by the Collector or any other authority or officer not being the Excise Commissioner or the State Government to the Excise Commissioner, and] [Substituted vide M.P. Gazette Extraordinary, dated 10-9-1996.](c)When such decision is made or order passed by the Excise Commissioner to the Chief Revenue Authority.[III. No. appeal against certain orders. [Substituted by Notification No. 41-2059-V-SR-79, dated 8th January, 1980.] - (1) No appeal shall lie against-(i)an order rejecting application for revision;(ii)an order suspending a

licence; and(iii)an order purely of an administrative nature, such as :-(a)order fixing dates of annual excise auctions or inviting tenders or proposals for running the excise shops on commission.(b)orders confirming or refusing to confirm the bids or tenders or proposals for running the excise shops on commission.(c)order accepting or rejecting a request for re-auction of shops.(2)Persons aggrieved by orders referred to in classes (ii) and (iii) of sub-rule (2) may, within seven days from the date of the order, submit a representation to the Excise Commissioner if such order has been passed by the Excise Commissioner, and the order passed on such representation by the Excise Commissioner or the State Government, as the case may be, shall be final.]IV. Limitation of appeal and copy of order objected to accompany petition. - (1) Every petition of appeal shall be presented within thirty days of the date of decision or order appealed against, and shall be accompanied by the decision or order in original or by a certified copy of such decision or order, unless the omission to produce such decision or a copy thereof is explained to the satisfaction of the appellate authority.(2)The petition may be submitted by post or may be presented to the officer concerned, or to such other officer as he may appoint in this behalf by the party concerned, or by a recognised agent or legal practitioner.V. Powers of appellate authority. - (1) The appellate authority may either admit the appeal or, after calling for the record and giving the appellant an opportunity to be heard, may summarily reject it :Provided that the appellate authority shall be bound to call for the record where the appeal is time-barred or does not lie.(2)If the appeal is admitted, the appellate authority may confirm, vary, or reverse the decision or appealed against, or may direct such further investigation to be made as he may think necessary, or may remand the case for disposal with such directions as he thinks fit :Provided that he shall not under this rule vary or reverse any decision or order affecting any right of any private person without having to such person notice to appear and be heard in support to such decisions or order.VI. Power to stay execution of order. - (1) If an appeal is admitted the appellate authority may, pending the result of the appeal, direct that the execution of the order appealed from, be stayed.(2)If execution of any order is stayed under sub-rule (1) such security may be taken or conditions imposed as the appellate authority thinks fit.VII. Power of revision of superior officers. - The Chief Revenue Authority or the Excise Commissioner or the Collector may at any time, either on his own motion or on the application of any person or party interested for the purpose of satisfying himself as to the legality or propriety of any decision made, or order passed by any officer subordinate to him, call for and examine the record of any case pending before, or disposed of by, such officer, and may pass such order in reference thereto as he thinks fit :Provided that he shall not under this rule vary or reverse any decision or order affecting any right of any private person without having given to such person notice to appear and be heard in support of such decision or order.Note. - Applications for the revision of any decision made or order passed by a Collector in proceedings relating to the actual recovery of Governments, will lie to higher revenue authorities in any region in the manner provided by the law relating to land revenue for the time being in force in such region.VIII. Application for revisions. - An application for revision shall be presented with 45 days and in the same manner as petition of appeal.[VIIIA. Review of order. [Substituted by Notification No. 41-2059-V-SR-79, dated 8th January 1980.] - (1) The Boards of Revenue for Madhya Pradesh, the Excise Commissioner and the Collector may either on its/his own motion or on application of any party interested review any order passed by itself/himself or by any of its/his predecessor in office and pass such order in reference thereto as it he thinks fit :Provided that-(i)no order shall be varied or reversed unless notice has been given to the parties interested to non-appear and be heard in support of such order;(ii)no order from which an appeal

has been made or which is the subject of any revision proceedings shall so long as such appeal or proceedings are pending, be reviewed;(iii)no order affecting any question of right between private persons shall be reviewed except on the application of a party to the proceedings and no application for the review of such order shall be entertained unless it is made within ninety days from the date of passing of the order.(2)No order shall be reviewed except on the grounds provided for in the Code of Civil Procedure, 1908 (V of 1908).(3)An order which has been dealt with in appeal or on revision shall not be reviewed by any officer subordinate to the appellate or revisional authority.][XI.

Application of Act IX of 1908.. - The provisions of the Indian Limitation Act, 1908, shall apply to all appeals and applications for revision under these rules.X. The State Government may transfer any appeal or application for revision from the Excise Commissioner or a Collector to any other officer duly appointed for the disposal of such appeal or application under Section 7 (c) of the Act.NotificationsThe Amendments hereby made shall come into force from the date of publication of this notification in the "Madhya Pradesh Gazette." [Notification No. 2223-512-V-SR, dated 3rd May, 1966.] [Published in M.P. Rajpatra Part IV (Ga), dated 20-5-1966.] - In exercise of the powers conferred by Section 66 of the Madhya Pradesh Excise Act, 1915 (II of 1915), and all other powers enabling it in this behalf the State Government hereby exempts the military units or installation from payment of duty on Indian-made rectified spirit.

2. The State Government further exempts the military authorities in charge of military units or installations from the restriction of obtaining permits under the "Rectified and Denatured Spirit Rules" under the above Act and directs that movement of rectified and denatured spirit from the military ordinance Depots or from Distillers holding D.G.S. and D.S. rate contracts for the supply of spirits of military units shall be permitted on the strength of communication received from the military authorities concerned.