

Nagaland Excise Rules

NAGALAND

India

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Rule NAGALAND-EXCISE-RULES of 1972

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Nagaland Excise RulesPublished vide Notification No. Ex 4/5/67,dated 11th February, 1972Last Updated 18th February, 2020Notification Ex 4/5/67,dated 11th February, 1972. - In exercise of the powers conferred by Section 36 of the Nagaland Excise Act, 1967 (Act 7 of 1967), the Governor of Nagaland is pleased to make the following Rules :These Rules may be called the Nagaland Excise Rules and shall come into force with effect from the 1st day of March, 1972. These rules shall not in any way affect anything done or any offence committed or any proceedings commenced before that day based on the orders then in force.Explanation.-"Approved practitioner" means-(i) any person registered as a medical practitioner under any law for the registration of medical practitioners for the time being in force in any part of India, or(ii) any person registered as a dentist under the Dentists Act, 1948. and any Act of Parliament amending the same, or(iii) any person possessed of qualifications which render him eligible for registration as a medical practitioner or dentist, as the case may be, under any law for the registration of medical practitioners or dentists for the time being in any part of India, approved by order of the Deputy Commissioner for the purpose of these rules, or(iv) any person practising veterinary medicine and surgery who has obtained the diploma of a recognised veterinary institution, or(v) any other person engaged in medical, dental or veterinary practice and approved by order of the Excise Commissioner for the purpose of these rules.

Part I

Foreign LiquorImport, Export, Transport and Storage

1. Rules applicable to import, export and transport.

- The import, export and transport, respectively of foreign liquor shall be subject to the following rules, in addition to the restrictions imposed by Sections 9, 10 and 12 and prohibition made under Section 11 of the Act.Import(A)Import of India-made Foreign liquor other than Rectified Spirit, Denatured Spirit and Absolute Alcohol, manufactured in India

2.

Imports of India-made foreign liquor in any quantity whatever are forbidden except under cover of a pass and unless the conditions of the following rules are satisfied.

3.

(1) Passes for the import of India-made foreign liquor shall be issued by the Assistant Commissioner of Excise or the Superintendent or Deputy Superintendent of Excise acting on behalf of the Deputy Commissioner of the importing district only to (a) licensed vendors, (b) clubs, (c) persons-in-charge of Regimental police canteens : and (d) persons approved by the Deputy Commissioner of the importing district. (2) India-made foreign liquor may be imported by a person holding a licence for the vend of foreign liquor and private individuals in Nagaland, on payment of duty either in Nagaland or in the State of export for credit by book transfer to the Government of Nagaland at the rates leviable in Nagaland and in the case of private individuals also a pass fee at the rates specified below into the treasury of district into which it is desired to import liquor and on the following conditions : (a) that the importer shall obey all rules in force in the district or place from which the liquor is brought and also in Nagaland ; (b) that the liquor is brought into Nagaland by the route and within the period specified in the pass ; (c) that the liquor may be imported only from a distillery, brewery, bonded warehouse or bonded laboratory in the exporting State, if the payment of duty leviable in the exporting State is to be avoided. No claim for the refund of this duty from the Government of Nagaland will ever be entertained, except as provided in Rule 13. *Note. - The rates of pass fee shall be according to the following scales :

Kind of liquor	Rate when imported in bottle	Rate when imported in bulk
(1) Whisky, Brandy, Gin, Rum	Fifty paise per bottle containing not less than 600 ml.	Sixty paise per bulk litre.
(2) -do-	Twenty five paise per bottle containing less than 600 ml.
(3) Beer, Cider and perry, ale and other fermented liquors	Fifteen paise per bottle	Fifteen paise per bulk litre.

I. Import by Persons Holding Licences for the Wholesale or Retail Sale of Foreign Liquor A.
Procedure if duty is to be pre-paid in Nagaland

4. Application for import of India-made foreign liquor.

- Any licensed vendor of foreign liquor wishing to import India-made foreign liquor into Nagaland must either personally or through his agent first submit an application in Form No.1, to the Assistant Commissioner or Superintendent of Excise of the district of import for an import pass in form No. 2 stating clearly-(i) The name of the distillery or brewery or bonded warehouse or of the firm or licensed premises from which the import is to be made, (ii) The name, complete description and quantity of each kind of liquor, which is to be imported, and whether the import is to be made in

bulk or in bottle,(iii)The route by which it is proposed to import the liquor, and(iv)The amount of duty leviable on the quantity of the liquor to be imported.(A separate application shall be necessary in respect of each consignment).

5. Endorsement of application.

- If the application is in order and the amount of duty entered therein is correct, the Assistant Commissioner/ Superintendent of Excise shall endorse the application with an order directing the applicant to pay the amount into the treasury, and stating under which account of head the payment should be made.

6. Payment of duty.

- On receipt of the application so endorsed the Treasury Officer shall receive the sum payable by the applicant in respect of duty and credit it to the appropriate head of account. Duty is not refundable except under certain circumstances. - Except as provided in Rule 13, the amount so paid shall not be refunded to the applicant in any circumstances, nor shall any application for a refund on the ground of neglect by the consignor or carrier of the liquor, or on account of wastage in transit be entertained. The Treasury Officer shall return the application endorsed by him to the applicant and shall furnish him with a receipt in duplicate. The applicant shall then present the application and one copy of the receipt to the Assistant Commissioner of Excise or Superintendent of Excise.

7. Issue of pass.

- On receipt of the application and the receipt presented by the applicant the pass issuing officer shall issue a pass in quadruplicate in Form No.2 sanctioning the import by the applicant of foreign liquor of the kind and quantity specified in the pass to the place mentioned in the application. The original copy shall be retained by the pass issuing officer for record and for verification of the consignment on arrival. The duplicate and triplicate copies shall be sent to the Deputy Commissioner or such other officer as may be authorised in this behalf of the place of export. The quadruplicate copy of the pass shall be given to the applicant. A register of passes shall be maintained by the pass issuing authority of the place of import in the form prescribed by the Excise Commissioner and details of each pass issued shall be immediately entered in it together with the result of verification of the consignment.

8. Endorsement of the pass and issue of liquor.

- The Deputy Commissioner of the place of export or any other officer empowered in this behalf by the Government of the State concerned will then, if the pass is in order, endorse one copy of the pass and permit the liquor to be taken from bond for despatch to the place specified in the pass, and will send the other copy also endorsed in token that the despatch has been authorised to the pass issuing officer of the importing district. If, however, the liquor is not in bond, he will deal with the copies of the pass according to the rules in force of the place of export. In the latter case the vendor may, on

receipt of the importer's copy of the pass, and subject to any rules in force in the place of export, despatch the liquor to the place specified in the pass.

9. Duty on excess transit wastage.

- The importers shall be liable to pay duty on excess transit wastages, if any, to the State of export, if a claim is made therefor. In that case he will be allowed to set off against that claimed amount of duty pre-paid by him on the quantity representing the excess loss in transit. B. Procedure if the duty be pre-paid in the State of Export

10. Application for liquor of India-made foreign liquor if duty is prepaid in the State of export.

- Any licensed vendor of foreign liquor wishing to import India-made foreign liquor into Nagaland under Rules 2 and 3 above must either personally or through his agent first submit an application in Form No. 1 to the pass issuing authority of the district of import for the issue of a permit, unless the import or export has been exempted by a general or special order of the Excise Commissioner in this respect. The pass issuing officer, if he sees no objection, shall issue a permit in Form No. 3 in triplicate (two copies and the counterfoil), containing the particulars given in the application. The permit shall be in force up to a date specified therein. One copy be made over to the importer, the second copy forwarded to the Deputy Commissioner or such other officer as may be authorised in this behalf of the place of export and counterfoil retained for record.

11. Issue of pass on payment of duty.

- The importer either personally or by his agent shall then apply in the prescribed form to the Deputy Commissioner or such other officer as may be authorised in this behalf in the place of export or to the officer in-charge of the place in which the liquor is kept in bond for payment of the duty in the district or place of export and the Deputy Commissioner or the officer in-charge, as the case may be, shall, if he is satisfied that the proper duty has been paid, at the rate prevailing in Nagaland as indicated in the permit or order of exemption, to the credit of the Government of Nagaland, issue an export pass and forward a copy duly endorsed to the effect that the removal of the liquor has been authorised, to the Superintendent of Excise of the district of import. Note. - An application made to a Revenue Officer outside Nagaland will be in the form prescribed by the State Government or other Chief Revenue Authority of the State or place of export. II. Import by Private Individuals

12. Import of India-made foreign liquor by private individuals.

- (i) "Private individuals" means all persons or firms not holding a licence for wholesale or retail sale of the foreign liquor. (ii) A private individual wishing to import India-made foreign liquor into Nagaland shall observe the procedure prescribed in Rules 2 to 4 above ; provided that the application shall also be accompanied by the treasury receipt that the importer has paid the pass fee at the rate specified in Rule 3 (2). The pass issuing officer shall, after satisfying himself that the fee

has been correctly paid and that provisions of Rules 5 to 11 above have been fulfilled, grant a pass or a permit in Form No.2 or 3 as the case may be.(iii)If the importer authorised to import India-made foreign liquor under this rule does not use the entire quantity of India-made foreign liquor imported by him and wishes to return it either to the exporter or sells it to a licensed vendor, he may do so with the permission of the Superintendent of Excise who may also allow the importer a refund of pass fee on the quantity thus returned or sold. No refund will however be made after three months of the date of import of the consignment.

13. Refund of duty or pass fee if import is not effected.

- If the person authorised to import India-made foreign liquor under Rules 4 to 12 does not import the liquor for which he has deposited either the duty or the pass fee or both he will be entitled to a refund of the full amount deposited by him after the facts have been verified by the exporting State.

14.

Quarterly statement of exports to be furnished by exporting State.- The Chief Excise authority of the State of export will furnish or cause be furnished to the Excise Commissioner, Nagaland, a quarterly statement in the form prescribed by him from time to time soon after the close of the quarter as possible, showing, for the quarter concerned, all exports from that State to Nagaland and the amount of duty realised on such exports.

15. Examination of consignment of India-made foreign liquor on arrival.

- On receipt of a consignment, the importer, whether be a licensed vendor or a private individual, shall at once notify its arrival to the Superintendent of Excise of the place of import and shall not open the consignment until it has been examined by an officer of the Excise Department or unless the Superintendent of Excise has, for reasons to be recorded in writing, intimated that it will not be examined.(B)Import of overseas foreign liquor other than denatured spirit

16.

In these rules unless there is something repugnant to the context-(1)Definition of overseas foreign liquor. - "Overseas Foreign Liquor" means liquor imported into India from overseas countries on which duty had been paid on its importation under the Indian Tariff Act. 1934 (Act 32 of 1934) or the Sea Customs Act, 1878 (Act 8 of 1878), but does not include denatured spirit.(2)Definition of private individuals. - "Private individuals" means all persons or firms not holding a licence for wholesale or retail sale of foreign liquor.

17. Import of overseas foreign liquor.

- Overseas foreign liquor may be imported into Nagaland under cover of a pass and in accordance with the rules immediately hereinafter following and in compliance with the rules in force in the

place of export.I. Import by Persons Holding Licences for the Wholesale or Retail Sale of Foreign Liquor

18. Import of overseas foreign liquor by licence holders.

- A licence holder, desiring to import overseas foreign liquor into Nagaland, shall present personally or through his agent an application to the Superintendent of Excise of the place whereto liquor is to be imported stating-(i)the name, complete description and quantity of each kind of liquor which is to be imported and whether the import is to be made in bottles; and(ii)the route by which it is proposed to import the liquor.The application shall be in Form No. 4 but a separate application shall be necessary in respect of each consignment.

19. Issue of pass.

- The Superintendent of Excise of the place where the liquor is to be imported may receive the application and unless he sees any reason to the contrary shall issue, free of fee, a pass for the import of the liquor. The pass shall be in duplicate in Form 5. The original copy shall be retained by the Superintendent of Excise for record and verification of the consignment on arrival. The duplicate copy shall be given to the applicant to cover the import of liquor from the place of export to the place of import. A register of passes shall be maintained by the Superintendent of Excise of the place of import in the form prescribed by the Excise Commissioner and details of each pass issued shall be immediately entered in it together with the result of verification of the consignment.

20. Examination of consignment of overseas foreign liquor on arrival.

- On receipt of the consignment the applicant shall at once notify its arrival to the Superintendent of Excise of the place of import and shall not open the consignment until a period of two days has elapsed or the Superintendent of Excise has intimated that it will not be examined or it has been examined by an officer of the Excise Department not below the rank of Inspector of Excise or any other officer deputed by him for examination together with the pass received by the importer.II. Import by Private Individuals

21. Import of overseas foreign liquor by private individuals.

- A private individual wishing to import overseas foreign liquor into Nagaland shall observe the procedure prescribed in Rules 18 to 21 above ; provided that the application to the Superintendent of Excise of the place of import shall be accompanied by the treasury receipt that the importer has paid the pass fee at the rates specified below.The Superintendent of Excise shall, after satisfying himself that the fee has been correctly paid, grant a pass in Form No. 5 and enter its details in the register.Note. - The rates of pass fees shall be according to the following scale :

Kind of liquor	Rate when imported in bottles	Rate when imported in bulk
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(1) Whisky, Brandy, Liquors, Champagne	Rupee one per bottle containing not less than 600 ml.	Rs. 1.20 paise per bulk litre.
(2) -do-	Fifty paise per bottle containing less than 600 ml.
(3) Beer, Cider and perry, ale and other fermented liquors	Fifty paise per bottle	Sixty paise per bulk litre.

22. Refund of pass fee on overseas foreign liquor not used.

- If the importer authorised to import overseas foreign liquor under Rule 21 does not use the entire quantity of overseas foreign liquor imported by him and wishes to return it either to the exporter, or sells it to a licensed vendor, he may do so with the permission of the Superintendent of Excise who may also allow the importer a refund of pass fee on the quantity thus returned or sold. No refund will, however, be made after 3 months of the date of import of the consignment.

23. Import of overseas foreign liquor prohibited except as provided by rules.

- Except as provided by the foregoing rules, the import of overseas foreign liquor in any quantity whatsoever into Nagaland is prohibited.

24. Exemption in case of Government departments.

- The rules shall not be applicable in case of import of overseas foreign liquor on behalf of Government departments with the previous permission of the Excise Commissioner.(C)Rectified and denatured spirit and absolute alcohol manufactured in India

25.

Rectified spirit and denatured spirit and absolute alcohol are "Foreign Liquor".

26. Definition of Rectified spirit, etc.

- Rectified spirit and absolute alcohol are defined in Rule 90 of these rules and denatured spirit is defined in Section 2 (6) of the Act.

27. Import, export and transport of rectified and denatured spirit and absolute alcohol to be covered by a pass.

- The import, export and transport respectively of rectified and denatured spirit and absolute alcohol shall, except in the case mentioned below, where the indent or requisition duly countersigned or signed by proper officer will be deemed to be a pass, be covered by a pass whatever the quantity except that denatured spirit up to 5 litres may be imported for use other than for sale-(a)All charitable hospitals and dispensaries maintained by Government or by local authorities,

as may be defined by Government, on a requisition countersigned by the Civil Surgeon of the district.(b)All charitable and Mission hospitals or dispensaries, unless in any case the Government shall otherwise declare, on requisitions, countersigned by the Civil Surgeon of the district.(c)Veterinary Assistant Surgeons and Veterinary Investigation Officer,on requisition countersigned by the Director, Civil Veterinary Department.(d)Educational Institutions, Laboratories, Firms and Museums specified by the Government of Nagaland in this behalf, on a requisition signed by the head of the institution, laboratory, firm or museum and countersigned by the Civil Surgeon of the district, or by any other officer specified by the Government.(e)Tea garden hospitals and dispensaries in respect of spirit required for the treatment of lepers on a requisition bearing the countersignature of the Civil Surgeon of the district; provided that the tea garden authorities certify on the body of the requisition that lepers are not allowed to handle leaf or work in the tea house ; and(f)Civil Surgeon and Medical Officer-in-charge of Government institutions may import and store such spirit or absolute alcohol required for the purposes of the institutions under their charge.Note- The case falling under items (a), (b), (c),(d)and (o) above are exempted from the payment of duty for the import of rectified spirit and absolute alcohol and from the payment of pass fee for import of denatured spirit.

28. Pass for import of denatured spirit to be issued only to licence holders.

- Passes for the import of denatured spirit shall be issued only to persons holding licences-(a)for wholesale or retail-sale of denatured spirit;(b)to possess denatured spirit in excess of the quantity fixed as the limit of retail sale.

29. Person eligible to import rectified spirit.

- The only persons to whom passes for import of rectified spirit (including absolute alcohol) can be issued, are :I. (a) Chemists or druggists holding licence for retail sale of such spirit for bona fide medicinal, industrial or scientific purposes ;(b)Chemists or druggists holding permits from the D.C., to obtain rectified spirit from a distillery or warehouse for the manufacture of medicines, chemical or drugs;(c)Persons holding licences for compounding or blending of foreign liquor ;(d)Persons holding licence for the manufacture of perfumes and toilet preparations consisting of or containing alcohol;(e)Persons holding permit to obtain rectified spirit for scientific or industrial purposes; and(f)Homoeopathic chemists or practitioners holding special permit to obtain rectified spirit from a distillery or warehouse for manufacture of homoeopathic medicines.II. Permit for import of rectified spirit and alcohol at concessional rate of duty. - A permit for the import of rectified spirit and absolute alcohol at the concessional rate of duty for use in medicinal preparations, or for scientific or industrial purposes, shall be issued by the Superintendent of Excise after proper enquiries only to bona fide and respectable persons and firms in such quantity as may be considered necessary by the Deputy Commissioner with the previous approval of the Excise Commissioner.

30. Precautions to be exercised in strong rectified or denatured spirit or absolute alcohol.

- (i) The room in which rectified or denatured spirit or absolute alcohol is stored by vendors thereof, or by persons licensed to possess the same in large quantities shall be but of unflammable materials and shall be well ventilated so as to prevent the accumulation of spirit fumes. Naked light or fire shall not be used or kept in such room. All receptacles containing such spirit shall be kept closed so as to prevent the accumulations of spirit fumes in the room. (ii) All bottles, jars, drums or casks containing denatured spirit shall be legibly branded or labelled in red bearing picture of skull and cross bone with a warning "Poison - not to be taken internally" written in English and in the local language. The design and style of the label shall be as follows :

POISON

DENATURED SPIRIT Not to be taken internally

Bottled by.....

31. Rules applicable to rectified and denatured spirits and absolute alcohol imported.

- The provisions of Rules 4 to 14 shall apply mutatis mutandis, to rectified and denatured spirit and absolute alcohol imported into Nagaland. Note- Pass for the import of denatured spirit into Nagaland in accordance with Rule 28 above shall be granted by the Superintendent of Excise of the district on prepayment by the importer of the pass fee prescribed in Rule 240 (ii) infra. (D) Medicinal or toilet preparations and perfumes containing India-made spirit Import

32. Import of medicinal or toilet preparations containing India-made spirit prohibited except as provided by rules.

- No medicinal or toilet preparations or perfumes containing spirit of Indian manufacture shall be imported into Nagaland except in accordance with the procedure hereinafter prescribed: Provided that- (1) Medicinal and other preparations containing rectified spirit, imported from overseas countries, are exempted from the provisions of these rules relating to import, export, transport, possession and sale ; provided that the customs duty at the rate prescribed has been paid. (2) Save as stated in Rule 33 below medicinal and other preparations containing rectified spirit manufactured in India are exempted from the operation of the rules relating to transport, possession and sale of foreign liquor made in India, if they have been issued from bonded distillery, bonded laboratory or bonded factory in India and the issues have been made under the authority of a pass granted by the Excise Officer in charge of such bonded distillery, laboratory or factory under the conditions contained in the following rules except the medicinal and other preparations containing such spirit may be imported by post in quantities not exceeding 450 ml. at a time for bona fide private consumption of the importer without restriction. (3) The following institutions are exempted from the payment of duty for import of spirit contained in medicinal preparations and from obtaining pass : (a) Charitable hospitals and dispensaries maintained by Government on a requisition countersigned by the Civil Surgeon of the district. (b) All charitable and Mission hospitals or dispensaries, unless in any case the Government of Nagaland shall otherwise declare, on a requisition countersigned by the Civil Surgeon of the district. (c) Veterinary Assistant Surgeons on a requisition countersigned by the Director of Veterinary Department. A. Import on prepayment of duty in the State of export

33. Procedure for import of preparations containing India-made spirit on prepayment of duty in State of export.

- Preparations containing spirit manufactured in India may be imported from a bonded distillery, bonded laboratory or bonded factory in any part of India, on duty being paid into the Treasury to the credit of the Government of Nagaland under the appropriate head of account for adjustment by the Accountant General of Nagaland in accordance with the following procedure : (i) Application for import of preparations containing India-made spirit. - The importer or his agent shall apply to the Deputy Commissioner or Excise Officer of the place of export, and this Officer or the officer-in-charge of the distillery, laboratory or factory, acting on his instruction, will after satisfying himself that the amount of duty paid is correct according to the rate prevailing in Nagaland, if he sees no objection, authorise export direct to the place of import in Nagaland, and issue a pass accordingly. He will send a copy of the pass showing in detail the bulk contents and spirit contained in L.P. litres or part thereof direct to the Superintendent of Excise of the district of Import. He will also furnish a quarterly statement of export to Nagaland to the Chief Excise authority of the State, to be forwarded to the Excise Commissioner, Nagaland. (ii) Examination of consignments of spirituous, Medicinal and toilet preparations on arrival. - The importer shall give intimation of the arrival of the consignment to the Superintendent of Excise of the district of import and shall not open the consignment until it has been examined by an officer of the Excise Department, together with the export pass received by the importer or the Superintendent of Excise has intimated that it will not be examined. If the consignment is not verified or no intimation is received from the Superintendent of Excise of the district within two days from the date of intimation of arrival of consignment the importer shall be at liberty to open the consignment and utilise the contents. (iii) The Superintendent of Excise shall send the copy of the pass received by him to an officer mentioned in sub-paragraph (ii) above, who shall check the bulk contents of the consignment and endorse the result on the pass. The proof spirit contents of each preparation as certified by the Excise authority of the district of export will ordinarily be accepted for the purpose of these rules to be correct. The Superintendent of Excise may also, if for any reason he considers it necessary in the case of any particular consignment cause it to be tested and samples taken for the purpose of analysis. The Superintendent of Excise shall forward all such export passes to the Excise Commissioner at the end of each quarter or such period as may be determined by the Excise Commissioner, together with a statement showing the quantity in proof litre of spirit contained in the preparations imported from other States, the amount of duty to be adjusted and such other particulars as may be required by the Excise Commissioner. (iv) On the basis of the passes and the quarterly statement the Excise Commissioner shall formulate a claim for the amount of duty to be recovered less any deduction agreed upon from the State of export. B. Import on pre-payment of duty in Nagaland

34. Import of spirituous, medicinal or toilet preparations on pre-payment of duty in Nagaland.

- Import may also be made on pre-payment of duty in Nagaland on special application to the Excise Commissioner, Nagaland and in accordance with such condition as he may direct. C. General

35. Duty on excess quantity to be realised from importer.

- The importer of medicinal or toilet preparations of perfumes containing India-made spirit shall pay duty at rate in force on any quantity found in excess of that on which duty has been paid in the district of import or export.

36. Samples of medicinal or toilet preparations for analysis.

- The Excise Commissioner may direct that samples of medicinal or toilet preparations or perfumes imported under these rules be taken free of cost for the purpose of analysis. Export(E) Export of India-made foreign spirits, rectified denatured spirit and spirituous preparations manufactured in the State of Nagaland Application. These rules will apply only to exports from a distillery, bonded laboratory, bonded factory or bonded warehouse in the State of Nagaland.

37. Definitions.

- In these rules unless there is anything repugnant to the context-(i)"India-made foreign spirits" means spirits manufactured and compounded in India and made in colour and flavour to resemble gin, brandy, whisky or rum, imported from overseas countries ;(ii)"Spirituous preparations" include all medicinal or other flavouring essences, extracts , perfumes and toilet preparations containing spirit;(iii)"India-made rectified spirit" includes absolute alcohol;(iv)"Bonded warehouse" means a licensed warehouse or part of a licensed distillery or pharmaceutical bonded laboratory where unexcised spirits or unexcised spirituous preparations intended for consumption are kept for eventual removal under bond or on payment of duty or as provided for in the Nagaland Distillery and Warehouse or other special rules ;(v)"Officer-in-charge" means an officer of the Excise Department deputed to supervise the work in distillery, pharmaceutical bonded laboratory or bonded warehouse ;(vi)"Exporter" includes the authorised agent of the exporter in the State of Nagaland ;(vii)"Importer" includes the authorised agent of the importer in either State of import or export.

38. Export pass.

- India-made foreign spirits, rectified spirits, denatured spirit and spirituous preparations manufactured in any distillery or bonded warehouse in Nagaland may be exported to any other State of India under cover of an export pass and in accordance with the rules immediately hereinafter following. I. Procedure for the export of India-made foreign spirits, rectified spirits and denatured spirits

39. Procedure for export of India-made foreign spirits, rectified spirits and denatured spirits.

- Any person holding a stock of India-made spirits, India-made rectified spirits and denatured spirits at a distillery or a bonded warehouse in any district in the State of Nagaland and desiring to

export the same in any other State of India shall present an application in the prescribed form for an export pass to the Excise Officer in-charge of the distillery or bonded warehouse together with an import permit authorising the import signed by the Deputy Commissioner or any other officer duly authorised in this behalf of the state of import, specifying the rate of duty chargeable on the India-made foreign spirit and rectified spirit. A treasury receipt showing the payment of duty at the rate in force in the State of import to the credit of revenues of that State shall accompany such an application.

40. Grant of export pass.

- In the absence of any objection, the officer-in-charge of the distillery or bonded warehouse shall, after satisfying himself that the proper duty has been paid, grant an export pass authorising the export. The export pass shall be in triplicate in Form I of the Miscellaneous series (General). Procedure of dealing with export pass. - The original copy shall be retained by the Excise Officer-in-charge of the distillery or bonded warehouse and shall be forwarded through the Superintendent of Excise of the district of export to the Excise Commissioner, Nagaland at the end of each quarter together with the quarterly statement of export prescribed in Note 1 to Rule 42 below. The duplicate copy shall be given to the exporter to accompany the consignment and the triplicate copy shall be sent to the Deputy Commissioner or any other officer as may be authorised in this behalf of the district or place of import.

41. Exemption from the payment of duty on export of India-made foreign liquors.

- No excise duty shall however be payable on rectified spirit supplied from bond to Government, local board and municipal hospitals and dispensaries, educational institutions and such private medical institutions as are conducted on charitable line in other States which are certified on the indent by the Civil Surgeon of the district of import or any other officer empowered in this behalf by the Government of State concerned as being entitled to the supply free of duty. The indent or requisition duly signed or countersigned by such officer shall be deemed to be an import permit and no separate import permit shall be necessary.

42. Return of export passes.

- Within a reasonable time to be fixed by the Excise Officer in-charge of the distillery or bonded warehouse and specified on the export pass, the importer shall return to the Excise Officer in-charge of the distillery or bonded warehouse from which the spirits are issued, his copy of the export pass endorsed with a certificate signed by the Deputy Commissioner or other officer specially appointed in this behalf of the importing district certifying the due arrival or otherwise of the spirits at its destination. Note 1. - Submission of quarterly statement of India -made foreign spirits exported to other States. -The Excise Officer in charge of distillery or bonded warehouse shall submit in duplicate to the Excise Commissioner, Nagaland through the Deputy Commissioner of the district of exports a quarterly statement at the end of each quarter together with triplicate copies of the export

passes in the following form showing for the quarter concerned all exports of India-made foreign spirits and rectified spirits to other States and the amount of duty paid on such export.

No. and date of export and pass	Name of the place of import	No. and date of import permit	Description of foreign spirit and rectified spirit	Quantities	Rate of amount	No. and date of treasury challan with which duty has been paid	Remarks	
Bulk litre	Proof litre	Duty levied	Paid					
1	2	3	4	5	6	7	8	9 10

Note 1. - No duty is levied by the Government or the Governor of Nagaland as the case may be, on denatured spirit. II. Procedure for the export of spirituous preparations

43. Procedure for the export of spirituous preparations.

- Any person holding a stock of spirituous preparations at distillery or bonded warehouse in any district in Nagaland and desiring to export it to any other State of India should apply in the prescribed form for an export pass to the Excise Officer in-charge of the distillery or bonded warehouse from which the export is to be made together with a treasury receipt for the amount of duty on the total quantity of spirit contained in the preparations to be exported to another State at the rates in force in the State of import. Save as provided in the proviso hereunder such export shall not be permitted except from distilleries or bonded warehouses : Provided that no export pass shall be necessary for the export by post to private persons of not more than 450 ml. at one time of duty paid spirituous medicinal and toilet preparations and perfumery which are meant for bona fide private consumption and not for sale.

44. Export pass for spirituous preparations.

- In the absence of any objection, the Excise Officer in-charge of the distillery or bonded warehouse shall, after satisfying himself that the amount of duty paid is correct, grant an export pass in Form 1 of the Miscellaneous series in triplicate authorising the export of those preparations. The original copy shall be retained by the Excise Officer in-charge of the distillery or bonded warehouse and shall be forwarded through the Deputy Commissioner of the district of the export to the Excise Commissioner, Nagaland with the quarterly statement of exports prescribed under Rule 46 below. The duplicate copy shall be given to the exporter to accompany the consignment and the triplicate copy shall be sent to the Deputy Commissioner or any other officer as may be authorised in this behalf of the district or place of import.

45. Exemption from payment of duty on export of spirituous medicinal preparations.

- No excise duty shall, however, be payable on spirituous medicinal preparations supplied from bond to Government local Board and Municipal hospitals and dispensaries and such private medical institutions as are conducted on charitable lines in other States which are certified on the indent by the Civil Surgeon of the district of import or by any officer empowered in this behalf by the State Government of the State concerned as being entitled to supply free of duty.

46. Submission of quarterly statement of spirituous preparations.

- At the close of each quarter the Excise Officer-in-charge of distillery or bonded warehouse shall submit in duplicate through the Deputy Commissioner of the district of export to the Excise Commissioner, Nagaland a quarterly statement-together with triplicate copies of export passes, in the following form showing for the quarter concerned, all exports of spirituous preparations exported to other State and the amount of duty paid on such exports :

No. and date of Export pass	Name of place of imported	Description of spirituous preparation	Quantity	Rate of duty levied	Amount collected	Amount payable to the State of import	Remarks
Bulk litres	Proof litres						

47. Payment of duty due to other State on export of spirituous preparations.

- The total amount of duty so collected in Nagaland shall be credited to the State of import by book transfer at the end of each quarter, less any deduction agreed upon with the importing State on account of collection testing and supervision charges. Note. - The Excise Officer-in-charge of distillery or bonded warehouse shall maintain a list of all medicinal, toilet or other preparations manufactured in distillery or bonded warehouse showing the Standard proportion of spirit contained in each preparation. This list will be supplied by the Excise Officer-in-charge to any exporter on payment of its price to be fixed by the Excise Commissioner from time to time which shall be credited into the local treasury.

48. Accounts of export.

- Accounts of all exports of India-made foreign spirit, India-made rectified spirit, denatured spirit and spirituous preparations shall be kept by the Officer-in-charge of the distillery or bonded warehouse in the form prescribed by the State Government of Nagaland. (F) Transport

49. Transport of spirituous, medicinal and other preparations.

- (i) The transport, within the State, of spirituous, medicinal, toilets or other preparations from one place to another except from a distillery or bonded warehouse, may be made without any restriction.(ii)Transport of India-made foreign spirits, rectified spirits, denatured spirits and spirituous preparations manufactured at a distillery or bonded warehouse in Nagaland from a distillery or bonded warehouse shall be governed by rules relating to issues from distillery and bonded warehouses.(G)Possession and Sale

50. Possession and sale of spirituous, medicinal and other preparations.

- Any person may possess or sell medicinal or toilet or other preparations containing India-made spirit without any excise restriction.(H)Compounding, blending, reduction and bottling foreign liquor other than wines and fermented liquors

51. Definitions of blending, etc.

(1)Blending, compounding and reducing are defined in Rule 19 of these rules.(2)Bottling or to bottle is defined in Section 2 (2) of the Act.

52. Restriction in compounding, blending, reducing, and bottling potable foreign liquor-Potable foreign liquor other than wines and fermented liquors shall not b.

-(a)compounded, blended or reduced, or(b)bottled except under a licence granted in this behalf by the Deputy Commissioner.

53. Grant of compounding, etc., licence to wholesale licence holder.

- Licences under Clauses (a) and (b) of Rule 52 above shall not be granted except to persons holding a wholesale licence for the sale of foreign liquors.

54. Compounding,blending, etc., of potable foreign liquor.

- Potable foreign liquor other than wines and fermented liquors shall not be compounded, blended, reduced or bottled except in the presence of an Excise Officer and in a bonded foreign liquor warehouse or in the case of duty paid liquor in a godown approved by the Deputy Commissioner.

55. Excise staff required to supervise operations in warehouse or godown.

- The Excise Commissioner shall decide what excise staff is necessary for the proper supervision of the operations carried on in each warehouse or godown under Rule 54 above. The licensee shall pay

to the State Government or the Governor of Nagaland, as the case may be, at the end of each calendar month such establishment charges as may be determined from time to time by the Excise Commissioner. These amounts shall be in addition to any other fees payable under the Nagaland Excise Act, 1967 and shall not exceed in amount to total actual cost of the Excise Staff employed for the purpose of this rule.

56. Grant of licence for compounding, blending, reducing and bottling potable foreign liquor.

(1)When any wholesale vendor of foreign liquor desires to carry on any of the aforesaid operations he will submit an application to the Deputy Commissioner for a licence under Clause (a) or Clause (b) of Rule 52 supra and shall furnish the following particulars, namely : (a)the place at which and the premises in which the operation or operations referred to in the said rule will be carried on ; (b)the nature of the operation to be carried on ; and (c)the approximate number of days in a week or month for which the operation or operations will be carried on. (2)The Deputy Commissioner, if he is satisfied on enquiry that the applicant is a fit person to hold the required licence and the premises in which such person proposes to carry on the operation or operations are suitable, shall grant a licence to such persons with the previous sanction of the Excise Commissioner. (3)Custody of keys of warehouse or godown. - The warehouse or godown as well as each of the rooms and compartments therein shall remain under separate locks and keys of the licensee and the Excise Officer-in-charge. (4)Accommodation and furniture for Excise Officer-in-charge of warehouse or godown. - The licensee shall provide suitable office accommodation with sanitary arrangements for the Excise Officer-in-charge within the warehouse or godown and also supply such furniture and other articles for his use as may be considered indispensable by the Deputy Commissioner. (5)Smoking and use of naked lights prohibited in warehouse or godown. - Smoking and the use of naked lights or fire within warehouse are prohibited.

57. State Government not responsible for loss of spirit in warehouse or godown.

- The State Government or the Governor of Nagaland, as the case may be , shall not be held responsible for any loss or damage by theft, fire or any other cause whatsoever occurring to any spirit in the warehouse or godown.

58. Requisition for Excise Officer to supervise operations.

- For each day's operation or operations a 72 hours' previous notice (exclusive of Sundays and holidays) shall be given by the licensee to the Deputy Commissioner if there be not a whole-time Excise Officer attached to the warehouse or godown.

59. Colouring and flavouring substances to be examined and approved before use.

(1) All colouring and flavouring substances to be used by the licensee shall be kept in the warehouse or godown and no such substance shall be used unless the Chemical Examiner, or such other officer appointed by the State Government for the purpose has examined a sample thereof and approved the same as suitable for the compounding of foreign liquor : Provided that, if any such substance manufactured by a reputed firm is brought into the warehouse or godown and kept there with the original label and capsules intact, it shall be examined under this sub-rule only once a year. (2) Fee for examination of sample. - A fee of Rs. 5 shall be payable by the licensee for examination of each sample under sub-rule (1).

60. Pure filtered water to be used for reduction.

- Only pure filtered water shall be used for the purpose of reduction of foreign liquor from a higher to a lower strength.

61. Kinds of spirits that can be compounded and blended.

- In the process of compounding and blending of brandy, whisky, gin and rum in Nagaland no spirit except (i) foreign spirit, (ii) India-made spirit, (iii) Scotch whisky, and (iv) French brandy shall be used. Explanation. - "Foreign Spirit" means spirit manufactured in a licensed distillery of Foreign countries. (a) "India-made spirit" means plain spirit manufactured in a distillery in India under the supervision of Government, of a strength not less than 50 O.P. and includes India-made foreign spirits. (b) "Scotch whisky" means spirits obtained by distillation in Scotland from a mash or cereal grains saccharified by the diastase of malt and matured in a bonded warehouse in casks for a period of at least three years. (c) "French brandy" means brandy made from grapes in France and imported into Nagaland in its original condition.

62. Blending of duty paid imported foreign liquor with India-made spirit.

- Foreign liquor on which custom duty has been paid may be used for blending with India-made spirit in a bonded warehouse. In such case the liquor shall be stored separately and shall not be used until the proportion in which it is to be added has been approved by the Deputy Commissioner. No excise duty shall be levied on the quantity if imported duty-paid foreign liquor contained in a blend of such liquor with India-made spirit.

63. Strength and quantity to be ascertained prior to compounding, blending, reducing or bottling foreign liquor.

- Foreign liquor shall not be compounded, blended or reduced or bottled before an account of its strength and quantity has been taken by the Excise Officer-in-charge of the warehouse or godown. The whole of the contents of a cask, where casks are used shall be bottled in one operation. As soon

as the bottling is over the officer-in-charge shall ascertain the quantity bottled and adjust his account by writing off the sullage and wastage.

64. Cleansing and sterilising of bottles.

- The bottles to be used for the purpose of bottling the foreign liquor shall be properly cleansed and washed first with a solution of potassium permanganate and then with pure water. They shall finally rinsed with a quantity of the liquor to be bottled.

65. Supply of sample for analysis before issue. Minimum strength of whisky, brandy, rum and gin to be bottled.

- In a bonded warehouse the licensee shall supply one quart bottle of each batch, free of cost, to the Excise Officer-in-charge for analysis and declaration of true strength and obscuration by the Chemical Examiner or such other officer appointed by the State Government or the Governor of Nagaland, as the case may be, for the purpose. No issue shall be given from the bond until the report from the Chemical Examiner or such other officer appointed for the purpose of passing the same is received . When the bottling operation is carried on in an approved godown, no whisky, brandy and rum shall be bottled at a strength less than 25 U. P. and gin at a strength less than 35 U. P. as indicated by the hydrometer. Samples for analysis shall be supplied free of cost to the Excise Officer in-charge of the approved godown whenever necessary.

66. Bottles to be corked, capsuled and stored immediately after filing.

- Immediately after the bottles have been filled up they shall be corked, capsuled and labelled and removed to the store room for bottled liquor. A distinctive serial number to be known as the batch number shall be assigned to each bottling operation and the number shall be noted on the label. The capsule, if it is metallic, shall be firmly fixed in position by a capsuling machine or any other suitable appliance; if on paper, it shall be gummed over the cork and the neck of the bottle. The capsule shall have inscriptions showing only the name of the manufacturer or the brand or both.

67. Packing of bottles.

- Bottles shall be packed as soon as a bottling operation is finished. Each package shall contain a dozen or a multiple of a dozen of quarts or pints and the bottle in each package shall be of uniform size. The Excise Officer-in-charge shall satisfy himself that the proper number of bottles are placed in each case and shall see that the packed cases are closed at once and fastened.

68. Cleansing of premises.

- After each bottling operation the premises shall be cleansed to the satisfaction of the Excise Officer-in-charge.

69. Bottles to be removed from godown within three months. Pass necessary for removal of liquor.

- The licensee shall remove all bottled liquor from an approved godown within three months after it is bottled. No liquor shall be removed from a warehouse or a godown except under a pass granted by the Excise Officer-in-charge.

70. Accounts of all liquors and colouring and flavouring substances to be kept.

- Correct account of all liquors and colouring and flavouring substances in the warehouse or godown shall be maintained by the licensee in such form as may be prescribed by the Excise Commissioner. The accounts shall remain in the custody of the Excise Officer-in-charge who shall check them at the end of each day's work.

71. Minimum capacity of bottles to set.

(a) For the bottling of brandy, whisky, gin and rum manufactured in India or imported from abroad, the licensee shall, in no case, use any "quart" bottles containing less than 600 ml. or any pint bottle containing less than 300 ml. of such spirit, except in the case of liquor bottled as samples and disposed of as such. (b) Sample bottles. - A bottle of such spirit purporting in the opinion of the Deputy Commissioner to contain a reputed quart or reputed pint respectively, shall, if it contains less than 750 ml. of whisky, brandy, or rum less than 600 ml. of gin in the case of a reputed quart or less than 375 ml. of whisky, brandy or rum or less than 300 ml. of gin in the case of a reputed pint, bear a label showing in large letters and figures the minimum guaranteed quantity of its contents. (c) Manner of sealing and capsuling bottles. - Every bottle shall, on a system submitted for approval and approved by the Excise Commissioner, be securely sealed and capsuled in such a manner the bottle cannot be opened without breaking the seal or capsule or defacing a label affixed thereto. Note. - Classification of quart and pint bottles. - All bottles varying in capacity between 600 ml. and 750 ml. shall be classed as quart bottles and those varying between 300 ml. and 375 ml. shall be classed as pint bottles.

72. Bottling licence does not cover blending or compounding.

- The holder of a bottling licence, may, by the addition of pure water, alter the strength of spirits to be bottled, but he shall not compound or blend spirit unless he also holds a compounding and blending licence.

73. Particulars to be shown on labels.

- All bottles containing liquor compounded or blended in India for sale must be labelled as having been so compounded or blended in India and the labels must specify the nature of the liquor contained therein i.e., whether it is whisky, brandy, gin or rum, the name of the district where it is

bottled and country of origin.

74. Labels for bottles filled in India with imported foreign liquor.

- Bottles filled in India with liquor imported in bulk from abroad when intended for sale, must bear labels specifying the nature of the liquor contained therein, the country of origin, the name of the bottler and the fact that the bottling was done in India.

75.

All such labels prescribed by the foregoing rules must before being used be submitted to the Deputy Commissioner for his approval and must not be used without such approval. The Deputy Commissioner may approve, reject or withdraw any label from use, whenever he considers that such label is in any way so coloured, drawn up or worded as to mislead the public regarding the nature of the liquor contained in the bottle or receptacle.

Part II

Country Spirit Import, Export and Transport

76. Rules applicable to import, export and transport.

- The import, export and transport of country spirit shall be subject to the following rules in addition to restrictions imposed by Sections 9, 10 and 12 and any prohibition made under Section 11 of the Act. Import

77. Conditions under which import can be made.

(1) Country spirit may be imported only with the permission of the Excise Commissioner, Nagaland and under a bond for the payment of Excise duty in Nagaland and by-(a) a person to whom any exclusive privilege for the supply of such spirit has been granted under Section 18 of the Act, or (b) a licensed wholesale dealer in country spirit after he or his agent has-(i) executed a bond (which may be either a general or a special bond) in favour of the principal Revenue Officer of the district or place of export for payment of the said duty, and (ii) obeyed all rules in force in the district or place from which the export was made. (2) Country spirit shall not be imported under a bond, as aforesaid unless-(a) the consignment is accompanied by a pass granted by the principal Revenue Officer of the exporting district or place or by the Officer-in-charge of the distillery, brewery or warehouse from which it was taken, in such form as may be prescribed for use in the exporting district or place, and (b) the Deputy Commissioner of the importing district has received a copy of the said pass from the Chief Revenue authority of the exporting district or place, or from the Officer-in-charge of the said distillery, brewery or warehouse. (3) (a) Whenever any country spirit is imported under a bond as aforesaid, it must, on arrival in the territories to which the Nagaland Excise Act applies, be taken direct to the excise warehouse specified in this behalf in the pass and fixed by the Excise

Commissioner for the storage of such spirit.(b)On the arrival at an excise warehouse in the territories to which the aforesaid Act applies of any such spirit, it shall be tested and measured by the Officer in-charge of the warehouse and shall be taken into store and entered in his account.(c)As soon as may be after such arrival, the Officer-in-charge of the warehouse shall certify on the importer's copy of the pass full details regarding the spirit received, in such form as may be prescribed in the pass or required by the Chief Revenue authority of the exporting district or place.

78. Casks in which spirit is imported to be marked.

- On each cask or other vessel containing spirit there shall be legibly painted the-(1)name of the exporting distillery or warehouse,(2)number of the cask or drum,(3)quantity and strength contained in the cask, and(4)capacity of the cask.

79. Import otherwise than under rules prohibited.

- Save as provided in the foregoing rules, the import of country spirit into Nagaland is prohibited.Export of Country Liquor to Other States in India Under Bond for Payment of Excise Duty

80. Execution of bond.

(1)When any person desires to remove country spirit from any distillery or warehouse for export to any other State in India under a bond for payment of excise duty, he must execute a bond in the form prescribed by the State Government or the Governor of Nagaland, as the case may be, before the Deputy Commissioner of the district in which the distillery or warehouse is situated(2)Such bond may be either a general or a special bond.(3)The Superintendent of Excise shall sign the bond on behalf of the Governor of Nagaland as a party to the instrument.(4)The Superintendent of Excise shall then intimate the fact of the execution of the bond to the Officer in-charge of the distillery or warehouse, who shall after the particulars thereof have been entered in a register, issue the liquor as if duty has been paid.

81. Liquor to be gauged and proved before issue.

- No liquor shall be so issued unless it has been gauged and proved by the Officer-in-charge of the distillery or warehouse.

82.

(1)A pass, in triplicate, shall be prepared by the Officer-in-charge of the distillery or warehouse when any liquor is issued under Clause (4) of Rule 80 above.(2)One copy of the pass shall be delivered to the exporter to accompany the consignment, the second shall be forwarded to the Deputy Commissioner? Superintendent of Excise of the district to which the liquor is to be taken, and the third shall be retained for record.

83. Vessels to be marked and sealed.

(1) Each cask or other vessel containing liquor issued from a distillery or warehouse under Clause (4) of Rule 80 above shall bear marks showing clearly the name of such distillery or warehouse, and the number and capacity of the cask, other vessel, and the nature, quantity and strength of its contents. (2) Each such cask or other vessel shall be sealed by the Officer-in-charge and a distinct impression of the seal shall be affixed on the pass forwarded to the Deputy Commissioner of the importing district under Clause (2) of Rule 82 above.

84. Accounts of export.

- Accounts of all exports shall be kept in the form prescribed by the State Government of Nagaland by the Officer-in-charge of the distillery or warehouse. Transport

85. Transport passes.

- Rules 80, 81 and 84 supra shall apply, mutatis mutandis, to the transport of country spirit between distilleries and warehouses. A pass in triplicate shall be prepared by the Officer-in-charge of the distillery or warehouse when any spirit is issued for transport to another distillery or warehouse. One copy of the pass shall be forwarded to the Officer-in-charge of the distillery or warehouse to which spirit is to be transported, the second copy shall accompany the consignment, and the third copy shall be retained for record.

86. Vessels to be marked and sealed.

(a) There shall be cut or branded or otherwise distinctly marked on each cask or other vessel containing spirit issued from a distillery or warehouse, the name or distinctive mark of the distillery or warehouse, as well as the number of cask or vessel and its capacity, the actual quantity and strength of its contents shall be noted on a ticket affixed to each cask or vessel. Marks other than those specified above shall be obliterated. (b) If the Excise Commissioner so directs, each such cask or other vessel shall be sealed by the Officer-in-charge and a distinct impression of the seal affixed on the pass forwarded to the Officer-in-charge of the distillery or warehouse to which the spirit is to be transported.

87. Transit between warehouse and retail shops including canteens and lessee manager shops.

- Country spirit in transit between distilleries or warehouses and licensed retail shops will be covered by the endorsement in the duplicate copy of the licence, or in the case of canteen or lessee-manager shops by the duplicate copy of the pass, prescribed in Rule 88 below.

88. Endorsement of issues on duplicate licence.

- (i) Each licensed retail vendor of country spirit within the area covered by the contractor's licence will be furnished with a duplicate copy of his licence to enable him or his agent as named in the licence to transport country spirit from the distillery or warehouse to his shop. On each occasion on which he takes spirit from the distillery or warehouse he shall produce the duplicate copy of his licence before the Officer-in-charge of the distillery or warehouse, who shall endorse on it the quantity and strength of the spirit issued and the date of issue and shall sign the entry. The duplicate copy shall accompany the consignment and must be produced on the requisition of any Excise Officer of or above the rank of Assistant Inspector of Excise, or any police officer of or above the rank of Sub-Inspector or of any other officer specially authorised in this behalf by the Deputy Commissioner who may, at any time, examine such consignments. (ii) Application by canteen or lessee manager for issue of spirit from a distillery or warehouse. - The holder of a licence for the sale of country spirit under the canteen or lessee-manager system shall, on each occasion on which they require to take spirits from the distillery or warehouse, apply in writing to the Deputy Commissioner for permission to do so. The application shall contain the following particulars : (1) The name of the distillery or warehouse from which spirits will be taken. (2) The quality of liquor in terms of 30 U.P. and 60 U.P. or at such strengths as may be prescribed by the State Government or the Governor of Nagaland, as the case may be, from time to time. (3) The name of the licensee or his agent (i.e., transporter) who will take delivery of the consignment of liquor and transport the same to the canteen or lessee-manager's shop. On receipt of the application the Superintendent of Excise shall, if he sees no objection, issue a pass in quadruplicate in the case of canteens or in triplicate in the case of lessee-manager shop authorising the issue and transport of spirit. The original copy of the pass shall be kept in the Excise office. The remaining copies shall be made over to the licensee or his agent as named in the application to present to the Officer-in-charge of the distillery or warehouse as the case may be, who will issue spirits with necessary endorsement on the passes.

Part III

Distillery and Spirit Warehouse

89. Definitions.

- In the succeeding rules, unless there is anything repugnant in the subject or context- (1) "The Act" means the Nagaland Excise Act, 1967 (7 of 1967); (2) "Absolute alcohol" is spirit obtained from rectified spirit by removing the water present as much as possible by treatment with quick lime or potassium carbonate. The absolute alcohol of the British Pharmacopoeia should not contain more than one per cent by weight of water ; (3) "Blending" means the mixture of spirits or wines of different strengths or of different qualities ; (4) "Cask" includes metal drums whenever the use of these vessels is sanctioned by the Excise Commissioner ; (5) "Compounding" means the artificial preparation of foreign liquor by the addition, to imported or locally made spirit, of flavouring or colouring matter or both ; (6) "Contractor" means a person to whom the exclusive privilege- (a) of supplying by wholesale ; or (b) of manufacturing and supplying by wholesale ; country spirit to

licensed retail vendors of the same, has been granted by the State Government or the Governor of Nagaland, as the case may be, under Section 18 of the Act; (7) "Distillation" means the process of extracting spirit from anything by evaporation and condensation ; (8) "Distillery" means a distillery at which a contractor is permitted by the terms of a licence granted to him by the State Government of Nagaland or of any other State to manufacture spirit; (9) "Fermentation" includes natural or artificial change which produces alcohol ; (10) "Gravity" means the proportion which the weight of a liquid bears to that of an equal bulk of distilled water, the gravity of distilled water at 60° Fahrenheit being taken to the 1000° (one thousand degrees); (11) "To gauge" means to determine the quantity of spirit contained in, or taken from, any cask, or other receptacle or to determine the capacity of a cask or other receptacle ; (12) "London Proof (L.P.)" or "proof" means the strength or proof as ascertained by means of Syks hydrometer and denotes that spirit which at the temperature of 61 Fahrenheit weighs exactly 12th/13th part of an equal measure of distilled water ; (13) "Over Proof (O.P.)" means spirit of strength greater than that of London Proof ; (14) "Under Proof (U.P.)" means spirit of a strength less than that of London Proof; (15) "Proof gallon" means a gallon containing liquor of strength of London Proof; (16) "Medicated wines or spirits" are wines or spirits compounded with various drugs ; (17) "Mritasanjibani" means a medicinal preparation of the Ayurvedic system of medicine containing alcohol not exceeding 42 per cent of proof spirit, obtained by the process of fermentation and distillation ; (18) "Obscuration" means the difference caused by matter in solution, between the true strength of spirit and that indicated by the hydrometer ; (19) "Plain spirit" means spirit to which no flavour has been communicated and to which no flavouring or colouring matter or other material or ingredient has been added ; (20) "To prove" means to test the strength of spirit by a hydrometer or other instrument prescribed by the Excise Commissioner ; (21) "Racking" means to transfer of spirit from one vessel to another ; (22) "Rectified spirit" or "spirit of wine" means plain spirit of a strength of not less than 50% O.P. ; (23) "Reducing" means the reduction of liquor from a higher to a lower alcoholic strength by the addition of pure water ; (24) "Still" includes any part of still, any apparatus whatever for distilling or manufacturing spirit; (25) "Sophisticating" has the same meaning as "compounding" (see above); (26) "Supervisor" means the Excise Officer-in-charge of a spirit warehouse ; (27) "To tap" means to prepare any part of tari (toddy) producing from tree or to use any means for the purpose of causing sap to exude from the tree; (28) "Toddy" means tari ; (29) "Tariff rate" means the rate of import duty prescribed in the Indian Tariff Act for the time being in force ; (30) "Vat" means any vessel used for blending, reducing or storage of spirit; (31) "Warehouse" or "Spirit warehouses" means the buildings erected by State Government or the Governor of Nagaland as the case may be for the storage of liquor in bond under the charge of the contractor ; (32) "Wash" means material for distillation which is under or has undergone, fermentation by natural or artificial means. Contracts for supplying country spirit to warehouses

90. Call for tenders.

- Tenders for a contract for the exclusive privilege of supplying country spirit from a distillery to licensed vendors within a specified area for a specified period will be called for by the Excise Commissioner 12 months before the date from which the contract will take effect : Provided that the State Government may, if circumstances so require, direct that tenders be called for by the Excise Commissioner within a lesser period than 12 months specified above.

91. Application for licence.

- Any person tendering for a licence specified in Rule 90 shall apply in writing to the Excise Commissioner furnishing the following particulars : (1) The name or names of the person or persons applying, if a firm-the name of every partner of the firm; and if a company -the registered name thereof. (2) The applicant (if he is other than the existing contractor) shall also state in his tender that he is willing to take over under the provisions of Rule 101 of these rules the existing vats and other permanent apparatuses in the warehouses within the area to be supplied and shall furnish a list of these in his application.

92. Right of State Government to grant licence to any person.

- The Excise Commissioner shall forward the tenders with his recommendations to the State Government which reserves to itself the right to accept any tender. If none of the tenders is accepted by the State Government on the ground that none of them, on due consideration, appear to be satisfactory, they reserve also the right to grant the licence to any person who has not tendered and is considered suitable in all respects : Provided that when a licence is cancelled or suspended during the currency of the licence, the State Government further reserves the right to grant the licence to any one without calling for tenders.

93. Period of licence.

- The licence granted to a contractor shall be in the prescribed form, and shall ordinarily be for a period of three years; but in exceptional cases a longer term, not exceeding five years, or a shorter term, may be fixed.

94. Security deposit and execution of bond.

- For the observance of the conditions of the licence, and of these rules and for the payment of all sums which may become due to Government, by way of duty, fees, fines or otherwise under the terms of the contract or under these rules, the contractor shall execute a deed hypothecating to Government his vats, pipes, pumps and all other apparatuses including bottling plant, bottles, etc. together with the stock of liquor stored at any time during the currency of the licence in the warehouse and if so required by Government shall also deposit at the time of signing the counterpart to the licence such amount as the Government may direct.

95. Contractor bound to supply spirit to retail vendors.

- The contractor is bound to issue plain spirit if manufactured by him in the distillery, to the retail vendors within the area which he is licensed to supply at such fixed strengths and prices (which prices include the cost of carriage from the distillery to warehouse) as may be specified in his licence.

96. Retail vendors to pay cost price and duty into treasury.

(1)As a guarantee that the contract price of spirit is never exceeded, and for the contractor's convenience, all retail vendors will be required to pay into the treasury the contract cost price of the spirit together with the still head duty payable thereon; provided that in the case of canteen for the retail sale of country spirit the duty and cost price shall be paid in arrears within the 1st week of each month in respect of issues made during the previous month.(2)Monthly payment of cost price to contractor. - The contractor shall be entitled to receive monthly the total amount deposited in his favour as cost price during the preceding month. The amount due from the contractor as distillery fees and godown rent may be paid by deduction from the amount of cost price which is refunded to him.

97. Contractor to have no interest in retail shop.

- The contractor shall not have any interest, direct or indirect, in any retail shop for the vend of liquor within the area covered by his licence, and is bound to observe these and all such other rules for the management of the warehouses as may be framed from time to time by the State Government.

98. Establishment in warehouses.

- The contractor will be required to maintain such establishment in each warehouse as may be deemed necessary by the Excise Commissioner for the storage, reduction and issue of spirit.

99. Plant, etc., subject to approval of Commissioner.

- All plants, vats or permanent apparatuses set up in the warehouse are subject to the approval of the Excise Commissioner, and no alteration shall be made in them without his permission. Minor alterations may be allowed by the Superintendent of Excise subject to the subsequent approval (which shall be applied for forthwith) of the Excise Commissioner.

100. Contractor to give notice of any new plant.

- The contractor shall give the Officer-in-charge of the warehouse an inventory of all the permanent apparatuses which he may intend to take into use and which were not entered in his original application not less than two clear working days before he uses any of them.

101. Government to have right of pre-emption of plant.

- In case the contract, for any reason, be not renewed at its expiry, or in case the licence be cancelled or suspended for any reason, the contractor shall be bound to allow the State Government the right of pre-emption of the pipes, pumps, vats and apparatuses connected therewith on a valuation of their existing condition made by two valuers, one to be selected by the Excise Commissioner and one

by the contractor. In the event of a difference of opinion between the valuers the matter shall be referred to the Government whose decision shall be final. In the event of the said Government exercising the right of pre-emption under this rule, an incoming contractor shall be bound to purchase the vats and apparatuses as aforesaid at the price paid for them to the outgoing contractor :Provided that, if on account of non-renewal of the contract, the new contract be given to another contractor, the latter shall be bound to take over from the outgoing contractor all vats and other apparatuses in the warehouses which are in use in serviceable condition, and which have been purchased with the sanction of the Excise Commissioner. If the outgoing and incoming contractors do not come to terms as to the price to be paid for the vats, etc., aforesaid, the matter shall be referred to three arbitrators, one to be nominated by the outgoing contractor, one by the incoming contractor and one by the Excise Commissioner, who shall determine the price to be paid subject to an appeal to State Government, If two of the arbitrators agree on the price, such agreement shall determine the price subject to appeal as aforesaid. If all the three arbitrators disagree the matter shall be referred to the State Government. The decision of the State Government shall be final in any case.

102. Stock of spirit in warehouse and its disposal on expiry of contract.

(1)On the expiry of his licence (unless a fresh licence has been granted to him or if his licence be cancelled or suspended) the contractor shall be bound to leave, if so ordered by the Excise Commissioner, in each of the warehouses a quantity of spirit equal to the average quantity sold one month at such warehouse during the 12 months immediately preceding; provided that the quantity of spirit so left shall be paid for at the rate at which the new contractor shall have agreed to supply country spirit to such warehouse, or if such rate be not accepted by him or if there be no such licensee, then at such rate as may be fixed by the State Government. The outgoing contractor shall, within ten days of the receipt of written notice from the Deputy Commissioner, remove any quantity of spirit in any warehouse, in excess of such quantity as is required to be left as prescribed above, on payment of full duty, or under bond for payment of duty unless he can arrange for its disposal with the incoming contractor.(2)If he fails to remove or dispose of all surplus spirits within ten days of the receipt of written notice from the Deputy Commissioner the cost of any establishment which it may be necessary to employ at any of the warehouses may be recovered from him, and in default of his so doing within one month, the spirit shall be liable to forfeiture at the discretion of the Excise Commissioner.

103. Quality of spirit prescribed.

- The spirit supplied to warehouses shall be of good quality according to the standard for the time being prescribed by the State Government, and shall be the product of materials specified in the licence. If the spirit supplied to a warehouse be found by the officer-in-charge to be of inferior quality or otherwise unsuitable for issue to licensed vendors, he shall stop its issue and submit a sample to the Excise Commissioner, and it may, after analysis, be rejected or destroyed or otherwise dealt with under the orders of the Excise Commissioner. All spirits supplied to warehouses shall be subject to such periodical analysis as the Excise Commissioner may direct.

104. Addition of saccharine, etc. prohibited.

- No saccharine or other matter of such a nature as to obscure the indication of the hydrometer shall be introduced into spirits. Spirit so treated shall be liable to forfeiture.

105. Minimum stock prescribed.

- The contractor shall maintain at each warehouse such minimum stock of spirits, as may, from time to time, be fixed by the Excise Commissioner and notified by him in writing to the contractor. Should the stock at any warehouse fall below the prescribed minimum, the contractor shall forthwith make up the deficiency, and in default of his so doing within seven days after the receipt by him of notice from the Deputy Commissioner, the Superintendent of Excise or the officer-in-charge requiring him to do so, the Deputy Commissioner may secure the spirit required to make up the deficiency from any source he may think fit. The contractor shall be liable to pay to the Deputy Commissioner any excess of the cost of the spirit so secured (including cost of transit) over the price realised by the sale thereof at the prescribed rates to the licensed vendors, and also the sum required to compensate any loss to Government revenue or to the licensed vendors he may have incurred owing to the contractor's failure to maintain an adequate stock. The amount of such compensation shall be fixed by the Deputy Commissioner or (in the event of objection on the part of the contractor to the amount so fixed) by the Excise Commissioner. Warehouse

106. Government warehouse.

- Warehouses for the supply of country spirit to retail vendors may be established by the State Government at convenient places at the expense of Government. Each such warehouse shall be supplied with country spirit by the contractor within whose area of supply such warehouse lies and shall be in charge of an Excise Officer. The Excise Commissioner is authorised to allow spirit to be received into the warehouse from other sources than above mentioned, if necessary.

107. Vessels for storage of spirit in warehouses.

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

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

- All vats in the warehouses must be so placed as to admit of the contents being accurately gauged or measured, and must be fitted to the satisfaction of the Excise Commissioner with proper

dipping-rods, so adjusted to fix dipping places that the contents thereof may at any time be ascertainable. The vats shall also be gauged in such manner as the Excise Commissioner may from time to time direct; and no vessels shall be used as a store vat until it has been gauged and the gauging has been checked by the Superintendent of Excise or such other officer, as the Excise Commissioner may appoint.

109. Plungers and valinches.

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

110. Weighing machines.

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

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

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

112. Warehouse under joint lock of the officer-in-charge of the warehouse and contractor.

- The outer door of a spirit warehouse shall be locked by two locks, one being supplied by the State Government and the other by the contractor, the keys being retained by the officer-in-charge of the warehouse and by the contractor or his authorised representative. The contractor shall provide and maintain suitable and secure fastening to all vats and other receptacles to the satisfaction of the Excise Commissioner for the attachment of locks to be provided by the State Government. All manholes, cocks and other apertures of vats must be so made that they can be locked with Excise locks or any other equally suitable locks made in India and approved by the Excise Commissioner. Storage vessels to be produced with reliable lock. Custody of keys. - The plug or key of any cock is not to be rivetted in, but must be so made that, it can be taken out by an officer for examination. When it is necessary that cocks upon close pipes be left open when no Government officer is present, working fastenings must be provided for such cocks to admit of their being turned

but not withdrawn from their position. Close fastenings should be provided for all other cocks. Either excise locks or Chubb's locks or any other equally suitable locks made in India and approved by the Excise Commissioner, will be provided for all the fastenings and doors. The keys of all such locks shall be kept in the personal custody of the officer-in-charge of the warehouse, the duplicate keys being kept in the district or sub-divisional treasury. The contractor shall be at liberty to affix also his own locks ; provided that he shall always, on the requisition of the Deputy Commissioner, the officer-in-charge of the warehouse or other superior Excise Officer, immediately remove such locks so as to allow free inspection of the vats and other receptacles in which, and of the rooms on the doors of which such locks are placed, and of all the contents thereof.

113. What spirit may be received into warehouse.

- No spirits shall be received into any warehouse unless accompanied by a pass from the officer-in-charge of the distillery or of the warehouse which they have been transferred, or by a special permit authorising their receipt into the warehouse, or if the spirits be imported, by a permit from an officer duly authorised to grant permit for the transport of import spirits. All spirits received into warehouse shall be gauged and proved on arrival, and the contractor shall thereupon become responsible under Rule 124 of these rules for the quantity and strength of the same

114. Accounts to be maintained by contractor.

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

115. Hours of work in warehouse.

- Government warehouses shall ordinarily be opened for six hours daily, but when necessary, may be kept open longer. The hours of opening and closure shall be fixed by the Deputy Commissioner in consultation with the Superintendent of Excise and Sub-Divisional Officer respect of warehouse in a sub-division. Warehouses' holidays. - Warehouses will be closed on Sundays and on holidays as may be prescribed by Government for the purpose ; provided that in case of urgent necessity the Deputy Commissioner, the Sub-divisional Officer or the Superintendent of Excise may direct that a warehouse shall not be closed on any particular day.

116. State Government not liable for loss, etc. of spirit in warehouse, by fire or accident in warehouse.

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

117. General supervision of warehouses.

- Warehouses shall be under the supervision and control of Deputy Commissioner and the Superintendent of Excise, but these officers shall not pass orders on technical matters connected with the working of a warehouse except with the approval of the Excise Commissioner.

118. Admittance of persons into warehouse.

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

119. Person leaving warehouse liable to be searched.

- All persons entering a warehouse shall be under the orders of the officer-in-charge of the warehouse in respect of their conduct and proceedings within the warehouse and shall be liable to search, on their quitting the premises at the discretion of the officer-in-charge. Such searches shall be made under the orders and in the presence of the officer-in-charge of the warehouse. Note. - The officer-in-charge must understand that the power of search is to be used with discretion. No respectable person should be subjected to search except on very good grounds for suspicion. All cases of search of persons, other than menials, should be entered in the diary with a statement of the officer's reason for his action.

120. Ejection of undesirable persons.

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

121. Smoking and naked lights prohibited.

- Smoking or the use, by any person whosoever within a warehouse, of fire or naked lights of any descriptions is prohibited. Electric torches may be used when necessary. Sealing of sample bottles. - Sealing of sample bottles of liquor must be done in the office or verandah of the warehouse in the presence of the officer-in-charge.

122. Contractor to have access to vat receipt and issue register.

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

123. Spirit to be open to gauging and proof at all times.

- Spirits in warehouses shall, at all times, be open to gauging and proof by the officer-in-charge thereof and all superior Excise Officers.

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

- The Superintendent of Excise or in his absence, the officer-in-charge of the warehouse will take stock of all spirits in the warehouse on the last day of March, June, September and December in each year, or on the last preceding open day, if the last day be a Sunday or holiday prescribed under Rule 15, and the contractor shall pay to the State Government duty at the rate imposed under Section 20 of the Act.

125. Gauging and proving before removal.

- No spirits shall be removed from any distillery or warehouse until they have been gauged and proved by the officer appointed for the purpose. The gauging of spirits may be made either by actual measurement or by weighment.

126. Pass for removal of spirits of endorsement of issues on duplicate licences.

- No spirits shall be removed from any distillery or warehouse save under cover of a pass issued by the Deputy Commissioner or officer-in-charge or, in the case of issues to licensed retail vendors of country spirit, under cover of the endorsement by the officer-in-charge on the duplicate copy of the retail vendor licence, or in the case of licensees for the sale of country spirit under the canteen or lessee manager system under cover of the pass granted by the Deputy Commissioner under Rule 88 (ii) of these rules. If the contractor has executed a bond in the prescribed form, the officer-in-charge may issue passes for the removal of spirits up to the quantity covered by the bond otherwise he will only issue a pass or make the entry on the duplicate licence of a retail vendor under Rule 88 (i) on proof that duty has been paid on the quantity of spirits to be removed at such rate as may, from time to time, be prescribed by the State Government under Chapter V of the Act: Provided that Deputy

Commissioner may permit contractors to make deposits in advance for the payment of duty and may allow the removal of spirits from time to time up to the limit of such deposits, without separate payment of duty on account of each separate consignment of spirit removed.

127. To whom spirit may be issued for such local consumption or use.

- Spirits may be issued for consumption or use only-(a)in the case of foreign liquor (excluding denatured spirit and rectified spirit)-(i)to licensed vendors of foreign liquors, holding a permit from the Deputy Commissioner to obtain liquor from the distillery or warehouse;(ii)to any person for his own consumption and not for sale and holding a pass from the Deputy Commissioner to obtain liquor from the distillery or warehouse ;(iii)Mritasanjibani to a person licensed to sell medicated wines and holding a permit to obtain such preparation from the distillery or warehouse;(b)in the case of country spirit to persons licensed to sell such spirit and permitted by the Deputy Commissioner to obtain supply from the distillery or warehouse;(c)in the case of denatured spirit to persons holding licences for sale of such spirit or for the possession of such spirit for business purposes in excess of the quantity fixed as the limit of private possession and holding a permit from the Deputy Commissioner to obtain such spirit from the distillery or warehouse ;(d)in the case of rectified spirit-(i)to a chemist or druggist requiring such spirit for the manufacture of drugs, medicines or chemicals and holding a permit from the Deputy Commissioner to obtain such spirit from the distillery or warehouse;(ii)to a chemist or druggist licensed to sell such spirit by retail for medicinal, industrial or scientific purposes, and holding a permit from the Deputy Commissioner to obtain such spirit from the distillery or warehouse ;(iii)to a person holding a licence for compounding and blending foreign liquor and holding a permit from the Deputy Commissioner to obtain such spirit from the distillery or warehouse;(iv)to persons holding licences for the manufacture of perfumes and toilet preparations consisting of or containing alcohol and holding a permit from the Deputy Commissioner to obtain such spirit from the distillery or warehouse ;(v)to persons holding permit from the Deputy Commissioner to obtain such spirit from the distillery or warehouse for scientific or industrial purposes ; and(vi)to a Homoeopathic chemist or practitioner holding special permit to obtain rectified spirit from distillery or warehouse for manufacture of homoeopathic medicine.Note. - Bad and unsuitable spirits should never be issued. [See Rule 303 below],

128.

No smaller quantity of spirits shall be issued at any one time to any of the persons mentioned in Rule 127 than the following :

To a person mentioned in Clause (a)	20 litres
To a wholesale vendor of country spirit	250 litres
To licensed retail vendors of country spirit	Spirit not less than 40 U. P. strength-5 litres. Spirit less than 40 U. P. in strength-25 litres.

129. Spirits to be issued only at prescribed strength.

- Country spirits will only be issued at the strength prescribed in the licence. Half a degree above or below these strengths will be considered as correct but the exact strengths must be recorded on the cask ticket which must be attached at the time of issue to every cask. Variation of half a degree allowed. - The Officer-in-charge must see that a sufficient stock of liquor reduced to the prescribed strength is always kept ready for issue. The reduction of the spirit to the issue strengths is the duty of the distiller and contractor.

130. Transit wastage allowance.

(1) An allowance shall be made for the loss in transit by leakage and evaporation of spirit transported or exported under bond up to the maximum quantities shown below :

		Maximum quantities of allowance	
		Wooden vessels per cent	Metal vessels per cent
(a)	For a journey of not greater duration than two days	2	1/2
(b)	For a journey of duration exceeding two but not exceeding nine days	3	1
(c)	For a journey of duration exceeding nine but not exceeding eighteen days	4	1 1/2
(d)	For a journey of duration exceeding eighteen days	5	2

Duration of transit is to be reckoned from the date of issue from distillery (or warehouse) to the date of arrival at the receiving warehouse. Consignment of spirits is to be examined and received with promptitude. - The officer-in-charge of the warehouse shall examine and take into stock consignments of spirits with as little delay as possible. (2) Method of calculation of transit wastage. - In addition to the above when the temperature of the spirit on receipt is lower than when it was despatched, further wastage allowance of 0.01 of London Proof litre per cent for every degree Fahrenheit of difference may be made. The allowance to be made under this rule shall be determined by deducting from the quantity of spirit despatched, the quantity received at the place of destination, both quantities being stated in terms of London Proof litres and shall be calculated on the quantity contained in each cask or other receptacle comprised in a consignment. Note. - Great care must be taken to ensure that the temperature on which the allowance is made is that of the spirit on the cask. The sample jar must not be filled to more than three-fourths of its capacity and should be quite dry on the outside. (3) Duty on excess deficiency. - If the report of the officer by whom a consignment of spirit transported or exported under bond has been gauged and proved on arrival at its destination should show that wastage to a greater extent than the above has occurred, the contractor shall pay duty at the rate specified in the bond on so much of the deficiency as is excess of the above allowance; provided that (a) when the aggregate deficiency calculated on the quantity contained in the whole consignment is not in excess of the above allowance and it is proved to the satisfaction of the Deputy Commissioner; or (b) when the aggregate deficiency exceeds the

above allowances and it is proved to the satisfaction of the Excise Commissioner that the excess deficiency in the case of any one cask or other receptacle has been caused by accident or other reasonable cause, the Deputy Commissioner or the Excise Commissioner, as the may be, remit such duty. Such duty on deficiency shall be realised by the Deputy Commissioner of the district in which the distillery or warehouse is situated on receipt of the report from the officer-in-charge of the distillery or warehouse to which the spirit was consigned.

Part IV

Miscellaneous Rules Regarding Country Liquor Manufacture of country spirit in outstills

131. Licence for manufacture and retail sale to be auctioned annually.

- In areas to which the contract supply system has not been extended, the right to manufacture country spirit and sell the same by retail in outstill shop under licence granted by the Deputy Commissioner shall be auctioned annually.

132. Manufacture and sale permitted only on licensed premises.

- The holder of an outstill licence is prohibited from manufacture or selling country spirit elsewhere than at the premises specified in his licence, and he shall not open a branch shop without a separate licence from the Deputy Commissioner. Spirit in transit from an outstill to a branch shop must be covered by a pass (either general or special) granted by the Deputy Commissioner.

133. Accounts to be kept and produced on demand.

- The holder of an out still licence shall keep a correct account of the materials used by him in distillation, the spirit outturned, the spirit sold to consumers and the balance in hand, and shall produce such account before the Officer-in-charge of the distilling area or any other Excise Officer not below the rank of Assistant Inspector when called upon to do so.

134. Materials to be of good quality, samples to be furnished for examination of analysis and destruction of bad quality of materials.

- The materials used, the spirit outturned and the water employed for setting up wash or reducing, the spirit must be of good quality and a licence holder shall furnish such samples of the materials used in distillation, the yeast (if any) employed, the wash set up, the water used and the spirit out-turned, as may be directed by the Deputy Commissioner for purposes of analysis, and any materials, wash or spirit declared to be of bad quality may be destroyed.

135. The Deputy Commissioner to regulate type and capacity of still, etc.

- The type and capacity of the still and the number and capacity of the fermenting vessels shall be regulated by the Deputy Commissioner.

136. Licensee to carry out Deputy Commissioner's orders.

- A licence holder shall be bound to carry out all orders of the Deputy Commissioner regarding the method of manufacture and the conduct of his business generally. Manufacture and sale of fermented tari

137. Licences for sale of fermented tari.

- Licences for the sale of fermented tari will be settled by the Deputy Commissioner under the auction system and issued in the prescribe form. Note 1. - Rule 136 shall also apply to licensed vendors of fermented tari. Note 2. - Unfermented tari is exempted from all provisions of the Act. Possession of Country spirit by private persons on special occasions in excess of limits allowed by Section 16 of the Act

138. Possession of intoxicants on special occasions in excess of the prescribed limits.

- If a large quantity of country spirit, pachwai or fermented tari than that prescribed as the limit of retail sale be required by any person for use on any special occasion such as a marriage, festival, caste gathering, the special entertainment of guests or the like, such persons may apply to an officer empowered under Orders 6, 7 and 8, and such officer may, if satisfied that the occasion is a legitimate one and the quantity applied for is not excessive, grant to the applicant a permit, free of charge to purchase from any licensed shop within his jurisdiction or in the case of fermented tari and pachwai to manufacture such quantity of pachwai or fermented tari, as may be entered in the permit not in excess of 50 litres of country spirit or 100 litres of pachwai or fermented tari. In exceptional case the Deputy Commissioner, Superintendent of Excise or Sub-Divisional Officer may by special order direct the issue of such permit for any quantity which he considered reasonable in excess of the above limits.

Part V

Ganja, Bhang or Sidhi and Charas Import, Export, Transport and Storage

139. Rules applicable to import, export and transport.

- The import, export, transport and storage respectively, of ganja, bhang or sidhi and charas shall be subject to the following rules in addition to the restrictions imposed by Sections 9, 10 and 12 and any prohibition made under Section 11 of the Act.

140. Definition, etc. of ganja.

- Ganja is included in the definition of "intoxicating drug" in Section, 2 (16) of the Act. The rate of duty will be prescribed by Government order. The time, place and manner of payment of duty are prescribed in Rules 243 and 245 of these rules.

141. Conditions under which import can be made by wholesale vendors.

- Ganja may be imported by licensed wholesale vendors of ganja (goladars) from places as may be selected from time to time by the State Government of Nagaland and under the following conditions:

(1) The importer shall execute a bond in the prescribed form in favour of the Deputy Commissioner of the importing district binding himself, his heirs, successors and assigns to pay to the Deputy Commissioner of the importing district-

- (a) the duty payable under Chapter V of the Act;
- (b) if on arrival of ganja at its destination, any deficiency in quantity (as compared with the quantity received at the source of supply) is found, a penalty duty on such deficiency at such rates as may be prescribed shall be payable; provided that the whole or any portion, of such penalty duty may be remitted, should the Excise Commissioner held such deficiency to be due to dryage, vide Rule 152. below, and
- (c) on failure to lodge ganja in licensed warehouse in the importing district within a reasonable time from the date of its receipt at the source of supply, a sum equal to the duty on the entire quantity of ganja not so lodged. The bond may be either a general bond in respect of imports that may be made from time to time or a special bond in respect of any specific consignment.

(2) Passes. - For each consignment of ganja to be imported the importer shall obtain a pass from the Deputy Commissioner of the importing district in the prescribed form authorising import of ganja from the source of supply into a licensed warehouse in the district which is either a Government warehouse for which the importer pays such rent as may be fixed by the Deputy Commissioner or a private warehouse in respect of which the importer holds a licence granted by the Deputy Commissioner with the approval of the Excise Commissioner. The pass shall ordinarily be in force for one month from the date on which it is granted, but the term may be extended by the Deputy Commissioner of the importing district or Superintendent of Excise of the exporting district.

(3) The Deputy Commissioner issuing the pass shall forward two copies thereof to the Superintendent of Excise of the exporting district noting on them the fact of the execution of the bond by the importer.

(4) The importer or his authorised agent shall present such pass to the Superintendent of Excise of the exporting district and obtain it on the written permission of that officer to purchase ganja. He shall further comply with any rules that may be in force in the State of export regulating the taking of ganja out of that State and also such instructions in conformity therewith, as he may receive from the Superintendent of Excise of the exporting district.

(5) Procedure to be followed on receipt at destination. - The ganja shall be brought by the route mentioned in the pass and shall on arrival in Nagaland be taken direct and with all reasonable despatch to the licensed warehouse mentioned in the pass. Ganja shall then be presented with the pass to the Superintendent of Excise or such other officer, as may be authorised by the Deputy Commissioner to examine, weigh and store the ganja on arrival.

(6) If brought by rail, the consignment should be duly insured.

(7) No allowance shall be made for any loss of ganja in transit under bond unless the Excise Commissioner is satisfied that such loss is due to dryage. Transport of ganja from one wholesale licensed warehouse to another without prepayment of duty

142. Transport of ganja only permitted under certain circumstances and only within the same district.

- Passes in triplicate for the transport of ganja from one licensed wholesale warehouse to another in the same district may be granted by the Deputy Commissioner, Superintendent of Excise or Sub-Divisional Officer, but such transfers shall not be permitted save-(a)when the stock in the warehouse to which the ganja is to be transported is likely to become exhausted before a consignment can be obtained from the source of supply, or(b)in order to enable a wholesale vendor, whose licence has been resigned or cancelled, or has not been renewed, to dispose of his unsold stock.

143.

In the case of such transfers the following rules shall be observed : (i) Procedure in case of such transfers for packing and weighing. - Each chest in which the ganja is to be packed shall be weighed, and its number and weight shall be marked on it in paint, the ganja shall then be weighed, and packed in the chests. Seals shall be affixed at the inter side between the planks of the chests unless the ganja is enclosed in an inner covering of gunny which has been sewn and sealed along each seam. When ready for despatch, each chest must be again weighed and the number and gross weight of each, the net weight of ganja, the number of the pass, and the name of the purchaser must be legibly painted on each chest. All these operations must be performed in the presence of the officer-in-charge of the warehouse. (ii) Details to be entered on back of pass. - When the weighments have been completed, the officer-in-charge of the warehouse will enter on the back of the pass, and of the duplicate and triplicate copies thereof-(a)the number of each package ;(b)the gross weight of each package ;(c)the net weight of ganja in each package;(d)the name of the person to whom delivery is to be given; and(e)the route by which the ganja is to be conveyed. (iii) The provisions of Rules 141, 144, 145 and 151 regarding the execution of a bond, the grant, manner of disposal and period of validity of passes, the storage in a warehouse, the examination and weighing of ganja on arrival at the warehouse to which it is transferred, and the levy of duty on any deficiency found on arrival shall, mutatis mutandis, apply in such cases. Transport of ganja from licensed wholesale warehouse to licensed retail shops

144. Transit between warehouse and shop.

- Rules 87 and 88 above will apply, mutatis mutandis, to ganja in transit between a licensed wholesale warehouse and a licensed retail shop. Storage of ganja in district warehouses

145. Import ganja to be taken direct to warehouse.

- All ganja imported under Rule 141 shall immediately on arrival in the district, be taken to the ganja warehouse specified in the pass.

146. Examination and weightment of ganga on receipt.

- (i) The Deputy Commissioner or the Superintendent of Excise or the Sub-Divisional Officer or any other duly authorised officer is required, before allowing ganja to be stored in ganja warehouse, to ascertain by personal inspection of the consignment and by weightment that the seals of the bags or chests are not broken and that the gross weight of each bag or chest corresponds to that noted in the pass. (ii) If the weight should disclose a deficiency in the gross weight of the consignment, and if the wholesale vendor should object to pay duty thereon, on the ground that the deficiency is in the weight of the bags or chests and not of ganja the officer conducting the weightment shall, if the goladar so desires, it, weigh the ganja and the bags or chests separately. He must then re-seal the bags or chests. (iii) Should the covering of any bag or chest appear to have been tampered with, or should the gross weight as ascertained by actual weightment be less than that given in the invoice by one kilo or more, the officer-in-charge of the warehouse shall, at once, cause the bag or chest to be opened and the contents examined and weighed with special care. Any bag or chest received without the original seal or in such a condition as to give rise to the suspicion that it has been tampered with, may, if the Deputy Commissioner thinks fit, be confiscated. The full duty must, at once, be levied on any deficiency in weight, no allowance being made on account of wastage or shortage in transit. (iv) Such deficiency shall be calculated on the total weight of ganja in each consignment and not on the weight in each bag or chest, compared with the entries in the pass. Should there be any incharge of weight, the full quantity delivered, including such increase shall be entered in the stock registers. The presence of dust or foreign matter, and complaints regarding the quality or weight or delay in the supply of ganga, or of damage thereto in transit, should at once be reported to the Superintendent of Excise of the source of supply. Note. - A ganga gola is treated as a shop and is settle annually along with other excise or opium shops.

147. Warehouses for storage of ganga.

- Where there are warehouses provided by the State Government or the Governor of Nagaland, as the case may be, the wholesale vendor must apply for a lease of one of them and store therein all ganga purchased by him. Where there are no warehouse provided by the State Government or the Governor of Nagaland or where the accommodation in such warehouses is insufficient, the wholesale dealer may store his ganga in a private warehouse, if the Deputy Commissioner is satisfied, by a personal inspection or by a report received from any officer deputed by him to inspect such warehouse, that the warehouse is in a situation convenient of access to Excise Officer, and so constructed that any ganga stored in it shall be perfectly secured against fraud or depredation.

148. Rent of Government warehouse.

- Lessees of Government warehouses shall pay rent at uniform rate of Rs. 10 per month, inclusive of municipal taxes; provided that when the number of applicants for Government warehouses for any year exceeds the number of such warehouses the leases may, at the discretion of the Deputy Commissioner, be put up to auction.

149. Minimum stock may be prescribed.

- Subject to the provision in Rule 147. every licensee of a ganga warehouse shall maintain at each warehouse such minimum stock of ganga, as may, from time to time, be fixed by the Excise Commissioner and notified by him in writing to the licensee. If, and whenever, the stock shall fall below the prescribed minimum, the licensee shall forthwith make up the same to the prescribed minimum. The licensee shall be liable to pay the Deputy Commissioner on demand the sum required to compensate any licensed vendor or vendors for any loss which he or they may have incurred owing to the failure of the licensee to maintain an adequate stock of ganga and also the sum required to compensate the State Government or the Governor of Nagaland for any loss of Government revenue incurred owing to such failure. The amount of such compensation shall be fixed by the Deputy Commissioner, or in the event of objection on the part of the licensee to the amounts so fixed, by the Excise Commissioner.

150. Annual stock taking.

- Stock must be taken by the Deputy Commissioner or Superintendent of Excise or in a Sub-division by the Sub-Divisional Officer, or by a gazetted officer deputed by the Deputy Commissioner or Sub-Divisional Officer in each warehouse between the 25th and 31st March, and to avoid complication of accounts no ganga should be issued from any warehouse from the day of weighment to the 31st March. In cases in which the whole of the ganga fit for use is disposed of in the middle of the year and the goladar relinquishes his licence, the account of his warehouses may be closed within the year.

151. Method of stock taking.

- All the bags or chests should be opened and the ganga taken out, and the ganga classified as unfit for use, if any, should be separated. The request of a goladar to classify any ganga as unfit for use should ordinarily be accepted. The ganga fit for use, unfit for use and refuse respectively, shall be separately weighed, and the ganga fit for use replaced in sealed bags. The ganga classified as unfit for use and the refuse, if any, must be destroyed on or before the 31st March, with the approval of the Deputy Commissioner in the presence of the Superintendent of Excise or Sub-Divisional Officer or other Gazetted officer deputed to take the stock of and write off the accounts on or before the 31st March. The officer, in whose presence ganga unfit for use and refuse are destroyed, shall record a certificate that this has been done.

152. Duty to be paid on deficiency in excess of 2½ per cent.

- The wholesale vendor shall be responsible for any deficiency in excess of 2½ per cent and duty at the rate prescribed under Chapter V of the Act shall be realised on such deficiency on or before the 31st March; provided that the Excise Commissioner, may at his discretion, remit either in whole or in part, the duty on deficiencies in excess of 2 per cent. Ganga transported to the warehouse of another wholesale vendor within one month of the date of which it was stored, shall be excluded

when calculating the allowance for wastage to be made to the wholesale vendor from whose warehouse such ganga was transferred. Bhang or Sidhi

153. Definition, etc. of Bhang.

- Bhang is included in the definition of intoxicating drug' in Section 2 (16) of the Act. The duty on bhang will be prescribed by Government orders. The time, place and manner of payment of duty are prescribed in Rule 243 of these rules. Import

154. Import of bhang.

- Bhang may be imported from a licensed wholesale warehouse in other States of India and from such other places as may be selected from time to time by the Excise Commissioner, on payment of duty by a licensed retail vendor.

155. Condition of import.

- Such import may be made only after the importer has-(a) produced a challan showing payment of the prescribed duty thereon; and (b) obeyed all the rules made by the authorities of the State from which the import is made.

156. Pass required from Deputy Commissioner of importing district.

(1) A licensed vendor desiring to import bhang must apply for a pass to the Deputy Commissioner who, if he is satisfied that there is necessity for such import and that the duty has been paid, shall grant him a pass in the prescribed form. (2) Two copies of the said pass shall be sent to the Deputy Commissioner or such other officer, as the State Government concerned may direct, of the district from which the import is to be made.

157. And from proper authority in exporting district.

- Such import shall not be made unless the importer has obtained from the proper authority in the exporting district a pass containing the following particulars namely : (a) the gross weight of the package and the net weight of the bhang therein; (b) the number of bags of bhang protected by the pass ; (c) the distinguishing marks by which such bags may be identified ; (d) the name of the person to whom delivery is to be given; and (e) the route by which the bhang is to be carried.

158. Period of currency pass.

- A pass specified in Rule 156 shall have effect for not more than one month from the date on which it was granted. Charas

159. Definition, etc., of charas.

- (i) The charas is included in the definition of the "intoxicating drug" in Section 2 (16) of the Act.
- (ii) The duty on charas will be prescribed by Government orders.

160. Restriction on import.

- Charas may be imported only by a licensed retail vendor thereof from excise warehouse in other States, as may be decided by the Excise Commissioner.

161. Permit required from Deputy Commissioner of importing district.

- A licensed vendor desiring to import charas must obtain from the Deputy Commissioner of the importing district a permit in such form and pay thereof such fee as may be prescribed by the State Government.

162. Conditions under which import can be made.

- Such import may be made only if the importer or his agent has-(a)obeyed all rules made by the authorities of the exporting States,(b)obtained a pass from the proper authority in the exporting district, and(c)immediately, on receiving the charas from the said excise warehouse or licensed vendor conveyed it to the nearest railway station and consigned it by railway to the Deputy Commissioner of the importing district and sent the railway receipt to such Deputy Commissioner in a registered cover.

163. Import of charas in excess of the prescribed limit is prohibited.

- No quantity of charas in excess of the quantity specified in the permit granted under Rule 161 shall be imported.

164. Procedure on arrival of charas at place of destination.

- (1)The Deputy Commissioner of the importing district shall depute an Excise Officer to take delivery of the charas from the railway station, and the said officer shall produce the charas before the Deputy Commissioner or such other officer, as the Deputy Commissioner may specify, for examination, weighment and comparison with the pass received from exporting district.
- (2)When the charas has been examined under Clause (1) of the rule and the import duty on the whole quantity exported or actually received, whichever is greater, has been fully paid, it shall be made over to the importer for sale.
- (3)Intimation of the arrival of the charas and of the realisation of the full duty thereon shall immediately be sent by the examining officer to the officer-in-charge of the bonded warehouse in the exporting State or to the Deputy Commissioner, as the case may be, from whom the drug was exported.

165. Levy of duty on deficiency.

- Duty at the rate payable under Chapter V of the Act shall be levied on any deficiency in the weight of charas imported, as noted in the pass and as found by weighment in the district of import.

Part VI

Licences, Settlement and Fees General Duration and Number of Licences

166. Period for which licences may be granted for wholesale and retail vend of intoxicant.

- Licences for the wholesale or retail vend of intoxicants may be granted for one year from the 1st April to the 31st March or for any shorter period within that year subject to the following provisions :

1. Temporary licences may be granted to provide for the supply of intoxicant on temporary and special occasions, e.g., fairs, regimental camps of exercise etc., and shall be limited to the period during which such temporary or special occasions last, and should be granted sparingly;

2. Season licences for the sale of fermented tari may be granted for the period fixed by the Deputy Commissioner ;

3. Wholesale licences for the sale of intoxicants may be granted for any number of years not exceeding five, as the State Government of Nagaland may decide in each case.

Note. - Licence to the "wholesale" has the same meaning as the sale in trade licence.

167. Number of licences to be fixed according to local needs.

- The number of licences which may be granted for any local area shall be regulated by the needs of the people of the area, and no licence for the sale of any intoxicant in any local area shall be granted, unless it is required either to meet an ascertained demand for such intoxicant by the consuming classes or to counter-act supply through illicit sources.

168. Principles to be applied in fixing number of retail licences for liquor and ganga.

- The general principles stated below shall be applied by the Deputy Commissioner, as far as possible, in fixing the number of licences to be granted for the retail sale of liquor and ganja. Liquor and ganja shops should not be so separately distributed as to give to each a practical monopoly over a considerable area or at least such a monopoly should only be allowed when price can be effectively fixed. At the same time, two or more shops should not be equally convenient to a considerable number of persons. In other words, liquor or ganja shops need not be so limited in number as to make it practically impossible for a resident in a particular area to get his liquor or ganja, except from one particular shop ; but it should only be possible for him to obtain his requirements from two different shops at the cost of considerable inconvenience, and he ought to have as little freedom or choice in the matter, as possible.

169. Shops not to be maintained unless justified by average sale.

- Except with the special sanction of the Excise Commissioner, a retail country spirit shop in contract supply areas or a ganja shop shall not be maintained unless there is a minimum average consumption of three reputed quart bottles of liquor per diem, or of one Kilo of ganja per mensem. Location of Shops

170. Minimum distance between shops.

- In rural areas the distance between excise shops of the same description should not, except for special reasons, be less than five kms.

171. Principles to be observed in selecting sites for liquor shops.

- (i) In towns, the position of shops licensed for the consumption of liquor on the premises should not be far from public places that persons entering them should escape observation, and that supervision should not be rendered easy, that they should not be so prominent as to compel attention, i.e., by occupying a whole site of a public square or a corner lot. They should never occupy sites to which the neighbours, object on grounds which, upon enquiry, appear to be reasonable and free from malice or ulterior motives, should, as far as possible be, at a distance from religious, educational and other similar buildings or institutions. (ii) As a general rule, the vicinity of markets, factories, coolie-lines, ferries, bathing ghates, schools, railway-lines, place of worship, and other places of public resort, should be avoided.

172. Sites of shops to be periodically examined.

- The location of existing shops should be periodically examined with a view to ascertaining whether it conforms to the rules in respect of sites.

173. Retail liquor and ganja shops within one mile of border and another district.

(1)Licences for the retail sale of liquor or ganja at any place within one mile of the border of another district shall not be granted, unless the Deputy Commissioner of both districts concur, or, if they fail to concur unless the Excise Commissioner so directs.(2)When a question arises between the officers of the two districts regarding the injury done to a shop near the boundary of one district by a shop near the boundary of the other, it shall be decided with reference to the convenience of consumers. Before proposing a new shop within one mile of the boundary of another district, the Deputy Commissioner should consult the Commissioner of Excise, and forward with his recommendation a copy of his reply with the settlement proposal statements.

174.

Outstill licences close to contract supply area prohibited-No outstill licence shall be granted for any place within five miles of any contract supply area situated in the territories to which the Act applies.

175. Places where foreign liquor 'on' licences may be granted.

- Licences for the sale of foreign liquor for consumption on the vendor's premises shall only be granted in places where there is a proved demand on the part of a class of drinkers accustomed to foreign liquor,e.g., in large industrial centres, or in towns where there is a population specially accustomed to drinking such liquor.

176. Prohibition of sale of country spirit and foreign liquor on the same premises.

- Licences for the sale of foreign liquor and country spirit (other than rectified spirit and denatured spirit under a special licence) on the same premises shall not be granted.

177. New licences not to be granted or existing shops' sites changed without consulting local public opinion.

- A new licence for the retail vend of liquor or intoxicating drugs shall not be granted, and the location of a licensed retail shop shall not be changed (a) unless it has been satisfactorily established by the local enquiry that such new licence or such transfer of site is necessary, and (b) until any objection, which may have been filed against the issue of the licence or the location of the shop have been considered by the Deputy Commissioner.

178. Procedure relating to opening of new shop.

- The procedure laid down in Rules 177 to 195 applies mutatis mutandis to the opening of new shops

under Rule 196 infra after annual settlements have been made.

179. Submission of list to Excise Commissioner.

- A list of the proposed shops for the whole district, sub-Division, as finally approved by the Deputy Commissioner, shall be forwarded by the officer on or before the 1st December to the Excise Commissioner in the prescribed form for his sanction with a report stating the grounds for the inclusion of such new shops or such alterations in the sites of existing shops, as may be recommended. The report shall also include a statement of the grounds of petitions of objections which may have been filed and of the orders passed thereon. In submitting settlement proposals, the Deputy Commissioner should state on what date the statements of shops will be made.

180. Settlement of auction.

- (i) The settlement proposal shall contain the minimum reserved fees, at which licences are to be put up to auction. In proposing the minimum reserved fees, the Deputy Commissioner shall have regard to the fees paid for each licence at the three preceding annual auctions, the quantity and retail prices of the intoxicants sold during the current and preceding years, and the estimates of profit made or loss sustained in working the shop during the current year, as framed by the inspecting officers. The reserved prices should be so fixed that each shop can be worked separately at a reasonable profit a margin being added for competition. (ii) Maximum vend fees. - In addition to a reserved minimum fee for each shop the settlement proposals shall also contain, in case of shops to be settled on the vend fee per litre system, the proposed maximum vend fees. These shall be calculated so as to allow a small margin of profit per L.P. litre on the estimated consumption after shop and other expenses have been deducted. The list of such reserved minimum and maximum fees shall, if so directed by the Excise Commissioner, be kept confidential. A shop shall not ordinarily be settled above the maximum vend fee as finally sanctioned by the Excise Commissioner. (iii) Shop not to be ordinarily settled below minimum reserved fees. - A shop shall not ordinarily be settled below the minimum reserved fee. When for special reasons, the Deputy Commissioner considers that a shop should be settled below the minimum reserved fee, he shall, when applying for the sanction of Excise Commissioner to the settlement, state in full his reasons for making the recommendation.

181. Temporary fair licences.

- Proposals in connection with temporary fair licences shall ordinarily be submitted, together with the annual settlement proposals, for the sanction of the Excise Commissioner, the dates of the fairs in connection with which such licences are required being ascertained beforehand. The reserved fees, or (in the case of licences settled on the fixed fee system) the licence fees, should be fixed with reference to the number of days the fair is expected to last, the fees and consumption of the previous year and the estimated daily attendance, and they should be high rather than low in comparison with those of the adjacent regular shops. Such licences will be granted sparingly and, in no case, shall a temporary fair licence be granted without the previous sanction of the Excise Commissioner. No licence shall be granted when the fair does not last more than one day, or when the site of the fair

is within one mile of any regular shop similar to that for which a temporary licence is desired. In no case, shall a temporary shop be opened within 100 yards of a fair, nor shall sales be permitted after 9 P.M. or before sunrise.

182. Excise Commissioner's sanction to settlement.

- On receipt of Excise Commissioner's sanction to the Deputy Commissioner's proposals, the settlement of shops may be made in accordance with the procedure laid down in Rules 183-193 infra. Procedure for Settlement

183.

Shops for the retail vend of-(i)country spirit including outstill,(ii)fermented tari,(iii)ganja (including ganja golas),(iv)charas, should be settled in the manner laid down in the rules below .

184. Different methods of settlement.

- Settlement may be made by either "auction" on tender or in exceptional circumstances, by any other method, as may be prescribed by the Excise Commissioner.

185. By auction "vend fee" and lump sum system.

- Sales by auction may be either on the lump sum system or on vend-fee system, as may be prescribed. Under the "Lump sum system" a licensee is required to pay a monthly fee fixed by auction for the right to sell. This fee is irrespective of the amount of intoxicants sold. Under the "Vend fee system" a licensee is required to pay certain fees fixed by auction per kilo of ganja or per L.P. litre of country spirit issued for the shop.

186. Sales by tender system.

- With the previous sanction of the Excise Commissioner, the Deputy Commissioner (and in sub-divisions, the sub-Divisional Officer) may, instead of putting up shops to auction, call for tenders for any shop or class of shops in such form as may be prescribed by the Government. Each such tender shall be only for a single shop but any person may submit separate tenders for different shops. The tender must be submitted to the Deputy Commissioner or the Superintendent of Excise of the District Headquarters and to the Sub-Divisional Officer, in the case of sub-divisions, on such date or dates, as may be fixed in the sale-notice. This date shall, ordinarily, be a few days before the date fixed for announcing the result of settlement.

187. Sales otherwise than by auction or tender in exceptional cases.

- Where the circumstances make unrestricted auction open to objection, for example, where fair prices cannot be obtained, or where undesirable "ring" must be broken up or where a suitable

tenderer is not available, the Deputy Commissioner, may settle any shop or group of shops in such other mode, as the Excise Commissioner may prescribe.

188. Date of annual settlement.

- The dates of the annual settlements either by auction or by tender, which shall not, unless otherwise directed by the State Government or the Governor of Nagaland, be later than the 20th February in each, year, will be fixed by the Deputy Commissioner and fifteen days' previous notice of such dates should ordinarily be given. Dates so fixed shall be reported to the Excise Commissioner and communicated to other Deputy Commissioner and also to the Sub-Divisional Officers of neighbouring sub-divisions in other districts. The sale notices in the prescribed form should be as widely circulated as possible, and the list of shops to be sold should be open to general inspection at the Deputy Commissioner's office a fortnight before the date fixed for the sale and should also be appended to the sale notices.

189. Advisory Committee.

- The Deputy Commissioner should make settlements in consultation with an Advisory Committee of non-official gentlemen of standing to be nominated by him. The Committee shall consist of five members or less.

190. Deputy Commissioner or S. D. O. to preside at sales Sub- divisional shops to be sold at sub-divisional headquarters. Superintendent of Excise to act as adviser.

- The Deputy Commissioner is required to preside at the sales held at district headquarters and the Sub-Divisional Officer at those held at the headquarters of a sub-division. If the Deputy Commissioner or the Sub-Divisional Officer cannot for any unavoidable reason personally preside at the sales, these may be held by such officer, as may be authorised by him. Sales of sub-divisional shops will ordinarily be held at the headquarters of the subdivision but in exceptional circumstances the sales of all or any of the shops in a sub-division may, with the sanction of the Excise Commissioner, be held at headquarters of the district. In such cases, the Deputy Commissioner may require the Sub- divisional Officer concerned to be present to assist him at the sales. The Superintendent of Excise should invariably attend all settlements and shall act as an expert adviser to the Deputy Commissioner or Sub-divisional Officer in making the settlement. Settlement of a shop in a lot with another shop requires Excise Commissioner's sanction. - No shop shall be put to auction or settled in a lot with another shop unless the previous sanction of the Excise Commissioner has been obtained.

191. Prices below which shops should not be settled.

- No country spirit shop under the contract supply system and no ganja shop shall ordinarily be settled, unless the monthly estimated vend fee is Rs. 15 or over. An outstill shop shall not ordinarily

be settled at a monthly price below Rs. 20.

192. Power to refuse bids from undesirable persons, or reckless bids or to refuse considering tenders of undesirable persons.

- The Deputy Commissioner shall not be bound to accept the highest or any bid, may exclude persons of notoriously bad character, and may refuse any bid, deemed to be reckless or purely speculative, but when exercising the powers conferred by this clause the Deputy Commissioner shall record in writing the reasons for the action taken by him and shall forward a copy of such reasons to the Excise Commissioner when reporting the result of the sales. As a safeguard against reckless bidding, it is desirable that at the commencement of each auction, a warning should be given to bidders that no remission will be granted on account of reckless or speculative bidding. One such warning should also be entered in notice of sale. The Deputy Commissioner may also refuse to consider tenders submitted by undesirable persons.

193. Commissioner may order closure of shops, or appoint official vendor in certain cases.

- If the non-settlement of any retail Excise shop is due to combination among vendors, or to absence of suitable tenderers or any other extraordinary but valid reason, the Excise Commissioner, on the report of the Deputy Commissioner may, in his discretion, either sanction the temporary closure of the shop, or appoint an official vendor to manage the shop. The appointment of official vendors should be restored to, only in extreme cases, and each such case must be reported to the State Government. The remuneration to be paid to an official vendor will be fixed by the Excise Commissioner in each case with reference to the sales effected, and may take the form either of a fixed monthly salary or of a commission on sales.

194. Result of settlement to be reported to Commissioner.

- The result of the sales shall be reported to the Excise Commissioner in the prescribed form directly after the conclusion of the sales. Report of result of sales held at subdivisions will be forwarded separately for each sub-division through the Deputy Commissioner.

195. New shops not ordinarily to be opened during the year.

- After the annual settlements have been made, a new shop shall not ordinarily be opened during the term of the settlement, but the Deputy Commissioner is not bound in this respect. On special cause shown, and with the sanction of the Excise Commissioner in each case, the number of shops may be increased. Option of old lessee to surrender licence. - Provided that when a new shop is opened, it will be optional to any holder of a licence for the sale of a similar intoxicant, if his shop be within five miles of the new shop, to surrender his licence without forfeiting his advance deposit or security. The Deputy Commissioner or Sub-Divisional Officer will, thereupon, resettle the shop by an auction, tender or otherwise, as the case may be.

196. Re-settlement.

- The same procedure will be followed at the re-settlement of licences which have been cancelled or resigned as at the original settlement. Such settlement will ordinarily be made by auction or tender at the reserved fees originally sanctioned, and the result of the re-settlement will be reported to the Excise Commissioner in the prescribed form.

197. Licences not to be resettled with defaulters.

- Licences shall not ordinarily be resettled with persons who have resigned or committed a default in respect of them, or with the partners of such persons, but this prohibition does not apply in the case of resignations under Rule 195, 196 or 269.

198. Subsequent changes of site.

- After the settlement proposals have been sanctioned by the Excise Commissioner, no change of site shall, ordinarily, be made but the Deputy Commissioners are authorised to accord sanction to changes of site when they consider that such changes are absolutely necessary. Any such change of site should, however, be reported to the Excise Commissioner.

199. State Government may order settlement of shops otherwise than prescribed in these rules.

- Notwithstanding anything contained in these rules, settlement of all or any country spirit or ganja shop may be made in conformity with such procedure or on such terms or for such period, as the State Government or the Governor of Nagaland, as the case may be, may, from time to time, direct. Prohibition of grant of Retail Licences to certain persons

200. Licences not to be granted to persons convicted of non-bailable offences, or to undesirable persons.

- Licences for the retail sale of any intoxicant shall not, ordinarily, be granted-(a) to any person who has been convicted by a criminal court of a non-bailable offence; (b) to former licensees who are in areas to Government or whose conduct have been found to be unsatisfactory, or who have been found guilty of any serious shop malpractice or breach of conditions of their licences; (c) to persons below the age of 18 years; (d) to persons suffering from any infectious or contagious disease.

201. No retail country spirit licence to be granted to grantee of exclusive privilege.

- No licence for the retail sale of country spirits shall be granted to any person who has been granted the exclusive privilege of manufacturing or/and supplying country spirit to retail vendor thereof

within a specified area.

202. No retail ganja licence to be granted to a wholesale dealer in ganja.

- No licence for the retail sale of ganja shall be issued to any person who holds a licence for the storage of ganja in a warehouse or to any person who has a joint interest either directly or indirectly with the holder of such warehouse.

203. No licence to be settled with females for sale of country spirit of hemp drugs.

- No licences for the sale of country spirit or hemp drugs shall be issued to females.

204. In certain circumstances licence not to be granted to holder of country spirit licence for retail sale of foreign liquor or outstill spirit or fermented tari.

- Without the special sanction of the Excise Commissioner, no licence shall be granted to the holder of a licence for the retail sale of country spirit manufactured in a distillery for the retail sale of foreign liquor or outstilled or fermented tari in a shop within twenty miles of his distillery.

205. Or to holder of outstill licence for retail sale of country spirit or foreign liquor or fermented tari.

- Without the special sanction of the Excise Commissioner, no licence shall be granted to an outstill licensee for the retail sale of foreign liquor or country spirit manufactured in a distillery or fermented tari in a shop within twenty miles of his outstill.

206. Or to holder of foreign liquor licence for the retail sale of country spirit or outstill spirit or fermented tari.

- Without the special sanction of Excise Commissioner, no licence shall be granted to the holder of a foreign liquor licence, for the retail sale of country spirit manufactured in a distillery or outstilled spirit or fermented tari in a shop within twenty miles of his foreign liquor shop.

207. Or to holder of fermented tari licence for the retail sale of county spirit or outstill spirit or foreign liquor.

- Without the special sanction of the Excise Commissioner, no licence shall be granted to the holder of a fermented tari licence, for the retail sale of country spirit manufactured in distillery or foreign liquor or outstilled spirit in a shop within twenty miles of his tari shop.

208. Stamp duty on licences and counterpart.

- No stamp duty is leviable on excise licences. But the counterpart of the licence which is given to Government, being an agreement, is liable to the stamp duty which may, from time to time, be chargeable on agreement, as described under Article. 5 (c) of the India Stamp Act, 1899 (Act 2 of 1899).,

209. Issue of duplicate copy of licence.

- If the original licence is lost a duplicate copy may be issued on payment of Rs. 10, unless for special reasons, the Deputy Commissioner considers that the fee should be remitted. The amount should be credited under the appropriate head 'Excise Revenue'.

210. Licences are personal to the licensee in whose favour they are granted.

- All licences are personal to the licensee in whose favour they are granted.

211. Issue of licence in the name of registered company or firm.

- No licence shall be issued in the name of a company or firm, unless such company is registered under the Companies Act, 1956, Co-operative Societies Act and the Societies Registration Act in force in Nagaland. When a licence has been granted to an unregistered private company or firm, licence should be issued in the names of the individuals as representing the corporate body and not the corporate body itself. No distinction shall be drawn for the legal liabilities among the individuals as representing the corporate body who will be jointly and severally responsible.

212. Partners to be disclosed at the time of settlement.

- The names of partners (if any) shall be disclosed at the time of settlement and it will be opened to the Deputy Commissioner to refuse to settle a shop with a number of partners. They should be allowed only in exceptional circumstances when it is clear that the shop cannot be well managed without a partner and that partnership will not result in any loss of revenue. Not more than two partners can be allowed to hold a shop. No distinction should be drawn between the legal liabilities of the two partners who will be jointly and severally responsible.

213. Transfer of sub-lease.

- No transfer of sub-lease (whether entire or partial) of a licence shall be made except with the previous sanction of the Deputy Commissioner. The Deputy Commissioner shall not allow such transfer or sub-lease unless good and sufficient reason has been shown to his satisfaction and unless the transferee or sub-lessee is in his opinion fit and qualified to hold such licence. The transfer of sub- lease when sanctioned, should be reported to the Excise Commissioner.

214. Transfer of licence on death of licensee.

- On the death of a licensee, the Deputy Commissioner may renew the licence for the remainder of the lease on the same term in favour of the representative of the deceased, if he be satisfied that such representative is fit to hold it and on the condition that any arrears due from the deceased licensee are recovered before the licence is so renewed. In such case, no fresh deposit need be called for. Employment of Persons by Excise Licensees for Conduct of Sale or for Other Purposes

215. Names of salesmen and agents to be endorsed on licence before employment.

- No licensee for the retail vend of any intoxicant other than (1) the licensee of a hotel, restaurant, bar, clubs, railway refreshment room, or (2) a chemist or druggist holding a licence or permit under the Act, shall allow any person to conduct sales in his licensed premises or to carry any intoxicant on his behalf, unless the names of such persons shall have been previously submitted to the Deputy Commissioner or the Sub-divisional Officer or the Superintendent of Excise for approval and endorsed by him on the licence.

216. Persons disqualified for being appointed salesmen or agents.

- The following persons are disqualified for being appointed as salesmen : (i) persons below 18 years ; (ii) persons convicted of offences under the Excise, Opium, Opium Smoking or Dangerous Drugs Act of of any non-bailable offence ; (iii) persons whose licences have been cancelled under the Excise, Opium or Dangerous Drugs Act or who have been held guilty of committing any serious shop malpractice ; (iv) persons of notoriously bad character or whose conduct is found otherwise undesirable ; (v) persons suffering from any infectious or contagious disease ; (vi) persons, other than the licensee, having any pecuniary interest in the sales at the shop : Provided that in the case of persons falling under (ii), (iii) and (iv) above, the disqualification may, at any time, be removed by a written order of the Deputy Commissioner.

217. Persons suffering from infectious or contagious disease not to be employed by manufacturers or wholesale dealers.

- No licensed manufacturer or licensed vendor for the wholesale vend of any intoxicant shall employ any person suffering from an infectious or a contagious disease for any purpose in his licensed premises.

218. Women not to be employed in country spirit or hemp drugs shops.

- No licensee for the sale of country spirit or hemp drugs shall employ any woman as sales woman for sale of such intoxicants.

219. Prohibition of employment of women in foreign liquor shop without previous permission of Excise Commissioner.

- No person who is licensed to sell foreign liquor shall, without the previous permission of the Excise Commissioner, during the hours in which such premises are kept open for business, employ or permit to be employed either with or without remuneration, any woman to assist him in the conduct of sales.

220. Prohibition of employment of persons convicted of certain offences by licensed manufacturers and wholesale dealers.

- No licensed manufacturer or wholesale dealer of any intoxicant shall employ or permit to be employed on his licensed premises any person who has been convicted of a non-bailable offence or of an offence under the Excise, Opium, Opium Smoking or Dangerous Drugs Act, except with the permission of the Deputy Commissioner, and that shall not be granted unless the Deputy Commissioner is satisfied that the offence was not such as to indicate any serious defect of character. Prohibition of sale of intoxicants to certain persons

221. Prohibition of sale to certain persons.

- No intoxicant shall be sold by licensed vendor or by an agent or servant of such vendor to-(1)any railway servant at time on duty;(2)any Excise or police officer below the rank of Assistant Inspector being in uniform or on duty ;(3)any insane person ;(4)any person under 18 years of age ;(5)any person known or believed to be drunk or intoxicated. Fees in respect of licences, permits and passes for country spirits, ganja, etc.

222. Manner of realising licence fees for country liquors and hemp drugs.

- The fees for licences for the retail vend of country spirit, outstilled liquor, fermented tari, ganja, sidhi or bhang and charas shall be paid as follows :Security deposit for country spirits and ganja licences. - Two months' fees on the date of sale, one month's fee on the date of which the currency of the licence begins, and one month's fee on the first of every succeeding month, until the total fee due for the licence has been realised :Provided that in the case of shops settled on the vend fee per litre system, the vend fee shall be paid at the time of issue along with the duty. Each vendor will be required to deposit, at the time of settlement, a certain sum not less than one month's vend fee on the estimated consumption of the shop and not more than two months' fees as security. The amount of security for each shop will be decided by the Deputy Commissioner with the sanction of the Excise Commissioner to be forfeited should the vendor not keep a sufficient stock of the intoxicant in his shop or infringe any of the Excise rules, or conditions of the licence in addition to any other penalty prescribed by the rules. If not forfeited, it will be refunded towards the end of the year, or transferred to any other shop at his request:Vend fees in cases of "Canteen" and "Lessee-manager" shops. - Provided also that in case of canteen and lessee- manager shops for the sale of country spirit, the vend fee shall be paid in arrears at the beginning of each month in respect of the issue

made during the previous month, after deducting the full amount of rebate allowed by the Deputy Commissioner for the management of the shop. Security deposit in case of lessee-manager shop. - An amount equal to two months' vend-fee calculated on the estimated consumption shall be taken from all holders of "Lessee-manager" licences as security deposit; such security deposit will not be refunded until all arrears in respect of the period of licence have been paid :Provided further that in any special case a licence for the sale of country spirit may, with the sanction of the State Government or the Governor of Nagaland, as the case may be, be granted free of any fee. Foreign Liquor Licence Fees

223.

Licence fee shall be levied for the sale of foreign liquor ' wholesale' and 'retail' as follows :Wholesale Licence Fees for wholesale foreign liquor licence. - The holder of a licence for wholesale of foreign liquor to the trade shall pay in advance an annual fee of Rs. 400, or at any rate as may be prescribed by the Government, from time to time, and the litreage fee at the following rates on sales to the public in excess of the limit of sale by retail. The litreage fees shall be assessed on the actual sales of the preceding month and shall be payable by the 15th of the month to which the sales relate. In case of a new licence, however, an amount calculated on the estimated sales of one month will be realised in advance as the first month's licence fees, which will be adjusted at the close of the month, i.e., if there be any excess after deducting the licence fees on actual consumption from the advance realised, it will be adjusted towards the licence fees due for the following month. If, on the other hand, the amount realised in advance, falls short of the fees on the actual sales, the deficit amount shall be recovered from the lessee by the first week of the following month. Rate of Fees Chargeable on Sales to the Public

	Per Bulk litre
Whisky, Brandy, Gin, Rum, Liquors, Champagne and other Wines	Rs. 1.00 per bulk litre or Rs. 0.75 per bottle of 750 ml.
Beer, Ale, Perry, Cider and other fermented liquors	Rs. 0.20 p. per bulk litre.
Retail licence	

224. Annual fee for foreign liquor retail "off" and "on" licences.

- Holders of a licence mentioned in column one of the following table shall pay in advance an annual lump fee mentioned in column two thereof or at other rate as may be prescribed by the Government from time to time :Table I

Licence	Rate of annual fee
(1) Licence for the retail sale of foreign liquor to the public for consumption "off" the premises	Rs. 200.00
(2)	

	Licence for the sale of foreign liquor to the public for consumption "On" the premises except hotels, restaurant, theatres, cinemas or other permanent places of amusement	Rs. 200.00
(3)	Licence for the sale of foreign liquor in a hotel	Rs. 200.00
(4)	Licence for the sale of foreign liquor in a restaurant	Rs. 200.00
(5)	Bar licence for the sale of foreign liquor tenable by the holder of a hotel or restaurant licence	Rs. 200.00
(6)	Bar licence for the sale of foreign liquor in theatres, cinemas, or other public places of amusement	Rs. 200.00
(7)	Licence for the sale of foreign liquor in a Club including a proprietary Club the profits of which are divisible among the share-holders or members	Rs. 200.00
(8)	Licence for the sale of foreign liquor in a railway refreshment room for consumption "Off" the premises	Rs. 200.00
(9)	Licence for the sale of foreign liquor in a railway refreshment room for consumption "On" the premises	Rs. 200.00

225. Additional fees for retail foreign liquor "Off" and "On" licences.

- The holder of a licence for the sale of foreign liquor under items (1) to (9) of the Table I above shall pay, in addition to the annual lump fee mentioned opposite to the said items, a fee on the basis of sales of such liquor during the previous month at the rates prescribed in the following table :Table II

	Kind of foreign liquor	Rate of sale of bottled liquor	Rate of sale in bulk
(1)	Whisky, Brandy, Gin, Rum, wine, liquor, Champagne and other	50 paise per bottle containing not less than 600 ml. and not more than 750 ml.	75 paise per bulk litre.
(2)	do	25 paise per bottle containing not less than 300 ml. and not more than 600 ml.	
(3)	do	15 paise per bottle containing less than 300 ml.	
(4)	Beer, Cider, perry, Ale and fermented liquors	20 paise per bulk litre.	

Surcharge for retail foreign liquor 'on' licences. - For retail 'on' licences including hotels, restaurants, bars, railway refreshment rooms, and clubs, a surcharge of 100 per cent shall be levied over the rates prescribed in this table. The fee prescribed in the above table shall be payable by the 15th of the month following the month to which the sales relate. In the case of a new licence, however, an amount calculated on the estimated sales of one month will be realised in advance as the first month's licence fees, which will be adjusted at the close of the month, i.e., if there be any excess after deducting the licence fees on actual sales from the advance realised, it will be adjusted towards the

licence fee due for the following month. If, on the other hand, the amount realised in advance falls short of the fees on the actual sales, the deficit amount shall be recovered from the lessee by the first week of the following month.

226. Security deposit.

- In addition to annual and monthly fees prescribed in Tables I and II of the foregoing rules, an advance deposit equivalent to licence fees calculated on the estimated sales of one month shall be realised from the holders of licence for the retail sale of foreign liquor under items (1) to (9) of the Table I, as security deposit before the commencement of the licences for the due observance of the conditions and terms of the licence. The amount of security will be subject to revision on the basis of the actual sales in the first two months, by the Deputy Commissioner. The security will be liable to forfeiture for the mismanagement of the shop or breach of any of the conditions of the licence or infringement of any of the Excise Rules, in addition to any other penalty prescribed by the rules. If not forfeited, the security deposit will be refunded towards the end of the year or transferred at his request to any other licensee. Note. - No litreage fee shall be charged on sales by a wholesale licensee to other wholesale and retail licensees.

227. Fees for temporary bar licence.

(1) Temporary bar licences for theatres, cinemas, race meets, social gatherings and other places of amusement may be granted on payment of a fee of Rs. 10 per diem up to 11 p.m. After 11 p.m. and up to 1 a.m. the fee shall be Rs. 20 per diem. Such fees shall be payable in advance. (2) If such licence is required for a performance held for bona fide charitable purpose, the Commissioner of Excise may authorise the grant either free of fee or at a reduced fee.

228. Fees for late closing licence.

(1) The fees for late closing licences granted to licensed hotels and restaurants including bar attached thereto shall be levied according to the following scales :

Up to 12 mid-night Rs. 50.00

Up to 1 a.m. Rs. 80.00

Up to 1.30 a.m. Rs. 100.00

(2) The fees prescribed above are monthly and shall be payable monthly in advance. Such fees shall be in addition to the fees payable under Rules 224 and 225.

229. Fees for temporary late closing licence.

- The fees for a temporary late closing licence shall be Rs. 20.00 per diem and shall be payable in advance. The hour up to which liquor may be sold under the licence will be stated in the licence and will ordinarily be not later than 1.30 A. M. but a later hour may be fixed with the sanction of the Excise Commissioner.

230. Fees for sale by Co-operative Society.

- The fee for a licence for the sale of foreign liquor by a Co-operative Society or an Association shall be determined in each case by the Excise Commissioner on the report of the Deputy Commissioner. Note. - For definition of 'Co-operative Society' or 'Association' see Note under Rule 256.

231. Fees for canteen tenant licence.

- The fees for a licence for the sale of foreign liquor under the canteen tenant system shall be as follows :

- | | | |
|-----|--|-------------------|
| (a) | C. S. D. (I) Supplying foreign liquor to Army/Air- force/Navy units/Battalions, etc. | Rs. 400 per annum |
| (b) | Units canteens | Rs. 200 : |

Provided that in any special case such a licence may, with the sanction of the State Government or the Governor of Nagaland, as the case may be, be granted free of fee.

232. Fees for licence to compound, blend, reduce or bottle foreign liquor.

(1) The fee for a licence to compound and blend foreign liquor shall be Rs. 500 to 750 per annum as fixed by the Excise Commissioner with reference to each case, payable in advance. (2) The fee for a licence to reduce and bottle foreign liquor for sale shall be Rs. 200 per annum payable in advance.

233. Fees for wholesale vend of denatured spirit.

- The holder of a licence for the wholesale of denatured spirit shall pay in advance an annual fee of Rs. 150.

234. Fees for retail sale of denatured spirit.

- The holder of a licence for the retail sale of denatured spirit shall pay in advance an annual fee of Rs. 50.

235. Fees for possession of denatured spirit in excess of the limit of retail sale.

- The holder of a licence for possession of denatured spirit in excess of the limit of retail sale shall pay in advance an annual fee of Rs. 20.

236. Fees for a licence for retail sale of rectified spirit.

- The fee for a licence issued to chemists and druggists and other firms or persons approved by the Deputy Commissioner for retail sale of pure rectified spirit (including absolute alcohol) for medicinal, industrial or scientific purposes shall be Rs. 20 per annum payable in advance.

237. Fees for a licence to manufacture perfumes and toilet preparations.

- The fee for a licence for the manufacture of perfumes and toilet preparations, only for or with duty paid plain foreign spirit, shall be Rs. 20 per annum, payable in advance. Other Licences

238. Fees for a bhang licence for medicinal purposes.

- The fee for a licence for the possession of duty paid bhang for the manufacture of bona fide medicinal preparation there from, and for the possession and sale of bona fide medicinal preparations of bhang to his own patient or for bona fide medicinal purposes by a medical practitioner, chemist, druggist, kaviraj or Hakim shall be Rs. 5 per annum payable in advance.

239. Fees for temporary fair licence.

- The fee for a temporary licence for the vend of an intoxicant other than foreign liquor at fairs shall be fixed by auction or by tender system and shall be paid in advance. Fees for Permits and Passes

240. Fees for certain passes.

- (i) A fee of Rs. 5 payable in advance, shall be charged for each pass for the wholesale import of charas or of the wholesale import or transport of ganja or bhang and for each extension of the period of such passes. (ii) A pass fee at the rate of Rs. 0.30 paise per bulk litre payable in advance shall be charged for the issue of passes for the import into Nagaland of denatured spirit in accordance with Rule 28 of these rules. The same rates of pass fees shall also be levied for issue of passes for transport of denatured spirit manufactured in Nagaland. (iii) Fees for issue of passes for the import by private individuals of India-made or overseas foreign liquor shall be charged at the rates prescribed in Rules 3 and 21 respectively of these rules. (iv) No fee is chargeable for passes for the import, export or transport of any other intoxicants.

241. Manner of payment of licence fees.

- All payments of licence fees shall be made by licensees into the local treasuries by challan.

242. Certain licence exempt from fees.

- No fees are chargeable in respect of a licence to-(a) store country liquor in a Government warehouse under the contract supply system, or (b) store ganja in a Government or private

warehouse. Time, place and manner of payment of duty

243. Duty to be paid before removal unless bond executed.

- The duty imposed on-(i)foreign liquor and country spirit-(a)imported under bond, or(b)manufactured in a distillery and stored in an Excise warehouse,(ii)ganja-imported under bond and stored in an Excise warehouse,(iii)Bhang-imported under bond and stored in Excise warehouse, shall be paid before removal from distillery or Excise warehouse unless a bond has been executed for such payment or unless a pass granted by the Deputy Commissioner for supply of country spirit to holders of canteen licences.

244. Payment of duty on charas.

- Half of the duty imposed on charas to be imported shall be paid at the time of application to the Deputy Commissioner and half after examination in the importing district and before it is made over to the importer for sale.

245. Place and manner of payment of duty.

- When the duty on an intoxicant is to be paid before removal from a distillery or Excise warehouse the payment must be made into the local treasury approved by the Deputy Commissioner or the Superintendent of Excise of the district in which such intoxicant is to be sold or consumed, either by direct payment or by money order. Advance deposit on account of duty may also be made with permission of the Deputy Commissioner or Superintendent of Excise.

246. Manner of keeping accounts under the canteen and lessee- manager system.

- A detailed account of demand and collection of the amount due from the licensees under the canteen or lessee-manager system shall be maintained in the district or sub- divisional excise office in the prescribed form. Immediately after the last day of each month, the Excise clerk shall submit the register of accounts to the officer-in-charge of Excise. Great care shall be taken to ensure the correctness of the figures of issues and the amount due from the licensees. The Excise Superintendent at Sadar and the Sub-Divisional Officer in the sub-division shall, as soon as possible after the 1st week of such month, examine the accounts and certify the correctness of the same and take immediate action for the prompt realisation of the dues if not paid by the 7th of the month. Foreign Liquor Licences (by whom to be granted)(A) Wholesale Vend (Other than Denatured Spirit)

247. Wholesale licences.

- Licences for wholesale vend of foreign liquor to retail vendors of foreign liquor and to the public in excess of the limit of sale by retail shall be granted by the Deputy Commissioner with the previous

sanction of the Excise Commissioner on fees prescribed in Rule 223 supra. Such licences shall ordinarily be granted to vendors of a superior class.(B)Retail Vend of Foreign Liquor (Other than Rectified Spirit and Denatured Spirit)

248. Retail 'on' and 'off' licences.

- Licences for the retail sale of foreign liquor for consumption 'on' or 'off' the premises shall be granted by the Deputy Commissioner with the previous sanction of the Excise Commissioner on fees prescribed in Rules 224 and 225 supra. Such licences shall ordinarily be granted in places where there is a proved demand on the part of a class of drinkers accustomed to foreign liquor, e.g., in large industrial centres or in towns where there is a population specially accustomed to drinking such liquor. A separate licence shall be required in each case for the privilege of selling liquor for consumption 'on' or 'off' the vendor's premises.

249. Licences.

- Hotel licences permitting the retail sale of foreign liquor for consumption on the premises shall be granted by the Deputy Commissioner with the previous sanction of the Excise Commissioner on fees prescribed in Rules 224 and 225 of these rules for hotels possessing bona fide residential accommodation. Sales under such licences shall be confined to persons actually residing in the hotel for their use and to persons taking meals therein.

250. Restaurant licences.

- Restaurant licences may be granted by the Deputy Commissioner with the previous sanction of the Excise Commissioner on fees prescribed in Rules 224 and 225 of these rules for bona fide restaurants in which meals are provided but there is no sleeping accommodation for visitors, permitting retail sale of foreign liquor for consumption on the premises to persons taking meals in the restaurant.

251.

Any holder of a hotel licence, desirous of setting up and maintaining a bar or bars or opening a restaurant in connection with a hotel, should apply to the Deputy Commissioner, for a separate licence for such bar or restaurant. He should submit with his application a ground plan of the premises, specially indicating the room or rooms intended to be used for the purpose of the bar or restaurant. If the Deputy Commissioner approves of the proposed arrangement for the bar or restaurant, a separate bar or restaurant licence may be granted to the applicant with the previous sanction of the Excise Commissioner.

252.

In the same manner the holder of a restaurant licence may apply for and obtain a hotel licence in addition to his restaurant licence for providing suitable accommodation for lodgers. A bar licence may similarly be obtained. Ground plans of the portions of the premises set apart for purpose of hotel, restaurant or bar should be submitted by the applicant for approval by the Deputy Commissioner before any such licence is granted. A bar or restaurant licence shall cover the sale of liquor only in the room or rooms specified in the licence.

253.

(1)For theatres, cinemas, race meets and other places of amusements, a bar licence may, with the previous sanction of the Excise Commissioner, be granted by the Deputy Commissioner for the retail sale of foreign liquor on payment of fees prescribed in Rules 224 and 225 supra :Provided that for a special reason which shall be recorded such licence may be granted to any person other than a retail licensee.(2)Temporary bar licences. - A temporary bar licence for theatres, cinemas, race meets, social gatherings and other places of amusement may be granted by the Deputy Commissioner on payment of fees prescribed in Rule 227 of these rules.

254. Railway refreshment room retail 'on' and 'off' licences.

- "On" licences for the supply of foreign liquor for consumption on the premises in railway refreshment rooms to bona fide passengers and other persons having meals in such rooms shall be granted by the Deputy Commissioner with the previous sanction of the Excise Commissioner on fees prescribed in Rules 224 and 225 of these rules. A separate 'off' licence for the privilege of selling liquor to bona fide railway passengers and members of the Railway staff for consumption "off" the premises shall be required and may be granted by the Deputy Commissioner on fees prescribed in Rules 224 and 225 of these rules.

255. Retail 'on' and 'off' licence for clubs.

- Licence for the sale of foreign liquor by any club including a proprietary club, the profits of which are divisible among the shareholders or members, for consumption 'on' or 'off' the premises shall be granted by the Deputy Commissioner with the previous sanction of the Excise Commissioner on fees prescribed in Rules 224 and 225 of these rules.

256. Licence for sale by Co-operative Society.

- Licence for the sale of foreign liquor by a Co-operative Society or Association shall be granted by the Deputy Commissioner on fees to be fixed on each case by the Excise Commissioner. Note. - The expression "Co-operative Society " or "Association" means any society or association whether it is or is not incorporated under any law relating to Companies is or is not registered under the Societies Registration Act, in force when the profits (if any) derived from the business carried on by such

association or society are divisible among the shareholders or members thereof or subscribers thereof.

257. Canteen tenant licence.

- Canteen tenant licence may be granted by the Deputy Commissioner with the previous sanction of the Excise Commissioner for the retail sale of foreign liquor under the Military 'Canteen' system on payment of fees as prescribed in Rule 231 of these rules or free of fees.

258. Late closing licence.

- The Deputy Commissioner may grant a late closing licence to the holder of a hotel or restaurant licence desirous of keeping his hotel or restaurant or bar open to a later hour than 10 P. M. on payment of the fees prescribed in Rule 228 of these rules.

259. Temporary late closing licence.

- The Deputy Commissioner may grant a temporary late closing licence to the holder of any hotel or restaurant licence on the occasion of festivals on payment of a fee of Rs. 20 per diem according to Rule 229 of these rules permitting him to make sales up to an hour not later than 1.30 A. M. but later hour may be fixed with the sanction of the Excise Commissioner. Rectified Spirit

260. Licence for retail sale of rectified spirit.

(a) The Deputy Commissioner may grant licences for the retail sale of rectified spirit (including absolute alcohol) only to approved chemists or druggists or approved firms or approved persons and only for bona fide medicinal, industrial or scientific purposes on payment of the fee prescribed in Rule 236 supra. (b) Licences for the use in the manufacture of drugs, medicines or chemicals of pure rectified spirit manufactured in India will be issued free of charge to manufacturing chemists approved by the Deputy Commissioner. Denatured Spirit

261. Wholesale licence for denatured spirit.

- Licences for the wholesale vend of denatured spirit shall be granted by the Deputy Commissioner on payment of fees prescribed in Rule 233 of these rules.

262. Retail licence for sale of denatured spirit.

- Licences for the retail sale of denatured spirit shall be granted by the Deputy Commissioner on payment of fees prescribed in Rule 234 of these rules. Limit of possession of denatured spirit by retail licensee. - A retail licensee of such spirit shall not possess, more than 300 litres at a time.

263. Licence for possession of denatured spirit in excess of the limit of retail sale.

- Licences for possession for denatured spirit for domestic or business purposes in excess of the quantity fixed as the limit of private possession, shall be granted and issued by the Deputy Commissioner on payment of the fee prescribed in Rule 235 supra for possession of such quantity as may be specified in each case by the Deputy Commissioner. Note. - As a general rule licences for the wholesale and retail vend of denatured spirit and for possession of such spirit shall not be granted to country liquor licensees and holders of 'on' licences for potable foreign liquors. Restrictions under which and conditions on which licences, permits and passes are granted

264.

The holder of a licence, permit or pass shall be bound by the conditions thereof and shall observe all directions, prohibitions and orders of the Excise laws for the time being in force whether such directions, prohibitions and orders be embodied in the conditions of his licences, permit or pass or not, and all directions, orders and prohibitions contained in rules lawfully made under the Excise laws of which he shall have received due notice.

265.

The term of the licence will ordinarily commence on the 1st April each year, and the licensee will be required to open his shop within fifteen days from that date, failing which the licence will be cancelled, the sum paid in advance or the security forfeited and the licence fee or the estimated vend fee for the month will be levied from the licensee, the Deputy Commissioner being at liberty to re-settle the licence at once. In cases of hardship where the delay may have arisen from causes beyond the licensee's control, the Deputy Commissioner may at his discretion, extend the time within which the shop may be opened. If a licensee is found to keep his shop habitually closed at intervals and thereby causes inconvenience to consumers, his licence may, after due warning and with the sanction of the Excise Commissioner, be cancelled, the advance deposit or security forfeited and the shop re-settled under the usual conditions.

266.

The holder of a licence, permit or pass shall, on the expiry of his licence, permit or pass return the same to the officer who granted it, or if the conditions thereof provide for its disposal in some other manner, shall dispose of it in accordance with such conditions. No new licence shall be granted to a previous licence holder until he has returned, his time-expired or cancelled, licence to the Deputy Commissioner or satisfied the Deputy Commissioner that he cannot do so.

267.

Every licensee shall, in respect of any intoxicant which he is licensed to sell, meet the demand of every customer entitled to be served who tenders payment for what is required by him and he shall not permit the stock of such intoxicant fall below a minimum fixed stock of sum intoxicant by the Deputy Commissioner. The Deputy Commissioner will fix the minimum with reference to the average daily consumption and the time required for replenishing stock from the nearest warehouse, and enter it in the licence.

268.

Each retail vendor of country spirit or ganja shall report to the Deputy Commissioner or the Excise Superintendent on the 1st of each month the stock he has in hand.

269. Licensee has no legal claim for compensation for alleged loss.

- Subject to the provisions of Rule 300 of these rules, the holder of a licence shall have no legal claim against the State Government or the Governor of Nagaland, as the case may be, for compensation for any loss alleged to be due to a change during the currency of his licence in the conditions thereof or in the rate at which duty is charged on any intoxicant, or in any other matter connected with the Excise Administration, but in any case in which compensation is, on the merits of the case, equitably due for loss directly caused by such changes, such compensation may be paid to a licensee as the State Government or the Governor of Nagaland, as the case may be, may sanction ; provided that, if during the term of a licence the duty on the intoxicant, the sale of which is covered by the licence, be raised, and the licensee be not willing to pay the enhanced duty, it will be optional with the licensee to relinquish his licence, and such relinquishment will not entail the forfeiture of the advance deposit of security.

270. Vendors of foreign, country liquor and fermented tari forbidden to add noxious substances.

- Licensed manufacturers and vendors of foreign liquor, country spirit or fermented tari are prohibited from mixing therewith any noxious substance, such as kuchila, aconite or dhatura or any objectionable article, such as tobacco, pepper or kerosene oil intended or likely to increase the intoxicating power of the liquor or to increase thirst.

271. Licensed vendors prohibited to adulterate or cause deterioration of intoxicants.

- No licensed wholesale or retail vendor shall wilfully adulterate or add anything to cause the deterioration of any intoxicant sold or kept for sale by him. He shall not sell any intoxicant which he knows to have been adulterated or to have deteriorated and shall not store such intoxicant or permit such intoxicant to be stored on his premises.

272. Storage of water or any other liquid substance in sale room of country liquor, ganja and bhang prohibited.

- No retail licensee of country spirit, fermented tari, ganja or bang shall store or keep or permit to be stored or kept water or any other liquid substance in the sale room of such intoxicant.

273. Prescribed strength of country spirit.

- Country spirit shall be supplied by licensed manufacturers or wholesale vendors thereof to licensed retail vendors of such spirit and sold by such retail vendors at the strengths of 30 U. P. and 60 U. P.; provided that with the sanction of the State Government or the Governor of Nagaland spirit of only one strength may be stocked and sold at any shop :Provided also that supply at a strength not exceeding half a degree above or below the aforesaid strength shall be deemed to be supplied at such strength.

274. Limit of deficiency in strength of country spirit allowable.

- In areas in which an exclusive privilege of supplying country spirit to licensed retail vendors thereof has been granted, such spirit shall be sold at the strength at which it is issued from the distillery or the warehouse and shall not be reduced from such strength by the addition of water, or by admixture with spirit of a lower strength or any other means whatsoever :Provided that an allowance of one degree before the strengths at which such spirit shall have been issued from a warehouse, may be made to licensed retail vendor to cover wastage for a storage of one week after issue and two degrees or more than a week.

275. Use of prescribed measures.

- (i) In areas in which the maintenance by licensed retail vendors of country spirit of standard dram measures has been prescribed, sales to consumers shall be made by means of such measures.(ii)Short measures sale prohibited - Whether standard drum measures or any other measure prescribed by the Deputy Commissioner are used, vendors shall give consumers correct measures of the liquor paid for and no short measures sale be resorted to.

276. Fixed retail prices of country spirit.

- The holder of a licence for the retail sale of country spirit shall not sell such spirit at prices higher or lower than those fixed by the Deputy Commissioner or Superintendent of Excise.Fixed retail price of ganja. - The holder of a licence for the retail sale of ganja shall not sell the drug at a price higher or lower than that fixed by the Excise Commissioner.

277. Minimum strengths for sale of whisky, brandy, rum and gin.

- Whisky, brandy and rum shall not be sold by a licensed vendor at a strength lower than 25 degrees under London Proof, and gin shall not be sold at a strength lower than 35 degrees under London Proof.

278. Sale of foreign liquor by 'off' and 'on' licences to be only in sealed and capsuled bottles of at least full reputed pint.

(1)The holder of a licence for retail sale of foreign liquor for consumption whether 'on' or 'off' the premises shall not keep or sell such liquor in "quart" bottles containing less than 600 ml. or in "pint" bottles containing less than 300 ml. of such spirit or except in sealed and capsuled bottles having their seals and capsules intact.(2)A bottle of such spirit purporting in the opinion of the Deputy Commissioner to contain a reputed quart or a reputed pint respectively, shall, if it contains less than 600 ml. of whisky, brandy or rum or less than 600 ml. of gin in the case of a reputed quart or less than 300 ml. of whisky, brandy or rum or less than 300 ml. of gin in the case of a reputed pint, bear a label showing in large letters and figures the minimum guaranteed quantity of the contents.(3)The holder of the licence shall not alter either the nature of the liquor or the labels under which he purchased it ; provided that bottles opened by a competent Excise Officer for purpose of test, may, if re-sealed by such Excise Officer, be sold by the holder of the licence.Note - All bottles varying in capacity between 600 ml. and 750 ml. shall be classed as quart bottles and those varying in capacity between 300 ml. and 375 ml. shall be classed as pint bottles. Smaller bottles than pints shall not be used except in cases of samples which shall be disposed of as such.

279. Foreign liquor licensee no to stock liquor declared unwholesome.

- No holder of licence for the sale of foreign liquor shall maintain a stock of or sell any brand or class of foreign liquor which has been declared by the Excise Commissioner to be unwholesome or inferior.

280. Mixing any other spirit with denatured spirit prohibited- Precautions to be exercised by retail vendor of denatured spirit.

- The holder of a licence for the sale of denatured spirits is prohibited from mixing such spirits with any other spirits, and is required before selling any denatured spirit to any purchaser to use all reasonable diligence to ascertain the quantity already in the purchaser's possession, and shall not at one time sell to him more than 5 (five) litres or such smaller quantity as together with what is or in good faith is believed to be in the purchaser's possession will amount to five litres /provided that the licensee may sell any quantity greater than five litres, to a person licensed to sell denatured spirit or to a person holding a licence authorising him to purchase a quantity greater than five litres.

281. Minimum strength of denatured spirit.

- Denatured spirit shall not be possessed or sold by licensed vendors at strength lower than 50° over London Proof.

282. Entertainment or dance prohibited in premises for retail sale of foreign country spirit.

- No licensed retail vendors of foreign or country liquor shall allow any professional entertainment or dance on or near their premises, or permit the playing of musical instruments or singing by professionals on such premises without the special sanction of the Deputy Commissioner in writing.

283. Prohibition of sale of liquor to drunken persons. Responsibility of liquor vendor for drunkenness.

- The holder of a licence for the retail vend of foreign liquor or country spirit for consumption on or off the premises is prohibited from serving any drunken person with liquor or from permitting any such person to remain in his shop. He will further be held responsible for drunkenness and disorderly conduct causing scandal, nuisance or obstruction that occur in the neighbourhood of his shop on the part of persons who have purchased liquor at his shop, or of others in company with such persons.

284. Licensees prohibited from allowing bad characters and prostitutes to resort to shops.

- The holder of a licence for the retail vend of intoxicant is prohibited from allowing persons of notoriously bad character to resort to his shop or from permitting two or more persons who have been convicted of a serious offence or who are reputed prostitutes, to assemble in his shop whether for purpose of crime, prostitution or not. He is responsible to prevent drunkenness, gambling and disorderly conduct on his premises, and to give information to the nearest Magistrate or police officer of any suspected person who may resort to his shop.

285. Sale allowed on licensed premises only.

- No licensee shall sell an intoxicant at any place other than on the premises specified in that behalf in his licence. Hours during which licensed premises may be kept open and closing of such premises on special occasion

286. When premises to be kept open or closed.

- Unless otherwise ordered by the State Government or the Governor of Nagaland, as the case may be, premises licensed for the vend of an intoxicant may be kept open or closed as stated in the

following rules.

287. Hotels, restaurants and bars.

- Premises licensed as hotels and restaurants and bars attached to such hotels and restaurants and also other premises licensed for 'on' sale of foreign liquor may be kept open for the sale of liquor from 7. m. to 10 p.m. With the special permission of the Deputy Commissioner such premises may be kept open up not 11 p. m. Under a separate late closing licence, general or special, such premises may be kept open for the sale of liquor up to a later hour as stated in the licence, but not later than 1.30 a.m.

288. Temporary bars.

- Licensed bars for theatres, cinemas, race meets, social gatherings or other entertainments may be kept open during the hours of performance, rehearsal, or entertainment, and not later than half an hour after the closure of such performance, rehearsal, or entertainment or 1.30 a. m. whichever is earlier.

289. Other premises.

- Premises other than those specified in Rules 287 and 288 supra and licensed for the wholesale or retail sale of foreign liquor or for the retail sale of country spirit, outstill spirit, tari, ganja or bhang shall be opened or closed at the following hours :Opening and closing hours

	(1) From 16th March to 15 October		(2) From 16th October to 15th March	
	Opening hours	Closing hours	Opening hours	Closing hours
(a) Ganja		6 a.m.	7 p.m.	7 a.m. 6 p.m.
(b) Bhang		"	"	" "
(c) Foreign liquor wholesale and retail 'off'		"	"	" "

Provided that the premises licensed for the retail 'Off' sale of foreign liquor may. with the special sanction of the Deputy Commissioner or Superintendent of Excise, be kept open till 9 p. m.

(d) Country Spirit	12 noon	7 p.m.	12 noon	6 p.m.
(e) Outstill spirit; and	"	"	"	"
(f) Tari	"	"	"	"

On Sundays and on market days and holidays prescribed by the Deputy Commissioner or Superintendent of Excise, the hours of sale shall be from 12 noon to 4 p.m. In the case of country spirit shop under the 'Canteen' and "Less-manager" systems, the Deputy Commissioner can further restrict the hours of sale in consultation with the canteen managers concerned :Provided that the

Deputy Commissioner may, with the previous sanction of the Excise Commissioner, further restrict or alter the hours of sale at any shop. A notice of the liability of such restriction or alteration being imposed should ordinarily be given before the settlement.

290. Certain premises exempted from time limit.

- The above Rules 287 to 289 do not apply to non-proprietary clubs, railway refreshment rooms, which are licensed for the retail vend of foreign liquor and also to shops for the retail sale of denatured spirit or to the premises of chemists or druggists who are licensed as such to sell medicated wines or rectified spirits.

291. Military canteens.

- Premises licensed for the retail vend of foreign liquor at a Military canteen established under the canteen system, shall remain open during such hours as may be prescribed by the officer in command of the regiments or units.

292. Closure of licensed premises on occurrence of riot.

- All licensees shall close their premises on the occurrence of a riot or disturbance in the neighbourhood. Arrangement of premises for vend of intoxicants and signboards

293.

Premises (except hotels, restaurants, clubs and railway refreshment rooms) licensed for the vend of foreign liquor for consumption on the premises, shall have all doors for admission of the public opening only on to a public road. Such premises must be so constructed that the interior thereof where sales are effected, may be visible from the doorway. The sale rooms shall be well lighted. Private rooms for the sale of such liquor or spirit where such are specially permitted by the Deputy Commissioner, must also be visible from the doorway.

294.

Premises licensed for the vend of country liquor, ganja or bhang shall have at least one door on the front wall. Such premises must be so constructed and fitted with one or more sale windows of size not smaller than 2 feet in width by 2½ feet in height, that the interior thereof where sales are effected, may be visible from outside. The sale room shall well lighted and the actual weighing or measuring of intoxicants shall be in full view of the customers.

295.

Where premises have been specially provided by the State Government or the Governor of Nagaland, as the case may be, for any shop, the licensee shall be bound to carry on his business in

such premises and to pay to the said Government in addition to his licence fee, such rent for the premises as may be demanded by the Deputy Commissioner.

296. Sign boards.

- Except in the case of hotels, restaurants, clubs, railway refreshment rooms, and the premises of chemists or druggists holding the excise licence or permits, there shall be fixed in a prominent position at the entrance of all premises licensed for the retail vend of any intoxicant, a sign board showing in large characters, the intoxicants, sold therein, the name of the vendor, the period of currency of the licence, and in the case of country spirit shops the strengths, if any, prescribed for retail vend and in the case of country spirit, ganja and bhang shops, the current retail prices. Accounts to be maintained by licensees

297. Accounts to be maintained by licensees.

- (i) Unless otherwise ordered by the Excise Commissioner in any particular case, regular and accurate accounts shall be maintained by all persons holding licences for manufacturing or vend of any intoxicant, and by manufacturing chemists licensed to use in the manufacture of drugs, medicines or chemicals, rectified spirit manufactured in India except persons holding licences for the manufacture or sale of fermented tari. (ii) Such accounts shall be written up as soon as the transactions for each day have been closed. (iii) The accounts shall be preserved for one year after the period covered by the licence and shall be reduced when called for by an Excise Officer not below the rank of Assistant Inspector.

298.

The daily accounts of transactions which holders of licences for the sale of any intoxicant are required to keep up shall be maintained in the prescribed forms of account book, which may be obtained at Sadar and Sub-Divisional Excise offices. The accounts may be kept in English.

299.

Every licensee, who is required by Rule 298 above to keep accounts, shall, when required by an Excise Officer of or above the rank of Assistant Inspector, assist him by a sufficient number of servants in taking account of his stock.

300. Payment of compensation for closure of shops and to persons improperly arrested.

(1) When any shop for the vend of any intoxicant is closed under Section 52 of the Act for the preservation of the public peace, compensation for such closure may be paid to the licensee as stated below : (i) The compensation will be paid by the Deputy Commissioner with the previous sanction of the Excise Commissioner. (ii) No compensation shall be paid when a shop remains closed for less

than six hours. Closure for six hours or more shall be held to be closure for the whole day.(iii)When a shop licensed for the vend of intoxicant upon which no duty is imposed under Chapter V of the Act, is closed, the compensation shall be calculated on the monthly fee payable for the licences and shall be a sum equivalent to the amount payable for the days during which the shop remains closed plus 10% of that amount for loss of profit. The Commissioner of Excise shall determine the compensation on the merits of each case.(iv)When a shop licensed for the vend of any intoxicant upon which duty is imposed under Chapter V of the Act, or under the Indian Tariff Act, 1934, is closed, the Deputy Commissioner shall calculate the average daily sale in the shop licensed or the sales during the previous month of the year and profit of the vendor on such daily sales after deducting from the average total sale proceeds, the amount of average daily license fees, the duty, the cost price and contingent expenses at 6 per cent of the sale proceeds, compensation shall then be granted at the rate of such daily profit for the number of days during which the shop remains closed.The Excise Commissioner shall determine the compensation on the merits of each case.(2)Payment of compensation for improper arrest of persons. - Compensation may be granted by the Deputy Commissioner to persons -(a)improperly arrested and subsequently released by an Excise Officer under Section 43 of the Act, or(b)charged before a Magistrate with offences under the Act and acquitted by such Magistrate, under the same conditions prescribed for the grant of expenses to witnesses under the rules referred to in Rule 314 of these rules and shall be subject to the maximum prescribed by those rules for the grant of such expenses; provided that in special cases, the Excise Commissioner may grant additional compensation not exceeding Rs. 50 in any one case.

Part VII

General Provisions(1)Disposal of intoxicants on expiry of Licence

301. Sale by one vendor to another vendor.

- A person who has been a licensed vendor may, on the expiration of his licence, and with the sanction of the Deputy Commissioner, sell wholesale to another licensed vendor any intoxicant which he is authorised under the conditions of his licence to sell and of which he has been lawfully in possession :Provided that the intoxicant is fit for use and in the case of country spirit, that it is within the limit of strength fixed for retail sale :Provided further that, if the Deputy Commissioner considers that the intoxicant or any part thereof, is unfit for use or has otherwise deteriorated so as to be unsaleable, he shall cause the same to be destroyed without any compensation being claimable by the former licensed vendor.(2)Destruction of intoxicants deemed to be unfit for use

302. Destruction of ganja or bhang in warehouses.

- Ganja or bhang stored in a warehouse and deemed by the Deputy Commissioner to be unfit for use shall be destroyed at the end of the year, after the annual stock taking and closing of accounts :Provided that the refuse of ganja may be destroyed on or before the 30th September, in warehouses approved by the Excise Commissioner, if found necessary.

303. Disposal of unsuitable spirit in distillery or warehouse.

- If spirit manufactured in a distillery or stored in a warehouse is found to be of inferior quality or otherwise unsuitable for the purpose, for which it was made or stored, it may be rejected and destroyed, or otherwise dealt with under the orders of the Excise Commissioner. If the Officer-in-charge of a distillery or warehouse (if he is not a Superintendent of Excise) considers that the spirit to be issued is bad and unsuitable, he should at once report the matter to the Superintendent of Excise who may, pending orders of the Excise Commissioner, stop its issue and ask the officer to send samples of such spirit for analysis without delay'.

304. Destruction of intoxicant unfit for use on vendor's premises.

- Any intoxicant kept on the premises of a vendor licensed to sell such intoxicant and found after necessary examination to be unfit for human consumption may be destroyed under orders of the Deputy Commissioner. (3) Disposal of things confiscated

305.

When in any case a Magistrate orders the confiscation of anything under Section 75 (1) of the Act, such thing shall be made over to the Deputy Commissioner for disposal.

306. Method of disposal of things confiscated.

- The disposal of things confiscated by order of a Magistrate or by order of a Deputy Commissioner shall be regulated as stated in the following rules.

307.

The sale or other disposal of things confiscated under the Act shall be deferred till the period of appeal against the order of confiscation has expired or if an appeal be made against such order till the appeal is disposed of: Provided - (1) that the sale of any animal or other thing ordered to be confiscated shall not be so deferred unless the owner or his agent deposits with the Deputy Commissioner or Sub-Divisional Officer, as the case may be, such sum as that officer may consider to be required and to be sufficient for the keep or safe custody of such animal or other thing, pending the result of such appeal, and (2) that if the thing be of a perishable nature it may be sold immediately.

308. Disposal of things confiscated when order is reversed.

(1) If any order of confiscation of anything be reversed on appeal, such thing, or the sale proceeds thereof and the amount, if any, deposited for the keep or safe custody of such thing shall be at once returned to the owner thereof, or his agent under the order of the Deputy Commissioner or Sub-Divisional Officer, as the case may be. (2) If no one appears within two months from the order on

appeal to receive the thing confiscated, the sale proceeds or the amount, if any, deposited, such thing or sale proceeds or amount shall be forfeited to the Commissioner.

309. Disposal of confiscated foreign liquor, tari and pachwai.

- Confiscated foreign liquor, if found fit for human consumption, shall be sold by auction. Confiscated tari and pachwai shall be destroyed.

310. Country spirit, ganja, bhang and charas.

- Confiscated country spirit, ganja, bhang and charas, if found fit for human consumption, shall be sold by auction subject to reserved price which shall be equal to the amount of duty leviable on the article in the place in which the sale takes place.

311. Other intoxicants.

- Confiscated intoxicants other than those referred to in Rules 309 and 310 shall be sold by auction to the highest bidder.

312. Confiscated article to be sold to licensed vendors or destroyed.

- Any confiscated article referred to in Rules 309 to 311 should be sold only to a licensed vendor of such article. If no bid be available from such a vendor, it shall be destroyed forthwith.

313. Disposal of things confiscated other than intoxicants.

- When the article confiscated under Section 74 (c) or (d) of the Act is not an intoxicant, it shall be disposed of as follows : (i) When such article in the opinion of the Deputy Commissioner does not exceed Rs. 1000 in value, it may be sold by the Deputy Commissioner to the highest bidder or in his discretion released on payment of such sum as he may think fit, or with the sanction of the Excise Commissioner, retained for the use of the Excise Department. (ii) When such article, in the opinion of the Deputy Commissioner, exceeds Rs. 1000 in value, it shall be disposed of at the discretion of the Excise Commissioner, who may in special case refer the matter to the State Government for orders. (4) Grant of expenses to witnesses

314. Expenses to witnesses.

- Expenses to witnesses appearing under summons, or produced before any Court or Deputy Commissioner in Excise case may be granted by such Court or Deputy Commissioner in accordance with rules made by the State Government for the grant of expenses to witnesses in criminal cases. (5) Summoning of witness from a distance

315. Summoning of witnesses.

- No Excise Officer empowered under Section 42 (2) of the Act shall summon any person to appear before him at a greater distance than forty miles from the usual place of residence of such person.(6)Rewards

316. Grant of rewards.

- Rewards may be granted by the Deputy Commissioner or the Excise Commissioner to persons contributing to the prevention of offences under the Nagaland Excise Act, 1967, or to the detection or conviction of offenders against the Act, subject to such instructions as may be issued by the State Government from time to time. Form No. 1 Foreign Liquor District..... Date..... Application for Pass/ Permit to import India-made foreign liquor, Rectified or Denatured Spirit or Absolute Alcohol into Nagaland Name and address of applicant..... Name and address of agent, if the application is presented by an agent Name of distillery, brewery, etc. from which liquor is to be obtained Address in Nagaland to which liquor is to be imported..... Route by which liquor is to be imported..... Date before which the consignment of liquor is to be despatched to Nagaland..... Signature of the importer or his agent Description and quantity of liquor to be imported

Kind of liquor (i. e. Wine, Spirit, Beer, Liquors, Rectified Spirit or Denatured Spirit)	Quantity to be imported In bulk litres or bottles	Equivalent in London Proof litres
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Gross duty payable on total consignment and head or heads to which payable. For use in Deputy Commissioner's Office

Gross amount payable to Treasury Head of accounts

Returned to applicant with Challans

Issue pass in Form.....	Treasury Officer.....
Permit in Form	Sub-Treasury Officer.....
	Deputy Commissioner.....
	Date.....

Form No. 2 Pass for the import of India-made foreign liquor including rectified or denatured spirit or absolute alcohol into Nagaland Original (To be retained by the Collector/Deputy Commissioner. The challan is to be pasted on this as authority for issuing the pass) Pass for the import into Nagaland of India-made foreign liquor, rectified spirit, etc., on which, full *duty/pass fee has been paid from a distillery/warehouses/licensed premises. Serial No. of Pass..... District of issue..... Place from which liquor is to be brought..... Route by which liquor is to be imported..... Date before which consignment is to be despatched to Nagaland Date of issue.....

Description of liquor (wine, etc., as in application)	Quantity In bulk litres or bottles	Equivalent in London Proof litres
(1)	(2)	(3)

Litres Quarts Pints

Note. - Columns 2 and 3 must both be filled up if duty is payable on proof litres. Pass the articles above described for import to..... at..... in the district of.....(the full *duty/pass fee amounting to Rs..... having been paid at the Treasury/Sub-Treasury..... by Challan No..... dated.....Date.....Signature and designation of the Officer granting the Pass* Strike out entries not applicable. Form No. 2 Pass for import of India-made foreign liquor including rectified or denatured spirit or absolute alcohol into Nagaland Duplicate (To be sent to Deputy Commissioner of the place of export for record) Pass for the import into Nagaland of India-made foreign liquor, rectified spirit, etc. on which full *duty/pass fee has been paid from a distillery/warehouse/licensed premises. Serial No. of Pass..... District of issue..... Place from which liquor is to be brought..... Route by which liquor is to be imported..... Date before which consignment is to be despatched to Nagaland..... Date of issue.....

Description of liquor(wine, etc., as in application)	Quantity In bulk litres or bottles	Equivalent in London Proof litres
(1)	(2)	(3)

Litres Quarts Pints

Note. - Columns 2 and 3 must both be filled up if duty is payable on proof litres. Pass the articles above described for import to..... at..... in the district of the full *duty/pass fee amounting to Rs..... having been paid at the Treasury/Sub-Treasury..... by Challan No..... dated....Date.....Signature and designation of the officer granting the Pass
Date of issue Quantity issued Strength

Deputy Commissioner/Officer-in-charge of the Bonded Warehouse*Strike out entries not applicable. Form No. 2 Pass for the import of India-made foreign liquor including rectified or denatured spirit or absolute alcohol into Nagaland Triplicate (To be sent to the Deputy Commissioner of the place of export and returned to the officer granting the pass) Pass for the import into Nagaland of India-made foreign liquor, rectified spirit, etc., on which full *duty/pass fee has been paid from a distillery/ warehouse /licensed premises. Serial No. of Pass..... District of Issue..... Place from which liquor is to be brought..... Route by which liquor is to be imported..... Date before which consignment is to be despatched to Nagaland..... Date of issue.....

Description of liquor(wine, etc., as in application)	Quantity In bulk litres or bottles	Equivalent in London Proof litres
(1)	(2)	(3)

Litres Quarts Pints

Note. - Columns 2 and 3 must both be filled up if duty is payable on proof litres. Pass the articles above described for import to..... at..... in the district of.....(the full *duty/pass fee amounting to Rs..... having been paid at the Treasury/Sub-Treasury by Challan No..... Dated.....Date.....Signature and designation of the Officer granting the Pass Entries to be made in the exporting district
Date of issue Quantity issued Strength

Deputy Commissioner/Officer-in-charge of the Bonded Warehouse*Strike out entries not applicable. Form No. 2 Pass for the import of India-made foreign liquor including rectified or denatured spirit or absolute alcohol into Nagaland Quadruplicate (To be handed over to the person to whom pass is granted to accompany the consignment) Pass for the import into Nagaland for India-made foreign liquor, rectified spirit, etc. on which full *duty/pass fee has been paid from a distillery/warehouse/licensed premises in..... Serial No. of Pass..... District of issue..... Place from which liquor is to be brought..... Route by which liquor is to be imported..... Date before which consignment is to be despatched to Nagaland..... Date of issue.....

Description of liquor (wine, etc., as in application)	Quantity In bulk litres or bottles	Equivalent in London Proof litres
(1)	(2)	(3)

Litres Quarts Pints

Note. - Columns 2 and 3 must both be filled up if duty is payable on the proof litres. Pass, the articles above described for import to..... at..... in the district of..... (the full *duty/pass fee amounting to Rs..... having been paid at the Treasury/Sub-Treasury at..... by Challan No.....

Dated..... Date..... Signature and designation of the Officer granting the Pass*Strike out entries not applicable. Form No. 3 Permit for the import of India-made foreign liquor including rectified or denatured spirit or absolute alcohol Original (To be retained by the Deputy Commissioner.....) Serial No. of permit..... District of issue..... Place from which liquor is to be brought (nature or name of dealers and place) Route by which liquor is to be imported..... Date of issue..... Current to.....

Description of liquor (i.e. wine, spirit, beer, liquor, cordial, rectified spirit, denatured spirit etc.)	Quantity to be imported In bulk litres or bottles	Equivalent in London Proof litres
(1)	(2)	(3)

Litres Quarts Pints

Shri..... of..... is permitted to import the articles above described on pre-payment of duty at..... in the State of..... and on compliance with all rules and orders in force in that State for a period ending on..... Date..... Signature and designation of the Officer granting the Pass Form No. 3 Duplicate (To be sent to the Deputy Commissioner of the place of export) Serial No. of permit..... District of issue Place from which liquor is to be brought (nature or name of the dealers and place)..... Route by which liquor is to be imported Current to.....

Description of liquor (i.e. wine, spirit, beer, liquor, cordial, rectified spirit, denatured spirit etc.)	Quantity to be imported In bulk litres or bottles	Equivalent in London Proof litres
(1)	(2)	(3)

Litres Quarts Pints

Shri..... of..... is permitted to import the articles above described on pre-payment of duty at..... in the state of..... and on compliance with all the rules and orders in force in that State for a period ending on..... Date..... Signature and designation of the Officer granting the Pass Form No. 3 Triplicate (To be handed over to the applicant) Serial No. of permit..... District of issue..... Place from which liquor is to be brought (nature or name of the dealers and place)..... Route by which liquor is to be imported..... Date of issue..... Current

to.....

Description of liquor (i.e. wine, spirit. beer, liquor, cordial, rectified spirit, denatured spirit etc.)	Quantity to be importedIn bulk litres or bottles	Equivalent in London Proof litres
---	--	-----------------------------------

(1)

(2)

(3)

Litres Quarts Pints

Shri.....of..... is permitted to import the articles above described on pre-payment of duty at..... in the State of..... and on compliance with all rules and orders in force in that State for a period ending on.....Date.....Signature and designation of the Officer granting the PassForm No. 4Application for a pass to import duty paid overseas foreign liquorName and address of applicant.....Name and address of agent, if the application is presented by an agent.....Name and address of the firm from which the liquor is to be obtained.....Address in Nagaland to which the liquor is to be imported

Description and quantity of liquor to be imported	Pass fee for import by Private individuals			
LitresQuartsPints	Rate when imported in bulk	Rate when imported in bottles	Total fee to be paid	

Spirits-(i) Brandy(ii) Whisky(iii)

Gin(iv)

RumLiquors-Champagne.....Wines

(othersorts).....Beer.....Ale.....Perry.....Cider.....Other fermented liquor.....

For use in Deputy Commissioner's OfficeGross amount of pass fee payable to the Treasury.Head of AccountsDeputy CommissionerReturned to applicant with challansIssue pass in form.....Treasury/Sub-Treasury OfficerDeputy

Commissioner.....Date.....N.B. - No fee is chargeable for the import of overseas foreign liquor by the persons holding licences for the wholesale or retail sale of foreign liquor.Form No. 5Pass for the import of duty paid overseas foreign liquorOriginal(To be retained by the Deputy Commissioner)Serial No. of Pass.....District of issue.....Place from which liquor is to be brought.....Route by which liquor is to be imported.....Name and address of the person to whom issued.....Date of issue.....Current to.....

Description and quantity of liquor to be imported	Pass fee for import by Private individuals			
Lit. Qts.Pts.	Rate when imported in bulk	Rate when imported in bottles	Total fee to be paid	No. and date of treasury challan under

which
paid

Spirits-(i) Brandy(ii)
Whisky(iii) Gin(iv)
RumLiquors-CordinalsChampagneWines
(othersorts)BeerAlePerryCiderOther
fermented liquors

Date.....Signature and designation of the Officer granting the PassN.B. - No fee is chargeable for the import of liquor by persons holding licences for the wholesale or retail sale of foreign liquor. Form No. 5 Duplicate (To be handed over to the person to whom the pass is granted to accompany the consignment) Serial No. of Pass.....District of issue.....Place from which liquor is to be brought.....Route by which liquor is to be imported.....Name and address of the person to whom issued Date of issue.....Current to.....

Description and quantity of liquor to be imported	Pass fee for import by Private individuals			No. and date of treasury challan under which paid
	Lit. Qts.Pts.	Rate when imported in bulk	Rate when imported in bottles	Total fee to be paid

Spirits-(i) Brandy(ii)
Whisky(iii) Gin(iv)
RumLiquors-CordinalsChampagneWines
(othersorts)BeerAlePerryCiderOther
fermented liquors

Date.....Signature and designation of the Officer granting the PassN.B. - No fee is chargeable for the import of liquor by persons holding licences for the wholesale or retail sale of foreign liquor. Miscellaneous Forms Form No. 1 Pass for the export/transport of country spirit, ganja, bhang, charas or excise opium on which duty has been paid from a distillery, warehouse, treasury, sub-treasury or licensed premises and of India-made foreign liquor including rectified spirit or absolute alcohol (duty paid or duty free), denatured spirit (pass fee paid or free of pass fee) from a distillery or warehouse (other than a bonded laboratory). Original District-(To be retained)

1. Serial No. of Pass with date of issue...

2. No. and date of import permit (if any)

3. Name of article.....

4. Distillery/warehouse/ treasury or sub-treasury/licensed premises.....

5. Name of person to whom given (in the case of excise opium issued from a treasury or sub-treasury the date of issue will be filled in by the Treasurer under his signature)

*Quantity-Kilogram/Bulk litres/L. P. Litres/Strength/Rate of duty levied.Pass the articles above described for export/transport to the..... at..... in the district of..... (the full duty/pass fee amounting to Rs..... and cost price amounting to Rs..... having been paid at Post Office/Treasury by Challan/M. O. No.....dated the.....) by the following route.This pass is current for..... days and must be returned within the period of currency to the officer granted it.The 20.....Signature of Officer granting the Pass*Bulk litres and strength in case of C. S. Bulk litres, Strength and L. P. litres in case of India- made foreign liquor. Bulk litres only in case of D. S.Form No. 1Pass for the export/transport of country spirit, ganja, bhang, charas or excise opium on which duty has been paid from a distillery, warehouse, treasury, sub-treasury or licensed premises and of India-made foreign liquor including rectified spirit or absolute alcohol (duty paid or duty free), denatured spirit (pass fee paid or free of pass fee), from a distillery or warehouse (other than a bonded laboratory).DuplicateDistrict-(To be handed over to the person to whom the pass is granted to accompany the consignment)

1. Serial No. of pass with date of issue.....

2. No. and date of import permit (if any).....

3. Name of article.....

4. Distillery/Warehouse/Treasury or Sub-Treasury/Licensed premises.....

5. Name of person to whom given (in the case of Excise opium issued from a Treasury or Sub-Treasury the date of issue will be filled in by the Treasury under his signature)

*Quantity Kg/Bulk litres/L. P. Litres/Strength/Rate of duty levied.Pass the articles above described for export/transport to the.....at.....in the district of.....(the full duty/pass fee amounting to Rupees..... and cost price amounting to Rs.....having been paid at.....Post Office/Treasury/Sub-Treasury by Challan/Money Order No..... dated the.....), by the following route:This pass is current for..... days and must be returned within the period of currency to the officer granting it.The.....20.....Signature of Officer granting the Pass*Bulk litres and strength in case of C. S. Bulk litres, Strength and L. P. litres in case of India-made foreign liquor. Bulk litres only in case of D. S.Form No. 1Pass for the export/transport of country spirit, ganja,

bhang, charas or excise opium on which duty has been paid from a distillery, warehouse, treasury, sub-treasury or licensed premises and of India-made foreign liquor including rectified spirit or absolute alcohol (duty paid or duty free), denatured spirit (pass fee paid or free of pass fee), from a distillery or warehouse (other than a bonded laboratory). Triplicate District- (To be handed over to the person to whom the pass is granted to accompany the consignment)

1. Serial No. of pass with date of issue.....

2. No. and date of import permit (if any).....

3. Name of article.....

4. Distillery/Warehouse/Treasury or Sub-Treasury/Licensed premises.....

5. Name of person to whom given (in the case of Excise opium issued from a Treasury or Sub-Treasury the date of issue will be filled in by the Treasury under his signature)

*Quantity Kg/Bulk litres/L. P. Litres/Strength/Rate of duty levied. Pass the articles above described for export/transport to the..... at..... in the district of..... (the full duty/pass fee amounting to Rupees..... and cost price amounting to Rs..... having been paid at..... Post Office/Treasury/Sub-Treasury by Challan/Money Order No..... dated the.....), by the following route: The pass is current for..... days and must be returned within the period of currency to the officer granting it. The..... 20..... Signature of Officer granting the Pass *Bulk litres and strength in case of C. S. Bulk litres, strength and L. P. litres in case of India-made foreign liquor. Bulk litres only in case of D. S.