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Rule

PUNJAB-SPIRITNOUS-PREPARATIONS-BONDED-WAREHOUSE-RULES of 1939

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1.

These rules shall be called the Punjab Spirituous Preparations Bonded Warehouse Rules.

2.

In these rules unless there is anything repugnant in the subject or context -(i)"The Act" means the Punjab Excise Act, 1 of 1914 ;(ii)"Bonded Warehouse" means a warehouse licensed by the Financial Commissioner as a bonded warehouse for the receipt and storage, under bond of medicinal and other preparations containing rectified spirit of Indian manufacture imported into the Punjab from any place in India, or from any Part B State approved by the Punjab Government.

3.

Persons desirous of obtaining licences to establish private bonded warehouses for the deposit and storage and spirituous preparations without payment of duty, shall apply to the Collector concerned, who will forward such application for the order of the Financial Commissioner, Punjab. Rules 1 to 6 of the Punjab Distillery Rules shall apply mutatis mutandis, to such applications, except that the cash deposit required in addition to the execution of the security bond pledging the premises, shall not exceed rupees one thousand. The licence shall be granted in form B.W. 1.

4.

Bonded warehouses shall ordinarily be supervised by the ordinary establishment of Excise Department, and the Collector shall arrange with the licensee of the warehouse the number of houses per day and of days per week on which the warehouse shall be opened for receipt or issue of spirituous preparations and for such operations as may be necessary. The time so fixed shall be posted upon the outer door or gate of the bonded warehouse for the information of the purchasers. Should it appear to the Collector at any time that a re-arrangement of the work is rendered necessary, he will at once take steps to reduce or extend the number of hours and days during which the warehouse is to be opened. Any licensee of a warehouse who is not satisfied with the hours fixed shall be at liberty to have a wholtime officer posted at his own expense on payment to the Collector of such sum as the Financial Commissioner shall from time to time direct and every such sum shall be paid within fifteen days after the expiry of the month to which it relates.

5.

The license must be renewed annually. Such renewal shall be granted by the Collector subject to the approval of the Financial Commissioner.

6.

Rules 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26 and 27 of the Punjab Distillery Rules and Rules 34 to 40 of the Punjab Chemical Works Rules shall apply, mutatis mutandis, to all bonded warehouses.

7.

Every bonded warehouse shall be under the joint lock and key of the officer-in-charge thereof and of the licensee. The lock used by the officer-in-charge shall be a revenue lock and the key of it shall remain in the personal custody of the officer-in-charge.

8.

No spirituous preparations shall be received in the bonded warehouse unless accompanied by a pass from the officer-in-charge of the bonded premises from which they have been imported.

9.

Immediately on arrival of a consignment at the bonded warehouse, the officer-in-charge shall be informed and the consignment shall not be opened until the same has been examined and verified with the pass by the officer-in-charge, who shall also note the results in the presented registers, and also on the pass covering the consignment. One copy of the pass with the entries of receipt shall be immediately returned to the officer, who issued the pass, and the other copy with entries thereon

shall be kept in the warehouse.

10.

An allowance not exceeding two per cent, shall be made for the actual loss in transit by leakage and breakage of vessels or bottles containing preparations. The allowance shall be determined by deducting from the quantity despatched, the quantity received at the destination, both quantities being stated in terms of proof litres of spirit contents.

11.

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

12.

Spirituous preparations shall be imported under bond at the sole risk and responsibility of the licensee of the bonded warehouse. The bond is discharged when the spirituous preparations have been duly checked and approved by the officer-in-charge and deposited in the warehouse after the duty on the excess deficiency, if any, has been realized.

13.

All preparations thus imported shall be entered in the registers maintained for the purpose.

14.

Government shall not be held responsible for the destruction whatsoever loss or damage by fire, theft or any other cause warehouse, occurring to any spirit stored in the warehouse. In case of fire or other accident, the officer-in-charge shall immediately attend to open it at any hour by day or night.

15.

Smoking or the use by any person whatsoever within a warehouse or naked lights of any description is prohibited. Closed lanterns only shall be used.

16.

The ordinary working hours of a bounded warehouse shall be from 10 a.m. to 4 p.m. In order cases Rules 32, 32-A, 33 and 33-A of the Punjab Distillery Rules, 1932, shall apply mutatis mutandis.

17.

The licensee shall be bound by the provisions of the Act. and by all rules which may be prescribed under the Act in this behalf from time to time and by all special orders which may be issued by a competent authority and shall cause all persons employed by him to obey all such rules.

18.

If it comes to the notice to the licensee that any person employed by him has committed any breach of the Act, or of the engagements entered into by him it shall be his duty to report the matter to the officer-in-charge and to comply with the direction of that officer. The officer-in-charge shall report the matter together with the action taken by him to the District Excise Officer and the Collector.

19.

The licensee shall keep up registers which are by these rules prescribed for maintenance by the licensee and shall submit them for inspection when required. The following registers and forms have been prescribed :-(1) Stock account of each preparation in form B.W. 2. (2) Application for pass for the removal of preparations from the warehouse in form M.C. 6. (3) Account of preparations issued from warehouse (M.C. 7). (4) Labels (M.C. 8). (5) The monthly return in form B.W. 3. (6) Advice of samples sent to Chemical Examiner (M.C. 9). (7) Account of samples sent to the Chemical Examiner (M.C. 10). (8) Inspector's dairy, D. 9. (9) Register in form D. 15 regarding advance payment of duty.

20.

The licensee shall submit at the end of each month a statement in the prescribed form in duplicate to the officer-in-charge, who shall after verification submit them to the Collector. The Collector shall forward one copy to the Financial Commissioner, the duplicate copy being sent to the Commissioner for information. The licensee shall also furnish such true statement as may be required by the Collector from time to time.

21.

Spirituous preparation may be removed from a warehouse :- (1) Under bond -(a) for transport to another bonded warehouse, (b) for export to other state when specially permitted by the Excise Commissioner, (2) On payment of duty ; (3) Without payment of duty and without bond -(a) If issued to servants of the Government empowered to remove them on public service ; (b) if issued to Government Local Fund and Charitable hospitals and dispensaries approved by the Punjab Government the indents being signed by the Civil Surgeon of the District; (c) if issued to Government, Local Fund and charitable hospitals and dispensaries in other States and States approved by the Punjab Government on indents signed by the competent authority in the case of States and a Chief Medical Officer in the case of Part B State; (d) if issued to vaterinary hospitals the indents being countersigned by the Deputy Superintendent of the Department : Provided that

clauses (b), (c) and (d) of this rules, shall apply in the case of medicinal preparations only.

22.

(a) No preparation shall be removed from the warehouse until it has been checked and approved by the officer-in-charge and a transport or an export pass in form M. 46 has been granted. Such passes shall only be issued on the proof of execution of bond by licensee or on production of treasury receipt showing that the required amount of duty has been deposited into the Government treasury. (b) In case of issues under bond, the procedure laid down in the Rules 11, 13, 14, 15 and 16 of the Punjab Liquor Permit and Pass Rules, 1932, shall apply *mutatis mutandis*.

23.

If a licensee prefers not to pay duty at the time, he may remove the preparation subject to the adjustment of such duty against an advance payment made by him into the Government treasury on account of the duty recoverable on such removals. Such an advance payment shall not be less than Rs. 1,000 and each time an advance is replenished it must be by a sum that will bring it up to at least Rs. 1,000. The Treasury Officer shall keep the inspector informed all payments credited to an advance, and the inspector shall maintain a statement showing such payments and the duty debitable against them. He shall balance this statement on every day on which the warehouse is open for issue and on every such day shall inform the licensee of the balance standing to his credit, and he shall permit the removal of which duty is debitable against the advance only so long as the balance is not exhausted.

24.

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

25.

The stock of medicinal and other preparations containing rectified spirit in the bonded warehouse shall be taken by the officer-in-charge on the last working day of each month. Separate store rooms shall be maintained for the storage of medicinal preparations shown in appendix IV of the Punjab Excise Manual, Volume II.

26.

Nothing in these rules justifies the use on a label or in an advertisement of words stating or implying that the preparation is sold under a Government guarantee as to contents or quality.

27.

If a fire, theft or any other accident causing destruction, loss or damage to the preparations stored in the bonded warehouse takes place, the Collector shall immediately cause an enquiry to be held by a gazetted officer in order to determine the liability of the licensee to pay duty on the spirit wasted.

28.

If the licensee infringes or causes or permits any person to infringe any of the conditions of this license, the Collector may revoke and determine the license and may forfeit to Government the whole or any part of the security deposit :Provided that if the infringement is of minor nature, the license may be restored and the order forfeiting the security may be set aside on payment of a sum not exceeding Rs. 50.

29.

The Financial Commissioner reserves to himself the right of adding to, altering, revising or changing these rules from time to time, either after or without consulting the licensee and the licensee shall carry out all orders and instructions issued in the rules, in their original or revised forms, so long as he holds the license.