

The Assam Distillery Rules

ASSAM

India

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Rule THE-ASSAM-DISTILLERY-RULES of 1945

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The Assam Distillery Rules Published vide Notification No. MEX 60/45/3, dated 11th April, 1945 Last Updated 12th February, 2020 (Framed under the Assam Excise Act, 1910) Notification No. MEX 60/45/3, dated 11th April, 1945. - In exercise of the powers conferred by Section 36 of the Eastern Bengal and Assam Excise Act, 1910 (Eastern Bengal and Assam Act 1 of 1910), as amended from time to time, the Governor of Assam is pleased to make the following Rules : These Rules may be called the Assam Distillery Rules and shall come into force with effect from the 1st day of June, 1945. Distilleries and Breweries (1) Distilleries

1. Definitions.

- In these rules, unless there is anything repugnant in the context, - (a) "Brewer for sale" means a persons who brews beer for the use of any other person, at any place other than the premises of the persons for whose use the beer has been brewed, and includes any licensed dealer in or retailer of beer, who brews beer ; (b) "Distiller" means a person who holds a licence to work a distillery ; (c) "Feints" means impure spirit produced from the distillation of low wines ; (d) "Low wines" means impure spirit produced from the distillation of wash ; (e) "Obscuration" means the difference, caused by matter in solution, between the true strength of spirit and that indicated by the hydrometer ; (f) "Officer-in-charge" or "the Excise Officer" means the Excise Superintendent or Inspector or Sub-Inspector in-charge of a distillery ; (g) "Receiver" means any vessel into which the worm of a still discharges ; (h) "Receiver room" means the part of a distillery where the receivers are kept ; (i) "Spent lees" is the residue left after impure spirit has been redistilled ; (j) "Spent wash" is the residue left after wash has been exhausted of spirit ; (k) "Sugar" means any saccharine substance, extract or syrup, and includes any materials capable of being used in brewing, except malt or grain of any kind ; (l) "Vat" means any vessel used for blending, reducing or the storage of spirit ; (m) "Warehouse" means the part of a distillery in which spirit in a fit state for consumption is stored ; (n) "wash" means material for distillation which is under or has undergone, fermentation by natural or artificial means ; (o) "Wash back" means a vessel in which fermentation is carried on ; (p) For some other items, see definition under Rule 90 of the Excise Rules. Licensing and Regulation

of Distilleries

2. Application for licence.

- Any person desiring to obtain a licence to establish and work a distillery, in any place in Assam, shall apply in writing to the Commissioner of Excise stating the following particulars : (i) The name or names with address or addresses of the person or persons applying ; if a firm, the name of every partner of the firm, and if a company, the registered name and address thereof; (ii) The purpose for which the distillery is proposed to be opened, specifying in detail the nature of the business which the applicant desires to carry on therein ; (iii) The name of the place in which, the site on which and the building in which the distillery is to be constructed or worked ; (iv) The number and full description of the stills, vats and other permanent apparatus which the applicant wishes to work or set up, and the size and capacity of such stills, etc.; (v) The date from which, in the event of a licence being granted to him, the applicant proposes to commence working the distillery ; and (vi) A correct plan of the building which he intends to use or to construct for his distillery, and a plan showing the position of stills, vats and other permanent apparatus therein and list of store-rooms, warehouse, etc., connected therewith.

3. Consideration of application.

(a) On receipt of the application and after consulting the Collector of the district in which the distillery is proposed to be opened regarding the suitability of the site, and buildings, if there be any already, and on any other points, and on receipt of the Collector's opinion, and after such further enquiry as he may deem necessary, the Excise Commissioner shall decide whether the licence for the opening of the distillery should be granted or not. In deciding whether a licence for the working of a distillery is to be granted or not, the Excise Commissioner will take into full consideration the purpose for which it is proposed to open the distillery and the demand or necessity for such a distillery. (b) Purposes for which distilleries may be opened. - Distilleries may be opened for- (1) supply of country spirit; (2) supply of foreign liquor ; (3) supply of spirit for the manufacture of chemicals, medicated articles, etc., for other industrial purposes ; (4) for any or all of the above purposes combined. (c) If the Excise Commissioner sanctions under Section 16 of the Eastern Bengal and Assam Excise Act, 1910, the opening of a distillery, he shall so inform the applicant and the Collector of the district in which the distillery is to be opened. He shall also inform the applicant the amount of security to be furnished by him for the due performance of the conditions on which a licence may be granted to him. (d) Construction of distillery-Plans. - The applicant shall then be called upon to make arrangements for the construction of the distillery. Upon completion of the building and after the still and other appliances and apparatus have been set up, he must file two fresh copies of the plans before the Collector who shall cause them to be verified in any manner he thinks proper, and then submit one copy to the Excise Commissioner for examination and for comparison with the plans first submitted, and for any further verification he may think necessary. After final approval by the Excise Commissioner, a licence will be granted by him to the applicant in the prescribed form. The applicant shall be bound to conform to the wishes of the Excise Commissioner, regarding any addition or alteration to the buildings, stills, vats or other permanent apparatus or plant which he considers necessary whether before or after the final plans are

submitted, for the proper security of the revenue or to render illicit practices impracticable.(e)Additions or alterations to buildings, stills, etc., require previous sanction of Excise Commissioner. - No addition or alteration to the buildings, stills or other permanent apparatus as shown in the plans finally submitted by the applicant shall be made without the previous sanction of the Excise Commissioner obtained through the officer in charge and the Collector. If the Excise Commissioner so directs, such additions or alterations may be permitted by the Collector subject to the Excise Commissioner's approval. When any such additions or alterations are made, fresh plans must be submitted to the Excise Commissioner through the Collector with a certificate from the officer-in-charge that they are correct. If the Excise Commissioner so directs the officer-in-charge of the distillery may, with the permission of the Collector, allow minor alterations to be made to such buildings or stills and other permanent apparatus subject to subsequent approval of the Excise Commissioner.(f)Excise Commissioner may at any time verify description and plans. - It will be open to the Excise Commissioner to verify at any time any of the descriptions and plans above mentioned and on proof of error, to require fresh ones to be submitted for sanction. Such verification may be made by any officer deputed for the purpose, and such officer shall be allowed full access to the premises. Sanction to the plans may be withheld until any point in respect of which they differ from plans already sanctioned has been rectified to the satisfaction of the Excise Commissioner. The distiller shall be bound to carry out such rectification within a reasonable time to be fixed by the Excise Commissioner.

4. Payment of licence fee and security deposit and execution of bond.

- Before the licence to work the distillery is granted by the Excise Commissioner, the distiller shall be required to pay a licence fee to be determined on the merit of such amount or amounts as the Provincial Government may direct, as security for the due observance of the conditions of the licence, and shall execute a bond in the prescribed form pledging the premises, stills and all apparatus and utensil employed in the manufacture of spirit, for the due discharge of all payments which may become due to the Provincial Government by way of duty, fees, rents fines penalties or otherwise under the provisions of his licence or to which the distiller may be liable by law or rules or under any engagement or bond into which he may have entered. In lieu of executing such a bond the distiller may deposit such amount as the Provincial Government may direct.

5. Period for which a licence may be granted or renewed.

- The licence for a distillery may be granted for any number of years not exceeding ten as the Provincial Government may decide in each case. If the work of the licensee is proved satisfactory, it may be renewed at the discretion of the Provincial Government for a period not exceeding the same number of years on such terms and conditions as may then be decided upon.

6. Establishments and their cost.

- The Commissioner of Excise shall appoint such officer and establishment as he thinks fit to the charge of a distillery. The distiller shall pay to the Provincial Government at the end of each calendar month such establishment charges as may be determined from time to time by the Excise

Commissioner. The cost of establishment shall include pay as well as leave and pension contribution.

7. Quarters for establishment and office-furniture.

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

8. Distiller to give notice of commencement and closure of working.

- Every proprietor or manager of a licensed distillery must give at least fifteen days' notice in writing to the Collector of the date on which he proposes to commence working the distillery, and at least one month's notice before he ceases to work it.

9. Power to withdraw establishment.

- In case a distiller shall cease distilling or issuing spirits for a period exceeding one month, the Excise Commissioner may withdraw the establishment stationed at the distillery and may prohibit all further distillation and issue of spirits until the distiller has given him fifteen days' notice in writing of the date on which he proposes to recommence distilling or issuing spirits, as the case may be.

10. Arrangements of still, etc.

(a)The distiller shall so arrange his stills that spirit shall discharge into closed and locked receivers of such pattern that no spirit can be removed from them unless they are unlocked. Every pipe used for conveying spirit or feints must be so fixed and placed as to be visible throughout its entire length and shall, if the Excise Commissioner so directs, be coated with oil paint of a particular colour, and all joints thereof shall be sealed in such manner as the Excise Commissioner may prescribe. If the condensing worm is made of copper or if the spirit passes through pipes wholly or partly made of copper, such measures, as the Excise Commissioner may direct, shall be taken by the distiller in order to protect the liquor from serious contamination by the copper.(b)There shall be no opening into any still, condenser or refrigerator, except-(i)for connection with the wash backs or spirit receivers,(ii)properly secured air cocks or air valves of a number and description approved by the Excise Commissioner.(c)Locks and fastenings. - The distiller shall provide and maintain suitable and secure fastenings and club locks or any other equally suitable locks made in India and approved by the Excise Commissioner, where necessary, to all stills, spirit receivers, fermentation rooms, store rooms, pipes etc., to the satisfaction of the Excise Commissioner. The keys of all such locks shall be kept in the personal custody of the officer in charge and the distiller, if he desires may put his own additional locks on all stills, receivers, etc. but shall be bound immediately to remove those locks, when required by the officer-in-charge to allow free inspection.(d)Custody of duplicate keys. -

Duplicate keys of all locks for fastenings and stills, receivers, vats, pipes, pipe connections, etc., should be deposited with the Treasury or Sub-Treasury Officer of the district or sub-division, as the case may be. (e) Glass safe and sampling apparatus. - The distiller shall, if the Excise Commissioner so directs, provide between the stills and the spirit receivers a glass safe by which the quantity and strength of the spirits which are running will at any moment be visible to the operator, or a sampling apparatus so constructed that for every sample drawn off an exactly equal quantity shall be discharged into a closed and locked receptacle. If required, both a safe and sampling apparatus shall be provided. The distiller shall also, if so required, provide branch pipes fitted with locks by means of which spirits of different strengths and qualities may be diverted into receivers. (f) Closed pipes for conveyance of spirit from receivers to store-room. - The stills, receivers and vats shall be so arranged that the spirit may be conveyed from the receivers to the store-room through closed pipes. All pipes and all joints thereof shall be secured and sealed to the satisfaction of the Excise Commissioner. With special permission of the Excise Commissioner spirit collected in the receivers may be conveyed to the store-room in casks. (g) Receivers and vats to be provided with dipping rods and to be gauged. - All receivers and vats in the distillery 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 fixed dipping places that the contents thereof at each tenth of an inch of depth may, at any time, be ascertainable. The receivers and 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 receiver or store vat until it has been gauged and the gauging has been checked by such officer as the Excise Commissioner may appoint. Records of the dimensions of such vessels shall be maintained in accordance with rule prescribed by the Excise Commissioner. (h) Cocks. - Every cock kept or used in distillery shall be of such pattern and constructed in such manner as the Excise Commissioner may from time to time direct. (i) Rooms and vessels to be marked and numbered. - The distiller shall cause to be painted with oil colour and shall keep so painted upon the outside of every room or place and upon a conspicuous part of every vessel and utensil the name of such room, place, vessel, or utensil, according to the purpose for which it is to be used, and, when more than one room, place, vessel or utensil is used for the same purpose, he shall also paint a progressive number of each, beginning with the number one.

11. Vessels for storage.

- Spirit shall be stored in sound vessels. Each vessel shall bear a serial number, painted or cut thereon. Its external parts must also be clearly visible.

12. Dipping place or level of vessel not to be altered.

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

13. Material to be used.

- The materials, or bases, to be used in distilling country spirit, shall only be of such descriptions as are generally approved by the Excise Commissioner. All materials used must be of good quality, and no ingredients noxious to health shall be used in distillation or added to the spirit intended for human consumption.

14. Wash not to be removed from distillery.

(a)The distiller shall only distill wash which has been prepared within the distillery, and no wash (except spent wash from which all alcohol has been extracted) shall be, on any account, removed from or allowed to pass out of distillery, except sealed samples, forwarded by the officer-in-charge to the Chemical Examiner or to such other officer as may be appointed for the purpose of examination under the general or special orders of the Excise Commissioner.(b)No wash or spirits to be brought into distillery. - Except with the written permission of the Excise Commissioner, no wash or spirit not prepared or manufactured in the distillery shall be brought into the distillery.(c)Wash to be conveyed directly from wash backs to still. - All wash made in the distillery shall be fermented in the wash backs and shall be conveyed directly therefrom into the still.(d)Redistillation. - Except with the written permission of the Excise Commissioner, the distiller shall not redistill any spirits other than those which remain in the feints or weak receiver attached to the still and which have not been removed therefrom.

15. Strength of spirit manufactured to be regulated-Destruction of spirit unfit for use.

- The spirits manufactured in the distillery shall be redistilled above or below such strength and shall be subject to such periodical analysis, as the Excise Commissioner may direct, and the distiller shall be bound to take steps to remedy any defects in his product which the Excise Commissioner may consider material. If the spirit is found to be of inferior quality and unsuitable for the purpose for which it was made, it may be rejected and destroyed or otherwise dealt with under the orders of the Excise Commissioner. If the officer-in-charge of the distillery, 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.

16. Notices.

(a)The distiller shall give such notice in writing as the Excise Commissioner may prescribe of the transfer of spirit from the spirit receivers to the spirit store-room and of wash from the fermenting vessels or wash back to the still. He shall also state the percentage of proof spirit contained in the wash immediately before the distillation thereof. This percentage shall be determined by means of instruments approved by the Excise Commissioner.(b)Periodical stoppage of distillation. - The distiller shall comply such orders as may be prescribed by the Excise Commissioner for the

periodical stoppage of distillation for the purpose of ascertaining the quantity of spirit distilled from the quantity of wash passed not the still.

17. Transfer of spirit from receiver to store-room.

- All spirit collected in the receivers shall be transferred or conveyed into the spirit store-room without unnecessary delay; provided that no spirit shall be so transferred between 6 p.m. and 6 a.m.

18. Hours of work.

- All operations in a distillery, which require the presence of an Excise Commissioner, shall be stopped on Sundays and on such other holidays as may be prescribed by the Excise Commissioner. The distiller shall also arrange his operations in a distillery that no Excise Officer need to be on duty for more than eight hours per diem.

19. Daily accounts to be kept by distiller.

- The distiller shall keep accurate and regular daily accounts showing (1) the quantity and description of materials used, (2) the quantity of wash and spirit manufactured, (3) the quantity of wash used, (4) the quantity of spirit passed out, and (5) the quantities of wash and spirit in store. Under the last head the quantity of spirit remaining in stock in each cask, vat or other receptacle shall be shown. Such accounts shall be open at all times to inspection by the Excise Officer in-charge or other Excise Officer authorised by the Collector, and by all superior officer of the Excise Department.

20. Samples of materials to be sent to Chemical Examiner.

- Samples of materials used in the distillery for the manufacture of spirit and of spirit manufactured therefrom shall be sent to the Chemical Examiner for analysis once in July and again in December and at other times when considered necessary. The samples of any preparations manufactured should however, be paid for at the current rate but the cost of despatch of the samples and also the prescribed fee for examination shall be paid by the distiller.

21. Ejection of undesirable persons.

- The officer-in-charge of the distillery may eject and exclude from the premises any person when he finds to have committed, or to be about to commit, any breach of these rules and of the Excise Law or rules made thereunder, or who is intoxicated, riotous or disorderly. Any action taken by such officer shall be immediately reported to his official superior.

22. Smoking and use of naked lights prohibited.

- Smoking or the use of naked lights or fires in any portion of a buildings used for fermentation, distillation or for storage of spirit is prohibited.

23. Government not liable for loss, etc., of spirit in the distillery.

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

24. Distiller responsible for loss, etc., of spirit in distillery.

- The distiller shall be responsible for the safe custody of the stock of spirit in his distillery and shall be liable to make good any loss of revenue caused to the Provincial Government by his negligence.

25. Appointment of persons in the distillery required approval of the District Collector-Order of the District Collector appealable to the Excise Commissioner.

- The appointment of all persons by the distiller shall be subject to the approval of the District Collector who will have the power to order the removal from service or prohibit the appointment of any person whom he considers undesirable. The order of removal passed by the District Collector or his decision to prohibit any one's employment shall be appealable to the Excise Commissioner.

26. Control over persons entering a distillery.

- All persons other than any Government Officer entering a distillery shall be under the orders of the officer-in-charge in respect of their conduct and proceedings within the distillery and shall be liable to search on their quitting the premises, at the discretion of the officer-in-charge. 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.

27. Periodical stock taking.

(1) The Superintendent of Excise, or in his absence, the officer-in-charge of the distillery will take stock of all spirit in the distillery on the last preceding open day if the last day be a Sunday or holiday prescribed by Excise Commissioner, and the distiller shall pay to the Provincial Government, duty at the rate imposed under Section 21 of the Eastern Bengal and Assam Excise Act, 1910, on spirit manufactured, imported, exported or transported, as the case may be and on all spirit

which may not be forthcoming and for which he shall be unable to account to the satisfaction of the Excise Commissioner in excess of a wastage allowance of $1\frac{1}{2}$ per cent.(2)Wastage for the purpose of collection of duty to be calculated annually and duty on excess deficiency. - Wastage for the purpose of collection of duty on the excess as aforesaid shall be calculated annually, that is, at the end of the year for which the licence is in force :Provided that if it shall be proved to the satisfaction of the Excise Commissioner or of such officer as he may appoint, that such deficiency in excess of $1\frac{1}{2}$ per cent has been caused by accident or other unavoidable cause, the duty on such deficiency may either be wholly or partly remitted at the direction of the Excise Commissioner.

28. Procedure for stock taking.

- For taking periodical stock, the gauging of spirit in vats or casks may be done by dip-rod measurement, weighment, or by such other method as may be prescribed by the Excise Commissioner. Whenever, by bung-rod measurement, the deficiency in any cask is found to be excessive, the whole contents of the cask shall be promptly measured by gallon measures and the actual deficiency accurately ascertained.

29. Calculation of duty in case of obscuration.

- When it is known or suspected that saccharine or other matter, of such a nature as to prevent the true strength being ascertained by means of the hydrometer, is present in spirit, duty shall be calculated on the quantity and strength of such spirit as ascertained before the introduction of such matter. No allowance shall be made for wastage in such spirit after the addition of such matter and before removal from the distillery. Such spirit shall be kept in a separate receptacle.

30. Distiller bound by all rules and special orders.

- The distiller shall be bound by the provisions of the Eastern Bengal and Assam Excise Act, 1910, and by all rules for the management of the distillery or for issue of spirit therefrom which may be prescribed under the aforesaid Act from time to time and by the special orders which may be issued by the Excise Commissioner regarding any particular distillery and shall cause all persons employed by him to obey all such rules and orders.

31. Admittance of persons into distilleries.

- Distilleries shall be open only for the entrance and exit of persons who have business with them. Except with the permission of the Collector or the Superintendent of Excise, no one except any Government Officers, distillers, 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 distillers and contractors; and all recognised employees will be supplied with passes for ingress and egress.

32. Separate licence for manufacture of foreign liquor for sale.

- Distillers who desire to manufacture foreign liquor for sale must take out separate vend licences on such terms and conditions as may be determined on the merit of each case.

33. Compounding and bottling of foreign liquor require separate licences.

- Manufacturers of foreign liquor must take out separate compounding and bottling licences in accordance with the rules framed therefor, if such operations are carried out.

34. Bottling, blending, etc., to be conducted within the distillery enclosure.

- All processes connected with bottling, flavouring, blending or colouring foreign liquor must be conducted in a separate building within the distillery enclosure.

35. Responsibility for breach of rules by servants.

- If it comes to the knowledge of the distiller that any person employed by him in the manufacturing, storage, receipt, blending, reducing or issue of spirits has committed any breach of the Eastern Bengal and Assam Excise Act, 1910, or the rules framed thereunder 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 directions of that officer respecting the continued employment of such persons. The officer-in-charge shall report the matter together with the action taken by him to the Superintendent of Excise who will take thereon such action, if necessary with the approval of the Collector, as he may think fit.

36. Minimum stock for distillery.

- The Commissioner of Excise may prescribe the minimum stock of spirit to be maintained in distillery.

37. Fine in case of breaches of conditions of licence, etc.

(a) In case of any breach of these rules or of the conditions of the licence or in case of any attempt, by altering the capacities of receptacles or otherwise to, deceive the officer-in-charge in gauging or proving either by the distiller or by any person in his employment the Commissioner of Excise is empowered to impose on the distiller a fine not exceeding the sum of Rs. 50 for every such breach of such rules or conditions and, subject to the control of the Provincial Government, to declare the money, if any, deposited with the said Government forfeited, and to cancel the licence. (b) If the fine imposed as aforesaid be not paid within a date to be specified by the Excise Commissioner or the Collector, it shall be lawful for him to deduct from the sum deposited with the latter by the licensee as security for the due performance of the conditions of the licence, and for this purpose the Excise Commissioner or the Collector, as the case may be, may sell all or any of the property hypothecated.

38. Fine deducted from security deposit to be replaced.

- Any sum deducted by the Excise Commissioner or the Collectors under the powers herein contained from the amount deposited by the distiller as security for the due performance of his engagements, shall be replaced by the distiller within fifteen days from the date of receipt of a notice from the Excise Commissioner or the Collector, as the case may be, informing him of such deduction having been made.

39. Prosecution not barred by imposition of fine, etc.

- The imposition of a fine, or the forfeiture of deposit or the cancellation of the license under Rule 37 of these rules shall not be held to prevent the prosecution of any person for any offence which may have been committed against the provisions of the Eastern Bengal and Assam Excise Act, 1910, or the rules framed thereunder or any other law for the time being in force relating to the Excise revenue.

40. Recovery of sums due to Government.

(a) Without prejudice to the procedure prescribed for the recovery of dues under Section 35 of the Eastern Bengal and Assam Excise Act, 1910, all sums due to the Provincial Government may be recovered from the amount of deposit made by the distiller or by sale of the premises, stills and other things pledged under the bond. (b) Disposal of liquor on expiry of licence. - On the expiry of the licence, either on account to expiry of the term, or on account of cancellation or suspension, the Excise Commissioner may take over or permit successor of the distiller to take over the balance of liquor in the distillery at cost price or may require the distiller forthwith to remove all liquor remaining within the distillery on payment of full duty. (c) If the distiller fails so to remove all spirits within ten days of the receipt of written notice from the Collector, the cost of any establishment which it may be necessary to employ at the distillery may be recovered from him; and if he shall fail to do so within one month, the spirit shall be liable to forfeiture at the discretion of the Excise Commissioner. (2) Breweries Licensing and Regulation of Breweries Premises and Licence

41. Application for brewing licence.

(a) Every brewer for sale of beer shall, before he begins to brew, deliver to the Excise Commissioner through the District Collector a description in writing signed by himself, of all premises, rooms, places and vessels intended to be used in his business, specifying the purpose for which each is to be used, and the distinguishing mark of each. On the outside of the door of every room and place in which the business is carried on and on some conspicuous part of each of the aforesaid vessel, there shall be legibly painted in oil colour the name of the vessel, utensil room, or place according to the purpose for which it is intended to be used. If more than one vessel is used for the same purpose, each shall be distinguished by a progressive number. (b) Inspection of premises and grant of licence. - Before the licence to brew is granted, an Excise Officer authorised by the Excise Commissioner shall inspect the premises, etc., compare the same with the particular stated in the aforesaid written

description and certify accordingly. If the description be found satisfactory and if on the report of the District Collector the applicant is considered a fit person to receive a licence, the licence shall be granted by the Excise Commissioner on such terms and conditions as may be imposed and on payment of such fee as may be determined in each case by him with the approval of the Provincial Government. The term of the licence will be for one year.(c)Licence to be renewed annually. - The licence for a brewery must be renewed annually.Sugar

42. Storage and use of sugar.

- All sugar shall be stored in a room specially set apart for it and duly described as a "Sugar Store". No sugar shall be removed from the sugar store into any other part of the brewery except in pursuance of any entry under Rule 45 of these rules for use in a brewing.Vessel

43. Manner of fixing vessels.

- Mash tuns, underbacks, wort receivers, coppers and collecting and fermenting vessels shall be so placed and fixed that the contents can be accurately gauged or measured.

44. Marking.

(a)The name and number of each vessels shall be legibly painted in oil colour on some conspicuous part thereof, according to the purpose for which it is intended to be used.(b)Position, etc., not to be altered without notice. - The brewer shall not begin to construct, nor alter the shape, position or capacity of, any mash tun, underback, wort receiver, copper, collecting or fermenting vessel, or other brewing vessel, without giving two days' previous notice in writing to the Excise Officer. When the alterations have been completed, or the additional vessel or vessels have been constructed, the brewer shall deliver a description of the same in accordance with sub-paragraph (a) of Rule 41 supra.Brewing Book

45. Particulars to be entered in brewing book.

- The Excise Officer authorised by the Excise Commissioner shall deliver to every brewer a book in which the brewer shall enter in the proper column at least twenty four hours before beginning to mash any malt, etc., or to dissolve any sugar the day and hour of brewing with the date of making the entry, and, at least two hours before the time entered for mashing or dissolving, he shall enter separately the quantity of malt and unmalted corn, rice, grits, flaked rice, maize grits, flaked maize and other similar preparations and of sugar to be used and the hour when all the worts will be drawn off the grants in the mash tun.

46. Notice before brewing.

- The Excise Commissioner may required any brewer to send to the proper officer, 48 hours before brewing, a written notice of his intention to brew.

47. Further entries in brewing book.

- The brewer shall also enter in the same book prescribed under Rule 45 above the quantity and gravity before fermentation of the worts collected, the number and description of the vessel or vessels in which the worts were collected, and the date and hour when the entry is made. Such entry shall be made within one hour after the collection has been completed.

48. Brewing book, to be kept on premises.

- The brewer shall enter the true original gravity of the worts, and he shall keep the book on the premises entered in the description referred to in Rule 41 supra at all times accessible to the officer and ready for his inspection.

49. Saccharometer.

- An approved Saccharometer and tables shall be used to ascertain the quantity of worts by relation to gravity.

50. Highest account of worts to be charged with duty.

- The highest account of worts shall be accepted and charged with duty, whether it be that entered by the brewer or that found by the Excise Officer after the entry of the worts collected has been made.

51. Determination of original gravity.

- When fermentation has commenced in any worts, so that the original gravity cannot be ascertained by the saccharometer, such gravity shall be determined, if necessary, by the Chemical Examiner or by such other person as may be appointed for the purpose by the Government of Assam, in such manner as shall be approved by Excise Commissioner.

52. Increase in original gravity.

- If at any time the original gravity of any worts contained in the collecting or fermenting vessel shall be found to exceed by five degrees that entered by the brewer, or ascertained by the Excise Officer, the Excise Commissioner may deem such worts to be the produce of a fresh brewing and charge duty accordingly.

53. Brewing book is Government property.

- The brewing book is the property of the Government.

54. Altered or false entry in brewing book.

- The brewer shall not cancel, obliterate or alter any entry or make any entry which is untrue in any particular.

55. Security may be required.

- Before the licence to work a brewery is granted the brewer may be required to make a deposit with the Collector of the District, of such amount as the Provincial Government may direct as security for the due observance and of the conditions of the licence.

56. Security liable for discharge of duty, fees, etc.

- The said security deposit shall be at the disposal of the District Collector for the due discharge of all payments which may become due to the Provincial Government by way of duty, fees, fines penalties or otherwise, under the provisions of a licence or to which the brewer may be liable by law or by rules or by any engagement or bond in which he may have entered.

57. Date for payment of duty.

- The duty on the worts shall become due immediately on being charged. A date in each month not later than the 10th of the month succeeding that in which the duty was charged may be fixed by Excise Commissioner for payment of duty.

58. Restriction on removal of beer.

- No worts of beer shall be removed from the brewery until the duty imposed under Chapter V of the Eastern Bengal and Assam Excise Act, 1910, has been paid, or until a bond for payment of such duty under Section 11 of the aforesaid Act has been executed for the payment thereof: Provided that the quantity of worts of beer which may have issued without payment of duty as aforesaid shall not exceed the quantity the duty leviable of which is covered by the said bond.

59. Pass required to cover from brewery.

- No wort or beer which has not paid the duty imposed under Chapter V of the Eastern Bengal and Assam Excise Act, 1910, shall be removed from the brewery and beyond its premises without a pass issued by the Collector or by any other officer empowered in this behalf by the Provincial Government: Provided that if a brewer has duly executed a bond under Section 11 of the aforesaid Act, such brewer is authorised to issue the pass.

60. Concealment of worts, etc.

- The concealment of worts or beer, and the fraudulent increase of quantity or gravity, after an account has been taken and the duty has charged entail penalties imposed under Sections 56 and 68 of the Eastern Bengal and Assam Excise Act, 1910. Mode of Working

61. Collection and removal of worts.

- All worts shall be removed successfully and in the customary order of brewing to the under back, coppers, coolers and collecting or fermenting vessels and shall not be removed from the last named vessels until an account has been taken by the Excise Officer, or until after the expiration of twelve hours from the time at which the worts are collected.

62. Time for collection of worts.

- All the produce of a brewing shall be collected in the collecting or fermenting vessels with twelve hours from the time when the wort has commenced running into the collecting or fermenting vessel.

63. Brewings to be kept separate.

- The total produce of a brewing shall be kept separate from the produce of any other brewing for sixteen hours, unless an account of such total produce has been taken by the Excise Officer.

64. Mixing of worts.

- No produce of any brewing shall be mixed with that of any other brewing except in the store, vats or casks, unless the brewer has given previous notice in writing in the brewing book of his intention to mix worts in the fermenting vessels and specifies in writing the quantity and gravity of the worts when mixed.

65. Vessels not to be used for returned beer, etc.

- No returned beer or fermented liquor shall be put into any of the brewing or fermenting vessels described under Rule 41. Scale and Weights

66. Scale and weights and assistance to inspecting officer.

- Every brewer shall provide and maintain scales and weights as prescribed by the Excise Commissioner and shall render assistance to any inspecting officer in taking accounts. Wastage

67. Allowance for wastage.

- An allowance of 10 per cent shall be made from the monthly total of the charges on account of wastage.

68. Remission of duty in case of accidental loss.

- Duty may be wholly or partly remitted or repaid in respect of worts or beer on which duty has been charged, and which may have been destroyed by accidental fire or other unavoidable cause, while on the licensed premises of a brewer for sale; provided that satisfactory evidence of such loss has been produced to the Excise Commissioner. Allowance for Sour or Spoilt Beer

69. Allowance for spoilt beer.

- Written application must be made to the Excise Commissioner for allowance for sour or spoilt beer.

70. Destruction of sour or spoilt beer.

- There must be satisfactory evidence to enable the Excise Commissioner to decide whether the beer can be identified with its proper brewing, subject to the following rules. If he is satisfied on this point, he will sanction the destruction of the beer in presence of Excise Officer.

71. Brewer's declaration.

- The brewer must sign a declaration that the beer was brewed by him and had never left his premises, and that no part of it consists of 'bottoms' or 'returns' from vendors or other customers.

72. Samples.

- Representative-samples must be taken and sent to such laboratory as the Excise Commissioner may decide upon.

73. Destruction of spoilt beer.

- The Excise Officer must state the means by which he checked the bulk quantity, and after samples have been taken as aforesaid he must witness the destruction of the beer and record a note of the fact in the brewing book.

74. Credit of duty on spoilt beer allowance.

- On receipt of a satisfactory report from the laboratory, the brewer may be credited with the proper amount of duty. Materials

75. Use of deleterious matter may be prohibited.

- The Commissioner of Excise may prohibit the use of any material in the manufacture of beer which is, in his opinion, of deleterious nature.

76. Analysis of samples.

- The Excise Officer or any inspecting officer may take, without payment, for the purpose of analysis samples of any beer or material used in the manufacture thereof.

77. Addition of finings, etc., to beer.

- A brewer for sale, or a dealer in or a retailer of beer, shall not dilute, adulterate or add anything to beer, except finings or other matter, sanctioned by the Excise Commissioner.

78. Register to be kept up.

- The following registers shall be maintained in the brewery-(a) A book showing the quantity of beer manufactured and issued, the names and places to which the beer has been consigned and the balance remaining in store after each transaction.(b) A book showing particulars and original gravity of beer which has been returned unsold to the brewery.

79. Quarterly account.

- On the 7th of the month following the close of each quarter, an account shall be forwarded by every brewer to the Collector of the district, in which shall be shown the total quantity of beer issued during the quarter, the amount of duty paid, the quantity of beer returned unsold to the brewer and the amount claimed or received as refund of duty. The Collector shall, after testing the correctness of the entries, forward a copy to the Excise Commissioner for record in his office by the end of the month at the latest succeeding the close of the quarter.

80. Quarterly examination of stock.

- The accounts of brewery and the stock of beer in hand in it shall be examined by the Collector, or the Superintendent of Excise or by any other Excise Officer authorised in this behalf by the District Collector once a quarter. If the quantity of beer in stock in the brewery on such examination be found to exceed the quantity shown in hand in the stock account, the brewer shall be liable to pay duty on such excess at double the rate prescribed for ordinary issue. If the quantity be found less than that shown in the stock account, the cause of the deficiency shall be enquired into and the result reported to the Excise Commissioner who may direct the levy of a fine not exceeding double the amount represented by the duty on such deficiency; Provided that any deficiency not exceeding 10 per cent shall be disregarded, an allowance to this extent being made to cover loss in bulk due to evaporation, ulage and other contingencies within the brewery.