Punjab Liquor Permit and Pass Rules, 1932

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1.(a)"permit"meansanoobjectionstatementissuedbytheCollectorofthedistrictof destinationconcernedoranofficerauthorisedinthisbehalfintheimportandtransportof liquorbutnotempoweredtoauthoriseitsremovalfromtheplaceofissue.Thistermisalso used for permits authorising possession of liquor exceeding the limit of retail sale.

(b) "pass" means a document which actually authorises the removal of liquor.

Explanation-(i)Apassgrantedundertheexciselawinforceinanother StateorUnion Territoryauthoritydespatchofliquorof Punjabshallbedeemedtobeapassgrantedunder the Punjab Excise Act.

(ii)Apasscoveringaconsignmentofliquorsograntedundertheexciselawin forceinanotherStateorUnionTerritorytoauthorisethe removalofliquorfrom theStateorUnionTerritorytoanotherStateorUnionTerritorythroughPunjab shallalsodeemedtobeapass,grantedunderthePunjabExciseAct, provided that the bulk shall not be broken in transit through Punjab.

[(iii)Anypersoncarryingaconsignmentofliquorunderpasssograntedunder theExciseLawinforceinanotherStateandUnionTerritoryauthorisingthe removalofliquorfromthatStateorUnionTerritorythroughPunjabshall, unlessexemptedbytheExciseCommissionerbygeneralorspecialorder, also berequiredtopresentthatpass tothe officer-in-chargeofacheck-postor barrierofentranceintotheStateofPunjabforobtainingaTransitPassin (FormT)asgivenbelowandshallalsofurnishanindemnitybondin(

FormI) as given below of the value equal of the amount of duty and fee on the quantity ofliquormentionedinthesaidpassattheratechargeablethereoninPunjab. Inthecaseofconsignmentsofcountryliquortherateoffeeshallbethe averageincidenceoflicencefeeperprooflitrefortheStateofPunjab.The ownerorthepersonin-chargeoftheconsignmentshalldeliverthetransitpass in Form Ito the officer-in-chargeof the Sales Tax check-postor barrier through whichtheconsignmentistakenoutoftheStateofPunjabandgetthe consignmentverifiedfromthesaidofficerintokenoftheclearanceofthe consignment.Theofficer-in-chargeoftheexitbarriershallsignthetransitpass andaffixhissealthereonanddeliveritbacktotheownerortheperson inchargeoftheconsignment.Thesaidverifiedtransitpassshallbeproduced withintendaysfromthedateofhisissuebeforetheofficer-in-chargewho issuedthatpass.Ontheproductionoftheverifiedtransitpasstheindemnity bondshallbedischargedbytheofficer-in-chargeofthecheck-postorbarrier to whom the same was furnished.]

2. Subjectto theprovisions ofOrder23of thePunjabiLiquorImport,Export,Transportand Possession Orders, 1932 a person importing exporting or transporting country spirit, rectified spirit or denatured spirit must obtain-

(a)apermitinFormL-32inthecaseofimportandtransportorcorresponding permitincaseofexportfromtheofficerauthorisedtograntsuchpermitsinthe district, State or Union Territory of destination; and

[-]

(b)apassinForml.34forexportandtransportandacorrespondingpassfor import from the officer authorised to grant such passes in the place of issue:

Provided that a pass for the removal of spirit and beer from a licensed distillery or brewery or a warehouse issued in accordance with the rules made by the [Excise Commissioner] shall be deemed to be a pass for the purpose of this rule:

Provided further that a permit shall not be required for the transport of [-] country spirit, rectified spirit or denatured spirit within a district except when denatured spirit is transported from the bonded warehouse of a licensed distillery:

Provided further that the members of the diplomatic staff of a foreign embassy located in the State of Punjab shall not be required to obtain a permit for import and transport of imported liquor.

2A. Subject to the provisions of Order 24 of the Punjab Liquor Import, Export, Transport and PossessionOrders,1932everypersonwhoimportsmedicinalorotherpreparations containing rectified spirit from any State or Union Territory in India as mentioned in Order 3, orthePunjabLiquorImport,Export,Transport,andPossessionOrder,1932mustobtainan exportpassfromtheofficerauthorisedtograntsuchpassesattheplaceofissue.Suchpass shall show in all cases the spirit strength of the preparation to be exported and that the duty at therateprevailinginPunjabunderthePunjabExciseAct,1914orthecorrespondingduty leviedunder the MedicinalandToilet Preparations(Excise Duties) Act,1955, hasbeenpaid. Noconsignmentthusimportedshallbebroughtintouseuntilithasbeeninspectedbyan ExciseOfficer,whoshallsigntheexportpassintokenofhavingdoneso.Suchinspection shallbeconductedwithinsevendaysofthereceipt,fromtheimporterontheadviceofthe arrival of the consignment.

2B. The procedure stated above shall also apply for the export of medicinal and other preparations from the Punjab State to any other State or Union Territory in India. Medicinal and other preparations containing rectified spirit may be exported and transported from the premises of approved manufacturers under the pass in

Form L. 46 :

Providedthattransportorexportofsuchmedicinalpreparationswithoutpaymentofduty fromthepremisesofapprovedmanufacturersforuseofGovernment,LocalFundand CharitableHospitalsandDispensariesshallnotexceedtherequirementsofeachhospitalor dispensaryfor12monthsandshallbemadeonlyonindentssignedbyCivilSurgeonorthe DistrictOfficerofHealthofthedistrict[forordinaryhospitalsanddispensaries]andbythe DeputySuperintendentofCivilVeterinaryDepartment(forVeterinaryHospitalsand Dispensaries)ofthePrincipal,VeterinaryCollegePunjaboranofficerofthecorresponding rankofaStateorUnionTerritory.Theapprovedmanufacturershallproduceacertificateor reverse of Form L. 46 showing due delivery of the consignment.

2C. The following procedure shall be observed for the export-in-bond of preparations containing rectified spirit from the premises of approved manufacturer to other State or Union Territory in India :-

(a)WheneveranapprovedmanufacturerinPunjablicensedunderthePunjab ExciseAct,receivesarequisitionforexportinbondofsuchpreparationsto anyotherStateorUnionTerritoryinIndiathepersonimportingsuch preparationsshallobtainandsendapprovedmanufactureranimport-in-bond permitsignedbytheCollectorofthedistrictofdestinationorbyanyother officer authorised in his behalf.

(b)Everyconsignmentofsuchpreparationsshallbeissuedunderanexport-in-bondauthorityinForml3mutatismutandisgrantedbytheCollectorofthe district in which the premises of the approved manufacturer are situate:

Providedthatnosuchauthorityshallbegrantedforthedespatchofanyconsignmentunless theapprovedmanufacturerhasexecutedandgivenabondinFormL.37bindinghimselfin respectoftheconsignmenttobedespatchedtoproduceacertificateinFormL.38(mutatis mutandis) and binding himself to pay such duty in respect of any consignment despatched, as may be demanded from him in accordance with provisions of the rule given below.

(c)Ifsuchcertificateisnotproducedwithinsuchtimeaftertheexpiryofthe periodofthecurrencyofthepassinFormL.46astheCollectorofthedistrict inwhichtheapprovedmanufacturerislicensed,considerstobereasonable, theCollectorshallrecoverfromtheapprovedmanufacturerdutyattheratefor the time being fixedby the Punjab Government under Section 31 ofthe Punjab Excise Act.

(d)Ifsuchcertificateisproducedbeforeorwithinareasonabletimeafterthe expiry of the period of the currency of any pass then-

(i)ifthecertificateshowsdeliveryofanyconsignmenttohaveoccurredin full withno greater deficiency than the rate of wastage of half per cent per hundredmiles,theCollectorshallorderthatthebondinrespectofsuch consignment has been discharged.

(ii)butifcertificateshowsadeficiencygreaterthanthatallowableaccording totheabovescale,inanyvesselintheconsignment,then,unlessthe saiddeficiencyissatisfactorilyexplained,theCollectorshallobtain the[ExciseCommissioner's]ordersastotheportionofthetotal deficiencywhichistobechargedwithdutyataratenotlessthanthat fixedfor spiritin suchpreparationsunder Section31 ofthe PunjabExcise Act.

2D. The following procedure shall be observed for the export-in-bond for eventual export ex-India of locally manufactured preparations containing spirit of India manufacture:-

(1) Such export-in-bond shall only be permitted from stock held in a warehouse.

(2)Anapprovedmanufacturer,holdingsuchstockswhowisheseithertoexportsuch preparationsbyseatoaforeigncountryortodeliverthemtoaMilitarySupplyDepot (hereinafterreferredtoas"theDepot")forexportasaforesaid,fortheuseoftheDefence Services,mayapplytotheCollectorinwhosejurisdictionthewarehouseissituate,foran export-in-bond authorization in Form L. 46-A giving the following particulars namely-

(a) the description) of the spirituous preparations to be

(b) the quantity) exported;

(c) the alcoholic strength)

(d)thenumberandnatureofthereceptaclesorpackagestocontainsuch preparations and the identification marks to be made on each;

(e) the route by which the consignment is to be exported ;

(f) the country to which the goods are to be exported ;

(g) if the applicant is not himself the exporter, his agent ;

(h) the name and address of the consignee ; and

(i)theportfromwhichthegoodsaretobeshippedor,ifdeliverytoaDepotis intended, the full description of such Depot.

(3) The Collector may refuse the application, or in the alternative may require the applicant to execute a bond in

Form L. 46-B binding himself in respect of the consignment to the exported -

(a)toproduceinduecourseacertificateinFormL.46-CfromtheCustoms CollectoratthePortofExport(hereinafterreferredtoas"theport")ora certificate of safe delivery from the Depot, as the case may be; and

(b)topaysuchdutyandotherGovernmentduesasmaybedemandedfromhim in accordance with the rule.

Note -Theexecutionofabondmaybedispensedwithinthecaseofanapprovedmanufacturerofstandingwhois preparedtodepositwiththeCollectorasumfixedbytheCollectorwhichshallbesufficienttocovertheamount ofdutypayablebyhimonthegoodsexportedbyhimonundertheruleatalltimes.Allsumsleviableunderthis rulemayberecoveredbydeductionsfromthedepositandthesaidmanufacturersshallbeboundtomakegood the amount so deducted.

(4)WhenthebondinFormL.46-BhasbeendulyfurnishedtheCollectorshallissuean exportinbondauthorizationin FormL.46-Awhichshallbepreparedinquadruplicate.One copy shall be delivered to the applicant, the second copy shall be sent to the officer-in-charge ofthemanufactory,thethirdcopyshallbesenttotheExciseAuthorityattheportoratthe place where the Depot is situated as the case may be, and the fourth copy shall be retained by the Collector.

(5)Onproductionbytheapplicantofthiscopyofauthorization,officer-in-chargeshall verifyingthatittallieswiththecopysenttohimdirect,takestepstohavethecontainersor packagesintendedforexportseriallynumberedandplainlymarkedtoshowthenumberof the export authorization in

Form L. 46-A, the kind, the quantity and strength of the spirituous preparationstheycontain,aswellasthenamesoftheplaceofdespatchandtheplaceof destination.eachcontainerorpackageshallbesecurelysealedwiththeofficialsealofthe officer-in-charge,whoshallthereaftercountersigntheexportauthorization(FormL.46-A) andreturntotheapplicantthecopyoftheauthorizationreceivedfromhim.Theofficer-in-charge shall also issue a warehouse authorization in Form L. 46-D delivering one copy to the applicantandsendingthesecondcopyalongwiththecopyoftheexportauthorization receivedfromtheCollectorandsampleofthesealplacedonthecontainersandpackagesin the consignmentto the Customs Collector atthe intendedportor tothe DepotOfficer,asthe case may be.

(6) The applicant may then (subject to payment of warehouse dues and other charges) remove theconsignmentfromthewarehouse(athisownriskandexpense)andshallarrangeto despatchittotheportortheDepotintheshortestpossibletime.Heshallalsosend informationinadvancetotheExciseAuthorityattheportortheplacewheretheDepotis situatedoftheprobabledateofarrivaloftheconsignmentwithinhisjurisdictiontoenable suchauthoritytoprovideanescortfortheconsignmentwhileintransittothedocksorthe Depot, as the case may be.

(7)WheredeliveryismadeataDepot,theDepotofficershallchecktheconsignmentinall respectagainsttheentriescontainedinthewarehouseauthorisationinFormL.46-D, producedbytheapplicantandthatreceivedbyhimfromtheoffice-in-charge,andshall certifyaccordinglyinFormL.46-Cifhefindseverythinginorder;andhanditovertothe applicantorexporterwhoshallthenforwardsuchcertificatetogetherwithhisauthorization in

(8)Thefollowingprocedureshallbeobservedatthetimeofshipment.Alongwiththe consignment and the shipping bills, the applicant or exporter or the Depot Officer, as the case maybe,shallpresentbefore,theCustomsCollectorthecopyofthewarehouseauthorization in

Form L. 46-D, in his possession. The Customs Collector shall verify the number, markings andsealsofeachcontainerorpackageintheconsignmentbycheckingagainstthe authorizationinFormL.46-Dproduced,aswellasanysuchauthorizationinrespectofthe consignment as he may have received from the officer-in-charge and if he finds everything in order,heshallcertifytotheeffectinFormL.46-Candmakeitovertotheexporterwhen shipment has been effected the applicant or importer or the Depot Officer, as the case may be, shallforwardhiscopyofthewarehouseauthorizationtogetherwiththecertificateofthe Customs Collector and the copy of the shipping bill duly endorsed to show that shipment has beeneffected,toCollector.TheCustomsCollectorshallalsoreturntotheCollectorthe warehouse authorization (if any) in L. 46-D received by him from the officer-in-charge.

(9)If,afterreceiptofthewarehouseauthorisationinFormL.46-Dforwardedtohimafter properproceedingsbytheapplicantorexporterandtheCustomsCollectorortheDepot Officer,asthecasemaybe,theCollectorissatisfiedthatthefullconsignmenthasbeen exportedfromIndia,andhasfurthersatisfiedhimselfbyenquiryfromtheofficer-in-charge that no warehouse dues payable to Government are outstanding the Collector shall cancel the bond(ifany)furnishedbytheapplicantinFormL.46-B,andshallinformhimaccordingly. Thebondshallnotbecancelledunlessallsumsduetogovernmentonaccountofdutyor warehouse dues have been recovered.

(10) If the consignment is not shipped ex-India, or if on examination the Depot Officer or the CustomsCollector,asthecasemaybe,refusedtocertifyconcerningitasprovidedinsub rules(7)and(8)orifthereisfailureofcompliancewithanyrequirementofthisrule,the approvedmanufacturerwhofirstappliedundersubrule(2)aboveshallbeliabletopaythe fullexcise dutyleviable on suchconsignmentor such portionthereofasmaybefixedbythe Collector and such duty may be recovered by the Collector by enforcement of the bond taken under sub-rule (3) and by any other process providedby any law enabling him in that behalf. TheCollectormayalso,athisdiscretion,refusetoallowthe samefacilitytosuchdefaulting applicant,forsuchperiodinfutureashemayfix.Theprovisionsofthesub-ruleshallbein addition to, and not in derogation of, any penalty incurred by reason of such default under the Punjab Excise Act or any other law, for the time being in force.

(11)TheCustomsCollectorattheportandtheDepotOfficershallkeepadetailedrecordof eachconsignmentdealtwithbythemunderthisruleinaseparateregistertobemaintained for the purpose.

3. Deleted, on 11.3.1966.

4.Itshallbeinthediscretionofthecollectororanyotherexciseofficertorefusetograntany pass, permit, or authority which he is authorised under these rules to grant.

5. Thepassesandpermitsgrantedinthe Punjabshallbe intheformscontainedinChapter5 of Volume IVofthe manual,andshall be grantedbythe Collector orDistrictExcise Officer or other person duly authorised in this behalf :

Providedthatpermitsfortheimportofcountryspiritfromdistilleriesintheuttarpradesh shall be granted only with the previous sanction of the [Excise Commissioner].

6.Nopassofpermitshallbevalidafterthedateofexpiryenteredinitprovidedthatthe Collector granting the permit of authority to authorise the despatch of any consignment under theserulesmayextendtheperiodofthecurrencythereof,ifextensionappliedforowingto delay in transit of a consignment or for any other sufficient reason.

7. Every pass for the import, export or transport of liquor shall specify the number on each vessel, the seals on it and the quantity and strength of a liquor it contains.

8. Allpassesgrantedto covertheimport,exportortransportofliquor shallbe subjecttothe conditions-

(a) that bulk shall not be broken in transit ;

(b)thatallliquorshalltravelinvesselssecurelysealed.Iftheconsignmentisa fullwagonloadbyrail,eachwagonshallhavearevenuesealaffixedbyan ExciseOfficerofthefirstorsecondclassofthedistrictfromwhichitwas despatched.Iftheliquorisdespatchedfromadistilleryeachcaskorother vesselusedforthetransportofspiritundertheserules,shallbeclearly numbered and shall show clearly the name of the issuing distillery;

(c) that copiesof the passesshall be sent to the ExciseInspector of the districtof destination;

(d)allmedicinalandotherpreparationscontainingrectifiedspiritreceivedbythe consigneeshallbeopentoinspectionbytheexcisestaffofthedistrictof destinationandtheconsigneeshallkeepregularaccountofitsreceiptand sale.

9. All passesgrantedto coverthe import of countryspirit andforeignliquor, shallbe subject totheconditionthatnoconsignmentshallbebroughtintouseuntilithasbeenexaminedby the Excise Inspector or Sub-Inspector of the district of destination, to whom intimation of the arrival of the consignmentshall be given ; such examination shall be conductedwithin seven daysofthereceiptoftheintimationwhichshallbedespatchedbytheimporterontheday following the receipt of the consignment.

10. All passes granted to cover transport of country spirit and foreign liquor from one district to another shall be subject to the condition that no consignment shall be brought into use until the fourthdayfromthedateof thepassunlessithasbeenpreviouslyexaminedbyanexcise inspector or sub-inspector.

11. The following procedure shall be observed as regards the export-in- bond of country spirit, IndianmadeforeignspiritorrectifiedspiritfromanylicenseddistilleryinthePunjabtoany State or Union Territory in India:-

(a)WheneverthemanagerofanydistillerylicensedinthePunjabunderSection 21ofthePunjabExciseActreceivearequisitionfortheexport-in-bondin spirittoanyotherStateorUnionTerritoryinIndia,thepersonimportingthe spiritshallobtainandsendtothemanageranimport-in-bondpermitsignedby theCollectororChiefExciseAuthorityoftheDistrict,StateorUnionTerritory of destination, respectively for supply of such spirit.

(b) The manager of the distillery shall act as an agent for the supply of such spirit, to any other State or Union Territory in India.

(c)Consignmentsofspiritundertheserulesshallbeissuedunderexport-in-bond authoritiesinFormL.36,grantedbytheCollectorofthedistrictinwhichthe distilleryissituate.Export-in-bondpassesshallnotbeissuedforanyliquorin excessofthequantitypreviouslysanctionedbythe[ExciseCommissioner]for the State or Union Territory of destination.

(d)WheneverthemanagerofanylicenseddistilleryinthePunjabobtainsthe requisite pass for the despatch of anyconsignment of spirit inpursuance of the aboverules,hewillbeshowninthepassastheconsignerandanauthorised officer of the District, State or Union Territory as the consignee.

12. When rectified spirit is imported or transported in bond from licensed distilleries to the licensed premises of approved manufacturers, the approved manufacturer shall obtain a permit in

Form L. 32 from Collector of the district of destination.

13. When the manager of any distillery, licensed under Section 21 of the Punjab Excise Act, wishes to send in bond spirit to another such distillery , he shall obtain from the Collector an authority in

Form L. 36 for the despatch of the spirit and shall consign it to the Distillery Inspector of the Distillery of destination under a pass in Form D. 20.

13A. Deleted.

14. No authority or permit shall be granted to authorise the despatch of any consignment under these rules unless the manager of the distillery in the case of export or transport under Rules 11 and 13 or the approved manufacturer in the case of import or transport under Rule 12 has executed and given a bond in

Form L. 37 binding himself in respect of the consignment to be despatched to produce a certificate in Form L. 38 and binding himself to pay such duty in respect of the consignment despatched as may be demanded from him in accordance with the provisions of the rules given below.

15. If such certificate is not produced within a reasonable time after the expiry of the period of the currency of any pass, as noted thereon, the Collector of the district in which the distillery is situated or the Collector of the district of destination in case of an approved manufacturer, shall recover from the said manager or approved manufacturer, as the case may be, at the rate for the time being fixed by the Punjab Government under Section 31 of the [Punjab Excise Act, 1914], the duty which would in ordinary circumstances have been levied on the spirit removed under the pass.

16. If such certificate is produced before or within a reasonable time after the expiry of the period of the currency of any pass, then-

(i) if the certificate shows delivery of any consignment to have occurred in full with no greater deficiency than that allowable according to the scale in sub-paragraph (iii) below the Collector shall order that the bond in respect of such consignment has been discharged.

(ii) But if the certificate shows a deficiency greater than that allowable according to the said scale, in the consignment, then unless the said deficiency is satisfactorily explained, the Collector shall obtain the [Excise Commissioner's] orders as to the portion of the total deficiency which is to be charged with duty at a rate not less than that fixed for such spirit under Section 31 of the Punjab Excise Act.

(iii) The following shall be the scale of wastage allowance percent for spirit conveyed in (a) wooden, (b) metallic vessels :-

	(a)	(b)
For a journey taking not more than two days	2	½
For a journey taking more than two days, but not more than nine days	3	1
For a journey taking more than nine days but not more than 18 days	4	1½
For a journey taking more than 18 days	5	2

(iv) No scale of wastage is prescribed for bottled spirit. Breakages shall be

Form L. 38.

Explanation. - Incalculating the time taken by a journeythe day of receipt at the destination, but not the day of despatch, shall be included :

Providedthatifinanycasethetemperatureofthespiritonarrivalatitsdestinationisfound tobelowerthanthetemperaturewhendespatched,afurtherallowanceshallbemade(if requiredtocoveranywastagethathasoccurred)of.09percentforeverydegreecentigrade (05 per cent for every degree Fahrenheit) of difference between the two temperature.

17. Deleted

18. Thefollowingrulesapplytotheimport,exportandtransportofIndian-madeforeign spirit and country spirit required for use to troops :-

(1)Indian-madeforeignspiritorcountryspiritmaybeimportedfromanyStateorUnion TerritoryinIndiaforuseoftroopsfreeofallrestrictionsprovidedthatsuchspiritisnot excisedatalowerrateofdutythantheprevailinginPunjabandprovidedthattheimportis covered by a duty paid permit in Form L. 39 granted by the Collector.

(2)Indian-madeforeignspiritor countryspiritmaybeexportedortransportedforthe useof troopsfromanydistillerylicensedinPunjab,subjecttotheconditionthatnoissueofspirit shall be made for the use of troops until a duty paid permit in

FormL.39 or a corresponding fromcoveringsuchtransportorexporthasbeenreceivedbythedistilleryinspector concernedfromtheCollectorofthedistrictofdestinationinthecaseoftransportorfroma competent authority in the State or Union Territory of destination in the case of the export. [Provided that during an emergency proclaimed by the President of India under Article 352 of theConstitutionofIndia,Indianmaderummay,bygeneralorspecialorderoftheExcise Commissioner,beimported,exportedortransportedunderapermitinFormL.39-Afrom any distillery in Punjab or outside Punjab, for the use of troops without prior payment of duty, onanapplicationmadetothecompetentauthorityinFormL.37-AandsubjecttoProvided furtherthatdutypayableonIndianmaderumimported,exportedortransportedunderthe aforesaid permit shall be paid within two months of the date of the issue of such permit.] **19.** Deleted.

20. Deleted.

21. Deleted.

22. The[ExciseCommissioner]ispleasedtoprescribedthefollowingformsandconditions fortheexemptionpermitsreferredtoinorder18ofthePunjabLiquorImport,Export, Transport and Possession Orders :-

(a) and (b) Deleted.

(c) Apermitfor the possession ofordinarycountry spiritfor private usegranted to anypersonforuseonanyspecialoccasionshallbegranted[bytheCollector, onpaymentoffeeofonehundredrupees,]inFormL.43andshallcoverthe transport of such spirit.

(d)Apermitforthepossessionofdenaturedspiritgrantedto[educational institutions,hospitals,dispensaries,researchinstitutionsorto]anychemist, varnishmakerorotherpersonengagedinanybusinesswhorequireslarge quantitiesofdenaturedspiritforthepurposeofhisbusinessshallbegranted

Form L. 42-A.

Afeeattherateof[tworupees]perbulklitreonthequantityofdenaturedspiritwhichthe permitholderhasbeenpermittedtopossesshallberecoveredatthetimeofissueofthe permit:
[Provided that in respect of denatured spirit consumed by the industries which are declared by the Excise Commissioner tobe alcoholbasedindustries the feewouldbe assessedatthe rate of [[fifty paise]]per bulk litre :]
[Providedfurtherthatincaseapermitholderisallowedtoimportdenaturedspiritfrom outside the State of Punjab, he shall pay reducedfee at the rate of [forty five paise] [per bulk litre.]
[Provided further that] no fee shall be charged on the quantity of tenatured spirit on which fee has already been recovered previously in the Punjab.
[Providedfurtherthat]inanycaseofaspecialnaturefallingunderthissub-rulethe[Excise Commissioner]mayvarytheconditionofthepermitgrantedforpossessionofdenatured spirit in such manner, as he may think fit may remit the fee prescribed thereof.

Note -Rectifiedspiritof66degreeto69degreeoverproofstrengthspeciallydenaturedwithtwopercentkerosene inthemannerprescribedbythe[ExciseCommissioner]tobeusedasfuelformotorvehiclesshallbeexempted fromthepaymentofpermitfeeprovidedthattheissuesaremadeinaccordance withsuchconditionsasmaybe prescribed in this behalf by State Government.

(e)Apermitforthepossessionof[rectifiedspiritorextraneutralalcohal]granted toanyChemistMedicalPractitionerSuperintendentofaHospital,approved homeopathicchemistorpractitioner,arsenalsoftheOrdinanceDepartment,or toanyhospital,dispensary,scientificbodyoreducationalinstitution,ortoany otherwhorequireslargequantitiesof[rectifiedspiritorextraneutralalcohal],

Form L. 42-B.

(f)TheCollectorisauthorisedtograntapermitforthepossessionofspecially denaturedspiritinexcessofthelimitspecifiedforretailsale,tosoap manufacturersfor thepurposeoftheirbusiness.SuchpermitsshallbeinForm L.42-Candwillbeissuedonlyonexecutionofabondtosecuretheproper storage and use of such spirit. Such bond shall be in Form L. 48.

[(g)ApermitfeeshallbeleviableattherateofRs.2/-perprooflitreonIndian Made ForeignLiquor and Imported ForeignLiquor, Rs.2/- per bulk litreeach on Beer,denaturedspiritandrupeeoneandtwentypaisaperbulklitreon denaturedspiritwhenimportedfromotherStates/UnionTerritory.Itshallbe leviableattherateofrupeetenperbulklitreonrectifiedspiritorextraneutral alcoholtransferredfromD-2toD-2andBWH-2licenseestobeusedforthe manufactureofIndianmadeforeignliquormeantforsaleinPunjabexceptin caseofbrandshavingEDPbelowrupees500percase,itshallbeleviableat the rate of Rs.2/- per bulk litre. Permitfee shall be recoveredfrom L-1, L-1A, L-1B,D-2andBWH-2licensees,asthecasemaybe.TheD-2licenseeshall transferrectifiedspiritorextraneutralalcoholformanufactureofIndianmade foreignliquormeantforsaleinPunjabonlyagainstpermitorpermissiongiven by thedepartmentevenwithinitsownpremises.Permitfeeshallbeapplicable to this transfer. Permit fee shall be recovered at the time of issuance of permits. TheD-2/BWH-2licenseesshallhavetheoptiontopaythepermitfeein advanceonanticipatedmonthlyusemeantforsaleofIndianmadeforeign liquorinPunjab.Theamountofadvancepermitfeeshallbereconciledatthe endofeverymonthwiththeactualRS/ENAusedformanufactureofIMFL meant for sale in Punjab and exported out of Punjab:

Provided that the transfer of Indian Made Foreign Liquor,Imported Foreign Liquor andBeer fromL-1ofonedistricttoL-1ofanotherdistrictshallbeallowedonlywiththeapprovalof theExcise Commissioner, Punjab or the any other officer authorized by Excise Commissioner,Punjab.PermitfeeonIMFLperprooflitreandonBeerperbulklitreatthe rate of Rs.1/- shall be charged on said L-1 to L-1 transfer:

Provided further that the payment of permit fee shall be made through demand draft, banker's cheque, pay order or other prepaid Bank instruments, into the account of Excise and Taxation Commissioner, Punjab, out of the receipts on this count Rs.1/- per proof litre on Indian Made ForeignLiquorandImportedForeignLiquor,Rs.1/-perbulklitreeachonBeer,denatured spiritandsixtypaisaperbulklitreondenaturedspiritwhenimportedfromotherStates/ UnionTerritoryshallbetransferredtoSocialSecurityCorpuseverymonth.Theremaining amountofpermitfeeshallbetransferredbyhimtotheExciseandTaxationTechnical Service Agency.]

[***].

22A.[(1)PermitinformL-50forpossessionupto24QuartsofIMFLof750mililitres including brandy and imported liquor (i.e. upto 18 litres in any size), 48 bottles of beer of 650 mili litres(i.e.upto31.2litresinanysize)and24 bottlesofwineof750mililitres(i.e.upto 18litersinanysize),willbeissuedonpermitfeeofRs.500foroneyearbytheAssistant ExciseandTaxationCommissionerinchargeofthedistrictandpermitforlifetimewillbe grantedonpaymentoflumpsumpermitfeeofRs.5,000withtheapprovaloftheCollector, forconsumption bythe permitholderhimself orforhis guestsof annualandlifetimelicense informL-50,twopassportsizephotographsoftheapplicantwouldberequiredtobe submittedalongwiththeapplication.Onephotographshallbepastedonthepermitandthe othershallberetainedintheofficeoftheAssistantExciseandTaxationCommissioner, inchargeofthedistrictforrecord.IncaseofholdersofL-50forlifetimeason31stMarch, 2004,theenhancementofpossessionlimitshallbeallowedafterthepaymentofthe differentialamountbetweenRs.5,000andtheamountalreadypaidbeforethegrantofthe previous permit in

form L-50 for lifetime.]

Provided that. -

(i)thepermitholdermaysubstitutesixbottleseachofthecapacityof757 millilitresofbeerorsixbottleseachofthecapacityof757millilitresofciderfor every bottle of the capacity of 757 millilitres of foreign liquor;

(ii)theforeigntourists,havingintherepossession,lettersofintroductionfromthe TrafficAdvisoryCommittee,shallonapplication,beissuedtheabove mentioned permitinForm L. 50,free of charge, for the purchase, transport and possession of foreign liquor;

(iii)aliquorpermitissuedtoanyforeigntouristbyvisaissuingofficersofIndian MissionsOverseasortheDirectororAssistantDirectoroftheGovernmentof IndiaTouristOfficeinBombay,Calcutta,NewDelhiorMadrasshallbevalid through the State of Punjab.

(2)AregisterinFormL.51showingtheparticularsofsuchpermitholdersshallbe maintained in all District Excise and Taxation Offices.

(3) The permit shall not be transferable.

(4) Each permit, unless otherwise provided therein, shall be valid throughout Punjab up to the 31stMarchfollowingbutitmaybewithdrawn,suspendedorcancelledatanytimebythe authority granting the permit for reason to be recorded in writing.

(5) The permit shall be renewable by the Excise and Taxation Officer incharge of the district, for one year at a time on payment of fees prescribed in sub- rule (1) above.

(6)Incaseofitsnon-renewal,thepermitshallbedeliveredtotheExciseandTaxation Office-in-chargeoftheDistrictwhoshallcancelitinredinkwithhisfullsignatureandseal of office.

[22B.-(1)ApermitinFormL-50Aforpurchase,transportandpossessionofIndianMade Foreign Liquor, Imported Foreign Liquor and Beer of any quantity may be issued to a person foraspecifiedperiodnotexceedingtwenty-fourhours,forthecelebrationofaspecial occasion in a marriagepalaceor abanquet hallor at a temporaryenclosure ata public place, on the payment as mentioned below:-

Serial No.	Category	License fee
(i)	Serving liquor in Commercial Places viz palaces, banquet halls or community Dharamshala etc charging upto Rs.1,00,000/- per function.	Rs. 5000/-Marriage per centre, day per function
(ii)	Serving liquor in Commercial Places viz Marriage palaces, banquet halls or community centre, Dharamshala etc charging above Rs.1,00,000/- per function.	Rs. 7500/- per day per function
(iii)	Serving liquor in Commercial Places not registered with the Excise and Taxation Department (not more than 5 licenses shall be in one month).	Rs. 10000/- per day per issued function
(iv)	Serving liquor in a function at a private place.	Rs. 2000/- per day per function:

ProvidedthattheL-50Apermitholdershallbeallowedtopurchaseliquorfromanyvendof theExciseCircleorCorporationareaconcerned.L-2licenseeshallnotsellliquorforthe functionstobeheldinmarriagepalaces/banquethallsetc.againstL-50Apermitataprice higher than the minimum retail price of IMFL. In case the said licensee is found selling liquor above the minimum retail prices, penalty of rupees one lac shall be imposed on such licensee. Incaseofsecondviolation,thepenaltyshallbedoubletheamountimposedduringthe previous violation. In case of third violation, his group shall be closed for one month.] **23.** The following procedure shall be observed before the permit in

Form L. 42-B is granted by the Collector in the case of an educational institution:-

(a)Anapplicationforrectifiedspiritrequiredforuseinresearchandteaching shouldbemadebythegoverningbodyortheirrepresentative,ofthe University, College, or other educational institution to the [Excise Commissioner]throughtheCollectoroftheDistrictinwhichtheUniversity, Collegeorothereducationalinstitutionissituated.Intheapplicationshouldbe mentionedthesituationoftheparticularUniversity,CollegeorEducational Institutionforresearchorteaching,thenumberoflaboratoriesthereinthe purpose or purposes towhichthe [spiritis]to beapplied the bulkquantitylikely toberequiredinthecourseoftheyearsandifitamountsto227litresor upwards, the nameor namesof one or moresureties or a guaranteesociety to joininbondthatthespiritwillbeusedsolelyforthepurposerequiredandat the place specified.

(b)The[ExciseCommissioner]willcommunicatehisdecisiontotheCollector who,iftheapplicationissanctioned,willgrantthepermitinFormL.42-Bin favour of the representative of the educational institution concerned.

(c)Thespiritreceivedatanyoneinstitutionmustonlybeusedinlaboratoriesof thatinstitutionandmustnotbedistributedforusedinthelaboratoriesofany other institution or used for any other purpose than those authorised.

(d)Onthearrivalofthespiritattheinstitution,theDistrictExciseInspectorin whosejurisdictionthepremisesaresituatedshouldbeinformedandthe vessels,casks,orpackages,containingthemarenottobeopeneduntilheis present to take account of the spirit.

(e)Thestockofspiritineachinstitutionmustbekeptunderseparatelockina special compartment under the control of a permit holder.

(f)Thespiritreceivedmaybedistributedbythepermit-holderundilutedtoanyof the laboratories belonging to the same institution.

(g)Nodistributionofspiritmaybemadefromthereceivinglaboratoryto Laboratories of other institutions.

(h)Thequantityofspiritinstockatanyonetimemustnotexceedhalfthe estimatedquantityrequiredinayearwherethatquantityamountsto90litres or upwards.

[24. ***]

Form L-42 D

Permit for possession of Ethanol - Denatured with 0.2% crotonaldehyde and 4 grams. Denatonium Benzoate/Denatonium Saccharide per 100 litre of ethanol.

No. of Permit :

Date of Permit :

This permit authorising the possession of Ethanol at the premises here in specified viz _____ and for the period from _____ to _____ is granted to _____ in the district of _____ subject to the conditions prescribed under the Punjab Excise Act, 1914 and the Punjab Liquor Permit and Pass Rules, 1932 and the special conditions below :-

Special Conditions

1. The permit h older is authorised to possess ethanol - Denatured with 0.2% crotonaldehyde and 4 grams Denatonium Benzoate/Denatonium Saccharide per 100 litre of ethanol for admixture with petrol.

2. The permit holder shall not have in his possession more than permitted quantity of ethanol. 3. No resale of ethanol is permitted.

Dated : _____

Collector

_____ District.]

Form T Transit Pass
For transit of liquor through Punjab

In Triplicate

See Rule 1 of the Punjab Liquor Permit and Pass Rules, 1932.

Pass No. Dated

Name of Sales Tax Check Barrier;

1. Date of arrival of consignment;

2.(i) Name of the owners/person incharge of the consignment;

(ii) Particulars of Vehicles;

(iii) Name and address of driver of the Vehicle;

3. Name and address of the owner/person incharge of the consignment; 4. Place from where consignment was purchased;

5. Name of the place from where the consignment was consigned;

6. Particulars of consignment i.e., Indian Made Foreign Liquor/Beer/Country Liquor/Rectified Spirit/Denatured Spirit;

7. Excise Pass No. and date,--vide which the consignment was issued.

8. Quantity in cases/bags litres/bulks litres;

9. Destination of the consignment;

10. Name of the exit check barrier through which the consignment will pass out of Punjab; 11. Approximate time and date of crossing of the exit barrier;

Datedthe,SignaturewithfullnameandsealoftheSalesTaxCheckBarrieratthepointof entry of consignment into the State of Punjab.

Time

Verification By The Officer In-Charge Of The Exit Barrier

Verifiedthattheaforesaidconsignmentreachedthisbarrierat-(timeonthe-(date)andthis has passed out of the territory of Punjab in tact.

Dated the Signature (with full name and seal of the barrier exit).

Time

Form I

Indemnity Bond Non-Judicial Stamp Worth

Rs_____

(See rule 1 of the Punjab Liquor Permit and Pass Rules, 1932)

This indemnity bond executed by_____ being owner/person incharge of the consignment of liquor (hereinafter called the consignor) on the day of_____ the month of _____ 19_____ at_____

WhereasruleIofthePunjabLiquorPermitandPassRules,1932,framedunderthe provisions of the PunjabExcise Act,1914, requiresas a condition precedentto the issue of a transit pass the consignor of the consignment to execute and indemnity bond;

Anwhereastheconsignorhastotransport_____quantityofIndianMadeForeign Liquor/Rectified Spirit/Denatured Spirit through the territory of Punjab.

And whereasthe fee duty chargeable thereonin Punjab amounts,to Rs_____for whichthe consignor is required to furnish a bond in terms of the aforesaid rules;

Now,therefore,I_____(Consigner)herebyundertaketoindemnitythe GovernorofPunjabforasumofRs._____incasetheconsignorfailstoproducethe transitpassdulyverifiedfromtheofficer-in-chargeoftheexitbarrier,beforetheofficer-in-chargeofthebarrieroftheentranceintotheStateofPunjabbywhomthepasswasissued within a period of ten days from the date of its issue.

Place:

Signature of the consignor with full address

Dated the Witnesses:

1.

2.

3.

Attested (Magistrate, Ist Class).

Form L. 32

(Folio)

(*Office Copy*)

Book No. Serial No.

Permit for the import or transport of country liquor, foreign liquor, rectified spirit or denatured spirit.

No. of Permit _____

Date of Permit _____

_____ licenced so sell _____ liquor wholesale _____ at _____ in the_____ district in retail hereby permitted to (transport)

(import) liquor as below from the _____ distillery to his vend premises.

Wholesale premises at _____

This permit is valid up to the _____ day of _____

_____ 19

_____ District

Signature of the Officer granting the permit.

Class of liquor	Single consignment		Any Nature or No. of consignment each Limited to		If without limit as to nature, number and size of consignment state below
	Strength in the case of Indian-made spirit	Bulk litres	Strength in the case of Indian-made spirit	Bulk litres	

Form L. 32

(Duplicate)

Book No. Serial No.

(*To be sent to the distillery*)

Permit for the import or transport of country liquor, foreign liquor, rectified spirit or denatured spirit.

No. of Permit _____

Date of Permit _____

(Ewholesale)

_____ licenced to sell _____ liquor _____ (retail) _____at _____ in the _____ district, is hereby permitted to

_____at _____ in the _____ district, is hereby permitted to

(Etransport)
liquor as below from the _____ distillery to his vend

(import) premises.

Wholesale premises at _____

This permit is valid up to the _____ day of _____ 19 _____ district.

Signature of the Officer granting the permit.

Class of liquor	Single consignment		Any Nature or No. of consignment each Limited to		If without limit as to nature, number and size of consignment state below
	Strength in the case of Indian-made spirit	Bulk litres	Strength in the case of Indian-made spirit	Bulk litres	

Form L. 32

(Triplicate)

Book No. Serial No.

(*To be handed over to the importer/transporter*)

Permit for the import or transport of country liquor, foreign liquor, rectified spirit or denatured spirit.

No. of Permit _____ Date of Permit _____ (Ewholesale)

_____ licenced to sell _____ liquor

(transport)

_____at _____ in the _____

(retail)

district, is hereby permitted to liquor as below from the _____ distillery to his vend premises.

(import)

Wholesale premises at _____

This permit is valid up to the _____ day of _____ 19 ____ district.

Signature of the Officer granting the permit.

Class of liquor	Single consignment		Any Nature or No. of consignment each Limited to		If without limit as to nature number and size of consignment state below
	Strength in the case of Indian-made spirit	Bulk litres	Strength in the case of Indian-made spirit	Bulk litres	

Form

L. 32

(Quadr

uplicate) Book No. Serial No.

(*To be sent to the Excise Sub-Inspector, incharge of the Circle)*

Permit for the import or transport of country liquor, foreign liquor, rectified spirit or denatured spirit.

No. of Permit _____ Date of Permit _____ (wholesale)

_____ licenced to sell _____ liquor

_____at _____ in the _____

(retail)

district, is hereby permitted to (Etransport) liquor as below from the _____ distillery to his vend premises.

(import)

Wholesale premises at _____

This permit is valid up to the _____ day of _____ [20] _____ district.

Signature of the Officer granting the permit.

Class of liquor	Single consignment		Any Nature or No. of consignment each Limited to		If without limit as to nature, number and size of consignment state below
	Strength in the case of Indian-made spirit	Bulk litres	Strength in the case of Indian-made spirit	Bulk litres	

Form L. 34

Pass for the transport or export of liquor of all kinds from licenced premises

Pass No. _____, dated _____

For the transport/export of liquor from the licenced premises of _____ (name of licencee and location of shop) in _____ Tehsil _____ District, to the licenced premises of _____ (name of licencee and location of shop) in _____ Tehsil, _____ District, on the authority of permit No. _____ dated _____ signed by the Competent Authority.

This pass is valid up to _____

Serial No.	Description of vessels of package viz., number of vessels with marks and seals	Class of liquor	Quantity Transported or Exported in	
			Casks Metric capacity bottles	
			Litres	(Give capacity of bottles) covered by this pass in
1	2	3	4	5

Total quantity in litres	Wastage Allowance (For beer only)	Net Quantity Transported	In the case of Indian-made spirit	
	Litres	Litres	Strength	Proof litres
6	7	8	9	10

Rate of duty	Amount of duty levied	In the case of beer issued to other States or Union Territories in which the beer was	Remarks
11	12	13	14

Note :- To be printed in triplicate. The counterfoil is to be retained in office of issue, the foil is to be given to the applicant to accompany the consignment which is to be transported or exported and the third copy is to be sent to the Excise Inspector of the district of destination.

ature of Officer granting the pass

Form L. 36

(export-in-bond)

Authority of (transport-in-bond)

of country spirit or Indian-made foreign spirit or rectified the spirit.

_____

_____ Manager (Eexport) Litres of spirit inbond to the address of the _____ who of the distillery has been authorised by the _____ to receive these spirits on at its behalf in pursuance of an agreement with the manager of the said _____ (transport) distillery for the supply of spirit during 19 _____ 19 __ is hereby _____ authorised to

A certificate of the arrival in full, both in respect of bulk and strength of the spirit dispatched underthisauthorityshouldbeproducedonorbeforethe_____dayof _____19_____,beforetheundersigned.Ifthesaidcertificateisnot producedbythedate specifiedabovethemanagershallbeliable topaydutyatsuchratesas is prescribed in the Punjabon such amount of spirit as hasnot beencertified to have reached its destination.

_____Signature of the officer granting the authority.

(This export-in-bond)

ot e . authority is required in addition to the pass which is ordinarily granted by the Distillery Inspector in Form D-20.

(transport-in-bond)

Form L. 37

Agreement covering removal of spirit in bond from a licenced distillery to the _____ without payment of [or extra license fee and other chargeable levies].

Memorandum of agreement made this _____ day of _____ 19 _____ between _____ son of _____, resident of _____ in Punjab, of the one part and the Governor of Punjab of the other part.

WHEREAS the said _____ has applied to the Collector of _____togranthimpassesfromtimetotimefortheremovalofspiritfromthe _____tothe_____withoutpre-paymentofthedutyleviablethereon:AND WHEREASthesaidGOVERNOROFPUNJABiswillingthatthesaidCollectorshould grantsuchpassesfromtimetotimeundertherulesadmittingoftherecoveryofduty,by _____andnotbythesaidCollectorandsubjecttocertaintermsand conditionshereinaftercontainedandsetforth:NOW,THEREFORE.THISAGREEMENT WITNESSETHthatinconsiderationofthegranttohimofpassesfromtimetotimeforthe removalofspiritfrom_____withoutpre-paymentofthedutyleviablethereonthe said_____herebycovenantswiththesaidGOVERNOROFPUNJAB,in manner following :-

Thesaid_____willproducetothesaidCollectoronorbeforesuchdateasmaybe inthesaidpassspecifiedthereforeacertificatesignedbytheproperauthorityofthesaid _____showingthatthewholequantityofspiritinthepasshasbeendeliveredtosuch authoritylesssuchallowanceforlossonamountofwastageanddryageasmaybeprovided forbytherulesforthetimebeinginforceregardingsuchremovals;PROVIDEDthatin event of the whole quantity of spirit after deducting the due amount of the said allowance, not being acknowledgedas delivered to him by the said authority the said _____ will on demandbythesaidCollector,payasumofmoneyequaltotheamountofthedutywhich wouldbepayableundertheExciseActforthetimebeinginforce,inrespectofthebalance of the spirit to undelivered.AND the said_____ herebycovenantsand agreeswith thesaidGOVERNOROFPUNJABthat,intheeventofhisfailuretoperformanyofthe covenantshereinbeforesetforthandtobebyhimperformedwill,ondemandofthesaid CollectorpayintotheDistrictTreasurythesumofrupeesfivethousand(Rs.5,000)onlyas damages.

Signed marked/sealed and delivered by the said _____.

In the presence of _____

Witness - (1) _____

(2) _____

(3) _____

Form L. 38

Certificatetobegrantedby_____onreceiptofconsignmentofspiritinbond from _____ distillery in the Punjab.

I hereby certify that the consignment dispatched by the _____ distillery under Pass No. _____ dated _____ was received by me on the _____ and was found to be in following condition in respect of bulk, strength and temperature :-

		Quantity of spirit dispatched				Quantity of spirit received			
Serial No.	Kind of Spirit	Bulk gallons	Strength	L.P. gallons	Temperature of the spirit dispatched	Bulk gallons	Strength	L.P. gallons	Temperature of the spirit on receipt
1	2	3	4	5	6	7	8	9	10

Loss in transit L.P. Gallons			Increase in Transit L.P. Gallons	REMARKS : If the loss is in excess explanation, if any, should be given here
Total loss	Allowed	Excess		
11	12	13	14	15

I further certify that the consignment of spirit has been deposited in the bonded warehouse to be excised before it issued to licenced vendors.

Place_____

Date_____

Signature of the officer receiving the consignment of spirit

Note :- In the case of spirit removed from the distillery the first six columns shall be filled in by the Distillery Inspector andtheformhandedovertotheManagerofthedistilleryfordispatchtotheexciseauthoritiesofthedistrictof destination.

Form L. 39

Duty paid permit for the import, export or transport of spirit for the use of troops

Permission is hereby given for the removal of _____ litres of spirit from the _____ distillery to the office of the _____ at _____.

It is valid until _____

_____ District.

Dated _____.

_____Signature of the Officer granting the permit

Form L. 42

Permit to transport and possess a special quantity of country spirit for the requirements of a special occasion

No. of permit _____.

Date of permit _____.

Whereas_____,sonof_____caste_____,residentof_____inthe districtof_____,hassatisfiedmethatmorethanthequantityofcountryspiritwhich mayordinarilybepossessedbyhimisrequiredby[himforuse]onaspecialoccasion,viz, _____andthatthepossessionbyhimof_____imperialgallonsof country spirit for use on the said occasion is reasonable :

Thispermitauthoriseshimtopurchaseaquantityofcountryspiritnotexceeding _____ imperial gallons at the licenced premises of at_____ at_____ and to transport to his house and possess the same. The permit holder shall use the spirit only for the special occasion for which this permit is granted.

This permit is valid up to_____

_____Signature of the Officer granting the permit.

Dated_____

Note:-Thequantityofspiritsoldunderthispermitmustbeseparatelyenteredinhisregisterbythevendorwitha note of the number of this permit and the designation of the officer by whom it was issued.

Form L. 42-A

Permit for the Possession of Denatured spirit exceeding the limit of Retail Sale

No. of permit _____.

Date of permit _____.

Thispermitauthorisingthepossessionofdenaturedspiritinprivilegedquantitiesonlyinthe premiseshereinspecified,viz._____andfortheperiodfrom_____to _____isgrantedto_____of_____inthedistrictof _____ subject to the conditions prescribed under the Punjab Excise Act and the special conditions below :-

Special Conditions

(1)Thisexemptionextendsonlytothepossessionanduseofandnottothesaleofspirit rendered effectually and permanently unfit for human consumption.

(2) The permit holder may purchase denatured spirit from any licenced vendor or may remove such spirit from a licenced distillery after obtaining the permit in

Form L-32.

(3) The spirit shall be kept on the premises specified above and shall be used in the preparation of medical compounds.

only _____

in the manufacture of _____

_____

Collector,

Dated_____ _____ District

Form L. 42-B

Permit for the possession of rectified spirit exceeding the limit of Retail Sale

No. of permit _____.

Date of permit _____.

Thispermitauthorisingthepossessionofdenaturedspiritinprivilegedquantitiestobeused indrugs;medicines,orchemicalsonlyatthepremiseshereinspecified,viz.,_____ or[for thepurposesof]teachingandresearchataneducationalinstitutionandfortheperiod from_____to_____isgrantedto_____of_____inthis district of _____subject tothe conditions prescribedunderthe PunjabExcise Act and the special conditions below:-

Special Conditions

The permit holder is authorised to possess rectified spirit for use in the manufacture of drugs, medicinesandchemicals,exceptinthecaseofeducationalinstitutionswererectifiedspirit shall be kept for teaching and research purposes.

(2) The permit holder shall not have in his possession more than_____ litres of rectified spirit : Providedthatthepermitholdercanonlykeepinhispossessionsuppliesexceeding8litres after obtaining the sanction of the Financial Commissioner.

(3) No sale of rectified spirit is permitted.

_____

Collector,

_____ District.

Dated_____

Form L. 42-C

Permit for the possession of Denatured Spirit by a Soap Manufacturer/exceeding the limit of Retail Sale

No. of permit _____.

Date of permit _____.

Thispermitauthorisingthepossessionofdenaturedspiritinprivilegedquantitiesonlyinthe premiseshereinspecified,viz,_____andfortheperiodfrom_____to _____ is granted to _____ in this district of _____ subject to the conditions prescribedunder the Punjab Excise Act and the special conditions below :-

(1)Beitknownthat_____SoapManufacturers,areherebyauthorisedby theCollectorof_____toobtainandusespiritofastrengthnotlessthan60degrees over London proof to which half a per cent caustic soda, three per cent castor oil and one per cent of the volume of wood naphtha or methyl alcohol has been previously added.

(2)Thetotalquantityofspiritstoredinthepremisesaforesaidshallnotexceedatanyone time _____ litres.

(3) The quantity allowed to be used in one year shall not exceed_____ bulk litres.

(4) All spirits after being duly denatured shall be received only from a licenced distillery.

(5)Nospiritshallbeusedonthepremisesforthemanufactureofanyotherarticlethan transparent soap, except with the sanction of the Financial Commissioner.

(6) No spirit shall be removed from the premises without the sanction of the Collector.

(7)ThepermitholdershallcomplywiththedirectionsoftheFinancialCommissionerasto the manner in which the spirit shall be stored, and, if necessary, recovered by distillation. (8) No attempt shall be made to purify the spirit either before or after use.

(9) Duly authorised Excise Officers shall be allowed to enter and inspect the premises.

(10)Theentireproduceofoneoperationforrecoveryofspiritfromthesoapsolution evaporatorshallbecollectedinthereceiverandthewholeoftherecoveredspiritshallbe usedinthenextsucceedingpreparationofsoap,andnoattemptshallbemadetocollectthe recovered spirit in separate portions or fractions.

(11)Thespiritvapourpipefromtheevaporatorshallbesecurelyattachedtothecondenser andtherecoveredspiritshallpassthroughaclosemetalpipesolderedorrivetedtothe condenser and the cover of the receiver, respectively and extended nearly to the bottom of the receiver.

(12) No spirit sampling pipe shall have an orifice exceeding 1.27 milli litres (one-twentieth of an inch) in diameter.

(13)The lid andthe dischargecockofthe receivershallbe securedbylockswhichareto be keptfastenedwhilespiritsarerunningintothevessel,andatallothertimeswhenthespirit remains therein.

(14) AnExcise Officer of the Firstor Second Class shall be allowedto take samples of spirit and the materials, which contain such spirit.

(15)Allspeciallydenaturedspiritreceivedshallbeitheraddedatoncetosoapinthe presenceoftheManagerorotherresponsiblepersonorbestoredinavatmarked"specially denaturedspirit".Thelidandthe dischargecockofthe vatshallbesecuredbyfasteningand locksandspiritmustberemovedtherefromunderthesupervisionorthedirectionofthe Manager, and it shall be added immediately to soap.

(16)Nospiritshallbetakenawayfromthepremisesbyanypersonotherthanaduly authorised Excise Officer.

(17)Thekeysofallvesselsorderedtobelockedshallbekeptonthepremisesinchargeof theManager,orotherdulyauthorisedperson,andanysuchvesselmustbeimmediately unlocked at the request of a duly authorised Excise Officer.

(18)Particularsofthequantityandstrengthofeveryconsignmentofspeciallydenatured spiritmustbeenteredinabookonthedayofreceipt.Thebookshall[beaccessible]tothe ExciseOfficerwhovisitsthepremisesandeverypasswhichaccompaniedspiritreceived shall be available for comparison with the book by the Excise Officer concerned.

(19)Thepermit-holdersshallexecute abondintheprescribedformforsuchamountasmay befixedbytheFinancialCommissionerfortheprivilegeofstorageanduseofthespecially denatured spirit conferred by the permit.

_____

Collector,

_____ District

Dated_____

Form L. 46-A

Authorisationfor(theexport-in-bondbysea)(supplytotheDefenceDepartmentforexport-in-bondbyseaforDefencerequirements)oflocallymanufacturedpreparationscontaining rectified spirit of Indian manufacture from the State of Punjab Ex-India.

Mr./Messrs_____holdingastockofspirituouspreparationsinthewarehouseof the_____approvedmanufactoryinthedistrictof_____inPunjab is/are hereby authorised to (export-in-bond by sea from the port of _____) (transportto the Military Supply Depotat_____) preparationscontaining_____litresofrectifiedspirittotheaddressofthe _____ who has beenauthorisedby the _____ to receive these preparations on its behalf in pursuance of an agreement with Mr./Messrs_____ proprietors of the said manufactory for the supply of suchpreparations during the period from _____ to _____.

A certificate of arrival of the consignmentat the _____ (Port) (Depot) exported under this authority should be produced on or before the_____ day of _____ before the undersigned.Ifthesaidcertificateisnotproducedbythe datesspecifiedabovethe approved manufacturershallbeliabletopaydutyatsuchratesasareprescribedinPunjabatthetime the export (from the warehouse is made).

_____
Collector,
_____ District.

Dated_____

Inapplicable alternatives to be struck off.

Note. - This authorisation shall be prepared in quadruplicate. One copyshall be allowed to the applicant, the second copyshall besenttothe Officer-in-chargeofthemanufactory,thethird copyshall besenttotheExcise authority at the port or at the place where the Depot issituate asthe case may be and the fourth copyshall be retained by the Collector.

Form L. 46-B

Agreementcoveringremovaloflocallymanufacturedpreparationcontainingrectifiedspirit ofIndianmanufacturefromthemanufactoryofMr/Messrrs._____situatedinthedistrict of_____ in Punjab State to (Port)

_____
(Military Supply Depot)

for overseas shipment without prepayment of excise duty.

Memorandumofagreementmadethis_____dayof[20]_____ between_____sonof_____residentof_____inPunjaboftheonepartand the Governor of Punjab of the other part.

Whereas the said_____ has/have applied to the Collector of_____togranthim/themauthorisationsfromtimetotimefortheremovalof spirituouspreparationsforeventualexportex-Indiafromthemanufactoryof_____inthe district of_____ without prepayment of duty leviable thereon.

AndwhereastheGovernorofPunjabiswillingthatthesaidCollectorshouldgrantsuch authorisations from time to time under the rules admitting of the recovery of duty, and subject to certain terms and conditions hereinafter contained and set forth :

Now,thereforethisagreementwitnessethatinconsiderationofthegranttohim/themof authorisationsfromtimetotimeforremovalofpreparationscontainingrectifiedspirit from_____withoutprepaymentofthedutyleviablethereonthesaid_____ hereby covenants with the Governor of Punjab in manner following :-

Thesaid_____willfulfilalltheobligationsimposeduponhimbyRule2-Dofthe PunjabLiquorPermitandPassRules,inrespectofeachandeveryconsignmentof preparationsoftheaforesaidkinds,removedbyhimfromthesaidmanufactory,andin particular,willproducetothesaidCollectoronorbeforesuchdateasmaybespecified thereforinanyauthorisationasaforesaid,acertificatesignedbytheproper(Customs Collector)(MilitarySupplyDepotOfficer)showingthattheconsignmentcoveredbythe authorisationhasbeendeliveredtosuchCustomsCollector,andthesaid_____further undertakesthatintheeventoftheconsignmentnotbeingexportedex-Indiainwholeorin part, or in the event of the said (Customs Collector) (Depot Officer)refusing to acknowledge receiptofthewholeoranypartofaconsignmentbyreasonofshortdeliveryorinterference intransit,oranyotherreason,orintheeventofthesaid_____committinga contraventionofanyprovisionoftheaforesaidRule,thesaid_____willpaysuch sumofmoney,notexceedingthefullamountofdutypayableontheentireconsignment under the PunjabExcise Act,asin forcefor the time being,asmay be fixed bythe aforesaid Collector.

Andthesaid_____herebycovenantsandagreeswiththeGovernorof Punjab that, in the events of his failure to perform any of the covenants hereinbefore set forth andtobebyhim/themperformed,he/theywilldemandofthesaidCollector,payintothe district treasury the sum of Rs. 5,000 (five thousand) only as damages.

Signed marked/sealed and delivered by the said_____ in the presence of_____

Witneses :- (1)_____

(2)_____)

Form L. 46-C

Certificaterelatingtotheconsignmentofpreparationscontainingrectifiedspiritreceived,-*vide*authorisationNo._____datedthe_____issuedbytheOfficer-in-charge of the manufactory at_____.

Iherebycertifythattheabove-mentionedconsignmentwasreceivedbymeon_____ the condition being as under :-

No. of containers	Description of containers including martings	Gross weight of containers
1	2	3

I certify also that the above-mentioned consignment has been shipped under Customs supervisions.

(Sd/-)_____
Collector of Customs.

Dated_____
At_____ Post/Depot.

Military Supply Depot Officer.

Form L. 46-D

Authorization for the export-in-bond of preparations containing rectified spirit, from the warehouse of the manufactory, for eventual export by sea.

Authorization No_____ dated the_____ for the export-in-bond of preparations.

From the premises of_____ to_____

Serial No.	Batch No.	Name of Preparation	No. of containers	Quantity	Strength	Proof litre contents	Remarks
1	2	3	4	5	6	7	8

This authorization is valid upto_____

Signature of the Officer-in-charge of the manufactory.

Note.-Thisauthorizationshouldbepreparedinquadruplicate.Onecopywillbedeliveredtotheapplicant,another willbesenttotheExciseAuthorityof(theportofintendedshipment)(theplacewheretheMilitarySupplyDepot issituatedwheredeliveryisintended),thirdcopywillbesenttotheCustomsCollectorattheportofintended shipment)(theOfficerCommandingtheMilitarySupplyDepotwheredeliveryisintended)andthefourthwillbe retained by the issuing Officer-in-charge.

Form L-48

Bond for the storage and use of spirit denatured under special process for the manufacture of transparent soap

Knownallmenbythesepresentsthatwe_____of_____arejointlyand severally held and firmly bound upto the Punjab Government in the sum of Rupees_____ to be paid to the said Government, for which payment well and truly to be made we bind ourselves,our heirs,executors, administrators andrepresentativesjointly andeverytwoofusebindourselves,ourheirs,executors,administratorsandrepresentatives jointlyandeachoftheusebindshimself,hisheirs,executorsadministratorsand representatives severally, firmly by these presents.

Sealed with our seals dated the_____ day of [20]_____

Whereastheabovebounded_____havebeenpermittedtousefromthedateof execution of this bond and intoxicant to [wit] to store and use at_____ for the purpose of making transparent soap spirit of the/strength of not less than sixty degree over London proof towhichhalfapercent,causticsoda,threepercent,castoroilsoapandonepercentofthe volumeofwoodnaphthaormethylalcoholhasbeenpreviouslyaddedhereinafterdescribed as the spirit.

The conditions of obligation are :-

(1)Thetotalquantityofspiritstoredonthepremisesaforesaidshallnotexceedatanyone time_____ litres.

(2) The quantity allowed to be used in any one year shall not exceed_____ bulk litres. (3) The spirit shall be solely used for manufacturing transparent soap.

(4) No spirit shall be removed from the premises without the sanction of the Collector.

(5)ThepermitholdersshallcomplywiththedirectionsoftheFinancialCommissionerasto the manner in which the spirit shall be stored, and, if necessary, recovered by distillation. (6) No attempt shall be made to purify the spirit.

(7)DulyauthorisedExciseOfficersshallbeallowedtoenterandinspectthepremises and_____andhis/theirlegalrepresentativesagreethattheywillwellandtruly keep and perform all the conditions hereinbefore recited, any breach whereof shall entail loss of the privileges enjoyed under this bond and forfeiture to the Punjab Government of the sum of Rupees_____ by the parties to this bond.

(Signed, sealed and delivered.)

Not Transferable

"Excise And Taxation Department, Punjab.
The Punjab Liquor Permit And Pass Rules, 1932
Not Transferable

[**Form L-50**]

Affix attested passport size photograph of the applicant'	Permit for the Purchase, Transport and Possession of Imported Liquor/Indian Made Foreign Liquor, Wine and Beer for Private possession by the individuals exceedings the limit prescribed under the Punjab Liquor Import, Export, Transport

Number of Permit----------

Thispermitisgrantedto----------,Sonof----------IdentificationMark----------,resident of----------(fulladdress),Permanentaddress----------,authorizinghimtopurchasefrom anypersonholding alicenceinFormL-2(forwhole-saleandretailvendofIMFLtopublic) in Punjab upto 24 quarts of IMFL of 750 mili litres including brandy and imported liquor (i.e. upto 18 litres in any size), 48 bottles of beer of 650 mili litres (i.e. upto 31.2 litres in any size) and 24 bottles of Wine of 750 mili litres (i.e.upto 18 litres of any size), andto transportit to his permanent or temporary residence and possess it there for his private use or for the use of his guests or the members of his family but not for sale:-

1.Thepermit-holderhascredited----------(inwords)rupeesonlyintotheGovernment Treasury at----------(Place) on the ----------(date).

2. This permit is granted subject to the provisions of the Punjab Excise Act, 1914 (Punjab Act 1of1914)andtherulesandordersmadethereunderandthefollowingsupplementary conditions.

Supplementary Conditions :

(1) The permit holder shall not possessat any time more than upto 24 quartsof IMFL of 750 mililitresincludingbrandyandimportedliquor(i.e.upto18 litresinanysize),48bottlesof beerof 650 mililitres (i.e.upto 31.2litresinanysize) and 24 bottlesof Wine 750 mililitres (i.e. upto 18 litres of any size),

(2) The Permit is non-transferable.

(3) The permit is valid throughout Punjab for lifetime/upto 31st March,----------, but it may bewithdrawn,suspendedorcancelledatanytimebytheauthoritycompetenttograntitfor reason to be recorded in writing.

(4)Thepermitmayberenewedfromyeartoyearendingthe31stMarch,----------following on payment of the prescribed fee.

Date of Issue Signature of Permit-holder.

Renewals

Date of renewal	Period for which renewed	Amount of fee paid into Government treasury	No. and date of challan	Signature and designation of renewing	Signature of permit holder	Remarks

Assistant Excise and Taxation Commissioner, Incharge of the District.

Form L-50A

Permit to transport and possess a specific quantity of Indian Made Foreign Liquor and Beer for the special occasion.

_____

No. of permit _____

Date and time of Permit _____

Whereas_____ son/daughter of _____ _____, resident of_____ (detailed address), district of _____ has, satisfied me that he requires Indian Made Foreign Liquor and Beer, [is] quantities detailed below :-

1. Detail of special occasion _____

Date(s) of celebration _____

Place where celebration in to take place

Quantities of liquor required

_____

_____

(a) Indian Made Foreign Liquor _____ Bulk Litres.

(b) Beer_____Bulk Litres.

This permit authorises him to purchase the above quantities of liquor from the licensed premises at _____ only and to transport it to his house or the place of the celebrations as mentioned above subject to the following conditions.

A sum of Rs. _____ as permit fee of this permit has been deposited in Government Treasury at_____vide Treasury Receipt No._____ dated the _____.

Special Conditions :

1. This permit is valid from_____to_____only.
2. No liquor obtained on the basis of this permit shall be sold.
3. The permit is not transferable.

Asstt. Excise and Taxation Commissioner,

Dated_____ _____District

Dated_____"

[FORM L. 51]

Register showing particulars of persons, who have been granted or renewed permits in Form L. 50 for Purchase, Transport and Possession of Foreign Liquor exceeding [one bottle of the capacity of 757 millilitres] in the district of _____ of the financial year_____

Serial No.	Date of issue of renewal of permit	Name, parentage, caste, residence and occupation	Number of bottles allowed	Period of validity	Amount of fee paid into Government treasury	Number and date of challan
1	2	3	4	5	6	7