TAMIL NADU INDIAN-MADE FOREIGN SPIRITS (MANUFACTURE) RULES, 1981

1. **Short title –** These rules may be called the Tamil Nadu Indian-made Foreign Spirits (Manufacture) Rules, 1981.

1-A. ***Rules not to apply to beer*** - These rules shall not apply to beer as the grant of privilege of manufacturing beer and a licence for brewery shall be governed by the provisions contained in the Tamil Nadu Brewery Rules, 1983.

2. **Definitions:** - In these rules, unless the context otherwise requires-

(a) ―Act‖ means the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937);

(b) ―blending‖ means the mixing of spirits with other _spirits‘ of the same or different strengths:

(c) ―Chemical Examiner‖ means the Chemical Examiner of the Government **or** such other officer appointed by the Government as Chemical Examiner for the purpose of these rules and includes the Director of Forensic Science Laboratory :

by diluting it directly except rectified spirit, extra neutral alcohol and denatured spirit‖;

*Inserted by G.O.Ms.No.23, P&E (III), dated 18.05.2010

*[(cc) ―Concentrate‖ means any spirit which can be consumed

(d) ―Form‖ means the forms appended to these rules;

(e) ―gauge‖ means the process of determining the quantity of spirit contained or taken from any cask or receptacle, or to determine the capacity of any cask or receptacle;

(f) ―Government‖ means the State Government;

section 17-B read with section 17-C of the Act, for the manufacture of Indian-made foreign spirits and the words _licensed‘ or _licensee‘ shall be construed accordingly;

** Inserted by G.O.Ms.No.151, P&E (II), dated 27.07.1981

(g) ―licence‖ means**[licence for] the privilege granted under

(h) ―manufactory‖ means any distillery, blending unit or other of distillation,] blended, matured, fortified, diluted or flavoured to produce Indian-made foreign spirits and includes a place for bottling

*** Inserted by G.O.Ms.No.642, P&E (II), dated 29.05.1986

place where spirits is stored ***[or w a process

such spirits;

(i) ―Manufactory Officer‖ in relation to any manufactory means the Excise Officer-in-charge of such manufactory, not below the rank of an Assistant Excise Officer;

(j) ‗maturing' means the process of allowing the blended or compounded spirits to settle down for such number of days or hours as may be specified by the commissioner.

(k) ‗reducing' means the mixing up of spirits with water;

(l) ‗spirit' means rectified spirit of strength of more than a proof spirit.

essence or flavouring agent except rectified spirit, extra neutral alcohol

(m) *[―Special Spirit‖ means all spirits which are used as an

* Inserted by G.O.Ms.No.23, P&E (III), dated 18.05.2010

and denatured spirit;]

3. (*****) Deleted

***** Deleted in G.O.(Ms.)No.56, P&E (II), dated 12.06.1981

4. Application for grant of privilege and licence – (a) Any person desirous of getting the privilege of manufacturing Indian-made **f**oreign **s**pirits and licence shall make an application in

Form No.1 to the Commissioner.

(b) Every application shall be affixed with the court-fee label to the value of rupees two and accompanied by * [**t**reasury receipts in proof of payment of an application fee of rupees four thousand, a fee of

** Substituted by G.O.Ms.No.1, H, P&E (III) dated 04.01.2017

rupees eight lakhs for the grant of privilege of manufacturing **Indian-made**foreign **s**pirit**s** and a licence fee of rupees twenty thousand]together with—

(i) a full description of the site and the plan of the building in which the manufactory is proposed in triplicate;

(ii) a statement in triplicate showing the name and number of vats and other receptacles for blending and maturing or compounding or storing or reducing, the stirrers and their capacity;

(iii) a statement in triplicate showing the details of the apparatus for filtration, bottling, sealing, etc.

5. Matters to be taken into consideration by the Commissioner in granting the privilege.— While granting the privilege of manufacturing Indian-made foreign spirits, the Commissioner shall have regard to the following matters, namely**:-**

(a) the suitability of the applicant for the grant of privilege;

(b)

(c) **w**hether the application is made bonafide on behalf of the

*[Omitted]

*G.O.Ms.876, P&E(III) dated 28.12.1982. SRO A-10/83

applicant himself or in benami of any other person;

(d) **t**he suitability of the site and the building selected or to be constructed; and

(e) **t**he availability of potable water in the manufactory premises.

*[**Explanation:-** It is hereby declared that, in judging the suitability of the applicant for the grant of licence, the Commissioner shall have regard to the following factors, namely:-

* Inserted by G.O.Ms.No.876, P&E (III), dated 28.12.1982

(a) solvency of the applicant**;**

(b) whether the applicant has contravened any of the provisions of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), or of any rule, notification or order made thereunder or has committed the

breach of any of the terms and conditions of any licence or permit granted under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), or of any rule made thereunder.

(c) whether the applicant has been convicted of any offence punishable under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), or of any cognizable and non-bailable offence or of any offence under the Dangerous Drug Act, 1930 (Central Act II of 1930) or under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or under sections 482 to 489 of the Indian Penal Code (Central Act XLV of 1860)**;**

(d) whether the applicant carries on any other business which is likely to prevent him from giving his due attention to the purpose for which the licence is sought for**;**

(e) whether the applicant was a defaulter in payment of any amount due to the State Government under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), or the rules made thereunder or of any taxes or other amounts due to the State Government.

(f) any other matter relevant to the purpose for which the licence is sought for.]

***[6. Conditions for grant of privilege:** No privilege shall be granted unless the applicant satisfies the Commissioner that the building, plant and apparatus are situated at a distance of not less than ten kilometers from any distillery.]

* Substituted by G.O.Ms.No.54, H, P&E (III) dated

7. Grant of privilege and issue of licence: (1) The Commissioner after having regard to the matters specified in rule 5 and the condition set out in rule 6 may, with the prior approval of the Government, grant the privilege of manufacture of Indian-made foreign spirits and approve with or without modification of the plan of the building and the statements or reject any application. Upon the grant of the privilege, the Commissioner shall issue a licence in

Form No.2.

(2) Every licence issued by the Commissioner under sub-section (2) of section 17-C of the Act shall be in the name of the applicant and shall be valid for the period ending with the 31st March succeeding or for such shorter period as the Commissioner may decide:

Provided that where the licensee dies, the person succeeding to the possession of the manufactory, may use the licence as if it had been granted to himself:

Provided further that subject to the provision of rule 8-A no licence shall be used after the date of expiry of its validity without renewal.

*[(3) Where the Commissioner refuses to grant the privilege, the fee for the grant of the privilege and licence fee paid shall be refunded to the applicant.]1

* Substituted by G.O.Ms.No.250, H, P&E (III) dated 28.03.1985

(4) If the licence is granted, the licensee shall as soon as the licence is received, furnish a duplicate copy of the plans, statements and descriptions so approved to the Manufactory Officer.

8. Renewal of licence.— (a) An application for renewal of the licence granted under rule 7 shall be made atleast thirty days before the date of expiry of the validity thereof:

Provided that the Commissioner may entertain the application for renewal of the licence after the last date specified above, but before the expiry of the licence, if he is satisfied that the licensee had sufficient cause for not filing the application in time.

(b) Every application for renewal shall be made and disposed of as if it were an application for the grant of licence;

(c) The Commissioner may refuse to renew the licence if he is satisfied that the licensee has violated or failed to comply with any of the provisions of the Act and the rules made thereunder or with the terms and conditions of the licence:

Provided that the Commissioner shall not pass any order refusing the renewal of the licence unless the licensee has been given a reasonable opportunity of being heard.

8-A. Licence to be valid for two months if no order on renewal application, is received.—(a) Notwithstanding anything contained in the second proviso to sub-rule (2) of rule 7, if an application for the renewal of a licence made within the time specified in sub-rule (a) of rule 8, is not disposed of by the Commissioner before the date of expiry of the licence, the period of licence shall be deemed to have been further extended, for a period of two months from the date of expiry of such licence or till the date of receipt of the orders passed by the Commissioner on the application for renewal, **whichever** is shorter.

(b) Where renewal of licence is refused, the proportionate fee shall be refunded deducting the fee for the period of licence deemed to have been extended under sub-rule (a

9. Payment of additional fee for belated application:- Where an application for renewal of licence has been made after the last date specified in rule 8(a), but before the expiry of the licence and admitted by the Commissioner under the proviso to rule 8(a), the licensee shall pay an additional fee of twenty-five per cent of the licence fee payable under rule 4 (b) and the treasury receipt in proof of the payment of the said additional fee shall be enclosed to the application for renewal.

10. Buildings used for manufactory to conform to specifications.— (1) The buildings used for the manufactory or warehouse shall be constructed with brick or stone and the roof provided should be of reinforced cement concrete or Madras Terrace or should be of non-inflammable material.

(2) All the windows, ventilators and skylights in the buildings, other than those in the ware-house and store room shall be fitted with rods spaced not more than 10 centimeters apart, centre to centre. All the windows, ventilators and skylights in the ware-house and store room shall be covered with galvanized wire net or square mesh, not more than ½ centimeter apart.

(3) All the doors which are to be fitted with Excise ticket locks shall be free from tampering of the hinges from outside.

(4) All the doors fitted to the building shall open outwards.

(5) There shall be no thatched building within the manufactory premises or ware-house compound.

(6) All the openings in the external walls intended for the efflux of waste water shall be covered with grills affixed to the wall.

(7) There shall be separate rooms or compartments for storage of spirit for *[purification of spirit by distillation,] for blending or reducing operations and maturing for bottling and sealing of bottles and or

* Inserted by G.O.Ms.No.642, H, P&E (III) dated

storing the bottled spirits and the doors of each room shall provide for locking with excise ticket locks. The compartments shall have their grills embedded in cement**.** No such room or compartment shall be used for more than one on any such purpose.

11. Alteration, etc., of manufactory:- (1) No addition, alteration, or modification of the manufactory shall be made without the written permission of the Commissioner or such other officer authorised by the Commissioner:

Provided that the Manufactory Officer may permit such minor alterations to buildings and apparatus as may be approved by the Commissioner in this behalf.

(2) The Commissioner may by order, direct the licensee to carry out such modifications to the building, apparatus, **v**ats, **p**ipes, bottles, plans and other items as are specified in the order within such time not

exceeding three months as **may** be specified by the Commissioner and

the licensee shall carry out the same within the time so specified: Commissioner may grant one more month's time to carry out the modifications.]

* Inserted by G.O.Ms.No.996, H, P&E (III) dated

12. All plant and machinery and storage to be within the manufactory.— All buildings, plant and machinery used for the storage of spirit, purification of spirit by distillation and manufacture or storage of Indian-made foreign spirits shall be situated within the manufactory premises and **[no other business except that of storage and purification of spirit,] manufacture and issue of Indian-made foreign spirits shall be carried on in the manufactory premises.

** Substituted by G.O.Ms.No.642, H, P&E

13. Manufactory premises to be enclosed.—The manufactory premises shall be enclosed by a compound wall with sufficient protection to prevent undue access from outside into manufactory premises. There shall not be more than one entrance and one exit.

14. Maintenance of receptacles.- ***[(a)(i) No receptacle, vat or gauged.

(ii) The gauging shall be made by the Department of Weights and Measures under the provisions of the Standards of Weights and Measures (Enforcement) Act, 1985 (Central Act 54 of 1985) and **the** rules made thereunder.

*** Substituted by G.O.Ms.No.322, P&E (III) dated 09.09.2004

other vessel shall be used in the manufactory, unless it has been

(iii) The gauging certificate issued by the Department of Weights and Measures shall be got attested by the Joint Commissioner of Prohibition and Excise, Chennai or any other officer authorized by the Commissioner.

(iv) Re-gauging shall be done once in five years or even earlier, if the Commissioner or any officer authorized by him so directs.

(v) No receptacle, **v**at or other vessel for which modifications are carried out under Rule 11 shall be used, unless they are gauged after completion of such modification;]

(b) Every receptacle, vat or other vessel shall have legibly painted

2[the date of gauging, the due date of next gauging] and distinguishing number for it as entered in the register of the Manufactory Officer.

*Substituted by G.O.Ms.No.322, P&E (III) dated 09.09.2004

on it in English and Tamil, its capacity, the use to which it is applied,

(c) Every receptacle, vat or other vessel that is to be used in the manufactory shall be registered by the Manufactory Officer and no unregistered receptacle, vat or other vessel shall be kept within the premises of the manufactory.

(d) *[***] (Omitted by ibid.)

(e) Vats used for storage of spirit and Indian-made foreign spirits shall be made of wood, stainless steel or any other material permitted by the Commissioner from time to time, and shall be fixed firmly to the ground.

Vats used for storage of spirit and Indian-made foreign spirits shall not be injurious to health and be made of wood, stainless steel or any other material permitted from time to time. Vats intended for curing or maturing of Indian Made Foreign Spirits shall be made of wood or stainless steel. ** [All the vats shall be of regular shape and shall be provided with **proper arrangement** for gauging **as approved by the Department of Weights and Measures**, with rods or glasses, with **scales** and tables showing the number of litres contained in them, to

**Substituted by *ibid*

every tenth of a centimeter by either wet or dry or **any other** method of gauging as the **Department of Weights and Measures** decide to apply].

(f) Every vessel shall be so fixed as to admit proper examination of its contents and as to drain the contents entirely from the vessel without the vessel being moved and shall not be altered in shape, position or capacity within seven days notice to the Manufactory Officer.

15. Stock of rectified spirit.- (1) The quantity of rectified spirit required for the manufactory shall be fixed by the Commissioner, from time to time and it shall be drawn from the distillery fixed by the Commissioner. The licensee shall obtain the stock from the approved distillery on indents duly countersigned by the **M**anufactory Officer.

(2) The stock of spirit when received at the manufactory shall be verified by the Manufactory Officer by volume and strength or for the quantity of pure alcohol in it and taken to the storage vats for spirit. The Manufactory Officer shall furnish a certificate of such verification

with the result to the Distillery Officer concerned and shall keep a register showing the details of stock indented, passed by the distillery and the stock as received in the manufactory.

(3) No allowance for any loss in transit from the distillery to the blending unit shall be ordinarily allowed:

Provided that the Commissioner may if it is proved to his satisfaction that the loss, if any, could not have been p of proper care and

precaution and that the spirits could not have passed into consumption, direct that the proportionate duty on such quantity may be waived.

(4) Gauging of the stocks of spirit shall be made by the Manufactory Officer every day, in the presence of the licensee or his authorised representative and the result recorded in a register duly attested by both the officer and the licensee or his representative.

(5) (a) The licensee or his authorised representative may give a requisition for the transfer of such quantity of spirit for the production of Indian-made foreign spirits to the vessels kept for the purpose. The requisition shall contain information as to the date, batch number, quantity of spirit, vat number from which to be issued and the vessel number to which it should be transferred.

(b)The Manufactory Officer on receipt of the requisition may permit the transfer after gauging the stock in volume and strength.

15-A.Purification of rectified spirit by distillation.—(1) The licensee may use from out of the quantity of spirit allotted, such quantity as he may desire, for purification or standardization by distillation.

2(a) The licensee or his authorised representative may give a requisition to the Manufactory Officer for the transfer of such quantity of sprit for purification or standardization by distillation and for retransfer of purified spirit for the production of Indian-made foreign spirits. The requisition shall contain information as to the date, quantity of spirit, vat number from which the spirit is issued and the vat number to which it is transferred.

(b) The Manufactory Officer, on receipt of the requisition may permit the transfer after gauging the stock in volume and strength.

3 (a) An allowance of not more than three percent per batch shall be allowed for loss in the entire process of distillation of rectified spirit, redistillation of impure spirit and handling loss:

Provided that the spent feints flowing out of rectifier basement shall be practically free from alcohol.

(b) If the loss in the entire process exceeds the norms prescribed in clause (a) of this sub-rule, the Commissioner shall levy a penalty of rupees sixteen per proof liter on such excess loss.

(c) No allowance shall be given for further loss in the reprocess of purification of impure spirit by **redistillation** or mixing it with the next batch of rectified spirit.

(d) ―The purification shall be programmed in such a way that the spirit issued for a batch shall completely be purified in the batch itself. There shall be no carry over from one batch to another.

(e) The neutral spirit collected in a batch shall account for 97% of the total proof volume issued for the said batch.

(f) Any stop due to power failure or due to machine break down shall not be counted for accounting batch production and only intentional starts and stops shall be taken into account.

Explanation:— For the purpose of this sub-rule, the term ―batch‖ means the cumulative process of distillation of spirit and re-distillation of impure spirit and the out-turn of purified spirit collected and the loss of spirit in such process during

a period of twenty four hours starting from 9.00 a.m. of a day and ending with 9.00 a.m. of the next day.

(4) Gauging of the stock of spirit issued for purification and of the spirit purified shall be made by the Manufactory Officer every day in the presence of the licensee or his authorised representative and the result recorded in a register duly attested by both the officer and the licensee or his representative.

16. Supervision.— (1) All transactions pertaining to the receipt, transfer, storage, purification of spirit by distillation, compounding, blending, maturing or bottling at **the** licensed premises or issue of bottles **therefrom** shall be under the supervision of the Manufactory Officer.

(2) The strength of the establishment to be maintained for supervision of the operations at the manufactory shall ordinarily be one Excise Officer, one Excise Inspector and three Excise Guards, but the Commissioner may with the previous sanction of the Government increase or reduce the strength of the staff if he considers it necessary.

(3) Every licensee shall pay the cost of the establishment including the allowances, leave salary and pension contribution for every month in advance.

(4) Every licensee shall provide suitable residential accommodation to the satisfaction of the Commissioner to the staff, at rents not exceeding **10** per cent of the pay of the staff.

* **[16-A Inspection.-** Notwithstanding anything contained in these rules and the exercise of similar powers by the Assistant Commissioner of prohibition and Excise, the Revenue Divisional Officers are authorized in their jurisdiction, to inspect the licences issued under these rules, and enter into and inspect the manufactory to check the accounts, take stocks, test the strength of any liquor that may be kept in the manufactory, take samples of such liquor for chemical test of analysis and exercise all such powers as may be deemed necessary to ensure that the licensee conforms to the terms and conditions of the licence granted to him.]

* Inserted by G.O.Ms.No.29, P&E , dated 19.01.1982

17. Import.-(1) A licensee may under bond, without prior payment of duty:

(i) import rectified spirit ; or

(ii) procure rectified spirit from distilleries in the State.

2) Rectified spirit which does not conform to Indian Standard specifications shall not be imported or procured.

3) All **c**onsignments of spirits obtained by licensee shall be verified by volume and strength jointly by the Manufactory Officer and the licensee or his authorised agent. The net quantity received will be

taken into account and verification for report sent to the Manufactory Officer and the Assistant Commissioner of Prohibition and Excise in order that duty may be collected on the excess shortage, if any in transit. The drums showing excess wastage if they are found to have been tampered with or if the wastages exceeds twice the wastage

ordinarily allowed as transit wastage must be retained at the licensed premises for inspection of the Assistant Commissioner of Prohibition and Excise or other officer deputed by the Commissioner in this behalf. The spirits should be vatted immediately or within one day of the verification. If one or two drums be held over for want of storage capacity in the vat, the verification should be completed and the unvatted spirits kept in the drum.

(4) The actual stock found on verification shall be entered in the stock register of spirits in

Form-3.

(5) An allowance of not more than one half of one percent will be made for wastage in transit in the case of spirits allowed to be imported or obtained from the distilleries in the State. The licensee shall pay duty at the rate prescribed under the Tamil Nadu Rectified Spirit Rules, 1959 for any wastage in excess of the allowance made where such losses could not be accounted for, to the satisfaction of Assistant Commissioner of Prohibition and Excise.

18. Blending.- (1) Spirit required for compounding and blending shall be issued from the spirit store on requisition from the licensee in

Form-4.

(2) Indian-**m**ade foreign spirits must be coloured to resemble foreign liquor, the name of which it bears, No colouring matter shall be added to compound gin.

*[(3) No flavouring or colouring matter other than the one permitted under the Fruit Production Order, 1955 shall be added to the spirits.]

* Substituted by G.O.Ms.No.56, P&E (III) dated 22.02.1991

(4) As the strength of spirits is observed in the process of compounding, only the original strength of spirit shall be taken into account for changing duty.

(5) When foreign essences spirits imported from outside India are used, the portions of such essences and spirits so added for compounding and flavoring will not be excluded for purpose of levy of excise duty

(6) When it is found or suspected that some matter which will prevent the ascertainment of true strength by means of hydrometers, is present in the spirit the number of degree to be added to the apparent strength on account of obscuration shall be certified by the Chemical Examiner on analysis of a sample submitted to him. Duty shall be calculated on the quantity and strength of such spirit after addition of the number of degrees of proof certified as necessary to be added to the apparent strength as ascertained by hydrometer.

(7) A distinctive batch number shall be given to each lot of spirits compounded or blended and matured.

(8) The Indian-made foreign spirits after blending shall be matured in such fashion and for such period as may be fixed by the Commissioner from time to time.

(9) Blended and matured spirits shall be kept in separate vats and removed to the bottling room.

(10) A record of compounding operation shall be kept in Form-5.

(11) A record of blending and maturing operations shall be kept in Form-6.

(12) No wastage shall be allowed in compounding or filtering. But an allowance of not more than one half of one **percent** shall be allowed in blending or maturing.

* [Any deficiency in excess**,** of the above limit shall be charged with duty at such a rate as applicable to Indian-**m**ade **f**oreign **s**pirits:

Provided that the wastage shall be calculated on the quantity of Indian-**m**ade **f**oreign **s**pirit and not on its strength.]

* Inserted by G.O.Ms.No.203, P&E (III) dated

**[(13)The materials like water, flavoring essence and coloring

down in **P**revention of Food Adulteration Act, 1954 or those laid down by Bureau of Indian Standards. No ingredients noxious to health shall

** Substituted by G.O.Ms.No.56, P&E (III) dated

matter used in the manufacture shall conform to the standards laid be used in compounding, blending and bottling. The water used shall be of pure quality. It shall be got analy**s**ed by Government Chief Water Analyst once in a quarter and declared fit for human consumption.]

***[(14) The Indian-made foreign spirits shall be permitted to be strength of 35 degree u.p. for Gin and 25 degree u.p. for all other kinds of spirits.]

*** Substituted by G.O.Ms.No.593, P&E (III) dated 21.05.1990

passed for use from the manufactory, only when it has a minimum

19.Bottling.-(1) Bottling of spirits shall be carried out in the bottling room.

(2) In bottling, the use of bottles of such capacity as are fixed by the Commissioner shall be allowed. (3) **[Omitted]**

* Omitted in G.O.Ms.No.36, Home, P&E(III) dt. 22.1.1991 SROA 42/91

(4) The Manufactory Officer shall be present during the whole operation of bottling.

(5) An allowance of not more than one half of one **percent** shall be allowed for loss in bottling. Wastage shall be calculated on the quantity and not on any loss of strength that may occur. Any deficiency in excess of one half of one **percent** shall be charged with duty at the rat**e** applicable to Indian-made foreign spirits.

(6) After the bottles are filled with liquor they shall immediately be cooled and sealed or filled with pilfer proof printed caps, and affixed with a label which shall contain the following particulars, namely:-

(i) brand or description of the liquor with quantity and strength and the volume of pure alcohol in it;

(ii) name of bottler and name of the place of bottling**;**

(iv) The slogan as follows:-*[—kJ-eh£L¡F, Å£L¡F, cæU¡F nfL**;**‖]

* Substituted by G.O.Ms.No.690, P&E (III) dated

(iii) Batch No. of the product and date of bottling**;**

[Provided that this clause shall not apply to the labels affixed on the bottles meant for export outside the State;**]

**[(v) The words _ For sale in Tamil Nadu only‘ or _ Not for sale in Tamil Nadu‘, as the case may be shall be printed on the front side of the label depending on whether the stocks are intended for

State of Tamil Nadu. The words _ For export only‘ shall be printed on the front side of the label on the bottles of Indian-made foreign spirits

** Substituted by G.O.Ms.No.783, P&E (III) dated 10.07.1989

consumption within the State of Tamil Nadu or for export outside the

meant for export to foreign countries Specimen copies of the labels shall be sent to the Commissioner before hand and only the form of labels approved by the Commissioner shall be used; and

(vi) Such other matters as may be specified by the Commissioner.]

***[7(a) The sealed bottle shall have in addition an excise adhesive

the manufactory.

*** Inserted by G.O.Ms.No.147, P&E (III) dated

label and no bottle without excise label shall be stored or issued from

(b) The cost of excise adhesive labels shall be recovered from the licensees at the rates specified by the Commissioner from time to time having regard to the capacity of such bottle along with the excise duty.]

(8) A record of operations in the bottling room shall be maintained in

9. The bottles or cases packed with bottles shall be removed to the room provided for storage of finished products and a stock register for the purpose shall be maintained in

Form 8.

blending-units.– No bottles of Indian-made foreign spirits shall be removed from the blending unit without payment of excise duty ****[***]

**** omitted by G.O.Ms.No.112, P&E (II) , dated 03.06.2003

20. Removal of bottles of Indian-made foreign spirits from

in accordance with rule 22.

*****[Provided that where the excise duty [***] **on** the stock of Indian-made Foreign Spirits to be removed from the blending unit could not be remitted into the Bank or Treasury by the licensee due to public or Bank holiday or due to strike by the employees of the Bank or

***** Proviso inserted by

Treasury, the licensee may, with the permission of the Commissioner in writing, move such stock of Indian-made Foreign Spirits from the blending unit without prepayment of excise duty and remit the excise duty into the Bank or Treasury on the day following the public or Bank holiday or following the date of withdrawal of strike by the employees of the Bank or Treasury, as the case may be.]

20-A. **Export of Indian-made Foreign Spirits.**– (1) No Indian-made foreign spirit shall be exported to other States by the holder of the licence under rule 7 except under an export licence in

Form **9-A** issued by the Commissioner under these rules and in accordance with the conditions subject to which such export licence is issued.

(2) The holder of the licence under rule 7 desirous of obtaining a licence for export of Indian-made foreign spirits to other States shall apply to the Commissioner. Every application shall be affixed with a court-fee label to the value of rupees two and accompanied by the treasury receipt in support of payment of an annual export licence fee of rupees ***[four thousand only]**. The Commissioner may issue a licence in Form 9-A. The Commissioner may approve the specifications, brand names and labels to be used in respect of Indian-made foreign spirits to be exported.

*Substituted in G.O.Ms.No.112, dt: 3.6.2003

Form 9-A desiring to export Indian-made foreign spirits shall apply for an export permit to the Commissioner in Form 10 which shall be affixed with a court-fee label to the value of rupees two and accompanied by the treasury receipt in support of payment of the export permit fee of rupees ten. Every such application shall be accompanied by an import licence or the permit or a _No Objection Certificate‘ issued by the importing State allowing the import. The treasury receipt in support of

Form 10. The export permit issued by the Commissioner or any officer authorised on his behalf shall be in

* Substituted by G.O.Ms.No.112, P&E (II) , dated 03.06.2003

the payment of excise duty and *[import fee] under rule 22 shall also be

Form 11. The route by which the Indian-made foreign spirits shall be exported from the manufactory to the place of delivery shall be specified in the export permit issued by the Commissioner or the authorised officer. He shall also issue orders regarding escort during the transport of Indian-made foreign spirits **upto** the border of the State of Tamil Nadu. The cost of the escort shall be borne by the exporter. The Commissioner, may require the holder of the permit to produce, within a reasonable time from the date of issue of the export permit, any satisfactory proof of the consignment having reached its destination.

*[Provided that the holder of an export permit shall be required to payable under sub-rule (1) and the rates of excise duty payable under sub-rule (2) of rule 22, in the event of his failure to produce satisfactory

* Inserted by G.O.Ms.No.112, P&E (II) , dated

pay the differential amount, if any, between the rates of excise duty proof of the consignment having reached its destination.]

21.Security Deposit:- (1) Every licensee shall make a deposit Commissioner by way of security for the due observance of the terms and conditions of licence.

**Substituted by G.O.Ms.No.27, P&E (II) , dated 01.04.2007

of a sum not exceeding **[six lakhs of rupees] as may be fixed by the

(2) Every licensee shall execute an agreement binding himself, his heirs, legal representatives and assigns to observe all the conditions of licence and to reimburse the Government with the entire amount of duty and fee leviable on the quantity of spirit removed without prepayment of duty and fee and hypothecating the land, buildings and apparatus therein as security for the payment of all sums which may become due to the State **G**overnment. In lieu of executing

the hypothecation deed, the licensee may deposit in cash or Government securities endorsed in favour of the Commissioner or any officer authorized by him for such value as the Commissioner may direct.

(3) The bond referred to in sub-rule (2) shall remain in force until cancelled and shall be in such form as may be prescribed from time to time by the Commissioner.

22.Payment of excise duty and *[Import fee]**.- (1) An excise time, shall be paid by the licensee on the stock of Indian-made foreign spirits issued from a blending unit for local consumption within the

*** Substituted by G.O.Ms.No.112, P&E (II), dated 03.06.2003

duty at such rate as the State Govern time to

Stage.

(2) An excise duty at such rate as the State Government may prescribe from time to time, shall be paid by the person holding export permit for the stock of Indian-made foreign spirits exported to other States.

(3) ****[Omitted]

****Omitted by G.O.Ms.No.112, P&E (II), dated 03.06.2003

(4) An ****[import fee] of rupees five per bulk litre shall be paid by the rate of Re.1/-(Rupee one only) per bulk litre on stocks of rectified spirit, neutral alcohol or silent spirit, absolute alcohol and denatured

****Substituted by G.O.Ms.No.23, P&E (III), dated 18.05.2010

the licensee on the stocks of concentrates ****[and special spirits and at spirit imported for the manufacture of Indian-made foreign spirits.

22-A.[Omitted**]**

22-B.Alteration or modification of composition of spirit.- The licensee shall alter or modify the composition of spirit of each of the varieties of Indian-made foreign spirits for which the Commissioner has fixed a price, only after due information to the Commissioner.

23. **Accounts and registers**.- (1) Every licensee shall maintain such accounts as may be specified by the Commissioner and such accounts shall be made available for inspection by the Manufactory Officer or other officers of Excise Department not below the rank of an Assistant Commissioner.

(2) Every licensee shall preserve the permits, bills, invoices and registers and accounts relating to the transactions for a period of five years after the lapse of the year to which it relates.

24. Duties of Manufactory Officer.– The Manufactory Officer shall be responsible for the correct maintenance of stock of bottled collection of proper excise duty [*****] on such stocks before their release from the manufactory. He shall maintain a cash account of

*****Omitted by G.O.Ms.No.112, P&E (II), dated 03.06.2003

Indian-made Foreign Spirits in the finished stores room and for the duties and fees collected and also the Treasury **Challans** for the receipt of the amounts referred to in rule 22.

He shall also conduct a monthly reconciliation of receipts by him with the Treasury accounts. He shall maintain a correct account of the Excise labels supplied to him and issued to the licensee while bottling. He shall maintain a diary in

form 9 in which he shall record at the time in ink the exact hours of:-

(i) his arrival at and departure from the licensed premises;

(ii) his opening and closing the spirit, compounding and blending room, bottling room and finished products room; *[(ii) (a) commencement and completion of distillation of spirit;]

* Inserted by SRO A -101 / 86

(iii) the storage of spirits and removal of finished products; (iv) the receipt of application for release of finished products; (v) the putting and taking away of lock tickets; and

(vi) his night visits and all other actions taken by him with reference to his duties.

He shall maintain a parallel set of account prescribed for maintenance by the licensee. When more than one officer is employed, each officer enter in consecutive order, the record of operations conducted by him and initial each entry. At the close of the week, a copy of the diary shall be submitted to the Assistant Commissioner of Prohibition and Excise punctually every Monday morning, together with the lock tickets which have been taken off during the week and their counterfoils. Superior officers inspecting the unit should invariably initial the diary, after entry of such remarks as they find necessary and should append to their initials, the hour and date of their visits.

25.General conditions applicable to licensees.- (1) Every licence granted under the rules shall be for a period not exceeding one year, but in no case shall such period extend beyond the 31st March of the year following the year in which the licence is granted.

(2) The licensee shall not sell, lease, rent or otherwise transfer the privilege granted to him under the licence without the previous sanction of the Commissioner. Before according the sanction, the Commissioner shall obtain the prior approval of the Government.

(3) In case of neglect or refusal to make the deposit or to execute the agreement referred to in rule 21 within ten days on which the approval of his application for the licence has been communicated to him, such approval may be withdrawn, the licence rejected and the fee already deposited shall be forfeited.

*[(3-A) The licensee shall not manufacture Indian-made foreign spirits in excess of such quantity as may be fixed by the Government from time to time.]

*Inserted by SRO A-73/ 91

**[(3-B) No licensee shall manufacture any brand of Indian-made Foreign Spirits other than that specified in the licence or enter into any collaboration with any person for the manufacture of Indian Made Foreign Spirits, without the pr

** Substituted by G.O.(Ms) No.63, H, P&E(III) Dept, dated

Commissioner. —, and]

(4) Every licensee shall pay the duty at the rate prescribed in the

** **Omitted** by G.O.(Ms) No.63, H, P&E(III) Dept, dated

(3-C) **[Omitted]

Tamil Nadu Rectified Spirit Rules, 1959 on all spirits which are found deficient at quarterly stock taking and which could not be accounted for to the satisfaction of the Commissioner. An allowance of not more than one half of one per cent shall however be allowed as wastage in store.

(5) All sums payable to Government may be recovered from the security mentioned in rule 21 may be recovered under the Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act 2 of 1864). Any amount adjusted from security shall be replaced by the licensee within seven days from the date of notice from the Commissioner informing the licensee of such adjustment from the security.

(6) The licensee shall be bound by the provisions of the Act, the rules made thereunder and all orders and instructions issued by the Commissioner.

(7) No licensee shall carry on the process of purification of spirit by distillation, any blending, compounding, maturing or bottling operation unless previous intimation of the date on which and the time during which such operations are proposed to be carried out is given to the Manufactory Officer.

(8) Every licensee shall allow the Manufactory Officer to test, measure or gauge the stocks of spirits whenever he deems necessary.

(9) A licensee whose licence is suspended or cancelled or not renewed after expiry of its period, shall not dispose of the stock held by him except on the orders of the Commissioner.

26.Imposition of fine or cancellation of licence not a bar to prosecution.- Forfeiture of security deposit or cancellation of the licence shall not relieve the licensee from liability of being prosecuted for any specific offence committed by him against the Act.

27. [Omitted**]**

** Omitted by SRO A-33 (e)/83

28. Suspension or cancellation of licence.- (1) The Commissioner may without prejudice to any other proceedings which may be taken against the licensee by an order in writing, suspend or cancel the licence or forfeit the deposit made under these rules, if the licensee or any person in his employment contravenes any of the provisions of the Act or the rules m ditions of

the licence, provided that before proceeding under this rule the Commissioner shall give the licensee a notice in writing stating the grounds on which it is proposed to take action against him and requiring him to show cause against it within such time not ordinarily exceeding 14 days as may be specified in the notice.

(2) The licensee shall not be entitled to claim any compensation on account of suspension or cancellation or non-renewal of the licence.

(3) Nothwithstanding anything contained in the said sub-rule (1), the Commissioner may cancel a licence without any notice if the licensee is adjudged as an insolvent by a competent court.

29.Government no liable for loss of spirit. – The Government shall not be held responsible for the destruction or loss damage of any spirits stored in the blending unit by fire or theft or by gauging or by any other cause whatsoever. In case of fire or other accident, the Manufactory Officer shall immediately attend and open the manufactory, if necessary at a

30.Licensee to inform Excise Officer of certain matters.- Every licensee shall report to the Excise Officer all instances which come to his knowledge that any person empowered by him in the transport, storage and sale of India-made foreign spirits has committed any breach of any provisions of the Act of rules.

31.Disposal of the stock of spirits, etc., in the event of the licence being cancelled, etc.- On the expiry of the licence or if the licence is cancelled or suspended, the balance of the stock of spirit in all form and of Indian-made foreign spirits in the blending unit shall be disposed of in such manner as the Commissioner may direct. The cost of Excise establishment at the blending unit till the disposal of the spirits and Indian-made foreign spirits shall be recovered from the licensee.

32.Licensee to abide by orders of Commissioner, etc.- The licensee shall be bound by all additional general rules relating to the manufacture of Indian-made foreign spirits which may hereafter be made and by all special orders issued by the Commissioner from time to time, and he shall cause all persons employed by him in the transport and sale of Indian- made foreign spirit, to obey all such rules and orders.

33.Commissioner may direct stoppage of work.— Where the Commissioner is not satisfied with the maintenance of the building**,** plant**,** or any other appliances or vessels, he may require the licensee to stop working of the manufactory within three days from the date of communication of the notice to that effect.

34.Certain provisions of Act to apply to breach of rules.—The provisions of sections 13 and 14. Chapter V of the Act shall apply ***mutatis mutandis*** to be breach of all or any of these rules.

35.Power to exempt.-- The Government may**,by** notification, subject to such conditions, if any, as the Government may specify in such notification exempt, whether prospectively or retrospectively, any person or class of persons from the operation of these rules.

****

FORM NO .1

(See rule 4)

Application for licence to manufacture Indian-made Foreign Spirits (Delete the portion not applicable)

To

The Commissioner and Secretary to Government,
Prohibition and Excise Department.
Fort St George, Chennai – 600 009.

Through the Commissioner of Prohibition
and Excise, Chennai – 600 005.

Sir,

I /We …….

of……. (here enter address)

request that I/ We may be granted / **privilege** the accompanying licence

of manufacturing Indian- made **f**oreign **s**pirits

during the Year ending on the 31st March 20…. may be renewed for period

I/ We furnish below the particulars required under rule 5 of the Tamil Nadu Indian-made Foreign Spirits (Manufacture) Rules, 1981:-

(a) (i) Solvency of the applicant. In the case of private individual the personal solvency of the applicant with details of property owned.

(ii) Whether a solvency certificate from the Tahsildar or Independent Deputy Tahsildar is enclosed.

(b) Whether the applicant has contravened any of the provisions of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act x of 1937), or of any rules, notification or order made thereunder or has committed the breach of any of the terms and conditions of any licence or permit granted under the Tamil Nadu prohibition Act, 1937 (Tamil Nadu Act X of 1937), or of any rule made thereunder;

(c) Whether the applicant has been convicted of any offence punishable under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), or of any cognizable and offence or of any offence under the Dangerous Drugs Act, 1930 (Central Act II of 1930), or under the Trade and Merchandise Marks Act, 1958(Central Act 43 of 1958), or under sections 482 to 489 of the Indian Penal Code (Central Act XLV of 1860);

(d) whether the applicant carries on any other business which is likely to prevent him from giving his due attention to the purpose for which the licence is sought for;

(e) whether the applicant was a defaulter in payment of any amount due to the State Government under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), or the rules made thereunder or of any taxes or other amounts due to the State Government;

(f) any other matter relevant to the purpose for which the licence is sought for.

2. I / We hereby declare particulars (in the table over-leaf) of the manufactory and the premises where I / We intend to carry on business for the manufacture of such Indian-made foreign spirits.

3. I / We hold licence No……..for constructing and working a distillery for the manufacture of spirit upto……..

4. I / We agree to abide by the terms and conditions of the licence which may be granted / renewed and the provisions of the Tamil Nadu Prohibition Act, 1937 and the rules, regulations and orders made thereunder.

5. I / We have enclosed in quadruplicate, the site and elevation plans of the manufactory building(s) and also similar plans for the quarters of the Prohibition and Excise staff together with relevant records.

6. I / We enclose four signed copies of the process which I / We desire to adopt for the manufacture of each variety of potable liquor **/or**

I / We will adopt the process for the manufacture of Indian-made foreign spirits which have already been approved by Government under its No…….dated ……..20

7. I / We hereby declare that no excise licence previously held by me / us has been revoked or suspended or has failed to be renewed owing to a breach of the Act, rules, regulations, notifications or orders governing the grant of such licence.

8. I / We declare that to the best of my / our knowledge and belief the information furnished herein is true and complete.

Place ……

Date ……. Signature (s) of the Applicant(s)

FORM NO. 2

(See: rule 7)

(Licence for compounding, blending and bottling of Indian-made foreign spirits).

I _____ the Commissioner of Prohibition and Excise , Tamil Nadu State under the provisions of the Tamil Nadu Indian-made Foreign Spirits (Manufacture) Rules, 1981 hereby license you _____

_____

_____

_____ to compound,

blend, mature and bottle the Indian-made foreign spirits , in the brand,

specified below within the premises described in the appended

Schedule from _____day of _____ **20** _____

upto the end of March **20** _____ subject to the following conditions.

*[Name of the Indian-made Foreign Spirits licensed _____

* Inserted by SRO A-77 / 93

Name of the brands licensed _____

CONDITIONS

1. The licensee shall be bound by the provisions of the Tamil Nadu Prohibition Act, 1937 and of the rules made or which may hereafter be made thereunder so far as they concern him.

2. The licence extends only to the privilege of compounding, brands specified in the license] and to their issue from the licensed

** Inserted by SRO A-77 / 93

blending, maturing and bottling of **[Indian-made foreign spirits in the premises after payment of duty by the licensee or otherwise.

3. The licensee shall provide a hydrometer, a centesimal Hydrometer and a Thermometer (Centigrade) Sykes Table and such other instruments for the use by the Excise Officer in-charge. He shall also be provided with the furniture and stationery articles for the use of the officer-in-charge for official purposes.

4. The licensed premises shall always be kept clean.

5. The licensee shall furnish to the officer in-charge, a list of employees in his rolls who work in the manufactory and shall not permit any other person to enter the manufactory without the prior permission of the officer in-charge.

6. The licensee shall maintain true accounts of all transactions of registers as may be prescribed from time to time and shall also submit periodically all returns specified by the Commissioner of Prohibition and Excise or other officer authorised in this behalf.

7. Breach of any of the conditions of licence, or rules or orders relating to the blending, compounding and bottling of Indian-made foreign spirits either by the licensee or by any person in his employment, shall entail the forfeiture of the deposit and cancellation or suspension of licence in addition to prosecution under the Tamil Nadu Prohibition Act, 1937.

Name of Taluk, Village and the muri, door number and particulars in full

Bounded on the North by East by South by West by other

_____

_____

_____

FORM 3

[(See rule 17(4)]

Register of Transactions in the Spirits Store

of……

On hand					Received						Total on hand and received				Expended				
Date	Kind	Quantity	Strength	Proof	Whence	Permit No.	Kind	Quantity	Strength	Proof	Kind	Quantity	Strength	Proof	Requisition No.	Kind	Quantity	Strength	Proof
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)

FORM 4

(See rule 18)

(Requisition for issue of Spirits from the Spirits Store …….) To

The Officer-in-charge

Sir,

Please issue for Compounding and Blending the following quantities of spirits:-

Spirits required			Kind of operation	Proposed production	
Kind	Quality	Strength Proof	Name of preparation of which required	Quantity to be prepared	Strength

Date: **Signature of Licensee.**

FORM 5

[(See rule 18(10)]

(Record of Compounding Operation).

Quantity received from Spirit Store						Preparation manufactured					
Date	Requisition No.	Kind	Quantity	Strength	Proof	Batch No.	Vat No.	Quantity	Strength	Proof	Initial of the Officer in-charge
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

FORM 6

[(See rule 18(11)]

Record of blending and maturing Operation.

Spirits received							**Spirit out-turned**					**Shrinkages**					
Date	Requisition No.	Quantity	Strength	Proof	Litre of water added	Name of the preparation	Batch NO.	Vat No.	Quantity	Strength	Proof	Difference between column (3) or column (3+6) and column (10)	Percentage calculated on column (3) or column (3+6) and column (10)	Percentage calculated on column (3) or column (3+6)	Difference between column (5) and (12)	Percentage of calculated on column (5)	Initial of the Officer in-charge
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)

FORM 7

[(See rule 19(8)]

Record of Bottling Operation

Receipts from Laboratory					Details of bottles filled									
					Bottled Filled					Cases packed.Bottles in each case.				
Date	Batch No.	Vat NO.	Quantity	Strength	No. of bottles	Size of bottles	Quantity	Strength	No. of cases	No. of bottles in each case	Size of bottles	Quantity	Strength	Initial of the Officer-in charge
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

FORM 8

[(See rule 19(9)]

Stock Register of I.M.F.S. in the Store of
Finished products

Receipt							Name of product Issue of collection of duty								Issues under Bond.				
Date	Name	Batch No.	No. of bottles	Size of bottles	Quantity	Strength	Name of the liquor	Batch No.	No. of bottles	Size of bottles	Quantity	Strength	Duty realised	Date of realization of duty	Name of liquor	Batch No.	No. of bottles	Size of bottles	Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)

FORM 9

(See rule 24)

Diary of the Officer-in-charge.

Date	Serial number of transaction	Hour	Number of lock ticket		Particulars
			Put on	Taken off.	
(1)	(2)	(3)	(4)	(5)	(6)

Signature of the Officer- in-charge.

*[**FORM 9-A**

Export Licence No. …… and
Date (See rule 20-A)

* Inserted by G.O.Ms.No.495, P&E, dated

Licence to export Indian-made foreign spirits from the State of Tamil Nadu to any other State in India.

Licence is hereby issued to Thiru/Tvl. …… under section 17-B (b) of the Tamil Nadu Prohibition act, 1937 (Tamil Nadu Act of 1937) subject to the provisions of the Tamil Nadu Indian- made Foreign Spirits (Manufacture) Rules , 1981 and the conditions set out hereunder and such other rules and conditions that may be notified from time to time.

CONDITIONS.

(1) The breach of any of these rules and conditions will result in the suspension or cancellation of the licence and consequently there will be no refund of any fee paid.

(2) The licence is valid on and from ……to 31st March 19…..

(3) The licence is not transferable.

COMMISSIONER OF PROHIBITION AND EXCISE.

*[**FORM 10**

* Inserted by

(See rule 20-B)

Here affix Court fee label to the value of rupees two.

(Application for the grant of export permit for export of Indian-made foreign spirits).

To
The Commissioner of Prohibition and Excise ,
Chepauk, Chennai 600 005.

(1) Name and Address of the licensee:
(2) Quantity and the description of Indian-made-foreign spirits proposed to be exported:
(3) Place to which it is proposed to be exported:
(4) The route of transport (State whether road, rail air, sea etc. and indicate the important places on the route):
(5) the period for which the permit to be current;
(6) The details of payment of excise duty made:

Place: Signature of the applicant. Date:

.

***[FORM 11**

(See rule 20-B)

GOVERNMENT OF TAMIL NADU
DEPARTMENT, CHENNAI-600 005.

* Inserted by SRO A-84 (f) /84

OFFICE OF THE COMMISSIONER OF PROHIBITION AND EXCISE (Permit for export of Indian-made foreign spirits).

Export Permit No. …….. Dated:

(1) Name and address of the licensee:
(2) Name and address of the person to whom Indian-made foreign spirits are to be exported.
(3) Place to which they are to be exported:
(4) Route (State whether road, rail, air, road-cum-rail or sea etc.)
(5) Period of validity of export permit:
(6) Description of India –made foreign spirits to be exported;

(Kind of commodity).	(Quantity allowed to be exported).	(Details of excise duty paid)

Amount of export duty paid :

Chalan No :
Date :
Paid at :

(7) The alcoholic or other strength of the Indian- made foreign spirit
(8) Number and nature of receptacles contained the Indian-made foreign spirits:
(9) Purpose for which Indian-made foreign spirits is exported;
(10) Date of Import permit or No objection certificate and period of validity:

CONDITIONS.

1. The permit shall be used only once during its currency. The consignment shall not be broken in bulk while in transit and shall be exported in one lot.

2. The consignment shall be got verified by an Officer of Commissioner of Prohibition and Excise Department before export.

3. The export permit shall be surrendered to the Commissioner of Prohibition and Excise , if it is not made use of within the currency of the permit.

4. The licensee shall pay such cost of the excise or other escort, if any, as the Commissioner of Prohibition and Excise may decide.

FOR COMMISSIONER OF PROHIBITION AND EXCISE.

To

Tvl.

Copy to:

TAMIL NADU IMFS (MANUFACTURE) RULES, 1981