GOVERNMENT OF TRIPURA

REVENUE DEPARTMENT

TRIPURA EXCISE RULES, 1990

Agartala, Friday, June 29 1990 A. D.

Asadha 8 1912 S. E.

GOVERNMENT OF TRIPURA

REVENUE DEPARTMENT

No. F. M(5)-EX/87

NOTIFICATION

WHEREAS the Governor of Tripura considers that the following rules should be brought into force at once ;

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 88 of the Tripura Excise Act, 1987 and Section 89 of the said Act, the Governor is pleased to make rules for carrying out the objects of the said Act as follows :—

RULES

Commence-ment

1. These rules may be called “Tripura Excise Rules, 1990”.

Definitions.

2. They shall be deemed to have come into force on and from the eleventh day of September, 1987.

3. In these rules, unless there is anything repugnant in the subject or context, —

(a)“Governor” means the Governor of Tripura;

(b)“Government” means the State Government of Tripura.

(c)“Excise Commissioner” means the Excise Commissioner appointed under the Act;

(d)“Collector” has the same meaning as in the Act;

(e)“Act” means the Tripura Excise Act, 1987 ;

(f)“blending” means the mixture of spirits or wines of different strengths or of different qualities ;

(g)“bottle” means bottle as denined in clause (b) of Section 2 of the Act; (h) “brewer of sale” means a person who brews beer for the use of any other person, at any place other than the premises of the persons for whose use the beer has been brewed, and includes any licensed dealer in or retailer of beer, who brews beer ;

(i)“compounding” means the artificial preparation of foreign liquor by the addition, to imported or locally made liquor, of flavouring or colouring matter or both;

(j)“contractor” means a person to whom the exclusive privilege—

lesale, or

(b)of manufacturing and supplying by wholesale, country spirit to licensed retail vendors of the same has been granted by the Government under Section 20 ;

(k)a "degree of gravity" shall be taken as equal to the one-thousandth part of the gravity of distilled water at sixty degrees of Fahrenheit's thermometer;

(1)"distiller" means a person who holds a license to work a distilery in Tripura;

(m)"to gauge" means to determine the quantity of spirit contaimed in or taken from, any cask or other receptacle, or to determine the capacity of a cask or other receptacle ;

(n)"London Proof (L.P.)" or "proof" means the strength or proof as ascertained by means of Sykes' hydrometer and denotes that spirit which at the temperature of 51 Fahrenheit weights exactly 12/13th part of an equal measure of distilled water ;

(o)"obscuration" means the difference, caused by matter in solution, between the true strength of spirit and that indicated by the hydrometer;

(p)"ordinary denatured spirit" means spirit denatured with the general denaturant prescribed for use in Tripura ;

(q)"Plain spirit" means spirit to which no flavour has been communicated and to which no flavouring or colouring matter or other material or ingredient has been added ;

(r)"prescribed" or "approved" means prescribed or approved by the Government or the Excise Commissioner;

(s) to "prove" means to test the strength of spirit by a hydrometer or other instrument prescribed by the Excise Commissioner ;

(t)"rectified spirit" means plain spirit of a strength of not less than forty degrees above proof;

(u)"reducing" means the reduction of liquor from a higher to a lower alcoholic strength by the addition of water;

(v)"still" includes any part of a still and any apparatus whatever for distilling or manufacturing spirit;

(w)"sugar" means any saccharine substance, extract or syrup, and includes any material capable of being used in brewing except malt or grain of any kind ;

(x)"wash" means material for distillation which is under, or has undergone, fermentation by natural or artificial means;

(y)"company" means a company as defined in the Indian Companies Act, 1956.

CHAPTER I

Rules made under Section 88.

Appointments, Transfers and Punishments.

4. The Collector is empowered —

Collector's power to promote, transfer and punish certain Excise Officers.

(a)to promote and transfer officers of the Excise Department of the rank of Inspectors, and

(b)to promote and transfer and to suspend, reduce, dismiss or otherwise punish, officers of that department below the rank of Inspector.

APPEALS

Appeal to Collector.

5. An appeal shall lie to the Collector from any order of an Officer exercising any power or performing any duty under the Act in subordination to the Collector :

Provided that where an Additional District Magistrate appointed under clause (b) of sub-section (2) of section *5* of the Act exercises all or any of the powers and performs all or any of the duties conferred and imposed on a Collector by or under the Act concurrently with the Collector, such appeal shall, unless otherwise directed by the Collector, lie to such Additional District Magistrate.

or Appeal to Excise Commissioner.

6. An appeal shall lie to the Excise Commissioner from an original appellate order made by —

(a) the Collector, or

(b)the Additional District Magistrate appointed under clause (b) of sub-section (2) of section 5 of the Act to exercise all or any of the powers and to perform all or any of the duties conferred and imposed on a Collector by or under the Act concurrently with the Collector.

Limitation.

7. Every memorandum of appeal must be presented within one-month from the date of the order appealed against.

Procedure.

8. Every memorandum of appeal shall be accompanied by the order appealed against, in original, or by an authenticated copy of such order unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority.

IMPORT, EXPORT AND TRANSPORT

Rules applicable to import, and intoxicants transport.

9. The Import, export and transport, respectively of the hereinafter specified shall be subject to the following rules, in addition to the restrictions imposed by sections 9, 10 and 12 and any prohibition made under section 9 and any rules made under clause (xi) of section 88 of the Act.

FOREIGN LIQUOR

Import of f for payment of excise duty.

Condition under which import can be nijde

10.The import of foreign liquor under a bond for the payment of the duty imposed under section 25 of the Act may be made only by a person of one of the following clauses to whom a license has been granted by the Collector under Section 14 of the Act, namely :—

(a) a vendor holding a license for the sale of foreign liquor,

(b)a manufacturing chemist requiring rectified spirit for use in the manufacture of drugs, medicines or chemicals, who has obtained general permission from the Collector to import such spirit under a bond, and after such person or his agent has—

(i) executed a bond (which may be either a general or a special bond) in favour of Collector for the payment of the said duty, and

(ii)obeyed all rules in force in the district or place from which the export was made.

Passes

11.Foreign liquor shall not be imported under a bond as aforesaid, unless -

(a)the consignment is accompanied by a pass granted by the Collector of the exporting district or place, or by the Officer in charge of the distillery or warehouse from which it was taken, and containing the following particulars regarding each vessel in the consignment namely, the distinctive number, the capacity and the contents of the vessel in bulk litres to the nearest tenth of a litre, the temperature, hydrometer indication, true strength and obscuration of the spirits contained in the vessel when despatched, together with the date of despatch, and in the case of a metal vessel, the gross weight when despatched and the weight of the empty vessel; and

(b)the Collector of the importing district has received a copy of the said pass from the Chief Revenue Authority of the exporting district or place or from the officer in charge of the said distillery or warehouse.

Procedure tobe on receipt at place destination.

12.(1)Whenever any foreign liquor is imported under a bond followed as aforesaid, it must, on arrival in Tripura, be taken direct to the distillery or excise warehouse specified in this of

behalf in the pass referred to in Rule 11, and fixed by the Collector for the storage of such liquor.

(2)On the arrival at a distillery or excise warehouse in Tripura of any such liquor, it shall be gauged and proved by the Officer in charge of the distillery or warehouse, and shall be taken into store and entered in his accounts.

(3)As soon as may be after such arrival, the officer in charge of the distillery or warehouse shall certify on the importer's copy of the pass full details regarding the liquor received, in such form as may be prescribed in the pass or required by the authorities of the exporting district or place.

EXPORT OF FOREIGN LIQUOR TO STATES IN INDIA UNDER BOND FOR PAYMENT OF EXCISE DUTY.

Execution of bond.

13.(1)When any person desires to remove foreign liquor from any distillery or excise warehouse for export to any other State in India, under a bond for the payment of excise duty, he must execute a bond, in the prescribed form, before the Collector.

(2)Such bond may be either a general or a special bond.

(3)The Collector shall sign the bond on behalf of the Governor as a party to the instrument.

(4)The Collector shall then intimate the fact of the execution of the bond to the officer in charge of the distillery or excise warehouse, who shall, after the particulars thereof have been entered in the prescribed bond register, issue the liquor as if duty had been paid.

14. No liquor shall be so issued until it has been gauged and proved by the officer in charge of the distillery or warehouse.

15.(1)A pass in triplicate shall be prepared by the officer in charge of the distillery or excise warehouse when any liquor is issued under sub-rule (4) of Rule 13.

(2)One copy of the pass shall be delivered to the exporter, to accompany the consignment, the second shall be forwarded to the Collector of the district to which the liquor is to be taken and the third shall be retained for record.

16.(1)Each cask or other vessel containing liquor issued from a distillery or excise warehouse under sub-rule (4) of rule 13 shall bear marks showing clearly the name of such distillery or warehouse, and the number of the cask or other vessel and the nature, quantity and strength of its contents.

(2)Each such cask or other vessel shall be sealed by the Officer in charge, and a distinct impression of the seal shall be affixed on the pass forwarded to the Collector of the importing district under clause (2) of Rule 15.

17.Accounts of all exports shall be kept, in the prescribed form, by the officer in charge of the distillery or warehouse.

TRANSPORT OF FOREIGN LIQUOR UNDER BOND FOR PAYMENT OF EXCISE DUTY.

18.Rules 13 to 17 shall apply, mutatis mutandis, to the transport between distilleries and excise warehouses of foreign liquor on which full duty has not been paid under the Act.

COUNTRY SPIRIT IMPORT OF COUNTRY SPIRIT.

19.1) Country spirit may be imported only with the permission of the Collector and under a bond for the payment of excise duty and by—

(a) a person to whom an exclusive privilege for the supply or sale of such spirit has been granted under section 20 of the Act, or

(b)a licensed wholesale dealer in country spirit,

(c) Rules 10 to 12 shall apply to such imports.

EXPORT OF COUNTRYSPIRIT

20.(1)Country spirit may be exported only under a bond for the payment of excise duty and with the permission of the Collector, which will not be given unless the authorities of the place of import allow the importation of such spirit therein.

(2)Rules 13 to 17 shall apply, mutatis mutandis, to such exports.

TRANS PORT OF COUNTRY SPIRIT

21.Rules 13 to 17 shall apply, mutatis mutandis, to the transport of country spirit between distilleries and excise warehouses.

DURATION AND NUMBER OF LICENSES

Period for which license may be granted whole sale and retail vend of intoxicafns.

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

(1)licenses for the retail vend of country spirit in Tripura may be granted for three years beginning on the 1st April;

(2)licenses for the retail vend of pachwai may be granted for any number of years upto three beginning on the 1st April, in cases where the Excise Commissioner considers this advisable;

(3)season licenses for the sale of fresh tari may be granted for period fixed by the Collector ;

(4)wholesale licenses for the supply and sale of intoxicants may be granted for any number of years not exceeding five, as the Government may decide in each case.

(5)License for the sale of foreign liquor may be granted for one year, from the 1st April to the 31st March or for any shorter period within that year;

22-A. Licenses for the sale of absolute alcohol shall be granted by the Collector to approved persons only. As a general rule, such licenses shall not be granted to Vendors of potable spirit.

Number of licenses to be fixed according to local needs.

23. The number of license which may be granted for any local area shall be regulated by the needs of the people of that area, and no license for the sale of any intoxicant in any local area shall be granted unless it is required either to meet an ascertained demand for such intoxicant or to counteract supply through illicit sources ;

Provided that the number of licenses for the wholesale or retail vend of any intoxicant, not being licenses mentioned in section 35 of the Act in force in any local area at any time during a financial year, shall not exceed the minimum number of such licenses which were in force at any one time during the previous financial year, unless the Government otherwise directs.

Principles to be applied in fixing the number of retail licenses for liquor.

24. The general principles stated below shall be borne in mind and shall be applied by Collector so far as possible in fixing the number of licenses to be granted for the retail sale of liquor.

Liquor shops should not be so sparsely distributed as to give to each a practical monopoly over a considerable area, or at least such a monopoly should only be allowed when prices can be effectively fixed. At the same time, two or more shops should not be equally convenient to a considerable number of persons. In other words, liquor shops need not be so limited in number as to make it practically impossible for a resident in a particular area to get his liquor except from one particular shop; but it should only be possible for him to obtain his requirements from two different ships at the cost of considerable inconvience, and he ought to have as little freedom of choice in the matter as possible.

LOCATION OF SHOPS AND PROCEDURE FOR GRANT OF LICENCE

Prohibited sites for liquor shops

25.(1) No new shop shall be licensed for the consumption of liquor on the vendors' premises,—

(a) in a market-place, or

(b) at the entrance to a market-place, or

(c) in close proximity to a bathing ghat, school, hospital, place of worship, factory or other places of public resort, or

(d) in the congested portion of a village.

(2) So far as practicable, an established liquor shop licensed for the consumption of liquor on the premises should not be allo ich would not, under clause

(1) of this rule, be permissible for the location of a new shop.

(3)In areas inhabited by aboriginal tribes or tea garden coolies, country spirit shops shall not be licensed to be placed immediately on the side of a main road or in any other prominent position that may place temptation in the way of such persons.

Principles to be observed granting licenses for liquor shop

26.In granting licenses for new shops, and, as far as practicable, in in granting licenses for established liquor shops, the Collector shall have regard to the following principles :-

(a) a liquor shop should not be inaccessible to consumers, but it should not be in such a situation as to obtrude itself on the attention of the public or to render persons passing by to annoyance from persons drinking.

subject

(b)in towns, the position of a liquor shop should be so far public that persons entering it should not escape observation, and it should be such as to render supervision easy, but it should not be so prominent as to compel attention e.g. by occupying a whole side of a public square;

(c) a liquor shop should never occupy a position to which the neat neighbours object on grounds which, upon inquiry, appear to be sufficient and free from malice or ulterior motives.

Retail liquor shops within two miles of border of another district.

27.Lecenses for the retail sale of liquor at any place within three Km.of the boarder shall not be granted unless the Excise Commissioner so directs.

Places where foreign liquor be granted.

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

29.Application for the sale of Foreign liquor shall be submitted to the collector who, after verification and with prior approval of the Excise Commissioner, may grant such licence.

29A. PROHIBITION OF GRANT OF RETAIL LICENSES TO CERTAIN PERSONS.

29A : Licence for the sale of Foreign Liquor, may, with the previous sanction of the Excise Commissioner, be granted by the Collector either by selection or by auction or by tender.

Probition of sale of country Spirit and foreign liquor on the same primises.

29B. Licenses shall not be granted for the sale of foreign liquor and country spirit on the same premises.

Licenses not to be granted to persons

convicted of non bailable offences of whose conduct is unsatisfactory, who are interested in manufacture or sale of intexicants in fo reign territory or Slates adjoining Tripura or in certain circumstances, to holders of licenses for outstills or distillery shops.

30.Licenses for the retail sale of any intoxicant shall not ordinarily be granted—

(a) to any persons who have been convicted by a Criminal Court of a non-bailable offence, or

(b) to former licenses who are in arrears to the Government or whose conduct has been found to be unsatisfactory or who have been found guilty of any serious breach of conditions of their licenses.

31.No license shall be granted to any person who is interested either directly or indirectly in the manufacture or sale of any intoxicant in any foreign territory or State bordering upon Tripura.

32.No license shall be granted to an outstill licensee for the retail sale of foreign liquor or distillery spirit or tari in a shop within thirtytwo Km. of his outstill.

33.No license shall be granted to a distillery shop licensee for the retail sale of foreign liquor or tari in a shop within Thirty two Km. of his distillery shop.

No retail country sprit license to be granted to grantee of exclusive privilege.

34.No license for the retail sale of country spirit shall be granted to any person who has been granted the exclusive privilege of manufacturing or supplying to retail vendors or of manufacturing and supplying country spirit to retail vendors thereof within a specified area, or to any person who has a joint interest either directly or indirectly with the grantee of an exclusive privilege as aforesaid, in such grant.

PROHIBITION OF SALE TO CERTAIN PERSONS.

35.(1)No intoxicant shall be sold—

(a) to any railway servant at the time on duty, to any excise or Police Officer below the rank of Sub-Inspector being in uniform any vagrant under Police escort, or any insane person, by any licensed vendor or by the agent or servant or any licensed vendor, or

(b)to any soldier, whether in uniform or not, or any member of a soldier's family, or any camp-follower, by any licensed vendor or the agent or servant of any licensed vendor unless such licensed vendor has been approved by the General Officer Commanding the

Division or the Officer Commanding a Cantonment or Camp:

Provided that at Railway and Steamer Refreshment rooms and dak bunglows —

(i) troops and camp followers marching under the command of an officer may be supplied with the consent of such an officer ; and

(ii)soldiers and their families travelling in small parties not under the command of an officer may be supplied with a reasonable quantity if the men are in uniform and sober.

(2)In this rule—

(i)'soldier' does not include a commissioned officer, a volunteer, or a soldier in civil employ, and

(ii)'camp follower' means a person (other than a soldier or a private servant) whom the person selling an intoxicant knows or has reason to believe to have a right to be in cantonments ; and

(iii)the expression 'soldier', 'member of soldier's family' and 'camp-follower' do not include a soldier, or a member of a soldier's family, or a camp-follower, when such soldier or camp-follower is absent from his regiment.

Officers empowered to inspect, etc. licensed places manufacture or storage in charge of excise officer.

RESTRICTIONS ON THE EXERCISE OF POWERS CONFERRED BY SECTIONS 68 AND 69.

36.No Excise Officer shall exercise any of the powers conferred by section 68 of the Act, (entry, inspection, testing, seizure, etc.,) in respect of any licensed place of manufacture or storage which is under the charge of an Excise Officer, unless (a) he is of or above the rank of Inspector and superior in rank to such officer-in-charge, or (b) he has been specially authorised in writing by the Collector to do so.

Officers empowered to arrest, seize or search in open places only.

37.(1)Officers below the rank of Sub-Inspector of Excise or Sub-Inspector in the Police Department or of Preventive Officer in the Customs Department, or Kanungo in the Land Revenue Department or persons of the Narcotics Department as may be empowered by notification under section 69 of the Act from time to time, may exercise in open places only the power conferred by section 69 of the Act (arrest without warrant, seizure and search).

(2)The expression 'open place' in this rule means 'open' in the ordinary sense, as opposed to 'closed', but does not include a dwelling house.

Procedure in case of arrest, outside local delay jurisdiction. local station.

38.Any officer who, outside his local jurisdiction, arrests any persons or seizes any article under section 69 of the Act shall without make over such person or article to an Excise Officer having jurisdiction, or to the officer-in-charge or the nearest police

INFORMATION AND AID TO EXCISE OFFICERS.

To whom information of breaches of provisions of Excise Act to be given-

39.The information which officers referred to in section 74 of the Act are required to give of breaches of provisions of the Act shall be given to the Collector or the Sub-Divisional Officer or to any Officers having jurisdiction to investigate the offence.

Excise officers empowered to ask for aid. in

40.No Excise Officer below the rank of Sub-Inspector shall request any officer referred to in Section 74, Sub-Section (1) to aid him

carrying out the provisions of the Act or of any rule, notification or order make, issued or given under the Act.

Nature of requisition.

41.(1)When any Excise Officer not below the rank of Sub-Inspector requires the aid of any officer referred to in section 74, sub-section (1), in making any arrest or search under the Act, he shall send a requisition (which shall be in writing, if the exigencies of the occasion permit) stating the nature of the aid required and the reasons for which it is required—

(a) if the aid of the police is required, to the officer-in-charge of the Police Station within the limits of which the arrest or search is to be made, or

(b)if the aid of any other officer referred to in the said subsection is required, to the nearest superior officer of the department or body which he serves :

Provided that in the case of emergency such Excise Officer may require aid from the nearest available officer.

(2)If any officer to whom a requisition is sent under sub-rule (1) of this rule feels unable to render the aid required, he shall forthwith inform the officer who sent the requisition of his reasons for withholding it, and shall, if necessary, refer to his immediate superior for instructions.

42.A village chaukidar shall not be required to aid Excise Officers in carrying out any provision of the Act or of any rule, notification or order made, issued or given under the Act, except in the matter of making an arrest, search, or seizure or a distraint of movable property within the village, union or circle for which he is app

GRANT OF EXPENSES TO WITNESS

43.Expenses of witness appearing under summons or produces before any court in excise cases may be granted by the Court, or by the Collector, in accordance with the following rules namely :-

(a) in the case of persons in the service of the Government according to relevant rules regarding travelling allowance for the time being in force.
(b)in the case of other persons—the rules made by the Governor for the grant of expenses to witness in criminal cases.

44.GRANT OF COMPENSATION

Compensation for loss of time may be granted to person referred to in section 88 clause (xiv) of the Act, by the Collector or by the Magistrate before whom they are charged.

45.Such grants shall be made under the same conditions as grants of expenses under the rules referred to in clause (b) of Rule 43 and shall be subject to the maximum limit prescribed by those rules for the grant of expenses.

ISSUE AND DISPOSAL, OF PASSES REQUIRED UNDER THE ORDER ISSUED UNDER SUB-SECTION (1) OF SECTION 10 OF THE ACT FOR THE TRANSPORT OF FOREIGN LIQUOR OR MRITASANJIBANI FROM A CUSTOM HOUSE, CUSTOM BONDED WAREHOUSE OR EAND CUSTOM STATION.

46.The pass required under the order issued under sub-section (I) of section 10 of the Act for the transport of foreign liquor or Mritasaniibani by any person shall be in the case of transport from a Custom House or Custom bonded warehouse be granted by the Collector and in the case of transport from a Land Custom Station by the Collector in which such station is situated as the case may be, on the application of the tran porter and on production of a copy of the invoice showing the kind, quantify and strength of the liquor to be transported :

Provided that no pass shall be issued for the transport of sacramental wine otherwise known as alter wine, required for exclusive use in Christian Church rituals, unless, the application for such a pass is countersigned by; head of the local Chritian Mission under their seal.

47.The pass mentioned in rule 46 shall be in quadruplicate. The original and the duplicate copy shall be made over to the transporter to cover the transport; the triplicate copy shall be forwarded to the Collector of Customs (or to the Collector of Land Customs, as the case may be) and the quadruplicate copy shall be retained on the record of the officer issuing the pass. The tran of the consignment complete

the pass and return the duplicate copy of the pass with a copy of the challan showing the amount of Customs duty paid for the liquor transported under the pass to the Collector who issued the pass, within such period as may be specified in the pass.

RULES REGARDING IMPORT, EXPORT AND TRANSPORT OF METHYL ALCOHOL

48 (1)Methyl Alcohol shall not be imported into the State of Tripura except by a licensed dealer or a person holding a permit to possess methyl alcohol in quantities exceeding the limit of retail sale and except under an import pass granted by the Collector.

(2)An import pass shall be in the prescribed

form in triplicate. The original copy of the pass shall be made over to the importer. The duplicate copy shall be forwarded to such authority if any, at the place of export, as may be specified by the Government of the exporting State. The triplicate copy shall be kept on record in the office of the authority granting the pass.

49 (1)Methyl alcohol shall not be exported from the State of Tripura except by a licensed dealer and except under a pass granted by the Collector.

(2)The export pass shall be in the prescribed

form in triplicate. The original copy of the pass shall be made over to the exporter. The duplicate copy shall be forwarded to such authority, if any, at the place of import, as may be specified by the Government of the importing State. The triplicate copy shall be kept on record of the office of the authority granting the pass.

50 (1)Methyl alcohol shall not be transported in quantities exceeding the limit of retail sale except under a pass granted by the Collector from which such alhocol is transported.

(2)The transport pass shall be in the prescribed

form in triplicate. The original copy shall be made over to the transporter. The duplicate copy shall be forwarded to the Collector to which such alcohol is transported. The triplicate copy shall be kept on the record of the office ot the authority granting the pass.

CHAPTER II.

Further Rules made under Section 88.

LICENSING AND REGULATION OF DISTILLERIES.

Application for license.

51. Any person desiring to obtain a license to work a distillery in any, place in the State of Tripura shall apply in writing to the Excise Commissioner giving the following particulars through the Collector :-

(1) the name or names, and the address or addresses, of the person or persons applying ;

(2) the purpose for which the distillery is proposed to be opened, specifying in detail the nature of the business which the applicant desires to carry on therein ;

(3) the name of the place in which, the site on which and the building in which the distillery is to be constructed or worked ;

(4) the number and full description of the stills, vats and other permanent apparatus which the applicant wishes to work or set up and the size and capacity of such stills, etc ;

(5) the date from which, in the event of a license being granted to him, the applicant proposes to commence working the distillery;

(6) the amount of security which the applicant is ready to furnish for the due performance of the conditions on which a license may be granted to him ; and

(7) a correct plan of the building which he intends to use or to construct for his distillery, and a plan showing the position of stills, vats and other permanent apparatus therein, and a list of store-rooms, warehouse, etc. connected therewith.

Consideration of application.

52.(I) On receipt of the application, and after consulting the Collector regarding the suitability of the site, and buildings, if there by any already and on any other points and on receipt of the Collector's opinion and after such further inquiry as he deems necessary, the Excise Commissioner shall decide whether the license for the opening of the distillery should be granted or not. The number of distilleries which can be allowed to be opened in Tripura mainly for the supply of country spirit, is limited and in deci r the working of a distillery is

to be granted or not, the Excise Commissioner will take into full consideration the purpose for which it is purposed to open the distillery and the demand or necessity for such a distillery.

Purposed for which a distllery may be opened.

(2)Distilleries may be opened for —

(a) supply of country spirit;

(b)supply of foreign liquor;

(c) Supply of spirit for the manufacture of chemicals, medicated, articles etc.. or for other Industrial purposes;

(d)for all or any of the above purposes combined.

(3)If the Excise Commissioner sanctions the opening of a distillery, he shall so inform the applicant and the Collector.;

Construction of distillery.

(4)The applicant shall then be called upon to make arrangements for the construction of the distillery. Upon completion of the building and after the stills and other appliances and apparatus have been set up, he must deposit two fresh copies of the plans with the Collector, who shall cause them to be verified in any manner be thinks proper, and then submit one copy to the Excise Commissioner for examination and for comparison with the plans first submitted, and for any further verification he may think necessary. After final approval by the Excise Commissioner, the Collector will be instructed to grant a license to the applicant in the prescribed form. The applicant shall be bound to conform to the wishes of the Excise Commissioner within a reasonable time to be fixed by the officer regarding any addition or alteration to the buildings, stills, vats or other permanent apparatus or plant which he considers necessary, whether before or after the final plans are submitted for the proper security of the revenue or to render illicit practices impracticable.

Plans.

Licesc to be granted by collector.

Application to carry out necessary additions or alterations.

Additions or alterations to stills require previous sanction of Excise Commissioner.

(5)No addition or alteration to the buildings, stills or other permanent apparatus as shown in the plans finally submitted by the applicant shall be made without the previous sanction of the Excise Commissioner obtained through the officer-in-charge and the Collector. If the Excise Commissioner so directs, such additions or alterations may be permitted by the collector subject to the Excise Commissioner's approval. When any such additions or alterations are made fresh plans must be submitted to the Excise Commissioner through the Collector with a certificate from the Officer-in-charge that they are correct.

buildings, etc.,

Excise Commissioner may at

(6)It will be open to the Excise Commissioner to verify at any time nd plans above mentioned, and

any time verify description and plans.

on proof of error, to require fresh ones to be submitted for sanction. Such verification may be made by any officer deputed for the purpose, and such officer shall be allowed full access to the premises. Sanction to the plants may be withheld until any point in respect of which they differ from plans already sanctioned has been rectified to the satisfaction of the Excise Commissioner. The distiller shall be bound to carry out such rectification within a reasonable time to be fixed by the Excise Commissioner.

Security deposit aod execution of bond.

53.(1)Before the license to work the distillery is granted by the Collector, the distiller shall give a security of Rs. 5,000.00 in cash or Government Promissory Notes for the due observance of the conditions of the license :

Provided that in the case of a distiller who is required to pay the fee under the proviso to Rule 55, the amount of security shall be Rs. 1,000/-or such other higher sum as may be fixed by the Excise Commissioner.

(2)The distiller shall also execute a bond in the prescribed form pledging the distillery permises, stills, all apparatus and utensils employed in the manufacture of spirit and the stock-in-trade for the due discharge of all payments which may become due to the Government:

Provided that in lieu of so pledging the distillery premises the distiller may deposit Government Promissory Notes of such value as the Excise Commissioner may direct, and execute an indemnity bond of a value fixed by the Excise Commissioner.

Annual ronewal of distillery renewal license.

54.The license for a distillery must be renewed annually. Such will be granted by the Collector subject to the approval of the Excise Commissioner.

Establishments and there cost.

55.The Collector shall employ such officers and establishment as the Excise Commissioner may direct to the charge of distillery. The cost of such officers and establishment shall be borne by the Government.

Provided that in cases in which such cost is, in the opinion of the Excise Commissioner, likely to exceed 5 per cent of the duty on issues of spirit from the distillery during a financial year and in case of every Mritasanjibani distillery, the distiller shall pay to the Government—

(a) in advance a fee in cash equivalent to the estimated cost for three months as the Excise Commissioner may fix, and

(b)monthly a fee in cash equivalent to the monthly cost which the excise Commissioner may fix, within seven days after the expiry of the month to which the fee relates.

Notes :- In computing the cost, the average of the pay (including special pay, if any), of officers and establishment, the contribution towards leave salary and pension and the compensatory allowances shall be included.

Quarters for establishment.

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

Office furniture

Distiller to give notice of commencement of working.

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

Power to withdraw establishment.

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

Arrangement of stills, etc.

59.(1)The distiller shall so arrange his stills that spirit shall discharge into closed and locked receivers of such pattern that no spirit can be removed from them unless they are unlocked. The Excise Commissioner may require the distiller to affix to any receiver an apparatus which will prevent the supply and discharge cocks being open at the same time. Every pipe used for conveying spirit of faints must be so fixed and placed as to be visible throughout its entire length and shall, if the Excise Commissioner so direct, be coated with oil-paint of a particular colour, and all joints thereof shall be sealed in such measures as the Excise Commissioner may prescribe. If the condensing worm is made of copper, or if the spirit passes through pipes wholly or partly made of copper, such measures as Excise Commissioner may direct shall be taken by the distiller in order to protect the liquor from serious contamination by copper.

(2)There shall be no opening into any still, condenser or refrigerator except—

(a)for connection with the wash backs or spirit receivers,

(b)properly-secured air cocks or air valves of number and description approved by the Excise Commissioner.

(3)The distiller shall provide and maintain suitable and secure-fastenings, wherever the Excise Commissioner may deemed necessary, to all stills, spirit receivers, vats and other receptacles, fermentation-rooms, storerooms, looks pipes, etc., to the satisfaction of the Excise Commissioner, for the attachment of locks to be provided by the Government. The keys of all such locks shall be retained by *the* Ofncer-In-charge. The distiller shall attach his own locks to all rooms used for the storage of spirit and may, if he so desires, also attach his own lock to any other festening but shall be bound immediately to remove such locks when required by the officer-in-charge to allow free inspection.

Fastenings for

(4)The distiller shall, if the Excise Commissioner so direct, provide between the stills and the spirit receivers a glass safe by which the quantity and strength of the spirits which are running will at any moment be visible to the operator, or a sampling apparatus so constructed that for every sample drawn off an exactly equal quantity shall be discharged into a closed and locked receptacle. If required both a safe and sampling apparatus shall be provided. The distiller shall also, if so required provide branch pipes fitted with locks by means of which spirits of different strength and qualities may be diverted into separate receivers.

Glass sale sampling.

Closed pipes for conveyance of spirit from sceivers to store room.

(5)The stills, receivers and vats shall be so arranged that the spirit may be conveyed from the receivers to the store-room through closed pipes. All pipes and all joints thereof shall be secured and sealed to the satisfaction of the Excise Commissioner.

Receivers and vats to be provided with dipping rods and gauged.

(6)All receivers and vats in the distillery must be so placed as to admit of the contents being accurately gauged or measured and must be fitted to the satisfaction of the excise to be Commissioner with proper dipping rods, so adjusted to fixed dipping places that the contents thereof at each 2.54 ml. of depth may at any time be ascertainable. The receivers and vats shall also gauged in such manner as the Excise Commissioner may, from time to time, direct and no vessel shall be used as a receiver or store vat until it has been gauged and the gauging has been checked by such officer as the Excise Commissioner may appoint. Records of the dimensions of such vessel shall be maintained in accordance with rules prescribed by the Excise Commissioner.

Cocks. (7)Every cock kept or used in a distillery shall be of such pattern and constructed in such manner as the Excise Commissioner may from time to time direct.

Rooms and vessels to be marked and numbered. (8)The distiller shall cause to be painted with oil colour and shall keep so painted upon the outside of every room or place and upon a conspicuous part of every vessel and utensil the name of such room, place, vessel or utensil according to the purpose, for which it is to be used, and when more than one room, place, vessel or utensil is used for the same purpose, he shall also paint a progressive number or on each, beginning with the number one.

Vessels for storage 60.Spirit shall be stored in sound vessels. Each vessel shall bear a serial number, painted or cut thereon. Its external parts must also be clearly visible.

Dipping place or label or vessel not to be altered. 61.The distiller shall not cause or allow the dipping clearly place or label of any vessel to be altered, or any device to be used to deceive the officer-in-charge in taking the gauge of any vessel, or to prevent him from taking a true account of all wash or spirit in any vessel.

Materials. 62.The materials, or bases to be used in distilling country spirit, shall only be of such descriptions as are generally approved by the Excise Commissioner. All materials used must be of good quality, and no ingredients noxious to health shall be used in distillation or added to the spirit intended for human consumption.

Wash not to be removed from distillery. 63.(1)The distiller shall only distil wash which has been prepared within the distillery, and no wash (except spent wash from which all alcohol has been extracted) shall be on any account removed from or allowed to pass out of the distillery, except sealed samples forwarded by the officer in charge to the public Analyst, to the Government of Tripura under the general or special orders of the Excise Commissioner.

No wash or spirits to be brought into distillery. (2)Except with the written permission of the Excise Commissioner no wash or spirits not prepared or manufactured in the distillery shall be brought into the distillery.

Wash to be conveyed directly frnrn wash backs to still. (3)All wash made in the distillery shall be fermented in the wash backs and shall be conveyed directly therefrom into the still.

Redistillati on (4)Except with the written permission of the Excise Commissioner, the distiller shall not redistil any spirits other than those which remain in the feints or weak spirit receiver attached to the still and which have not been removed therefrom.

Strength of manufactured to be analysis regulated by Excise Commissioner.

64.The spirits manufactured in the distillery shall be distilled above or below such strength and shall be subject to such periodical as the Excise Commissioner may direct, and the contractor shall be bound to take steps to remedy any defects in this product which the Excise Commissioner may consider material.

Notices. Declaration of spirit in wash.

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

Periodical stop-Distillation.

(2)The distiller shall comply with such orders as may be prescribed by the Excise Commissioner for the periodical stoppage of distillation for the purpose of ascertaining the quantity of spirit distilled from the quantity of wash passed into the still.

Transfer of spirit from receiver to store-room.

66.All spirit, collected in the receivers shall be transferred or conveyed into the spirit store-room without unnecessary delay provided that no spirit shall be so transferred between 6 P.M. and 6 A.M.

Hours of work.

67.(1)Except as provided in sub-rule (2) all operations in a distillery requiring the presence of an officer of the Excise Department, shall be stopped on Sundays and public holidays declared as such under the Negotiable Instruments Act, 1881. In the distillery, the distiller shall so arrange his operations that no officer of the Excise Department need ordinarily be on duty for more than eight hours on any working day.

(2)If the distiller requires any officer of the Excise Department to be on duty at the distillery on any Sunday or public holiday mentioned in sub-rule (1) or for more than eight hours on any working day, he shall give in writing at least twenty-four hours, notice to this effect to the officer of the Excise Department in charge of the distillery stating clearly the work to be done and the ‘approximate time that the work is likely to take.

Provided that no officer of the Excise Department shall be required to be on duty in a distillery on the following days except under special circumstances and with the approval of the Collector:—

(i) Sundays.

(ii) The Bengali New Year's day.

(iii) The Id-ul-fitar day.

(iv) The Independence Day.

(V) The Second Day of Durga Puja (Mahastami day).

(vi) The Bijoya Dasami Day.

(vii) The Kalipuja Day.

(viii)The Christmas Day.

(ix) The Sreepanchami Day.

(x) Mahatma Gandhiji's Birthday.

(xi) Republic day and

(xii) May Day,

Overtime fees.

(3)An officer of the Excise Department required under sub-rule (2) to be on duty in a distillery on a Sunday or any other public holiday mentioned in sub-rule (1) or for more than eight hours on any working day shall be entitled to overtime fee at such rates as may be fixed from time to time by the Government. The amount payable as overtime fee shall be recovered from the distiller.

(4)When distillation is carried on at night and at all times when an officer of the Excise Department is not present the distillery gate shall remain locked provided that on Sundays or public holidays mentioned in sub-rule (1) the registered servantrof the distiller may be allowed ingress and egress between sunrise and sunset.

Daily accounts showing to be kept by distiller.

68.The distiller shall keep accurate and regular daily accounts (1) the quantity and discription of materials used, (2) the quantity of wash and spirit manufactured, (3) the quantity of wash used, (4) quantity of spirit passed out, and (5) the quantity of wash and spirit in store. Under the last head the quantity of spirit remaining in stock in each cask, vat or other receptacle shall be shown.

Such accounts shall be open at all times to inspection by the Excise Officer in charge or other Excise Officer authorised by the Collector, and by all superior Excise Officers.

WAREHOUSE FOR SPIRIT

Government warehouse.

69.Warehouse for the supply of Country spirit to retail vendors may be established by the Excise Commissioner at convenient places at the expense of the Government. Each such warehouse shall be supplied with country spirit by the manufacturer or wholesale dealer within whose area of supply such warehouse lies and shall be in charge of an Excise Officer. The Excise Commissioner is authorised to allow spirit to be received into

warehouse from other sources than tho'se above named, if necessary.

Private warehouses.

70.Persons desirous of obtaining licenses to establish private warehouses, for the deposit and storage of spirit without payment of duty, shall apply to the Collector concerned who shall not grant the license without the previous order of the Excise Commissioner.

Rules 51 to 53 shall apply, mutatis mutandis to such applications except that the amount of the security shall be Rs. 5000/-

70A. In addition to the cash security prescribed in rule 70, the Excise Commissioner may require the person desirous or

obtaining a iicsnce or a person to whom licence has been issued to produce bank guarantee or mortgage property equivalent in value to one 'month's consumption of country liquor at the retail price prevailing in the state from lime to time.

Establishment for supervision of private warehouse hours of works.

71.The Collector shall employ such officers and establishment as the Excise Commissioner may direct to the charge of a private and warehouse. The licensee of the warehousing shall pay to the Government

(a) in advance a fee in cash equivalent to the estimated cost of such officers and establishment for three months as the Excise Commissioner may fix and

(b)monthly a fee in cash equivalent to the monthly cost which the Excise Commissioner may fix, within seven days after the expiry of the month to which the fee relates.

In computing the cost of officers and establishment the average of the pay (including special pay, if any) of officers and establishment, the contribution towards leave salary and pension and the compensatory; allowance shall be included.

Rules applicable warehouse.

72.Rules 54, 56, 57 and 58 shall apply, mutatis mutandis, to to

private warehouses and Rules 59(6), 59(7), 60 and 61 to all warehouses.

Warehouse under joint lock of and contractor, etc.

73.Every warehouse shall be under the joint lock and key of the officer officer-in-charge thereof and of the contractor, distiller of licensee of the warehouse of the authorised representative of the aforesaid persons. The lock used by the officer-in-chargc shall be a Government lock and the key shall remain in his personal custody.

What spirits may be received into warehouse.

74.No spirit shall be received into any warehouse unless accompanied by a pass from the officer-in-charge of the distillery or of the warehouse from which they have been transferr authorising their receipt in to

the warehouse, or if the spirits be imported by a permit from an officer duly authorised to grant permits for the transport of imported spirits.

Vessels for conveyance of the spirit to warehouse.

75.Spirits intended for a warehouse shall be conveyed in sound and water-tight casks or approved metal vessels on which shall be painted in white oil paint, in letters not less than 2.54 cm. high, number of the cask of vessel, its capacity to the nearest tenth of five litres and the name of the distillery or warehouse from which it has been issued. Marks other than those specified above shall be obliterated.

Procedure to be observed on arrival of spirit at a warehouse.

76.Immediately on arrival of a consignment at the warehouse, the officer-in-charge shall open the vessels and gauge and prove the spirit in each vessel. If any deficiency in excess of the quantity allowed by Rule 77 below is found to have occurred in any vessel after measurement by such method as may from time to time be prescribed by the Excise Commissioner, the whole contents of the vessel shall, if the contractor, distiller or licensee of the warehouse or the authorised representative of the aforesaid persons so desires, forth-with be measured by litre measures and the quantity thus ascertained shall be accepted as correct. He shall then note the results in the prescribed registers, and also on the pass covering the consignment. One copy of the pass with the entries of receipt shall be immediately returned to the officer who issued the consignment, and the other copy with the esntries thereon shall be kept in the warehouse.

Allowance for loss in transit.

77.(1)An allowance shall he made for the actual loss in transit by leakage and evaporation of spirits transported or exported under bond or duty free by land in wooden or metal vessels at rates not exceeding the maximum quantities specified in the following scale for wooden or metal vessels; as the case may be, namely :-

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

duration exceeding eighteen days.	5	2

Provided that, if, in any case, the temperature of the spirits on arrival at their destination is found to be lower thannthat when they were despatched, a further allowance shall be made, if necessary, at 05 per cent, for every degree Ferhenheit of difference between the two temperature, in addition to any allowance that may be made under this sub-rule.

Method of calculation.

(2)The allowances made under this rule shall be determined by deducting from the quantity of spirits despatched the quantity received at the place of destination both quantities be stated in terms of litres and shall be calculated on the quantity of spirits contained in each vessel comprised in a consignment.

Excess wastage to reported to Excise. Commissioner.

(3)If the report of an officer, by whom a consignment of be spirits transported or exported by land under bond of duty-free has been gauged and proved on arrival at its destination, should show that wastage to a greater extent than that indicated in sub-rule (1) has occurred, the contractor, distiller or licensee of the warehouse transporting or exporting the same shall be liable to pay duty at the rate imposed under section 27 of the Act on so much of the deficiency as is in excess of the allowance referred to in sub-rule (1);

Provided that each case of excess deficiency shall be reported to the Excise Commissioner for orders and the Excise Commissioner may, in his discretion on good cause being shown, remit the duty leviable on such deficiency.

Duty on excess deficiency.

(4)Duty on a deficiency of spirits in excess of the allowances referred to in sub-rule (1) shall, if levied, be realised by the Collector.

Bond for conveyance of or spirit to a warehouse.

78.Spirits intended for a warehouse is conveyed thereto under bond, and at the sole risk and responsibility of the contractor, distiller licensee of the warehouse. The bond is discharged when the spirit has been deposited in the warehouse and has been duly gauged and proved by the officer-in-charge and after the duty on the deficiency, if any, has been realised.

excess

Storage of spirit warehouse.

79.Spirit supplied to a warehouse shall be stored in casks or vats of in wood or other material approved by the Excise Commissioner. The contractor, distiller or licensee of the warehouse shall supply these articles, and all other appliances which may be required for the blending, reducing or issue of spirit and shall bear the cost of storing, blending or reducing the spirit.

Casks or vats.

80.Casks or vats must be of such number and capacity and set up according to such design and marked in such manner as the Excise Commissioner may be general or special order, direct.

Hours of work Government Warehouse.

81.(1)Government warehouses shall ordinarily be kept closed on in Sundays and public holidays declared as such under the Negotiable Instruments Act, 1881, and all holidays declared by executive orders of the Governor. On other days, such warehouses shall not be kept open except during the hours fixed by the Collector. In case of urgent necessity the Excise Commissioner or the Collector, at the sub-divisional Officer may direct that such a warehouse shall not be closed on any particular holiday.

(2)A private warehouse referred to in Rule 71 shall not be opened except during such hours as may be fixed by the Collector. The provisions of sub-rule (1), (2) and (3) of Rule 67 shall apply, mutatis mutandis, to such warehouse.

Accounts to be maintained by contractors, etc.

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

GENERAL PROVISIONS RELATING TO DISTILLERIES ANDWAREHOUSE.

Minimum stock distiliery und whrebouse established specified

83.The Excise Commissioner may prescribe the minimum stock of for spirit to be maintained in distilleries and warehouses for the supply of country spirit to licensed retail vendors in areas.

Separate license necessary for manufacture of foreign liquor for sale and for compounding or bottling.

84.Contractors, distillers or licensees of warehouses who desire to manufacture foreign liquor for sale shall **take** out separate vend licenses.

85.Manufacturers of foreign liquor shall take out separate compunding and bottling licenses in accordance with the rules framed therefor, if such operations are carried on. All processes connected with the bottling, flavouring, blending, reducing or colouring of foreign liquor shall be conducted under the supervision of the officer-in-charge in a separate building within the distillery or warehouse enclosure.

Calculation of duty in case of obscuration.

86.When it is known or suspected that saccharine or other matter, of such a nature as to prevent the true strength being ascertained by means of the hydrometer, is present in spirit, the number of degrees to be added to the apparent strength on account of obscuration shall be certified by the public t of Tripura on analysis of a

sample of the spirit submitted to him, and duty shall be calculated on the quantity and strength of such spirit after the addition of the number of degrees of proof certified as necessary to be added to the apparent strength, as ascertained by the hydrometer.

Periodical stock taking and levy of duty on excess deficiency.

87.(1)An account shall be taken by the Collector of the stock of the spirit in the distillery or warehouse at such intervals, not being greater than three months, and in such manner as the Excise Commissioner may direct; and the contractor, distiller or licensee, as the case may be, shall pay to the Government duty at the rate imposed under section 27 of the Act on spirit manufactured, imported or transported, as the case may be, on all spirit which may not be forthcoming and for which he shall be unable to account to the satisfaction of the Excise Commissioner in excess of a wastage allowance of 1 1 2 percent (with an additional allowance of 2 percent on the proof quantity of spirit removed for bottling in a bonded warehouse).

Wastage for the purpose of duty to be calculated annually but explanation to be called for immediately after stocktaking.

(2)Wastage for the purpose of collection of duty on the excess of as aforesaid shall be calculated annually, that is, at the end of the year for which the license is in force, but the contractor, distiller or licensee shall be called upon to explain any excess wastage and to adduce any evidence which he may desire to adduce in support of his explanation immediately after each occasion on which stock has been taken, and if it shall be proved to the satisfaction of the Excise Commissioner or of such Officer as he may specify, that such deficiency in excees of 1 1 2 per cent has been caused by accident or other unavoidable cause, the payment of duty at the above rate on such deficiency shall not be required.

Procedure for stock taking.

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

Government not liable for destruction, loss, etc. of spirit occurring in distilleries and warehouse.

89.The Government shall not be held responsible for the or damage ; by fire, theft or any other cause whatsoever to any spirit stored in the distillery or warehouse or in gauging, weighme or other accident, the officer-

in-charge of a distillery or warehouse shall immediately attend to open it at any hour by day or night.

Smoking and naked lights prohibited.

90.Smoking or the use by any person whatsoever within a distillery or warehouse of naked lights of any description is prohibited.

Closed lanterns only shall be used.

Admittance of persons-into distilleries & warehouse

91.Distilleries and warehouses shall be open only for the entrance and exist of persons who have business within them. Except with the permission of the Collector or the Officer-in-charge no one except the con tractors, distillers and licensees of warehouses, their servants, and licensed vendors who have come to purchase spirits, shall be allowed to enter the premises of any pretext. A register shall be kept of the names of all per sons employed by contractors, distillers or licenses of warehouses, and all recognised employees will be supplied with passes for ingress and egress.

Ejection of undersirabie persons.

92.The officer-in-charges of a distillery or warehouse may eject and exclude from the premises any person whom he shall find to have commited, or to be about to commit any breach of these rules or of the provisions of the Act, or who shall be intoxicated, riotous or disorderly. All action taken by any officer under this rule shall forthwith be recorded by him in writing in this official diary for the information of his official superior.

Contr actors, etc. bound by provisions of Actand rules and Pecial which orders.

93.Contractors, distillers and licensees of warehouses shall be bound by the provisions of the Act, and by all rules for the management of distilleries and warehouses, or for issue of spirit therefrom, may be prescribed under the Act from time to time, and by all special orders which may be issued by the Excise Commissioner regarding any particular distillery or warehouses, and shall cause all persons employed by them to obey all such rules.

Responsibility for breaches of rules by servant.

94.If it comes to the knowledge of the contractor, distiller or licensee of a warehouse that any person employed by him in the manufacture, storage, receipt, blending, reducing or issue of spirits has committed any breach of the Act, or of the engagements entered into by him, it shall be his duty to report the matter to the officer-in-charge, and to comply with the directions of that officer respecting the continued employment of such person. The officer- in-charge shall report the matter together with the action taken by him to the Collector.

Disposal of liquor on expiry of license.

95.(I) On the expiry of the license, either on account of expiry of the term, or on account of cancellation or suspension, the Excise Commissioner may take over or permit the successor of the contractor, distillery or licensee of the warehouse, as the case

may be, to take over the balance of liquor in the distillery at cost price,

or may require the contractor, distiller or licensee of the warehouse as the case may be, forthwith to remove all liquor remaining within the distillery or warehouse on payment of full duty.

(2)If he shall fail so to remove all spirits, within ten days of the receipt of written notice from the Collector the cost of any establishment which it may be necessary to employ at the distillery or warehouse, may be recovered from the defaulter; and if he shall fail to do so within one month, the spirit shall be liable to forfeiture at the discretion of the Excise Commissioner.

ISSUE OF SPIRITS FROM DISTILLERIES AND WAREHOUSES

Purposes for which Spirits may be issued under bond.

96.(1)Spirits may be removed from distilleries or warehouses:-

(i) Under bond :-

(a) transport to another distillery or warehouse; and

(b)for export to other States when specially permitted by the Excise Commissioner.

On payment of duty.

(ii) On payment of duty :-

(a) for local consumption or use ; and

(b)in the case of foreign liquor, for export by land to other States.

Duty free.

(2)Spirits other than India Made Foreign Liquor may be removed from distilleries and warehouses without payment of duty

and

without bond —

(a) if issued to Government servants empowered to purchase or remove them on the public service in Tripura,

(b) if issued to hospitals, dispensaries and other medical institutions under Government management or supervision, the indents being signed or countersigned by the Civil Surgeon :

Provided that in case of such hospitals or dispensaries where there is no Civil Surgeon, the indents for duty-free supplies of such spirit shall be
signed by Medical Officer in charge of the hospital or dispensary.

(c) if issued to hospital, dispensaries and other medical institutions, not under Government management or supervision but specially authorised by the Excise
e certificate of an officer of or

above the rank of an Assistant Director of Health Services as to their satisfactory management) to obtain supplies of such spirit free of duty, the indents being signed or countersigned by the Medical Officer in charge of such hospital, dispensary or institution.

(d) if issued to veterinary institutions, the indents being signed or countersigned by an officer of or above the rank of a Veterinary Assistant Surgeon ;

(e) if issued to any local body for bonafide public health work, the indent being signed or countersigned by the District or Municipal Health Officer or

(f) if issued to any educational institution for laboratory use or to any institution or person for research in the public interest or for development of science or industry, the indent being signed or countersigned by the head of the institution or by the person making research as the case may be and supply being limited to an annual quota fixed by the Collector or the person carries ,on research, with the previous approval of the Excise Commissioner (upon a certificate from the Director of Education or the Director of Industries or the Director of Health Services, Tripura, as the case may be).

Supply of such spirit free of duty under all the sub-clauses of this sub-rule shall be made in accordance with the terms and conditions of a permit granted by the Collector.

Gauging and proving before removal.

97.No spirit shall be removed from any distillery or warehouse unless it has been gauged and proved by the officer-in-charge. If removed under bond, the gauging may be bybung-tod ; if otherwise than under bond, the gauging must be by actual measurement or by weighment.

Levy of duty on excess deficiency in store of sprit other than country spirit.

97A. (1)A person, who has imported or transported spirit (other than country spirit) under a bond for payment of duty shall pay to the Government in lieu of the duty payable under Rule 87, duty on any quantity of spirit so imported or transported, which having been certified as received in any vessel, is not forthcoming at the time when the spirit is gauged and proved for removal, unless he is able to account for the absence to the satisfaction of the Excise Commissioner and subject to the allowances hereunder mentioned (calculated, at proof strength).

On spirits stored in wooden vessel.	For any period not exceeding one month.	Percent, any 1
	For any period exceeding one month.	1 1/2

spirits stored in metal vessel.	For any period	[1] On [2] any

(2)The duty levied under clause(l) shall be payable at the rate imposed by Section 25 of the Act on spirit imported or transported and shall be paid before the removal from the distillery or excise warehouse, to which it has been taken of the spirits which has been gauged and proved.

Provided that this rub shall not apply to spirit received and racked into store vats at distilleries and bonded laboratories deficiencies in respect of such spirit shall be governed by rule 87.

97B. A person who has stored spirit in a wooden cask under a bond for payment of duty for the purpose of maturing the said spirit shall in lieu of duty payable under Rule 97A pay to the Government the duty imposed by section 27 of the Act on any quantity of spirit so stored which is not forthcoming at the time of removal in excess of the allowances mentioned hereunder unless he is able to account for the deficiency to the satisfaction of the Excise Commissioner.

Where the time of storing in warehouse docs not exceed	Per cent of allowance of deficiency.
2 Months	2
6 Months	3
1 year	4
2 years	6
3 years	8
4 years	10
5 years	12

Pass for removal of spirit.

98.No spirit shall be removed except under a pass granted by the officer-in-charge *:*

Provided that a pass shall not be required before issue of foreign liquor upon which the prescribed duty has been paid.

Such pass shall only be issued on proof execution of bond by persons permitted to remove spirit under bond, or on proof of full payment of duty, or on production by a servant of the Government of a permit signed by the Collector, authorising him to remove spirit without payment of duty and without bond, or on production of a requisition signed by the authorised manufacturer, or the removal of denatured spirit.

To whom spirits may be issued for local consumption or use.

99.Spirit (other than denatured spirit) may be issued for local consumption or use only—

(1)in the case of foreign liquor (excluding rectified spirit)—

(a) to licensed vendors of foreign liquor;

(b) to any person for his own consumption and not for sale ;

(2)in the case of country spirits, to persons licensed to sell such spirit and permitted by the Excise Commissioner to obtain supply from the distillery or warehouse.

(3) in the case of rectified spirit—

(i)to a chemist or druggist requiring such spirit for the manufacture of drugs, medicines or chemicals, and holding a permit from the Collector to obtain such spirit from the distillery or warehouse ; or

(ii)to a chemist or druggist licensed to sell such spirit by retail for medicinal, industrial or scientific purposes and holding a permit from the Collector to obtain such spirit from the distillery or warehouse ; Or

(iii) to a person holding a license for compounding and blending foreign liquor.

To whom denatured spirit may be issued.

99A. Denatured spirit may be issued only to persons licensed to sell such spirit or to possess such spirit in excess of the quantity fixed as the limit for private possession.

Supply of the country spirit to retail vendors.

100. Retail vendors of country spirit shall take their supplies from warehouse which is established for the area in which retail shops are situated, and at such strength or strengths as may from time to time be prescribed by the Governor for retail sale.

For special persons the Collector may permit retail vendors to take their supplies from any other warehouse assigned to the same contractor,

Only water may added to country spirit.

101. No substance except water used for reducing purposes shall be be added to country spirit for supply to licensed retail vendors thereof.

Reduction to be made by contractors.

102. The reduction of country spirit of high strength to the strength or strengths prescribed for issue isthe duty of the contractor. It shall be made according to rules framed by the Excise Commissioner.

Separete warehouse for reduction and issue at distillery.

103. Where reduced spirit is issued to retail vendors, from a distillery, reduction and issue shall be made in and from a separate warehouse within or attached to the distillery.

Minimum quantity

104. The quant removed from a distillery

to be issued from a distillery or warehouse. to any excise warehouse shall not ordinarily be less than two thousand and twenty eight litres. But issues of reduced spirit may be made to licensed vendors of country spirit from a distillery or warehouse in any quantity not less that 25 litres in the case of spirit less than 60° under proof in strength, and five litres in the ease of spirit not less than 60° under proof.

COMPOUNDING AND BLENDING OF POTABLE FOREIGN LIQUOR AND BOTTLING THE SAME FOR THE PURPOSE OF SALE

Bottling license does not cover compounding blending.

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

DENATURED SPIRIT

Places where spirit may be denatured.

106. Spirit imported from other States in India under bond in accordance with the rules for import of foreign liquor may be denatured in the distillery or excise warehouse where such spirit is warehoused, and spirit manufactured in any distillery in Tripura may be denatured in that distillery.

Denaturants prescribed for Tripura.

107. Denaturants shall be used in the following forms for denaturing spirit in Tripura :-

(i) Light caoutchoiicinc according to a specification to be prescribed from time to time by the Governor.

(ii)Pyridine bases, according to a specification to be prescribed from time to time by the Governor.

(iii)Wood naptha, according to specification to be prescribed from, time to time by the Governor, or any other chemical substance., which have been specially ordered by the Governor to be added to spirit intended for use in particular arts or manufactures.

General denaturant.

108. The general denaturant prescribed for use in Tripura shall be a mixture of light caoutchoucine and pyridine bases in the proportion to the spirit to be denatured of (half percent of each).

RULES RELATING TO ORDINARY DENATURED SPIRIT.

Operation to be carried on in separate building or room within distillery or warehouse enclosure.

109. The following rules shall be observed in the case of denaturing with the general denaturants :-

(i) Denaturing shall be conducted and the stock of denatured spirit shall be kept in a separate building or room within the distillery or warehouse enclosure which shall be approved by the Excise Commissioner. Except with the special sanction of the Excise Commissioner, no other liquid shall be kept in this room.

Vats. litres

(ii) A fixed vat or vats of a capacity of not less than 2050 each shall be erected in the denaturing room and shall

before use be gauged and tabulated according to rules prescribed by the Excise Commissioner.

Secure room for storing denaturants

(iii)A secure room or compartment shall be provided for the sole purpose of storing denaturants. The room or compartment shall be on the same premises as, but separate from the denaturing room.

Denaturants to made over to officer in charge.

(iv)The denaturants shall be procured at his own expense be by the person desiring to denature spirit. They shall be lodged at the distillery or warehouse and made over to the custody of the Officer-in-charge who shall keep them under excise lock in the compartment or room provided for the storage of denaturants. A guarantee considered by the Public Analyst to the Government of Tripura to be suitable shall be submitted with each consignment of pyridine bases to show that they have been manufactured solely from a mineral source (such as coal-tar or shale).

Sample to be public sent to Analyst.

(v) Immediately on icceipt of a consignment of denaturants the officer-in-charge shall send a sample of 500 ml. from each receptacle to the Public Analyst to the Government of Tripura together with an advice from and in the case of pyridine bases, with a copy of the guarantee referred to in the last preceding clause.

Certificate of public Analyst necessary before use of dena-turanis.

(vi)No denaturants shalj be used for denaturing spirit until the Public Analyst to the Government of Tripura has certified that the samples thereof conform with the prescribed specifications and are suitable for denaturing alcohol. When that officer has so certified the denaturants in respect of which he has certified shall be regarded as "approved denaturants".

Removal of unsuitable dena-turanis.

(vii)Denaturants which have been pronounced by the Public Anslyst to the Government of Tripura to be unsuitable for denaturing purposes shall be returned by the officer-in-charge to the owner who shall forthwith remove them from the distillery or warehouse.

Denaturants not to denaturants be mixed in storage compartment room.

(viii) The content of each receptacle which contains shall be kept separate as long as they are in the or room provided for the storage of denaturants, and the contents of two or more receptacles shall on no account be mixed whilst the denaturants are in that room.

Minimum sirength of spirit to be enatured.

(ix)The strength of the spirit to be denatured shall not be less than (60° over proof).

Minimum quantity. at

(x) The minimum quantity of spirit which shall be denatured any one time shall be 1820 litres.

Procedure before issue of spirit for denaturation.

xi) No spirit shall be issued for denaturation or placed in the vat in the denaturing room unless a proper quantity of approved denaturants has been provided and the proper Excise Officers have arranged to be present.

Issue of denaturants.

(xii)The proper quantity of the prescribed denaturants shall be $2\frac{1}{2}$ litres of light caoutchoucine and $2\frac{1}{2}$ litres of pyridine bases to every 450 litres of plain spirit to be denatured. This quantity shall be removed from the compartment or room provided for the storage of denaturants to the denaturing-room in the presence of an Excise Officer, who shall keep it in his sight until it has been mixed with the spirit.

Gauge, and issued examination of Officer-spirit before denaturation.

(xiii) The contents of each cask or drum containing spirits for denaturation shall be gauged and proved by the in-charge. He shall be careful to ascertain whether any denatu-rant appears to be already present therein.

Admixture of spirit and denaturants.

(xiv) The admixture of the spirit and the denaturants shall be effected in the vat or vats provided in the denaturing-room. The vat or vats shall be empty before operation is begun.

After admixture the contents of the vat or vats shall be thoroughly mixed with a proper stirring implement. The processes of admixture and stirring shall be witnessed by two Excise Officer and the owner of the spirit or his agent.

Sinple of denatured spirit from each vat be sent to public and Analyst.

(xv)On the expiration of 24 hours, the contents of the vat or vats shall again be thoroughly stirred, and the officer-in-to charge shall immediately draw a sample from each vat despatch it to the Public Analyst to the Government of Tripura together with an advice form, a reference to the certificates relating to the denaturants used and a statement showing the manner in which the denaturation has been effected, which shall be signed by both the Excise Officers who witnessed it.

Procedure on receipt of Public Analyst's report.

(xvi) When the Public Analyst to the Government of Tripura reports that the denaturation has been satisfactorily performed the denatured spirit may be issued in accordance with provisions of Rules 99 A and 110. Should that officer, however, report that the denaturation has not been satisfactorily performed, the claim in respect of the whole of the spirit represented by the sample shall be rejected and the spirit shall either be dealt with in all respects as spirit chargeable with the

ordinary rate of duty, if the owner of the spirit so desire, or be further treated in accordance with these rules.

Denatured spirit only to be issued on requisition of manufacturer.

110. No denatured spirit may be removed from the denaturing room except on the production of a requisition signed by the authorised manufacturer showing that the purchaser is authorised to receive such spirit.

Marking of vessels.

111. All vessels in which denatured spirit is manufactured stored or supplied shall be legibly painted branded or labelled with the words 'Denatured Spirit.'

Daily account of denatured spirit.

112. Every person authorised to denature spirit shall keep an accurate account and shall enter daily, at any time when required by an Excise Officer, the quantity of such spirit manufactured and the seperate quantities issued both in bulk and at proof.

Addition of spirit to denatured spirit prohibited.

113. Except with the previous sanction, of the Excise Commissioner no spirits shall be added to any denatured spirit already contained in any vessel in a distillery or warehouse.

Levy of duty on dificiency or excess of denatured spirit.

114. As each vessel is emptied, the net deficiency or excess as compared with the quantity of denatured spirit placed in it shall be calculated, and the authorised manufacturer shall pay to Government duty, at the rate imposed under Section 27 of the Act on rectified spirit manufactured in a distillery, on any deficiency or excess so found in excess of one percent proof of the quantity of spirit placed in the vessel:

Provided that, if it shall be proved the satisfaction of the Excise Commissioner or of such officer as he may specify, that a deficiency in excess of one per cent was due to accident or other unavoidable cause, the payment of duty on such deficiency shall not be required.

License for sale to approved persons only.

115. Licenses for sale of denatured spirit shall be granted by the Collector to approved persons only. As a general rule, such licenses shall not be granted to vendors of potable spirit.

License for possession of excess of possession.

116. Licenses for possession of denatured spirit for business purpose, in excess of the quantity fixed as the limit for private possession, shall be issued only to varnish makers, carpenters, chemists and others who may require such spirit in large quantities for their business and shall be for possession of such quantity as may be specified in each case by the Collector.

Storage of denatured spirit.

117. The room where denatured spirit may be stored by vendors thereo o possess in quantities in

excess of the quantity fixed as the limit of private possession, shall be built of uninflamable material and shall be well ventilated so as to prevent the accumulation of spirit fumes.

No naked lights or fire shall be used or kept in such room. All receptacles containing such spirit shall be kept closed so as to prevent the accumulation of spirit fumes in the room.

Limit of possession of denatured spirit.

118. The quantity in excess of which denatured spirit shall not be possessed is fixed as follows :-

(a) When possessed by a licensed wholesale vendor of denatured spirit.	No limit.
(b)When possessed by a common carrier or warehouseman as such.	The quantity specified in the pass under which such de natured spirit is imported, exported or trans-ported.
(c)When possessed by persons specially licensed to possess denatured spirit for business purposes. may be specified	Such quantity as inthe license.
(d)When possessed by a licensed retail vendor of denatured spirit.	275 litres
(e)When possessed by any other person.	5 litres.

SPECIAL DENATURED SPIRIT.

119. It shall be open to the Governor to permit the denaturants mentioned in Rule 107 to be used in other forms than those specified in Rule 108 subject to such special conditions with regard to manufacture, storage, supply, possession, use and excise control as may be prescribed in each case.

LICENSING AND REGULATION OF BREWERIES PREMISES AND LICENSES.

Application for brewing license.

120.(l) Every brewer for sale and every brewer of beer for private consumption shall, before the begins to brew, deliver to the Excise Commissioner through the Collector description, in writing, signed by himself, of all premises, rooms, places and vessels intended to be used in his business, specifying the

purpose for which each is to be used, and the distinguishing mark of each. On the outside of the door of every room and place in which the business is carried on and some conspicuous part of each of the aforesaid vessels, there shall be legibly painted in oil colour the name of the vessel, utensils, room or place according to the purpose for which it is intended to-be used. If more than one vessel is used for the same purpose, each shall be distinguished by a progressive number,

Inspection of premises and grant of license.

(2) Before, the license to brew is granted, an Excise officer authorised by the Excise Commissioner shall inspect the premises etc., compare the same with the particulars stated in the aforesaid written description and certify accordingly. The license shall be granted by the Collector with the sanction of the Excise Commissioner if the description be found satisfactory and the applicant be considered a fit person to receive a license.

License to be renewed annually.

(3) The license for a brewery must be renewed annually. Such renewal will be granted by the Collector subject to the approval of the Excise Commissioner.

SUGAR

Storage and use of sugar.

121. All sugar shall be stored in a room specially set apart for it and duly described as a 'Sugar Store'. No sugar shall be removed from the sugar store in to any other part of the brewery except in pursuance of an entry under Rule 124 for use in a brewing.

VESSELS

Manner of fixing vessels.

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

Marking.

123. (1)The name and numbers of each vessel shall be legibly painted in oil colour on some conspicuous part thereof, according to the purpose for which it is intended to be used.

Position, etc not to be altered without notice.

(2)The brewer shall not begin to construct, nor alter the shape, position or capacity of, any mash tun, undertook, wort receiver, copper, collecting or fermenting vessel, or other brewing vessel, without giving two days previous notice in writing to the Excise Officer. When the alterations have been completed, or the additional vessel or vessels have been constructed the brewer shall deliver a description of the same in accordance with sub-paragraph (1) of Rule 120.

BREWING BOOK

Particulars to be

124. The Excise Officer authorised by the Excise Commissioner shall

entered in brewing book. beginning similar

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

Notice before brewing.

125. The Excise Commissioner may require any brewer to send to the proper officer, 43 hours before brewing, a written notice of his intention to brew.

Further entries in brewing book.

126. The brewer shall also enter in the same book prescribed under Rule 124 the quantity and gravity before fermentation of the worts collected, the number and description of the vessel or vessels in which the worts were collected, and the date and hour when the entry is made. Such entry shall be made within one hour after the collection has been completed.

Brewing book to be kept on and premises. description

127. The brewer shall enter the true original gravity of the worts, he shall keep the book on the premises entered in the referred to in Rule 120, at all times accessible to the Officer and ready for his inspection.

Saccharometer. ascertain

128. An approved saccharometer and tables shall be used to the quantity of worts by relation to grabity.

Highest account of worts to be charged with duty.

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

Determination of original gravity.

130. When fermentation has commenced in any worts, so that the original gravity cannot be ascertained by the saccharometer, such gravity shall be determined if necessary, by the Public Analyst to the Government of Tripura in such manner as shall be approved by the Excise Commissioner.

Increase in original gravity. five officer,

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

Brewing book Government property.

132. The brewing book is the property of the Government.

Alter or false entry in brewing book.

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

for payment duty.

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

Concealment of worts etc.

135. The concealment of worts or bear the fraudulent increase of quantity or gravity, after an account has been taken and the duty has been charged entail penalties imposed under Sections 54 and 65 of the Act.

MODE OF WORKING.

Collection and removal of worts. from time

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

Time for collection of worts. collecting

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

Brewing to be kept separate.

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

Mixing of worts.

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

Vessels not to be for rtturned beer etc.

140. No returned beer or fermented liquor shall be put into any used of the brewing or fermenting vessels described under Rule 120.

SCALES AND WEIGHTS.

Assistance to weights, officer.

141. Every brewer shall provide and maintain just scales and and shall render assistance to any inspecting officer in taking account.

WASTAGE.

Allowance for wastage.

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

Remission of duty in case of accidental loss.

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

ALLOWANCE FOR SOUR OR SPOILT BEER.

Allowance for spoilt beer.

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

Destruction of sour or spoilt.

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

Brewer's declaration.

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

Samples.

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

Destruction of spoilt.

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

Credit of duty allowable.

149. On receipt of a satisfactory report from the laborarary, the brewer may be credited with the proper amount of duty.

MATERIALS.

Use of deleterious mater may be prohibited.

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

Analysis of samples.

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

Addition of finings other etc., to beer.

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

DISPOSAL OF INTOXICANTS ON EXPIRY OF A LICENSE

Safe by one vendor to another

153. (1)A person who has been a licensed vendor may, on the expiration of his license, with the sanction of the Collector, sell wholesale to another licensed vendor any intoxicant which he is authorised under the condition of his license to sell and of which he-has been lawfully in possession;

Provided that the intoxicant is fit for use and, in the case of country spirit, that it is within the limits of strength fixed for retail-sale.

(2)If he is unable to dispose of them in this manner he shall, on the requisition of the Collector, surrender the same to such officer as the Collector may appoint in this behalf; and the person to whom a new license has been granted instead of the said licensed vendor or, if no such new license has been granted, then any licensed vendor of the intoxicant within the district shall, in the requisition of the Collector, be bound under penalty, if the Collector sees fit of forfeiting his license, to buy the said intoxicant at such price as the Collector may adjudge, and in any quantity not exceeding that which the Collector may determine to be ordinarily saleable by him in fourteen days;

Provided that, if the Collector considers that the intoxicant or any part thereof is unfit for use or has otherwise deteriorated so as to be unsaleable he shall cause the same to te destroyed without any compensation being claimable by the former licensed.

FEES IN RESPECT OF LICENSE, PERMITS OR PASSES GRANTED UNDER THE ACT.

License which are to be settled by auction.

154. The fees for licenses for the retail vend of the following intoxicants shall be fixed by auction, subject to a reserved fee sanctioned in each case by the Exc;se Commissioner, and no sale shall be final unless confirmed by the later Officer.

(1)Country spirit.

Provided that —

(a)The Collector shall not be bound to accept the highest or any bid, he may exclude persons of notorious bad character or who are reasonably suspected of having resorted to illicit practices and may refuse any did deemed to be reckless or purely speculative.

(b)in exeptional cases the Collector may, with the previous sanction of the Excise Commissioner, settle shops
generally, or a particular shop by selection without

Manner of realising licenses fees.

155. The fees for licenses mentioned in Rule 154 except Tari and Pachwai shall be paid as follows :-

Two months fees in advance and one month's fee on the date on which the currency of the license begins and. one month's fee on the first of every succeeding month until the total fee due for the license has been realised.

Special procedurd in case of pachai Tari.

156. The fees for 'Pachai' retail iicensese shall be paid according to rule 155 except that only one month's fee shall be paid as and

advance.

The fees for fermented Tari licenses shall also be similarly paid'except in areas where special instalments for payment of such fees are prescribed by the Excise Commissioner.

Canteen tenant license.

157. The fees for a license for the sale of foreign liquor under the canteen tenant system shall be Rs. 24/- per annum when the license is for the supply of such liquor to regiments, and Rs. 12/ -per annum in the case of smaller units. Such fees shall be payable annually in advance.

Brewery.

158. Licenses to establish or work breweries, and for the sale of beer by wholesale from such breweries, are subject to such fee as may be fixed by the Excise Commissioner in each case.

Rectified spirit.

159. The fee for license for the retail sale of rectified spirit for medicinal, industrial or scientific purposes, shall be Rs.50/- per annum and shall be paid in advance.

Absolute alcohol.

159-A. The fee for license for the retail sale of absolute alcohol to authorised medicine and scientific dealers shall be Rs.50/- per annum and shall be paid in advanced.

Denatured spirit.

160. (1)The holder of a license for the wholesale sale of denatured spirit shall pay in advance an annual fee on the basis of sale during the previous twelve months at the rates mentioned in the following table.

TABLE

(i) For sales not exceeding	10000 litres Rs. 100.00
(ii) For sales exceeding but not exceeding	10000 litres Rs. 200.00 22730 litres.
(iii)For sales exceeding but not exceeding	22730 litres Rs. 300.00 45460 litres.
(iv)For sales exceeding but not exceeding	

45460 litres Rs. 400.00

(2)The holder of a license for the retail sale of denatured spirit shall pay in advance an annual fee on the basis of sales during the previous twelve months at the rates mentioned in the following table :-

TABLE.

(i)For sales not exceeding 2275 litres Rs. 20.00

(ii) For sales exceeding but not exceeding 4550 litres. 2275 litres Rs. 40.00 (iii) For sales exceeding & for every 2275 litres or part thereof. 4550 litres Rs. 40.00

OTHER LICENSES

Fresh Tari license

161. Licenses for the vend of fresh tari shall be granted at such fees as may be fixed by the Collector, provided that the fee for a fresh tari license shall not exceed Rs. 20.00.

Fair liecnse. fiars

162. The fee for temporary license for the vend of intoxicants at shall be fixed by auction, and shall be paid in advance.

Manner of payment into of license fees. money

163. All payments of license fees shall be made by the licensees the local treasuries either by direct payment or by postal order, without the intervention of Excise Officers except in the case of fees for pachwai home-brewing licenses and for unfermented tari licenses, the payment of which regulated according to rules specially framed by the Excise Commissioner.

164. The fee for the pass required under the order issued under section 10 of the Act shall be Rs. 10/- per 5 litres for—

(i) the import of denatured spirit in to Tripura;

(ii)the export of denatured spirit from a distillery or warehouse in Tripura, where spirit is denatured, or

(iii)for the transport of denatured spirit from a distillery or warehouse in Tripura, where spirit is denatured.

MIXING OF ANY NOXIOUS OR OBJECTIONABLE SUBSTANCE WITH LIQUOR.

165. Licensed vendors of foreign liquor, country spirit, Tari or Pachai are prohibited from mixing therewith any article intended or likely to increase the intoxicating power of the liquor or to increase thirst, such as a bhang, tobacco, pepper or kerosene oil, or any noxious substance such as kuchila, aconite, arsenic or dhutura.

165A.A licensed manufacturer and vendor of tari shall not mix flour or sugar with such tari.

REDUCTION OF STRENGTH OF COUNTRY SPIRIT AND FOREIGN LIQUOR BY LICENSED VENDORS.

166. (1)Unless specially permitted by the Excise Commissioner in the case of any particular strength, or in any particular area, the strength of country spirit issued from a distillery or an excise warehouse at a strength prescribed by the Governor shall not be reduced by a licensed vendor from such strength to a lower strength by the addition of water or by mixing with spirit of a lower strength, or by any other means whatsoever.

(2)No licensed wholesale or retail vendor of potable foreign liquor shall reduce the strength of such liquor whether by the addition of water, or by mixing with liquor of a lower strength, or by any other means whatsoever, unless he holds special license authorising him to do so:

Provided that this prohibition shall not extend to the admixture of bear or spirits, as the case may be, of different strength by a licensed brewer or distiller in so for as such admixture is permitted by the rules made for the regulation of breweries or distilleries.

(3)No licensed wholesale or retail vendor of denatured spirits shall reduce the strength of such spirits, whether by the addition of water, or by mixing with spirits of a lower strength, or by any means whatsoever.

ARRANGEMENT OF PREMISES AND SIGNBOARDS FOR VEND OF INTOXICANTS.

Arrangement of premises.

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

Signboards. railway

168. Except in the case of hotels, restaurants, dak-bunglows, refreshment rooms, dining-cars and the premises of chemists or druggists holding excise licenses or permits, there shall be fixed in a prominent position at the entrance of all premises licensed for the retail vend of any intoxicant, signboard showing in large characters the intoxicant sold therein, the number of license, the period of currency of the license, and in the case of country spirit shops the strengths, if any, prescribed for retail vend and the minimum and maximum

retail prices, if any, fixed for each strength. The names of foreign liquor licenses must be shown in the signboards.

EMPLOYMENT OF PERSONS BY EXCISE LICENSEES FOR CONDUCTING SALE OR FOR OTHER PURPOSE.

Prohibition of employment of persons convicted of certain offences.

169. No licensed manufacturer or licensed vendor of an intoxicant shall employ or permit to be employed on his licensed premises any person who has been convicted of a nonbailable offence or of an offence under the Excise or Opium laws, except with the permission of the Collector, which shall not be granted unless the Collector is satisfied that the offence was not such as to indicate any serious defect of character.

Names of the salesmen to be endorsed on license before employment.

170. No licensee for the retail vend of any intoxicant other than (1) the licensee of a hotel, restaurant, bar dak-bunglow, railway refreshment-room, dining-car, or (2) a chemist or druggist holding a license or permit under the Act shall allow any person to conduct sales in his licensed premises unless the name of such person shall have been previously submitted to the Collector for approval and endorsed by him on the license.

Person suffering from infectious or contagious disease may not be employed.

171. No licensee for the wholesale or retail vend of an intoxicant shall employ any person suffering from any infections or contagious disease for any purpose in his licensed premises.

PROHIBITION OF SALES EXCEPT FOR CASH

172. No holder of a license for the retail sale of country liquor and no holder of a license for the retail sale of foreign liquor consumption on the premises shall, under such a license, sell such exciseable article on credit, or receive any pledge for payment of the price thereof, or anything but money in exchange therefor :

Provided that the holder of a hotel license may sell foreign liquor on credit under such a license (but not under a bar or restaurant license or any other license held by him) to bonafied lodgers in his hotel.

Closure of licnsed premises on approach of troops or o n requisition occurrence of riet.

173. Premises licensed for the vend of country liquor and foreign liquor (except hotels, dak-bunglows and restaurants) which are on the line of march of troops shall be closed on the of the officer-in-command during the passage of troops.

This rule may be extended by the Collector to hotels, dak-bunglows and restaurants so far as regard the of sale of liquor when such action may be found necessary.

174. All licensees shall close their premises on the occurrence of a riot or disturbance in the neighbourhood.

174A. All liquor licensees shall close their premises on the following occasions, namely :

(a) The Republic Day.

(b)The Budha Purnima Day.

(c) Independence Day.

(d)Gandhiji's Birth Day.

(e) All days of the Durgapuja.

(f) Biswa Karma Puja Day,

(g) Diwali Day (Kalipuja).

(h) Thursday of each week.

(i) Doljatra day.

(j) Mahabir Joyanti Day, and

(k)The day of poll and two days preceding such date pertaining to the general or bye-election to the Lok Sabha, Tripura Legislative Assembly and Tripura Tribal Areas Autonomous District Council, Panchayat and Municipality:

Provided that in the case of bye-election to the Lok Sabha, Tripura Legislative Assembly and Tripura Tribal Areas Autonomous-District Council, the restriction shall' apply to the areas of the constituency in which any bye-election is held :

Provided further that in the case of bye-election to Municipality, the restriction shall apply to the entire Municipality areas :

Provided also that in the case of bye-election to panchayat, the restriction shall apply to such areas in which such bye-election is held.

ACCOUNTS TO BE MAINTAINED BY LICENSEES.

175.(1) Unless othewise ordered by the Excise Commissioner in any particular case, regular and accurate accounts shall be maintained by all persons holding licenses for the manufacture or vend of any intoxicant and by manufacturing chemists licensed to use in the manufacture of drugs, medicines or chemicals, rectified spirit manufactured in India, in such form as may be prescribed by the Excise Commissioner from time to time except by persons holding licenses for the homebrewing of pachwai.

(2) Such accounts shall be written up as soon as the transactions for each day have been closed.

(3) The accounts shall be preserved for one year after the period convered by the license and shall be preduced when called for *by* an officer not below the rank of a Sub-Inspector.

Licenses to assist in stock taking.

176. Every person who is required by the last preceding rule to keep accounts shall when requiired by an Excise Officer of or above the rank of Sub-Inspector, assist him by a sufficient number of servants in taking accounts of his stock.

TRANSFER OF LICENSES.

Permission required for transfer or sublease.

177. No transfer or sub-least (whether entire or partial) of a license shall be made except with the previous permission of the Collector and the approval of the Excise Commissioner.

The Collector shall not allow such transfer, or sub-lease unless good and sufficient, reason be shown to his satisfaction, and unless the transferee or sub-lease" is, in his opinion fit and qualified to hold such license.

Partner in business to be named.

178. The name of partners (if any) shal be disclosed at the time of settlement, and it shall be open to the Collector to refuse to settle a shop with a number of partners. The admission of any person to partnership after settlement shall be deemed to be a partial transfer and shall not be made except under the provisions of Rule 177.

Transfer of license on death of licenses.

179. On the death of licensee, the Collector may renew the license on the same terms in favour of a represtntative of the deceased, if he be satisfied that such representative is fit to hold it, and on the condition that any arrears due from deceased licensee are recovered before the license is so renewed. In such case no fresh peposit need be called for.

FURTHER RESTRICTIONS UNDER WHICH AND CONDITIONS ON WHICH LICENSES, PERMITS AND PASSES ARE GRANTED.

Return of time expired licenses

180. The holder of a license, permit or pass shall be bound by the conditions thereof, and on the expiry of a license, permit or etc. pass the holder thereof shall return the same to the officer who granted it or, if the conditions thereof provide for its disposal in some other manner, shall dispose it of in accordance with such conditions.

Sale allowed on licensed premises only.

181. (1)Save as provided in sub-rule (2) and (3) the holder of a license for the sale of an intoxicant shall not sell the intoxicant at any plate other than on the premises sp is license.

(2)The Collector may by a general or special order permit at his discretion the holder of a restaurant license to supply liquor with food outside his licensed premises in private functions to a Gathering of not less than a dozen persons. Such licenses shall prior to eoch such function obtain a written order from the person organising the function showing his name and address and the place of function, and shall retain such order in his licensed premises and produce the same on demand by an officer of the Excise Department authorised under section 68 of the Act.

(3)The holder of a license for the sale of foreign liquor to the public for consumption "off" the prtmises or to the trade may supply such liquor to a customer at any place other than his licensed premises if —

(a) a writttn order for supply of such liquor has been received by such licensee, or

(b) in the case of verbal or telephonic order such order has been reduced into writing by such licenses in a order register to be maintained by him, and

(c)the order shows the name and address of the person for whom the order is placed, the description and quantity of liquor ordered and the date and time of rectipt of such order.

On receipt of an order referred to in this sub-rule the lictnsee therein mentioned may deliver such liquor to a customer out of his licenestd premises, provided that—

(i) the supply of such liquor is made either by himself or by his agent previously approved by the Collector, and

(ii)such liquor is covered by a challan or bill specifying the name and address of the customer the description and quantity of the liquor despatched, the price, if paid, or fact that the supply is on credit, and the timt and date of despatch of such liquor,

4. Foreign liquor shall not be supplied to a customer under sub-rule (3) unless the accompanying challan or bill mentioned in proviso (ii) to that sub-rule is signed by such customer or his representative specifying the time or receipt of the liquor and tht price, if any, paid by him as an acknowledgement of receipt of such liquor.

Adulteration and storage or adulterated articles.

182. No licensee shall wilfully adulterate or add anything to cause the deterination of any intoxicant sold or kept for sale by sale of him. He shall not sell any intoxicant which he knows to have been adulterated or to have deteriorated, and shall not store such intoxicant or permit such intoxicant to be stored on his premises.

Licensed premises

to be kept open during prescribed hours.

183. Every licensee shall keep his licensed premises open during the prescribed hours, throughout the currency of the license, unless their temporary or permanent closure is authorised. He shall, in respect of any article which he is licensed to sell, meet the demand of every customer entitled to be served who tenders payment for what is required by him, and he shall maintain such supply of all articles in which he is licensed to deal as the Collector may consider sufficient to meet local requirements. Where country spirit is issued at more then one strength a stock of the weaker strength shall invariably be maintained.

Adequate stock to be maintained

183.A. Foreign liquor sold for consumption on any licensed premises (including licensed hotels, dak-bunglows, dining cars, restaurants and bars in hotels, restaurants, theatres, cenemas or other plac.es of public resort or entertainment) shall not be removed therefrom by any person and all such liquor for consumption on the licensed premises shall be consumed within the hours during which the licensed premises may be kept open and no person shall be allowed or suffered to possess any quantity of liquor so sold before or after such hours.

Licensee has no legal claim for compensation for alleged loss.

184. Subject to the provisions of Rule 193, the holder of a license shall have no legal claim against the Government for compensation for any loss alleged to be due to a change during the currency of his license in the conditions thereof, in the rate at which duty is charged on any excisable article, or in any other matter connected with the Excise Administration.

Gift loan between licensee and Excise pfrcer prohibited.

185. Any transaction of the nature of gift or loan between the holder of a license, permit or pass and an officer of the Excise Department is absolutely prohibited.

185A. The offering of a bribe either in money or in kind or in any other way by the holder of a license to an officer of the Excise Department will render the license liable to suspension or cancellation.

Entertainment or hold dance prohibited in premises, premisesn for sale of foreign or country liquor.

186. No licensed retail vendor of foreign or country liquor shall any professional entertainment or dance on or near his or permit the playing of musical instruments or singing by retail professionals on such premises without the special sanction *of* the Collector in writing.

Possession of Cuchila etc. in premises of Kuchila, licensed retail vendor offer-eign

187. No licensed retail vendor of foreign or country liquor shall possess on his licensed premises any quantity **of** Aconits, Arsenic or dhutura.

or countay liquor prohibited.

Report on arrival report of consignment liquor within of foreign liquor. before it is opened, received.

188. The holder of a license for the vend of foreign liquor shall to the Collector the arrival of a consignment of such seven, days of its receipt and at least 48 hours slating the description and quantity of such liquor

188A. Unless the Collector with the previous approval of the Excise Commissioner otherwise directs, no holder of a license for the sale of foreign liquor shall receive, store or have in his possession any quantity of foreign liquor except under the valid Excise pass issued by a competent authority, and the quantity entered in such a pass shall, in any particular case be taken as the quantity received for the purpose of maintenance of accounts as mentioned in Rule 175 and assessment of license fee.

Sale of foreign liquor 189, by except "off" licensee to be only in sealed and capsuled bottles of at least full reputed pint.

189. The holder of a license for the retail sale of foreign liquor for consumption "off" the premises shall not sell such, liquor in sealed and capsuled bottles, having their seals and capsules intact, and having a capacity of at least one full repute pint, and shall not alter either the nature of the liquor or the labels under which he purchased it:

Provided that bottles opened by a competent Excise Officer for purposes of test may, if re-sealed by such Excise Officer, be sold by the holder of the license.

Sale of bottled spirit

190. In areas in which bottles spirit can be obtained from the country wholesale supplier of country spirit, if a licensed retail vendor of country spirit is suspected of watering, adulterating or drugging the spirit sold by him, the Collector may order him to maintain a sufficient stock of spirit of any specified strength in bottles to be sold with their seals and capsules intact, and such vendor shall ccmply with any-such order issued to him and shall permit his customers the option of purchasing in such bottles instead of by the standard measures if the latter have been prescribed. In such cases the vendor shall be allowed to exceed the maximum retail price (if prescribed) by the amount of the extra cost of obtaining bottled spirit.

Use of shop prescribed measures. shall

191. No licensed retail vendor of country spirit shall keep in his any measure other than the measures prescribed by the Excise Commissioner under section 22 of the Act. Retail vendors measure the liquor by these measures on the demand of the purchasers provided that if the vendor is required by and order under Rule 190 to keep a stock of spirit in scaled and capsuled bottles, or if the spirit be obtained from the wholesale suppLer

in such bottles, customers shall be permitted the option of purchasing in such bottles instead cf by the standard measures.

192. Except when exempted by the Excise Commissioner the Collector, every licensee shall be present in his shop during such hours of the day as may be prescribed ‘ in that behalf by the Collector. Leave of absence for a period not exceeding one month may, however be granted by the Collector.

PAYMENT OF COMPENSATION FOR CLOSURE OF SHOPS

193. When any shop for the vend of any intoxicant is closed, under section 24 of the Act, for the preservation of the public peace, or under Rule 173 on account of the march »of troops, compensation for such closure may be paid in cash to the licensee, as stated below —

(1)The compensation will be paid by the Collector with the previous sanction of the Excise Commissioner.

(2)No compensation shall be paid when a shop remains closed for less than six hours. Closure for six hours or more shall be held to be closure for the whole day.

(3)When a shop licensed for the vend of an intoxicant upon which no duty is imposed under section 25 of the Act, is closed the compensation shal be calculated on the monthly fee payable for the license, and shall be a sum equivalent to the amount payable for the days during which
the shop remains closed plus 10 per cent of that amount for loss of profits.

(4)When a shop licensed for the vend of an intoxicant upon which duty is imposed under section 25 of the Act or under the ‘ Indian Tariff Act, 1894, is closed, the Collector shall calculate the average dailysale in the shop, based on the sales during the previous months of the year, and the profit of the vendor on such daily sales aiter deducting from the average total sale-proceeds the amount of the average daily license fees the duty, the cost price and contingent expenses at 6i per cent, of the sale-proceeds Compensation shall then be granted at the rate of such daily profit for the number of days during which the shop remains closed.

TIME, PLACE AND MANNER OF PAYMENT OF DUTY.

Duty to be paid before removal unless bond executed.

194. The duty imposed on —

(i) Foreign liquor and -country spirit—

(a)imported under bond, or

(b) manufactured in a distillery and stored in a distillery or excise warehouse, shall be paid before removal from the distillery or excise warehouse, shall be paid before removal from the distillery or excise warehouse unless a bond has been executed for such payment.

Place and manner of payment of made duty.

195. When the duty on an excisable article is to be paid before removal from a distillery or excise warehouse, the payment must be into the local treasury, or Sub-treasury approved by the Collector. Advance deposits on account of duty may also be made with the permission of the Collector.

DESTRUCTION OF INTOXICANTS DEEMED TO BE UNFIT FOR USE.

Disposal of uns uitable spirit in distillery or warehouse.

196. If spirit manufactured in a distillery or stored in a warehouse is found to be of inferior quantity or otherwise unsuitable for the purpose for which it was made or stored, it may be rejected and destroyed or otherwise dealt with under the orders of the Excise Commissioner.

Destruction of intoxicant unfit for use on vendors premises.

Officers in charge of distilleries and warehouses are empowered to stop, pending the orders of the Excise Commissioner, the issue of spirits which they consider bad or unsuitable, and are required to send samples of such spirit for analysis without delay.

197. Any intoxicant kept on the premises of a vendor licensed to sell such intoxicant and found after necessary examination to be unfit for human consumption may be destroyed under orders off the Collector.

DISPOSAL OF THINGS CONFISCATED UNDER THE ACT.

Magistrate to make confisca ted over to collector or Sub-divisional Officer.

198. When in any case a Magistrate orders the confiscation of any thing under section 66 of the Act, such thing shall be article made over to the Collector or Sub-divisional Officer for disposal.

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

Disposal of things confisca ted to be deferred till period of appeal has certain cases.

200. The sale or other disposal of things confiscated under the Act shall be defected till the period of appeal against the order of confiscation has expired, or if an appeal be made against such order till the appeal is disposed of: —expired except in Provided as follows :—

(1)the sale of any animal or other thing ordered to be confiscated shall not be so deferred unless the owner or his agent deposits with the Collector or Sub-divisional Officer, as the case may be, such sum as that officer may consider to be required and to be sufficient for the keep or safe custody of such-animal or other thing pending the result of such appeal and

(2)if the thing be of a perishable nature it may be sold immediately.

Disposal of things confisca when order is reversed.

201. (1)If any order of confiscation of any thing be reversed on appeal, such thing, or the sale proceeds thereof, and the ted amount, if any, deposited for the keep or safe custody of such thing shall be at once returned to the owner thereof, or his agent, under the order of the Collector or Sub-divisional Officer, as the case may be.

(2)If no one appears to receive the thing confiscated, sale-proceeds or the amount, if any, deposited within two months from the order on appeal, such thing, sale-proceeds or amount shall be forfeited to the Government.

Disposal of con fiscated foreign liquor.

202. Confiscated foreign liquor, tari and pachwai shall be sold by auction. If there is no bid, the article shall be destroyed.

Disposal of con fiscated country leviable spirit.

203. Confiscated country spirit shall be sold by auction subject to a reserved price which shall be equal to the amount of duty on the article in the place in which the sale takes place. If such price be not obtained, the article shall be destroyed.

Disposal of con fiscated other excisable articlaes.

204. Confiscated intoxicant other than those referred to in Rule 202 shall be destroyed.

Permit for poss ession 205, of confiscated arti cle in excess of limit retail sales

205. When the highest bidder for any confiscated article sold under Rule 202 or 203 is not a licensed vendor of such article and the quantity thereof is more than the quantity fixed as the limit of a retail sale under section 4 of the Act, the Collector or Sub-divisional Officer, as the case may be, may in his discration grant to such person a permit under section 17 of the Act to possess but not to sell, the article, or may refuse to accept the bid and may accept another bid or may order the article to be dtstroyed.

Disposal of things confiscated other than exci sable

206. When the article confiscated be disposed of as follows :-

(i) When such article, in the opinion of the Collector, does not excetd Rs. 1,000 in value, it may be sold by the articles. Collector to the highest bidder or in his discretion released on payment of such sum as he may think fit or, with the sanction of the Excise Commissioner, retained fo partment.

(ii) When such article, in the opinion of the Collector, exceeds Rs.1,000 in value, it shall be disposed of at the discretion of the Excise Commissioner who may in special cases refer the matter to the Government for orders.

POSSESSION OF COUNTRY LIQUOR BY PRIVATE PERSONS ON SPECIAL OCCASIONS IN EXCESS OF LIMIT ALLOWED BY SECTION 17(1) OF THE ACT.

207. If a larger quantity of country spirit, tari and pachwai than that prescribed as the limit of retail sale be required by any person for use of any special occasion, such as a marriage, festival, caste-gathering, the special entertainmtnt of guests or the like, such person may apply to an officer empowered to grant a permit under sub-section (1) of section 17 of the Act and such officer may if satisfied that the occasion is a legitimate one and the quantity applied for is not excessive, grant to the applicant a permit, free of charge, to purchase from licensed shop within his jurisdiction as the applicant may specify, such quantity as he may consider reasonable :

Provided that no officer below the rank of Inspector shall grant a permit for the possession of more than three times the quantity which the applicant is ordinarily entitled to possess.

STRENGTH AND PRICES FIXED FOR VEND OF FOREIGN LIQUOR AND COUNTRY SPIRIT.

Minimum strength for sale of whisky rum and gin.

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

Provided that liquor brandy which has been matured for not less than ten years and the retail price of which per reputed quart bottle is not less than Rs. 35/- may be sold at a strength not lower that 36 degrees under proof.

Minimum strcngth for sale of denatured spirit

209. Denatured spirit shall not be sold by a licensed vendor at a strength lower than 50 degrees over London proof.

210. (a) Brandy, whisky, rum or gin when required to be sold in Tripura, in sealed and capsuled containers shall not be sold except in quarts or pints.

Exception : When these are sold to a purchaser in another State, the rules in force in that State relating to sale shall be followed :

Provided that ‘these may be sold in the case of overseas liquor, in magnum quarts, litres and half litres. Explanation— In this rule—

(i)‘Magnum quart’ means a bottle containing not less than 938 ml. and not more than 1.136 litres.

(ii)‘Litre’ means a bottle containing not less than 796 ml. and not more than 909 ml.

(iii)‘Quart’ means a bottle containing not less than 625 ml. and not more than 758 ml.

(iv)‘Half litre’ means a bottle containing not less than 398 ml. and not more than 454 ml.

(v)‘Pint’ means a bottle containing not less than 313 ml. and not more than 379 ml.

(b)A bottle of such spirit purporting to be a magnum, quart litre, a quart, a half litre or a pint shall, if it containsless than the maximum quantity allowable for such bottle under this rule by more than 28 ml. bear a lebel showing in large letters and figures the minimum guranteed quantity of its contents.

(c) The minimum prices for sale to the public of foreign liquor i.e. brandy, whisky, rum, gin and beer shall be as may be fixed by the Government from time to time.

SUSPENSION OF LICENSES GRANTED UNDER THE ACT.

211. All licenses granted under the Act shall be subject to the following conditions, namely: —

Every license is liable to suspension at will but the power to suspend will be exercised only in the following circumtances ;—

(a) When any proceeding has been drawn up against any licensee for any breach, by the licensee, or by any of his servants or by any one acting on his behalf with his express or implied permission of any of the terms or conditions thereof; or

(b)When proceedings are pending in any criminal Court against the licensee for any of the offences mentioned in clauses (d) and (e) of sub-section (1) of section 40 of the Act.

AUTHORISATION TO ISSUE PASS FOR TRANSPORT OR EXPORT OF DENATURED SPIRIT AND FORM OF SUCH PASS.

212. The wholesale dealers of denatured spirit may issue passes for the quantities of denatured spirit transported or exported by them subject to the following conditions, namely :-

(i) that passes shall be issued for all export or transport of denatured spirit from or within Tripura.

(ii)that export of denatured spirit to other States shall be allowed on production of an import permit obtained from the respective State of Import.

(iii)that in case of export of denatured spirit to other States the firm shall observe the rules in force in that States;

(iv)that passes shall be made out in triplicate, the original being sent to the Collector the duplicate copy to accompany the consignment concerned ; and the triplicate copy kept with the wholesale dealer as record.

RULES REGULATING THE COMPOUNDING, BLENDING, REDUCTION AND POTTLING OF FOREIGN LIQUOR OTHER THAN WINES AND FERMENTED LIQUORS.

213. (1)Potable foreign liquors other than wines and fermented liquors shall not—

(a)compounded, blended or reduced, or

(b) bottled,

in Tripura except under license granted in this behalf by the Collector.

(2)Licenses under clauses (a) and (b) of sub-Rule (1) shall not be granted except to persons holding a wholesale license for the sale of foreign liquor.

214. Potable foreign liquor other than wines and fermented liquor shall not be compounded blended, reduced or bottled except in the presence of an Excise Officer and in a bounded foreign liquor warehouse or. in the case of duty paid liquor in a godown approved in the manner provided for in these rules.

215. The Excise Commissioner shall decide what excise staff is necessary for the proper supervision of the operations carried on in each warehouse or godown under Rule 214. The licensee shall pay to the Government at the end of each calender month such fees as may be determined from time to time by the Excise Commissioner.

These fees shall be in addition to any other fees payable under the Act and shall not exceed in amount the whole of the cost of the excise staff employed for the purposes of this rule.

216. 1) A person holding a license for the sale of foreign liquor to the trade when applying for a license under clause (a) or clause (b) of sub-rule (1) of Rule 213 shall furnish the following particulars, namely :-

(a)the place at which and the premises in which the operation or operations referred to in the said sub-rule will be carried on ;

(b)the nature of the operations to be carried on ;

(c)the approximate number of days in a week or month for which the operation or operations will be carried on.

Such person shall also submit a detailed plan of the warehouse or go-down showing therein the different rooms or compartments and all the permanent fixtures. The plan shall be submitted in triplicate in the case of a warehouse and in duplicate in the case of a non-bonded godown.

(2)The Collector, if he is satisfied on enquiry that the applicant is a fit person to hold the required license and the premises in which such person proposes to carry on the operation or operations are suitable, shall grant the license to such person with the previous approval of the Excise Commissioner.

(3)No addition or alterations within such warehouse or godown shall be made without the previous approval of the Collector obtained in writing.

217. (1)The approved godown shall consist of at least one room for the storage of foreign liquor and the carrying on of the operations, referred to in sub-rule(l) of Rule 213. The bonded foreign liquor warehouse shall consist of at least two rooms or compartments, one for the storage of spirit in bulk and the carrying on of the said operations, and another for the storage of finished products. All the rooms or compartments in the warehouse or godown shall be well-ventilated and have their grilles embedded in cement. The windows shall be securely barred with the bars embedded in cement and they shall be wire-netted, the net having a mesh of not more than 2.5 centimetre. Every room or compartment shall bear on the outside a board on which shall be legibly painted in oil colour the name of the room or compartment. The warehouse or godown as well as each of the rooms and compartments therein shall remain under separate locks and keys of the licensee and the Excise Officer-in-charge.

(2) The licensee shall provide suitable office accommodation with sanitary arrangements, for the Excise officer-in-charge within the warehouse or godown and also supply such furniture and other articles for his use as may be considered indispensable by the Collector.

(3)Smoking and the use of naked lights or fires within the wavenouse or godown are prohibited.

218. The Government shall not be held responsible for any loss or damage by theft, fire or any other cause whatsoever occuring to any spirit in the warehouse or godown.

219. For each day's operation or operations a 72 hours previous notice (exclusive of Sunday and holidays) shall be given by the licensee to the Collector if there be not a wholetime Excise Officer attached to the warehouse or godown.

220. (1)All colouring and flavouring substances to be used by the licensee shall be kept in the warehouse or godown and no such substance (kept in the godown by the licensee manufacturing foreign liquor outside a bonded foreign liquor warehouse) shall be used unless Public Analyst to the Government of Tripura has examined a sample thereof and approved the same as suitable for the compounding of foreign liquor :

Provided that if any such substance manufactured by a reputed firm is brought into the warehouse or godown and kept there with the original labels and capsules intact, it shall be required to be examined under this sub-rule only once a year.

(2)A fee of Rs. 2/- shall be payable by the licensee for examination of each sample under sub-rule (1).

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

222. In the process of compounding and blending of brandy, whisky, gin and rum in Tripura no spirit except (i) British spirit (ii) India made spirit (iii) Scotch whisky and (iv) French brandy shall be used.

EXPLANATION—(a) British spirit means spirit manufactured in a licensed distillery in Great Britain.

(b)India-made spirit means plain sprit manufactured in a distillery in India under the supervision of Government of a
strength not less than 40 O.P. and includes India-made foreign liquor:

(Provided that in the process of compounding and blending of rum in a bonded foreign liquor warehouse attached to a distillery India—made spirit includes plain spirit of a strength not less than 20 O.P. manufactured in a distillery in India under the supervision of Government.

(c) Scotch whisky means spirit obtained by distillation in Scotland from a mash of cereal grains saccharified by the diastase of malt and matured in bonded warehouse in casks for a period of at least three years.

(d)French brandy means brandy made from grapes in France and imported into Tripura in its original condition.

223. (1) Foreign liquor to be bottled or used for blending shall be transported in bulk under cover of a pass or challan from a Custom House, a distillery or bonded ware house direct to the licensed warehouse or godown and every receptacle containing such liquor shall bear a label showing clearly the name and the strength of the liquor, the place of manufacture, and the date of removal from the Custom House, distillery or bonded warehouse as the case may be :

Provided that the licensee may, for the purpose of blending, bring into his licensed warehouse direct from his licensed wholesale business premised under a pass (issued by himself) bottled foreign liquor with capsules or seals intact.

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

224. Foreign liquor shall not be compounded, blended reduced or hot tied before an account of its strength and quantity has been taken by the Excise Ofh'cer-in-charge of the warehouse or godown. The whole of the contents of a cask, where casks are used, shall be bottled in one operation. As soon as the bottling is over the officer-in-charge shall ascertain the quantity bottled and adjust his accounts by writing off ullage and wastage.

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

226. In a bonded warehouse the licensee shall supply one quart bottle of each batch, free of cost to the Excise Officer-in-charge for analysis and declaration of true strength and obscuration by the Public Analyst to the Government of Tripura. No issues shall be given from the bond until the receipt of the Chemical Examiners's report. When the bottling operation is carried on in an approved godown no whisky, brandy, and rum shall be bottled at a strength less than 25 U.P. and gin at a strength less than 35 U.P. as indicated by the hydrometer. Samples for analysis shall be supplied free of cost to the Excise Office r-in-charge of the approved godown whenever necessary.

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

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

EXPLANATION—(a) ‘quart’ means a bottle containing not less than: 597 ml, but not more than 758 ml of liquor.

(b)‘pint’ means a bottle containing not less than 299 ml but not more than 379 ml. of liquor and

(c) ‘nip’ mens a bottle containing not less than 170 ml but not more than 189 ml. of liquor.

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

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

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

232. Rules 54, 57, 58, 59(6), 60, 61 and 81 relating to distilleries and warehouse, shall apply mutatis mutandis to all bonded warehouses and approved godowns for the compounding, blending and bottling of foreign liquor.

RULES REGULATING THE MANUFACTURE OF AYURVEDIC PREPARATIONS SUCH AS MRITASANJIBANI SURA, MRITASANJIBANI SUDHA ETC.

233. The Ayurvedic medicinal preparations in which process of fermentation and distillation are used in their preparations which fall outside the scope of the Medicinal and Toilet

Preparations (Excise Duties) Act, 1955, or the Rules framed thereunder such as Mritasanjibani Sura or Mritasanjibani Sudha or Mritasanjibani or any other preparation manufactured in accordance with the recipe and direction laid down in Arka-prokash, Ayurved Sangraha and Vaisaja-Ratnabali, hereafter referred to as "the preparation"' are medicated wines of spirits.

234. The preparations shall be manufactured only in bond by a qualified Kabiraj or by a Kabiraji firm having a qualified Kabiraj or supervision of the manufacturing operations, and the place of manufacture shall be deemed to be a private warehouse.

235. Any Kabiraj or Kabiraji firm desiring to manufacture the preparations in bond shall apply for a license to Collector giving the following particulars namely :—

(i) the name or names and the address or addresses of the person or persons applying ; if a private firm, the name of every partner of the firm ; and if a company, the name of every director thereof;

(ii)the name of the place at which and the full description of the premises in which the manufacture will be carried on ;

(iii)the capital likely to be invested in the venture. ;

(iv)the name and qualifications of the Kabiraj under whose supervision the manufacture will be carried on ;

(v)the number and full description of fermenting vessels, stills, receivers, etc. to be installed in the warehouse ;

(vi)the amount of security of the applicant or applicants are in a position to deposit with the Administration in case the hypothecation of the warehouse premises and of the plants, utensils, apparatus, etc., that the bonded premises may contain at any time is not practicable or desirable;

(vii) if a wholetime officer is not required, the number of days in a week on which the warehouse will have to be kept open by an Excise Officer;

(viii) the maximum quantity of finished preparation in L.P. litres intended to be stored at any one time ; and

(ix)a correct plan (in triplicate) of the proposed warehouse premises showing therein the respective position of the fermen-tation room, still room, bottling room, store room, Excise Office and also of the fermenting vessels, receivers, stills and other permanent apparatus.

236. The Collector after causing such enquiries to be made as he deems necessary, shall forward the application to the Excise Commissioner along with his report stating particularly therein

if it would be possible for the existing Excise staff under him to manage the work of the warehouse.

The Excise Commissioner, if he finds no objection, shall ask the Collector to issue a license in form No. A to the applicant or applicants. The license shall be renewed annually by the Collector subject to the approval of the Excise Commissioner,

237. Prior to the commencement of work in the warehouse the licensee or the licensees (hereinafter referred to as the licensee) shall deposit Rs. 250 (two hundred and fifty rupees) as cash security for the due observance of the conditions of the license and shall also execute bond in the prescribed form pledging the warehouse premises and also the plants, utensils, apparatus and the stock of finished preparations that the bonded premises may contain at any time for due discharge of all payments which may become due to Adminislmtion. In lieu of executing such a bond the licensee may deposit Government promissory notes National Savings Certificates of such value as the Excise Commissioner may direct.

238. Unless the Excise Commissioner directs otherwise the Excise establishment attached to the warehouse shall consist of one Inspector and two guards. The licensee shall pay at the end of each calendar month the actual cost of the guards as well as such portion of the actual cost of the officer-in- charge as the Excise Commissioner may deem commensurate with the officer's attendence.

If It be not possible to detail an officer from the Excise establishment for the supervision of the warehouse, the officer who may be placed in charge thereof shall, unless he is also the officer-in-charge of another warehouse, be deemed to be a whole-time officer and the entire actual cost shall be borne by the licensee. Actual cost shall imply pay as well as leave and pension contribution, besides other allowances that may be admissible.

239. (1)The licensee shall provide for the guards a rent free quarters in close proximity to the warehouse premises and also such quarters, to the satisfaction of the Excise Commissioner, for a whole-time officer. In lieu of rent-free quarters for the whole-time officer-in-charge, the licensee may pay such house allowance at the end of each calender month as may be directed by the Excise Commissioner. If an officer is appointed exclusively for the supervision of more than one private warehouse, house allowance in such proportions as may be fixed by the Excise Commissioner shall be realised from the different licensees.

(2)Office furniture required by the officer-in-charge shall be supplied and maintained in proper condition by the li

240. The warehouse building shall have brick walls and a roof a fire- resisting material. It shall consist of a fermentation room, a still room, a large room where receivers may be installed in a separate enclosure and bottling carried on, and at least one store room for finished preparations. All the rooms, especially the fermentation room, shall be well ventilated and all the windows securely barred and wire-netted, the net having a mesh not more than 2.5 centimetre. If a fire-heated still is intended to be used, the still room shall be situated at a safe distance from the bottling and store room, and also sufficiently protected to eliminate all possibilities of an outbreak of fire. The licensee, if he so desire may be permitted to store raw materials in a separate room in the warehouse. Every room shall bear on the outside a board on which shall be legibly painted in oil colour the name of the room. The receiving room, bottling room and store room for finished preparations shall have but one entrance each and shall be separately locked by the officer-in-charge and the licensee. During the hours between sunset and sunsise, the still room, when the still therein remain harged with wash, shall also be similarly locked.

241. The fermenting vesstls shall be serially numbered but need not be gauged. A fire-heated still shall have a closed furance with a chimney to carry off the smoke. The manhole of the still intended

to be used shall have a suitable contrivance so that it may be secured either with a lock or harged wire and lead seals after running in wash.

The receivers shall be non-portable, serially numbered and gauged vessels made of approved materials and provided with suitable arrangements for taking dips and locking the man-hole and discharge cocks. Distillation must be conveyed direct from the still to a receiver through a closed pipe which shall be sealed and provided with cocks to the satisfaction of the Excise Commissioner.

242. The warehouse shall be built strictly in accordance with the plan approved by the Excise Commissioner. No additions and alterations to the bonded premises and to the permanent fixtures therein shall be made without his previous sanction: provided that any addition and alteration urgently required may be sanctioned by the Collector subject to the final approval of the Excise Commissioner. The licensee shall carry out any addition or alteration which the latter may consider desirable at any time. A fresh plan of the warehouse in triplicate shall be submitted by him to the Collector whenever any addition or alteration is made.

243. A sufficient number of chemical fire-extinguishers and fire-bucket shall be maintained by the licensee in the warehouse.

Smoking and use of maked lights within warehouse is prohibited.
A notice to this effect shall be conspicuously displayed in the warehouse building.

244. Where there is no whole-time officer, the licensee shall give in writing at least 24 hours notice of his intention to keep the warehouse open for work, stating clearly therein the operations to be carried out. Such a notice shall be given also to a whole-time officer for work to be done on an approved holiday. He shall not keep the warehouse open for more than 8 hours on any working day, or between sunset and sunrise. For work done on an approved holiday on a requisition of the licensee, he shall pay such overtime fees for the officer as the Excise Commissioner may prescribe,

245. The quantities of molasses and water placed in each fermenting vessel, the bulk of the fermented wash therein and the original and final gravities of the wash shall be ascertained by the officer-in-charge. For the first two items he may rely on the figures furnished by the officer who shall keep correct accounts of materials and of wash, manufactured and distilled. No fermented wash shall be taken out of the warehouse and none brought within from outside.

246. The Excise Commissioner may, if he deems it necessary, fix normal spirit strengths and allowable margins for the preparations.

247. (1)Distillation shall be so conducted that distillates from a complete number of fermenting vessels may be collected in a receiver at a strength of about 42 per cent proof.

After the distillation is over the licensee shall be perimtted to take a duty-free sample not exceeding 6.25 ml. from a receiver for analysis and declaration of spirit strength of the distillate. If the strength is found to be over 42 per cent proof, the distillate shall be reduced and a fresh sample similar to the first one again be tested by the licensee before declaring the final strength. If, however, the strength of the first distillation is found to be below 24 per cent, it shall not be increased except with the previous sanction of the Collector. When the requisite strength has been reached the officer-in-charge shall send at the cost of the licensee a quart bottle of duty free sample of the product to the Public Analyst, Tripura for a report on the correct strength and obscuration, and also for a declaration as to whether the product is free from deleterous matters arid, therefore, fit for consumption. He shall then take charge of the receiver and issue at the strength delvaled by the licensee. The st e corrected and necessary

adjustments in the prescribed registers shall be made if the actual strength as found by the Public Analyst differs from it by more than 3.0 proof degree or exceeds 42 per cent proof.

(2)No issue shall be given prior to the receipt of the Public Analysts report, or if the actual strength as declared by him exceeds 42 per cent proof.

(3)The residue remaining in the still after distillation shall be destroyed by running into a drain. The officer-in-charge must personally see that the fire in the furnace is put out completely at the end of each day's distillation.

248. Only colouring matter previously approved (by the Public Analyst) and in such proportions as may be declared by him to be suitable shall be used. Colouring shall be done in presence of the officer-in-charge prior to drawing of a sample from a receiver for analysis and declaration of strength by the licensee. Flavouring substances other than those included in the recipe must not be used.

249. (1)Except in the case of trade samples intended for free distribution, the preparation shall be put up only in reputed quart and pint bottles and nips containing (not less than 6.11 ml. per quart and 298 ml. per pint) and 170 ml per nip. Each bottles shall be sealed and capsuled by the licensee in such a manner as the Excise Commissioner, may consider adequate for any easy detection of any attempt to temper with the contents. The licensee shall also affix or, each bottle a label previously approved by the Excise Commissioner on which shall be legibly printed not only the name of the preparation and the name and the address of the manufacturer, the percentage of proof spirit, contained in the preparation in English and Bengali but also the dosage and the words "for medicinal use only". The batch number shall be noted in a corner of the label.

The preparation shall be removed to the store room immediately after bottling, labelling, sealing and capsuling and kept there well arranged.

(2)If for any reason re-bottling is found indispensable it shall be permitted by the cfficer-in-charge. The new spirit strength shall be determined by him in such a case with the hydrometer making necessary correction of the obscuration

already declared by the Public Analyst. In case reduction of the spirit strength is necessary prior to re-bottling, this may be done in an ordinary vessel noting carefully the exact quantity of the water added.

(3)Whenever bottling or re-bottling is carried on it shall be the duty of the ofiicer-in-eharge to check at random the contents of at least 5 per cent of the bottles.

(4)The Collector may approve reject or withdraw any label from use. whenever he considers that any such label does not conform with the provisions of the Indian Merchandise Marks Act, 1389 (IV of 1889), of any rules or orders made thereunder, or is any way so coloured, drawn or worded as to mislead the public regarding the nature of the liquor contained in the bottle.

250. (1)Issue of the preparation shall be given by the officer-in-charge on receipt of a requisition in the prescribed form from the licensee. Only batches declared by the Public Analyst to be fit for consumption shall be issued and a new batch shall not be issued so long as there is an older batch of requisite quality in stock.

(2)For sale in Tripura duty shall be realised at the rate of Rs. 10.00 per litre and for export to other States at the rates prevailing therein. The preparations shall be exported from the warehouse, and duty on the exports paid strictly in accordance with the instruction issued from time to time by the Excise Commissioner. Under bond issues shall not be given except for export.

(3)No spirituous preparation shall be removed from the warehouse except under cover of a pass granted by the officer-in-charge.

251. For payment of duty on issues for sale in Tripura the licensee may open a personal ledger account.

252. The preparation shall not be sold by the licensee except to holders of the license in form No. ‘C’ to authorised importers.

form No. C8 for the sale of preparation shall pay in advance in annual fee of Rs, 250-00 in the areas included within Tripura.

253. (1)Wash found unfit for distillations shall be destroyed by the licensee in the presence of the officer-in-charge who shall note the fact in the proper register.

(2)If a batch of finished preparation is suspected to have deteriorated in quality further issued from it shall be forthwith suspended and a sample sent to the Public Analyst at the cost of the licensee for an Examination. Any batch found by him unfit for consumption or not of the requisite quality shall be destroyed by the Collector who shall note the fact in the registers concerned. Duty on the quantity destroyed shall be remitted.

254. The officer-in-charge shall maintain registers in

form No. I. He shall submit weekly returns and monthly returns. The licensee shall keep accounts in Form Nos. II, III but these two accounts shall be checked and signed daily by the officer-in-charge who shall also be responsible for their safe custody. At the end of each calender month the licensee shall submit to the Collector through the officer-in-charge a statement in the prescribed form showing the working of the warehouse during the month. A copy of the statement shall be forwarded by the Collector to the Excise Commissioner.

255. The licensee shall be bound by the provisions of the Act and the orders passed and other rules made thereunder.

FEES IN RESPECT OF (a) LICENSE FOR THE SALE OF METHYL ALCOHOL AND (b) PASSES FOR IMPORT OF METHYL ALCOHOL.

256. (1) The fee for a license for the wholesale sale of methyl alcohol shall be payable on the basis of sales during the preceding twelve month at the rates mentioned in the following table:-

TABLE

(i) For sales not exceeding 9092 litres—100.00.

(ii) For sales exceeding 9092 litres but not exceeding 22730 litres—Rs. 200.00.

(iii) For sales exceeding 22730 litres but not exceeding 45460 litres—Rs. 300.00.

(iv) For sales exceeding 45460 litres but not exceeding 90920 litres—400.00.

(v) For sales exceeding 90920 litres but not exceeding 227300 litres—Rs. 500.00.

(vi) For sales exceeding 227300 litres but not exceeding 454600 litres—Rs. 600.00.

(vii) For sales exceeding 454600 litres but not exceeding 909200 litres—Rs. 700.00.

(viii)For sales exceeding 909200 litres—Rs. 800.00.

such fee shall be for period of twelve month from the 1st April to the 31st March next following or any part thereof and payable in advance.

(2)The fee for a license for the retail sale of methyl alcohol shall be payable on the basis of sales during the proceeding twelve months at the rates mentioned in the following table :-

(i) For sales not exceeding 2273 litres—Rs. 20.00. (ii) For sales exceeding 2273 litres but not exceeding 4546 litres—Rs. 40.00.

(iii) The fee shall be increased by Rs. 40.00 for sale of every 4546 litres or a fraction thereof in excess of 4546 litres. Such fee shall be for a period of twelve month from the 1st of April to the 31st March, next following or any part thereof and payable in advance.

257. The fee for a pass for the import of methyl alcohol into Tripura or for the- transport of such alcohol from a Customs House, or Customs or Excise Bonded Warehouse in Tripura shall be rupees Ten per Imperial litre of the alcohol imported or transported. Such fee shall be payable in advance.

258. Infringement of any condition of a license, pass, permit, etc. issued by the Excise Department by the holder of such license, permit, pass etc. entail revocation of the license, pass, permit, etc.. in addition to the punishment provided under the Act.

By order of the Governor.

APPENDIX
TRIPURA EXCISE DEPARTMENT.
FORM NO. A.

(see rule 236)

License to establish a warehouse for the manufacture, storage in bond and wholesale vend of “Mritasanjibani Sura (Sudha)” and“Mritasanjibani”.

(The counterpart agreement of this license to be signed by the licensee and filed in the Collector’s Office). .... resident of .... is hereby authorised by the undersigned, to establish a private warehouse at .... for the manufacture by fermentation and distillation, storage in bond and wholesale vend of Ayurvedic medicated wines, to wit “Mritasanjibani” hereinafter referred to as “the Preparations”, from .... till 31st March, ... It is required of the holder of license here in after called the licensee as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions :-

(1) That the licensee shall be bound by the provisions of the Tripura Excise Act, 1987 and by all notifications issued and rules made under the said Act in so far as they are applicable to this license and by all special orders which may be issued by the Excise Commissioner regarding the aforesaid and also by all the rules and orders which may be issued from time to time by the

Governor or by the Excise Commissioner in connection with the manufacture of the preparations and shall cause all persons employed by him to obey such rules.

(2) That the licenses shall provide within the warehouse the following rooms to the satisfaction of the Excise Commissioner each of which, except the fermentation room and the still room when the still therein is not charged with wash, shall be under the separate locks and keys of the officr-in-charge and of the licenses :—

(i) A well-ventilated fermentation room.

(ii) A still room.

(iii)A room where receivers may be installed in a separate enclosure and bottling carried on.

(iv)One or more rooms for the storage of the preparations

(3) That the plants, untensils and permanent apparatus within the warehouse shall be of such description and number as the Excise Commissioner may approve and maintained by the licensee in proper condition.

(4) That no addition of alteration to the warehouse or to the permanent fixtures therein shall be made by the licenses without the previous sanction of the Excise Commissioner.

(5) That the preparations shall be manufactured under the personal supervision of a qualified Kabiraj in accordance with the rcceipes laid down in Arkaprakash, Ayurved-Sangraha or Vaisaja- Ratnabali.

(6) That the licensee shall not remove fermented wash from the warehouse or bring into it any such wash from outside.

(7) That except in case of trade samples intended for free distribution the licensee shall put up the preparations only in reputed quart and pint bottles nips containing (not less than 6 H. ml. per quart and 298. ml. per pint and 170 ml. per nip).

(8) That the licensee shall not bottle the preparations for sale at any strength exceeding 42 per cent proof or beyond the normal strength and margins that may be fixed by the Excise Commissioner,

(9) That the licensee shall not flavour the preparations with any other substance other than those included in the recipes.

(10) That the licensee shall not store in the warehouse any quantity; of the preparation exceeding the limit fixed by the Excise Commissioner.

(11) That the licensee shall not store in the warehouse any spirituous substance other than the preparations.

(12) That the licensee shall not take issue of the preparation from the warehouse unless and until their true spirit strength and fitness for consumption have be declared.

(13) That the licensee shall provide such rent-free quarters for the Excise establishment attached to the warehouse and pay such establishment cost as the Excise Commissioner may direct.

(14) That as security for the fulfilment of these conditions the licensee shall deposit with the Government a sum of Rs. 1000-00 and shall execute deed hypothecating to Government the premises, plants, utensils, etc., together with the stock of raw materials and finished preparations in the warehouse.

(15) That in the case of breach of any of the rules or orders, referred to in condition (I) above or any of the conditions of the license, or in case of any attempt, by altering the capacity of the recepacles or otherwise to deceive the officer in-charge of the aforesaid warehouse in any manner by the licensee or by any person employed by him the licensee will be liable to the penalties prescribed by the rules made from time to time under section 88 of the Tripura Excise Act, 1987.

Counterpart Agreement.

I, ... the above mentoned licensee for myself and my heirs, legal representative and assignes hereby agree to bind myself and my heirs, legal representatives and conditions herein before written and expressed.

Date. Signature.

Witness.

TRIPURA EXCISE DEPARTMENT

FORM—B (See Rule—252)

License for the bottling of "Mritasanjibani Sudha" "Mritasanjibani Sura" and Mritasanjibani".

(The counterfoil to be signed by licensee and filed in the Collector's office)

District—

Name of licensee—

Locality where bottling. is to be carried on .... resident of .... holding a license for the manufacture, storage in bond and wholesale vend of "Mritasanjibani Sudha", "Mritasanjibani Sura"and Mrita Sanjibani is hereby authorised by the undersigned Collector of .... to bottle the aforesaid preparation in the private warehouse at .... mentioned in his license from .... to 31st March ....

It is required of the holder of the license as a condition and its remaining in force that he duly and faithfully Perform and abide by the following visions of the Tripura Excise

Act, 1987 and by all Notification and rules which have been or which may from time to time be published or made thereunder, as far as they are applicable to this license :

(i) That the carry on the bottling operation only in the bottling room of the private warehouse mentioned above.

(ii) That he bottle above named preparations at spirit strengthes neither exceeding 42 per cent proof nor beyond the limits that may be fixed by the Excise Commissioner by means of a suitable normal strength and allowable margins.

(iii) That except in the case of trade samples intended for free distributions he put the preparations in only quart and pint bottles and nips containing not less than 611 ml. per quart and 298 ml. per pint and 170 ml. per nip.

(iv) That each bottle bears a label previously approved by the Excise Commissioner and he sealed and capsuled by the licensee to the satisfaction of the Excise Commissioner.

(v) That he maintain a regular, accurate and up to date account of all bottling operations in a form prescribed by the Excise Commissipner and keep the same in the custody of the officer-in-charge of the private warehouse.

(vi) That he remove the bottled preparations to the store room for finished preparation in the warehouse immediately after bottling and labelling etc.

N.B.: Infraction of any of the above conditions or any of the provisions of the Tripura Excise Acr, 1987 or any of the notifications published or rules made thereunder, as far as they are applicable to this license, will subject the licensee to forfeiture of this license as well as of the license as well as of the license in Form No. A held by him and to all or any of the penalties prescribed by law and rules.

Dated,Agartala. Collector, the 199

TRIPURA EXCISE DEPARTMENT FORM — B

(See Rule-252)

License for the bottling of “Mritasanjibani Sudha” “Mrita-sanjibani Sura” and “Mritasanjibani”.

COUNTERFOIL.

Name of the district—

No. of license in Register—

Name of the licensee—

Locality where bottling is to be carried on—

Received the license of which this is the counterfoil—

Date. Signature of licensee.

TRIPURA EXCISE DEPARTMENT

FORM NO. 'C'

(Sec Rule 252)

license for the sale of medicated wines by a Kabiraj or Kabiraji firm.

Note : The counterfoil of this license is to be signed by the licensee and field in the Collector Office).

District —

Number of license in Register —

Name of Kabiraj or Kabiraji

Locality of vend. .... resident of .... thana .... district .... and carrying on the business of kabiraj or kabiraji firm at .... is hereby authorised by the undersigned, Collector of .... to sell medicated wines bonafide as medi-cines at .... from to the 31st March, 199 .

It is required of the holder of this license as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions and by the general conditions applicable to all Excise here to annexed .

I. That he pays to the Government in advance a fee of Rs. 200-00 and that he pay the same into the Treasury /Sub-treasury at ....

II. That he do not alter the nature of any medicated wines or the labels under which he purchased the same, and that he do not reduce the strength of such medicated wines whether by the addition of water or by other means whatsoever.

III. That he do not sell any medicated wines except in sealed and capsuled bottles having their seals and capsules intact and having a capacity of at least one full reputed pint. Provided that he may sell bottles opened by a competent Excise Officer for purpose of test if re-sealed by such officer.

IV. That the medicated wines sold under this license shall not contain more than 42 per cent of proof spirit.

V. That he do not sell more than six reputed quart bottles to any person at one time, provided that this condition shall not apply to sales of medicated wines to any chemist or druggist holding an excise license for the sale thereof.

VI. That he do not allow any medicated wine to be consumed on his premises.

VII. That he do not sell or deliver any medicated wine to any child appearently under the age of sixten years, whether for consu any other person.

VIII. That he report to the Collector the arrival of every consignment of medicated wines within seven days of its receipt and at least 48 hours before it is opened stating the description and quantity of such liquor received.

IX. That he do not store any medicated wine to be sold under this license in any premises other than those named herein.

X. That he do not sell medicated wine at a price below Rs. 18.00 a quart, Rs. 9.00 a pint, an Rs. 4.50 a nip.

N.B. Infraction of any of the above conditions or of the general conditions applicable to Excise licenses will subject the holder of this license to penalties prescribed by law or rule.

Dated, Agartala, Collector. the .....

Tripura.

TRIPURA EXCISE DEPARTMENT FORM NO 'C

License for the sale of medicated wines by Kabiraj and Kabiraji firm.

COUNTERFOIL.

Name of district—
No. of license in Register No. -
Name of Kabiraj or Kabiraji firm—
Locality of vend—
Current from
to
91
Date of license—
Amount of fee paid in advance, Rs. 200.00.
Received the license of which this is the counter foil and a copy of the general conditions applicable to all Excise licenses.

Dated. Agartala,

the ..... 199 .

TR1PURA EXCISE DEPARTMENT

FORM NO. D

(See Section 36 of the Act)

SI. No.....

Permits / Pass for/import/transport of I. M. F. L./ Beer / Country I.iquor/Fectified Spirit/Rectified Spirit (Medicinal)/Dengerous Drug (pethidine/Morphine).

(To be sent to the officer-in-Charge, Warehouse/Dealer of place of export/transport).

Serial No. of permit / pass.....

District of issue.....

Place from which liquor to be brought .....

Name of the dealer/firm and place.....

Route'by which liquor is to be imported/transported..... .....

Date of issue.....

Current to.....

Duty Paid..... .....

Challan No.....date.....Treasury.....

Descrption of exciseable articles.	Quantity to be imported/transported		
	In bulk litres	In battle	In L. P. Litre.
1 2	3	4	

Country Liquor of 40 U. P. strength.....

Beer.....

I. M. F. L.....

Rectified Spirit (Medicinal)... .....

Dangerous drugs (Pethidine/Morphine).....

Shri..... .....licensee/agent of..... ..... shop within.....Sub-Division is permitted to i import/transport the article above described on pre-payment of duty at.....Treasury /Sub-Treasury in the District of.....Tripura and on compliance with all rules and orders in force in Tripura for a period ending on.....

Signature and designation of the Officer granted it.

Date.....

(Sec Rule 254)

REGISTER OF FERMENTATION,DISTILLATION AND RECEIVER CHARGE FOR THE MONTH OF 19.....

Serial No.	Name of fermenting vessels	Fer me nted wash	Date of setting up of fermen-tation.	Original gravity of molla-sses used.	Quantity of water prepa-red.	Final gravity of wash.	Bulk of wash distilled	Date of distilla-tion.	Details of othsr contents of which have to be distilled	Total quantity of fermented wash.vessel	Bulk of tog ether with wash in Column 9.	No. in Column 3.	Officer-in charge.	Date and hour of issue for fermsnted wash.	Bulk of wash tation.	Dip before distilla-tion.	Dip after distilla-tion.	Strength as per hydrometer.	Strength declared by licensee.	Colouration and strength found by Column 17.	Colouration and strength declara-tion of Column 17.	Date and hour of taking charge.	Receiver and Bulk Sterength of L.P. Litres	Apparent strength.	Date and Initial of bottling.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24			

Form No. 1.

No. of Cubic Cubic Cubic No. of No. of No. of removing prepation. litres per cent litres receiver receiving case centi centi centi nips pints quarts the prepa-proof No. the prepa
14 13 12 11 10 9 8 7 6
5 4 3 2 1 metre metre metre tion to tion. store tion. for
Detaili of bottle preparations Date of Name of L. P. Strength Bulk From Date of
per quate store bottling
Initial of the Excise Remarks Batch No. L. P. litres Strength per cent Bulk litres
REGISTER OF BOTTLING FOR THE MONTH OF 19.....
officer preparation
corresponding to 20 19 18 17 16 15
(See Rule 254)

declar
ed by
the
grams
8-13
licens
ee

Form II.

be accounted for issue. No. and date ContentsCase Contents Contents No. of No. of No. of storing.
No.
Date of Batch Details of containers beought into store Quantity stored and to
Date of Requisition
Excise Officer L.P.Litre Bulk Date Duty free Duty paidUnder bond Excise OfficerDate
Remarks L. P. Bulk Case No. of No. of No. of L.P.litre Bulk Case No. No. of No. of No. of
Initial of Remarks Total balance is stock Total daily issues Initial of the
27 26 25 24 23 22 21 20 19 18 17 16 15
37 36 35 34 33 32 31 30 29 28
14 13 12 11 10 9 8 7 6 5 4 3 2 1
lite No. nips. pints. quarts. nips. pints. quarts.
litres. in cubic pint in quart in
Bulk Strength L. P. of nips.No. of each of each nips. pints. quarts
Balance after Issue Issue or wastage

REGISTER OF STOCK LEDGER OF BOTTLED FINISHED PREPARATIONS

centimetre. cubic cubic

(See Rule 254)

centimetre.centimetre.

L. P. litre L. P. litre L. P. litre

Form No.III

The under.mentioned issues for expoit/transport are required at..... A. M./P. M, Please**arrange** accordingly.

Cubic centimetre Cubic centimetre Cubic centimetre No. of No. of No. of Actual Bach Name of ..... Private Warehouse Dated.....

Remarks Granting No. and Chalan No. Amount of To whom issued Kind of L. P. litres Bulk per nip per pint per quart nip pint quarts strcagth No. preparation authority date and date duty paid with address issue litres

REQUISITION FOR ISSUES

Officer-in-Charge

Dated.....

Pass No.....

Issues under

Yours faithfully,

MANAGER.

The Officer-in-Charge,

Form No. IV

Dear Sir,

To

Remarks. Closing stock Godown loss Sale
650ml 180 ml 375 ml. 750 ml 650 ml. 180 ml. 375 ml. 750 ml. 650 ml. 180 ml. 375 ml. 750 ml.
13 12 11 10 9 8 7 6 5 4 3 2 1
26 25 24
23 22 21 20 19 18 17 16 15 14 650 ml. 180 ml. 375 ml. 750 ml. 650 ml. 180ml. 375 ml. 750 ml. 650 ml. 180 ml. 375 ml 750 ml.
STOCK REGISTER OF DIFFERENT BRAND OF I. M. F. L, AND BEER TO BE MAINTAINED
BY THE FOREIGN LIQUOR BONDED WAREHOUSE LICENSEE.
Total Receipt Opening Sock Date
(See Rule 175 read with Rule 17)

Name of Brand of I. M, F. L./Beer.

Form No - V.

BKLL.P.L. 650ml 180ml 375ml 750ml C/S. L.P.L. BKL 650ml 180ml 375ml 750ml C/S. L.PX. BKL 650ml 180ml 375ml 750ml C/S.
44 43 42 41 40 39 38 37 36 35 34 33 32 31 30 29 28 27 26 25 24 23
22 21 20 19 18 17 16 15 14 13 12 11 10 9 8 7 6 5 4 3 2 1
Remarks. Closing stock Godown loss Sale
L.P.L. BKL 650ml 180ml 375ml 750ml C/S. L.P.L. BKL 180ml 650ml 375ml 750ml C/S. L.P.L. BKL 650ml 180ml 375ml 750ml C/S.
Receipt Total Opening stock Date
STOCK REGISTER OF I. M. F. L. AND BEER TO BE MAINTAINED BY THE
LICENSEES OF FOREIGN LIQUOR BONDED WAREHOUSE
(See Rule-175 read with Rule, 17).

Form No, **VI.**

L.P.L. BKL. 650ml. 180ml. 375ml. 750ml. C/S. L.P.L BKL. 650ml. 180ml. 375ml. 750ml-C/S. particulars of IMFL/
15 14 13 12 11 10 9 8 7 6 5 4 3 2 1
15 14 13 12 11 10 9 8 7 6 5 4 3 2 1
stock in Remarks. Transit sale in Salein L. P. litres No. and whom issued. in L.P. in L. P. slock in
Closing Total Perm it Name of the shop Total Import Opening Date
STOCK REGISTER OF COUNTRY SPIRIT TO BE MAINTAINED BY THE COUNTRY LIQUOR WAREHOUSE LICENSEE.
litre. litres. South North West litre.
L.P. loss L. P. date. litre. litre. L. P.
Transit loss Receipt as pass Date of receipt with

RECEIPTREGISTEROFI. M. F. L./BEERTOBEMAINTAINEDBYTHELICENSEE
23 22 21 20 19 18 17 16
Remarks Actual Receipt
OF FOREIGN LIQUOR BONDED WAREHOUSE.
(See Rule-175 read with Rule. 17.)
L.P.L. BKL. 650mf. 180ml. 375ml. 750ml. C/S.
(See Rule 175 read with Rule 82)

FORM NO. VII.

Beer imported.

Form No. VIII.

Strength at of despatch Temperature time of time of

Strenght at Hydrometre Temperature Actual quan- Actual quan No. of Date of Date of From whom Pass No. and Permit No.
the time of indication at the time of tity in BK tity in BK conta-exami-arrival. imported. date of and date
the time of Hydormetre at the time of receipt. despatch.
despatch. at the time depatch litres at the litres at the iner. nation. despatch.
receipt. indication receipt.

11 10 9 8 6 7 4 5 2 3 1

at the time
of receipt.

RECEIPT REGISTER OF SPIRIT IMPORTED BY THE COUNTRY SPIRIT LICENSES FROM DISTILLERY

Remarks. Progresses total Transit loss Actual quantity in L. P.
15 14 12 13

(See Rule—175 read with Rule—82)

of import during litre at the time of despatch.
the year. Actual quantity in L. P.
litre at the of receipt,

FORM NO. X

(See Rule 175 read with Rule 15)

Pass No.....date.....for the..... of liquor.

From the licensed premises of.....Bonded Warehouse.

To

The Licensed Premises..... ..... on the authority permit No..... dated..... issued by .....

Duty paidRs..... under ChallanNo.....dated.....

For.....L. P. L./B. L. ofl. M-F.L./Beer/Country Liquor.

SI.	Description of pakages	Class of liquor	B.L.	L.P.L.	Strength of liquor.	No.

The original press will have to be returned the undersigned after verification from Excise Authority.

Excise officer-in Charge.

Remarks Closing stock in B. K. Sale of the day in Total in B. K. litre Import in B. K. litre Opening stock in Date

Remarks Closing stock in Sale in Total in Import in Opening stock Date

7 6 5 4 3 2 1

Secretary, Government of Tripura.

By order of Ihc Governor,

RECEIPT REGISTER OF I.M.F.L. AND BEER TO BE MAINTAINED BY THE RETAIL FOREGIN LIQUOR LICENSEES.

STOCK REGISTER OF I.M.F.L. AND BEER TO BE MAINTAINED BY THE RETAIL FOREIGN LIQUOR LICENSEES,

R. K. MATHUR

Remarks. No. of No. of cases. Particulars of Exciseable Permit No. and Date Date

STOCK REGISTER OF COUNTRY LIQUOR/DENATURED SPIRIT TO BE MAINTINED BY RETAIL LICENSEE

bottle. bottle. bottle. bottle. tn bottle.

litre B. K. litre permit No. and date B. K. litre

6 5 4 3 2 1

bottles articles received. Pass No. and Date.

Name of the Brand..... .....of I. M. F. L./Beer.

(See Rule 175)

(See Rule 175)

(See Rule 175)