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## EXCISE DEPARTMENT

### NOTIFICATION

The 10th March, 2017

**S.R.O. No. 96/2017**—In exercise of the powers conferred by Section 90 read with section 94 of the Odisha Excise Act, 2008 (Odisha Act 10 of 2013) and in supersession of the Odisha Excise Rules, 1965, the Board's Excise Rules, 1965, the Odisha Excise Exclusive Privilege Rules, 1970, the Odisha Excise ( Exclusive Privilege) Foreign Liquor Rules, 1989, the Odisha Excise ( Methyl Alcohol) Rules, 1976 and the Odisha Excise ( Mohua Flower) Rules, 1976 except as respects things done or omitted to be done before such supersession, the State Government do hereby make the following rules, namely:—

### CHAPTER I GENERAL

1. Short title and commencement.:— (1) These rules may be called the Odisha Excise Rules, 2017

(2) They shall come into force on 1<sup>st</sup> day of April, 2017.

2. Definitions.:— (1) In these rules, unless the context otherwise requires,—

(a) “Act” means the Odisha Excise Act, 2008 (Odisha Act 10 of 2013);

(b) “Alcohol” means ethyl alcohol of any strength and purity having the chemical composition  $C_2H_5 OH$ ;

- (c) "Commissioner" means the Excise Commissioner;
- (d) "Compounding" means the artificial preparation of foreign liquor by addition to imported or locally made spirit of flavouring or colouring matter or both ;
- (e) "Corporation" means Odisha State Beverages Corporation Ltd., referred to in section 19;
- (f) "Corporation Officer" means an employee of the Corporation;
- (g) "Deputy Commissioner" means the Deputy Commissioner of Excise;
- (h) "District" means a district as defined in the Odisha Revenue Administration (Units) Act, 1963;
- (i) "Deputy Superintendent" means a Deputy Superintendent of Excise;
- (j) "Excise Auction Committee" means a Committee constituted by State Government, from time to time, either centrally or district wise, by a notification;
- (k) "Fermentation" means the natural or artificial change which produces alcohol or aids production of alcohol;
- (l) "Form" means a form as appended to these rules;
- (m) "Gauge" means to determine the quantity of spirit contained in, or taken from any cask or other receptacle;
- (n) "Inspector" means an Inspector of Excise;
- (o) "IMFL" means India Made Foreign Liquor;
- (p) "Joint Commissioner" means the Excise Joint Commissioner;
- (q) "Kharian" means a enclosed place within or attached to a field in which Bhang is processed and stored;
- (r) "London Proof" or "L.P." or simply "Proof" means the strength of liquor as ascertained by means of the Sykes's hydrometer or any other instrument prescribed for the purpose by the Commissioner and denotes that spirit

which at the temperature of 10-55 degrees Centigrade weighs exactly 12/13<sup>th</sup> part of an equal measure of distilled water and which has a density of 0.91984 at the temperature of 15.55 degrees Centigrade and contains 49.24 per cent by weight of alcohol and 50.76 per cent by weight of water or 57.06 per cent by volume of alcohol;

- (s) "Medicinal preparation" shall have the same meaning as assigned to it in the Medicinal and Toilet preparations (Excise Duties) Act, 1955 (16 of 1955);
- (t) "Mritsanjibani" means a medicinal preparation of the Ayurvedic system of medicines containing alcohol not exceeding forty-two percent of proof spirit, obtained by the process of fermentation and distillation;
- (u) "Ma-ul-laham" means a medical preparation of the Tibbi system of medicine containing alcohol not exceeding forty-two per cent of proof spirit, obtained by the process of fermentation and distillation;
- (v) "Mohua Flower" means the matured sugary flower otherwise called mahua, mohwa, mbowa, which blossom and fall or, are collected from the tree known as mohwa tree (*Bassia latifolia* or *Bassia longitolla*);
- (w) "Methyl Alcohol" means the alcohol with the chemical composition of  $\text{CH}_3$ ,  $\text{OH}$  obtained by distillation of wood or wood pulp, its other chemical names being methanol, carbinol and methylhydrate and includes wood naphtha, wood spirit, wood alcohol, pyroxylic spirit and pyroligenous spirit and it is an intoxicating drug;
- (x) "out still" means a still in a licensed premises, other than a distillery, in which Country liquor is manufactured out of fermented mohua flower, subject to the provisions of the Act and the rules and notifications made there under;
- (y) "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;

- (z) “prove” means to test the strength of spirit by hydrometer or any other instruments prescribed for the purpose by the Commissioner;
  - (za) “place of worship” means any public place where more than Twenty persons congregate in a permanent structure at a fixed hour of the day for offering worship or prayer regularly and where use of intoxicant is forbidden;
  - (zb) “rectified spirit” means plain spirit of strength of not less than fifty degrees above proof and includes absolute alcohol;
  - (zc) “section” means a section of the Act;
  - (zd) “Sub-Inspector” means a Sub-Inspector of Excise;
  - (ze) “still” includes any part of a still and any apparatus whatever for distilling and manufacturing Country liquor out of Mohua flower;
  - (zf) “Superintendent” means a Superintendent of Excise;
  - (zg) “tap” means to prepare any part of a tari or toddy producing tree or to use any means for the purpose of causing sap to exude from such tree;
  - (zh) “toilet preparation” shall have the same meaning as assigned to it in the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955);
  - (zi) “wash” means the material for distillation which is set for or has undergone fermentation by the natural or by any artificial means or process; and
  - (zj) “Year” means the Financial Year.
- (2) Words and expressions used but not defined in these rules shall have the same meaning as respectively assigned to them in the Act.

**CHAPTER II**  
**IMPORT, EXPORT AND TRANSPORT OF INTOXICANTS**  
**Part I**

3. Restrictions of import, export and transport of certain intoxicants.– (1) Subject to the provisions of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 and the rules made thereunder by the Central Government and any restrictions imposed under sections 7 and 8 and any prohibition made under section 9, the import, export and transport of the intoxicant herein specified shall be regulated by the rules provided in this Chapter.

(2) A pass granted for import, export or transport of any intoxicant shall remain valid for such period as may be specified in it :

Provided that the period can be extended or reduced for reasons to be recorded on the pass:

Provided further that any person aggrieved by such order of extension or reduction of period of pass may prefer a petition for revision within fifteen days from the date of the order to the Commissioner, whose order shall be final.

4. Inter State Transport of Intoxicant.– (1) Every application for issue of pass under sub-rule (3) shall be made in Form I to,—

- (i) the Superintendent , if the transport of such intoxicant is made through a district; or
- (ii) the Commissioner, if such transport is made through more than one district.

(2) Every application made under this rule shall be affixed with a Court-fee stamp of the value of one thousand rupees and accompanied by the transit pass issued by a competent authority of the exporting State for transport of the liquor from one State to another.

(3) No intoxicant as mentioned in the table below shall be transported from one State to another State through the State of Odisha except and in accordance with the terms and conditions specified in the pass issued in Form II, III, VII (D.S), XXXVII (Bhang), Form XLIV(M.F.3), Form XLV (O.S.2), Form XLVI(ML-6) and Form XLVI ( ML-7):

Provided that no such pass shall be required where the quantity of such intoxicant transported does not exceed the limits specified in the Table below against each such intoxicant.

**Table**

Sl. No.	Intoxicants	(Limits of the Quantity)
1.	Beer (both foreign and country made)	5 bulk litres
2.	Foreign liquor-wine and spirit (Both foreign and country made)	2.5 bulk litres
3.	Out still liquors	2.5 bulk litres
4.	Distillery liquors (Country spirit)	1.5 bulk litres
5.	Tari	4 Litres
6.	Pachwai	7 Kgs.-undiluted
7.	Mohua flower	2 quintals
8.	Denatured spirit	5 liters
9.	Bhang	120 gm.

## **PART II**

### **FOREIGN LIQUOR OR IMFL OR BEER**

#### ***A. Import***

5. Prohibition of import of Foreign Liquor or IMFL or Beer for private consumption.—Import of Foreign Liquor or IMFL or Beer except perfumed spirit and spirit contained in drugs, medicines and chemicals, in any quantity by any person for his private consumption is prohibited.

6. Conditions for import of foreign liquor or IMFL or Beer by licensees for sale.—**(1)** Import of foreign liquor or IMFL or Beer by any person holding licence for sale, is allowed only under cover of passes from the Collector of the importing district and only after the following conditions are satisfied, namely:—

- (i) the importer shall obey all rules in the district or place from which the liquor is brought;

- (ii) the Officer-in-charge of the distillery, brewery or warehouse from which it was taken, shall make endorsement on the pass granted by the Collector of the importing district and also a copy thereof shall be sent by him to the Collector of the importing district and shall himself issue an export pass in Form III to the importer for use in the district or place of issue;
- (iii) the Importer shall ensure that the Collector of the importing district has received back from the officer, making the endorsement or issuing the export pass, referred to in clause (ii), the copy of the import pass issued by the former, either endorsed by the latter or accompanied by the export pass issued by the latter; and
- (iv) the liquor has been brought by the route and within the period specified in the pass.

**(2)** The passes referred to in sub-rule (3) shall be issued on the application of the intending importer on pre-payment of duty.

7. Grant of pass for foreign liquor or IMFL or Beer.— **(1)** Save as otherwise provided hereunder passes for foreign liquor, IMFL, and Beer shall be issued in Form III in triplicate only to,—

- (a) persons authorized to cater for troops;
- (b) persons holding licences, for the sale of foreign liquor or IMFL or Beer; and
- (c) persons holding licences to denatured spirit.

- (2)** Pass for the import of denatured spirit shall be issued only to a person holding a license –
- (a) for wholesale or retail sale of denatured spirit; or
  - (b) to possess denatured spirit in excess of the quantity fixed by the Commissioner as the limit of a retail sale.

**NOTE.**— For the purpose of this rule, the counter signature of the Director of Medical Education and Training or Director of Health Services or the Chief District Medical Officer on any indent for denatured spirit for use in the institutions under their respective control or supervision shall be deemed to be a pass.

**(3)** Passes for the import of rectified spirit shall be issued only to –

- (a) charitable hospital or dispensaries maintained by local authorities;
- (b) other charitable hospitals or dispensaries specified in this behalf by order of the Government, on requisitions countersigned by the Chief District Medical Officer or the Director of Health Service or the Director of Medical Education and Training, as the case may be;
- (c) veterinary Assistant Surgeon, on requisitions countersigned by the Director of Veterinary;
- (d) educational institutions, firm, laboratories or museums, authorized by an order of the Commissioner to possess rectified spirit made in India and exempted from the provisions of the Act relating to duty, for any scientific or industrial purposes other than the preparations of commodities which, when made, will themselves contain alcohol;
- (e) any other person approved by the Commissioner who may require rectified spirit for the manufacture of medicinal or toilet preparations.

**(4)** A pass for the import of perfumed spirit and spirit contained in drugs, medicines, and chemicals from the licensed manufacturers or licensed bonded warehouses can be granted to any person.

8. Import of rectified spirit under certain special circumstances.—Import of rectified spirit made in India and exempted from the provisions of the Act relating to duty by the Government under section 96, shall be made under a pass granted by the Collector.



9. Steps to be taken for transport and storage of foreign liquor or IMFL or Beer .— Foreign liquor , IMFL or Beer imported to Odisha shall, on its arrival, be taken, as soon as possible, to the Corporation Depot or place specified in this behalf on the pass and by the route specified therein.

### ***B. Export***

10. Export of IMFL and Beer to be subject to certain restrictions. – (1) When any person desires to remove IMFL from any distillery or spirit warehouse or beer from any brewery for export to any other State under a bond for the payment of duty, he shall execute a bond in Form IV before the Collector of the district in which the distillery, brewery or spirit warehouse is situated:

Provided that such bond shall not be necessary in case of duty paid stock to be exported.

(2) The Collector shall sign the bond in Form IV on behalf of the Governor of Odisha as a party to the instrument.

(3) The Collector shall intimate the fact of the execution of the bond to the Officer-in-charge of the distillery, brewery or spirit warehouse, who shall, after recording particulars thereof in the prescribed bond register, issue the liquor as if duty had been paid.

(4) The IMFL or Beer may be exported outside the State of Odisha by the manufacturers or suppliers directly after obtaining No Objection Certificate in Form V from the Corporation.

(5) Before obtaining No Objection Certificate in Form V from the Corporation, the manufacturer shall furnish an affidavit duly sworn before an Executive Magistrate or Notary to the corporation that the items which it intends to export are being exported only after meeting the local requirement as determined by the Corporation taking into account the following factors, namely :—

(a) sale of the concerned brand during the preceding two years;

(b) the demand of the brand during the current year; and

(c) stock of the brand available in the Corporation Godowns at the time when the manufacturer or supplier submits application to the Corporation for No Objection Certificate.

(6) After obtaining No Objection Certificate in Form V from the Corporation, the concerned manufacturer or supplier shall obtain purchase order, import pass and way bill in the name of the manufacturer or supplier from the State to which export is intended to be made.

(7) The manufacturer or supplier, after obtaining all relevant documents for export and submitting the same to the Corporation, shall deposit two percentum of basic price as processing fee along with such relevant documents and thereafter the Corporation shall forward the same to the concerned Collector for issue of Export pass against the purchase order and import pass and the exporting manufacturer or supplier shall provide authentic document to the Collector regarding the basic price of the brand to be exported to the concerned State Excise Authorities or the Corporation of the concerned State, as the case may be.

(8) The Collector of the concerned district, where the exporting unit is located, shall ensure that all formalities and fees as stipulated in the Act and Rules made thereunder and other related provisions have been duly complied with and thereafter issue “Export Pass” in Form III in favour of the concerned Unit.

(9) There shall be separate label registration for export brands with the legend "Not for sale in Odisha". and the Officer-in-charge shall ensure that such label is affixed on the bottles of IMFL or Beer to be exported accompanied by such label Registration Fee as notified by the State Government from time to time, shall be deposited with the Government in the appropriate Excise Head of Account in the district where the unit is located.

(10) A separate warehouse shall be constructed by the exporter within the premises of the brewery or distillery for storage of export brands and products on payment of warehouse charges per annum as may be notified by the Government, from time to time.

(11) For export brands, the exporter shall pay the export fees as determined by the Government and the same shall be deposited by the manufacturer or supplier as specified by the Government.

(12) After receiving all required documents, the concerned Collector shall forward the Export pass along with the import pass, if any, to the Officer-in-charge concerned of the Brewery or Distillery to effect export of IMFL or Beer and the copies of the same shall be transmitted to the Commissioner, Deputy Commissioner or District Excise Authority of the concerned State and also to the Corporation.

(13) On the basis of Export Pass, the concerned Officer-in-charge of the Unit shall issue stock from the export warehouse under his custody against the import pass of the concerned State and before dispatch of such consignment, the Officer-in-charge shall ensure that all the Government dues have been realized.

(14) The manufacturer or the supplier shall provide the copy of the utilized way bill of the consignment to the Superintendent of the concerned district which shall be passed through the route mentioned in the pass.

(15) The manufacturer or supplier shall provide the invoice in favour of the importer in respect of the consignments.

(16) It shall be the responsibility of the manufacturer or supplier to obtain acknowledgement receipt of stock in shape of EVC (Excise Verification Certificate) from the concerned Excise Authority of the Importer's State and submit the same to the Officer-in-charge of the concerned export unit in Odisha.

(17) On receipt of the EVC, the Officer-in-charge shall send attested copies of the same to the Commissioner, Collector of the concerned district, Deputy Commissioner and the Corporation.

(18) The manufacturer or supplier shall collect the payment from the importer directly against the said consignment basing on the invoice provided by him.

(19) The manufacturer or supplier shall be responsible for deposit of Central Sales Tax and other statutory dues as applicable in connection with the export made by him.

(20) The required documents covering the consignments exported and any other documents required for such export shall be obtained by the manufacturer or supplier.

(21) The manufacturer or supplier shall deposit Bank Guarantee covering the entire value of consignment for stocks to be transferred under bond for a period of three months over the consignment period and if the supply is not made, the Bank Guarantee shall be returned to the manufacturer or supplier.

(22) In respect of any discrepancy detected or irregularity found, while the goods are in transit, the exporting manufacturer or supplier shall be held responsible for the same.

(23) In case of violation of the conditions of export, the exporter shall forfeit to the State the entire Bank guarantee of the consignment.

11. Measurement and proving before issue of liquor for export.— No liquor shall be issued until it has been measured and proved by the Officer-in-charge of the distillery or brewery or warehouse.

12. Pass for export to be in triplicate – **(1)** A pass in Form III in triplicate, shall be prepared by the Officer-in-charge of the distillery, brewery or spirit warehouse when any liquor is issued under sub-rule(3) of rule 10.

**(2)** One copy of the pass shall be delivered to the exporter, 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.

13. Vessel containing liquor for export to bear certain marks.— **(1)** Each cask or other vessel containing liquor issued from distillery, brewery or spirit warehouse, under sub-rule (3) of rule 10 shall bear marks showing clearly the name of such distillery, brewery or warehouse and the number of 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 distinct impression of the seal shall be affixed on the pass forwarded to the Collector of the district to which the liquor is to be taken under sub-rule (2) of rule 12.

14. Account of export to be maintained. – Accounts of all exports shall be kept by the Officer-in-charge of the distillery, brewery or warehouse.

15. Grant of pass for denatured spirit.— Pass in Form VII for the export of denatured spirit to other State shall be issued only to,—

- (a) persons holding licences in this State for the manufacture or wholesale of denatured spirit for being sent to a licensed premises or any other destination approved for the purpose subject to a “No Objection Certificate” issued by the Collector of the district of destination; or
- (b) persons who obtain the denatured spirit from a licensed distillery or warehouse and produce permits from the Collector of the district of destination.

### ***C. Transport***

16. Transport of duty paid foreign liquor.— liquor (excluding denatured spirit) on which full duty has been paid under the Custom Tariff Act,1975 (51 of 1975) or the Customs Act, 1962 or under section 29, as the case may be, may be transported from the premises of the Corporation Depot to the premises of other license holders only under a pass issued in Form III.

17. Transport of rectified spirit on which full amount of duty has not been paid.— Rectified spirit on which the full amount of duty under section 29 has not been paid may be issued from a distillery or a bonded warehouse,—

- (a) to a chemist and druggist holding a license to sell such spirit by retail for *bonafide* medicinal or surgical purposes; or
- (b) to a chemist and druggist holding a permit to obtain such spirit for the manufacture of medicines or chemicals.

18. Transport of duty-free rectified spirit.— Rectified spirit may also be issued free of duty only under a pass granted by the Collector of the district to which such spirit is intended to be transported by the –

- (a) Government institutions and Departments;
- (b) charitable hospitals and dispensaries maintained by the local authorities, or any charitable hospital or dispensaries when authorized by an order of the Government to possess rectified spirit made in India and exempted under section 96 from the provisions of the Act relating to duty;
- (c) educational institutions, firms, laboratories or museums authorized by an order of the Commissioner to possess rectified spirit made in India and exempted under section 96 from the provisions of the Act relating to duty,

for any scientific or industrial purposes other than preparation of commodities which, when made, may themselves contain alcohol.

19. Transport of denatured spirit.— Denatured spirit may be transported from a distillery or from wholesale shop to another or to a retail shop or to the premises of a person holding a licence for possession of such spirit for business purposes only under a pass in Form VII granted by the Collector of the district to which the spirit is intended to be taken and subject to the other conditions enjoined in rule 123:

Provided that retail sale of denatured spirit shall be made on production of identity proof issued by the Government or Union Government and must be accompanied by a cash memo.

NOTE:— For the purpose of this rule the countersignature of the Director of Health Services or the Director of Medical Education and Training or the Chief District Medical Officer, as the case may be, on an indent for denatured spirit for use in the institutions of their respective administrative control of supervision shall be deemed to be a pass.

### **PART III**

#### **COUNTRY SPIRIT**

##### ***A. Import***

20. Conditions for import made by certain persons.— (1) Country spirit may be imported only with the permission of the Commissioner and under a bond in Form IV for the payment of 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, or
- (b) a licensed wholesale dealer in country spirit.

(2) The provisions of rules 6, 7 and 9 shall, so far as may be, apply to import of country spirit.

### ***B. Export***

21. Conditions for export of country spirit.– **(1)** Country spirit may be exported only under a bond in Form IV for the payment of duty and with the permission of the Commissioner which shall not be given without the concurrence of the authorities of the place to which the spirit is to be taken.

**(2)** The provisions of rules 10 to 14 shall, so far as may be, apply to export of the country spirit.

### ***C. Transport***

22. Transport to be subject to certain restrictions. – The provisions of rules 16 to 19 shall, so far as may be, apply to the transport of country spirit.



## CHAPTER III

### SALE OF INTOXICANTS

#### PART I

#### DURATION AND NUMBER OF LICENCES, PRINCIPLES FOR GRANT OF LICENCE AND LOCATION OF SHOP

##### **23. Licence for sale of intoxicants to be subject to certain conditions.—**

Licences for the wholesale or retail vend of intoxicants may be granted for any number of years not exceeding three beginning from the 1<sup>st</sup> April subject to the following provisions, namely:—

- (1) Licences for the retail vend of pachwai may be granted for any number of years upto three beginning on the 1<sup>st</sup> April in cases where the Commissioner considers it advisable;
- (2) if any licence is granted at any time after the 1<sup>st</sup> April, it shall be granted only up to the 31<sup>st</sup> March next following;
- (3) season licences for the sale of either fresh or fermented *tari* may be granted for periods fixed by the Collector;
- (4) temporary licenses may be granted to provide for the supply of intoxicants on temporary and special occasions, like fairs, private social functions, regimental camps or exercise, etc., and shall be limited to the period during which such temporary or special occasions last;
- (5) wholesale licences for the supply and sale of intoxicants may be granted for any number of years not exceeding five as the Commissioner may decide in each case;
- (6) if, for any reason, it becomes so necessary, licences for the wholesale or retail vend of intoxicants may be granted for any shorter period;
- (7) under no circumstances licensee shall be allowed to operate country liquor or IMFL or Beer or Spirit or Bhang or Tari shop or of any intoxicant on Government land.

24. Regulation of number of licences for any local area.--- The number of licences which may be granted for any local area shall be regulated by the needs of the people of that area and no licence 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 article or to counteract supply through illicit sources:

Provided that increase or decrease in the number of licences for sale of foreign liquor and IMFL shall be subject to the prior approval of the Government to be obtained by the Collector through the Commissioner.---

25. Fixation of number of licences. – While fixing the number of licences to be granted for the retail sale of liquor for consumption on the premises of the vendors, it shall be ensured that –

- (a) liquor shops shall not be so sparsely distributed as to give to each a partial monopoly over a considerable area; and
- (b) two or more shops should not be equally convenient to a considerable number of persons.

26. Licences for shops for consumption of liquor on the vendor's premises not to be granted at certain places. – **(1)** No shop shall be licensed for the consumption of liquor on the vendor's premises -

- (a) within 100 meters of a bathing ghat;
- (b) in case of urban areas within at least 300 meters and in case of rural area within at least 500 meters, from a place of worship, established habitat especially of persons belonging to Scheduled Castes, Scheduled Tribes and labour colony, mills and factories, petrol pumps, railway stations or yard and bus stands;
- (c) within 500 meters radius of the recognized educational institutions;
- (d) In the congested portion of a village; and
- (e) In the daily markets and Haats:\

Provided that the restriction on the minimum distance as mentioned under clauses (b) and (c) may be relaxed by the State Government in special circumstances.

**(2)** So far as practicable, any liquor shop already licensed for the consumption of liquor on the vendor's premises shall not be allowed to remain on a site which shall not under sub-rule (1) be permissible for the location of a new shop.

**(3)** In the areas inhabited by Scheduled Tribes, country spirit shop shall not be licensed on the side of main road or in any other prominent position that is likely to place temptation in their way.

Explanation.— For the purpose of this rule,—

- (a) the expression “urban area” means the territorial area of a Urban Local Body;
- and
- (b) the expression “rural area” means the area other than “urban area”.

27. General principles to be observed in granting licences for liquor shops.— In granting licence for new liquor shops and as far as practicable, in granting licences for established liquor shops, the Collector shall have regard to the following principles, namely:—

- (a) liquor shop shall not be inaccessible to consumer but it should not be such a situation as to obtrude itself on the attention of the public or to render persons passing by subject to annoyance from persons drinking;
- (b) in towns the position of a liquor shop should be so located that the public 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;
- (c) a liquor shop should never occupy a position to which the nearby neighbour object on grounds which upon inquiry, appear to be sufficient and free from malice or ulterior motives;
- (d) no liquor shop shall be allowed on Government land;

28. Restriction on grant of out still licence near distillery area.— No out still licence shall be granted for any place within eight kilometers of any distillery area situated in the State:

Provided that the restriction in the minimum distance between an out still liquor shop and any distillery area may be relaxed by the State Government in special circumstances.

29. Restriction on grant of licence for sale of foreign liquor and IMFL for consumption on vendor's premises and otherwise. – Licence for the sale of foreign liquor or IMFL for consumption on the vendor's premises may be granted only in places where there is a proved demand on the part of class of drinkers accustomed to foreign liquor or IMFL and subject to the restriction laid down in rule 25 on payment of a fee as may be determined by the Government.

## **PART II**

### **ASCERTAINMENT OF LOCAL OPINION PRIOR TO THE GRANT OF LICENCES OR EXCLUSIVE PRIVILEGE FOR THE RETAIL SALE OF LIQUOR OR *TARI* OR BHANG**

30. Preparation of list of licences proposed to be granted for the next period of settlement to be completed by the 20<sup>th</sup> October. – **(1)** On or before the 20<sup>th</sup> October, the Collector shall prepare a list in Form VI showing what licences or exclusive privilege proposed to be granted for the retail sale of liquor including liquor made from Mohua Flower or *tari* for consumption ON/Off the vendor's premises for the next period of settlement:

Provided that the state Government may change the date as it may consider fit.

**(2)** The Form VI shall specify, as accurately as may be possible, the locality of the premises to be licensed, reserved fee proposed and such other particulars in order to distinguish proposed new licences from existing licences, which is proposed to be renewed.

**(3)** Objection of serious nature, if any, received during the period of settlement, may be duly inquired into by the Superintendent who may send his report along with his opinion to the Collector who, after due consideration of the matter, shall send the same to the Commissioner for a decision.

31. Notice of the proposals for grant of licences or exclusive privilege to be given to certain authorities.— before the 1<sup>st</sup> November or such other date as the State Government may decide, the Collector shall,—

- (a) affix the public notice both in Odia and English in Form No. VIII as required under sub-section (1) of section 20 and clause (a) of section 38 giving fifteen days time therein for receiving objections, if any, and proclaim the same in the locality by beat of drums as required under clause (b) thereof or by mike announcement in the locality, or by hosting of notice in the concerned district Website:

Provided that the Collector shall indicate the local area of the shop for retail sale which shall be same as the location of the shop containing a list of Police Station limits, Grama Panchayats, Wards of Municipal Corporation, Municipality or Wards of Notified Area Council or village(s), as the case may be, convenient in each case so as to indicate the local area within which the exclusive privilege is proposed to be granted:

Provided further that in the Scheduled Areas, no such licence or exclusive privilege shall be granted without giving thirty days time as required under Section 27.

- (b) send an extract to the concerned local body as required under clause (c) of section 38;
- (c) send to the Commanding Officer of each cantonment, an extract reproducing so much of the said list as relates to shop within the limits of the cantonment; and
- (d) give such opportunity as he thinks to be required for the expression of objection, suggestions—

- (i) by railway authorities on proposal for the grant of licences for shops near railway stations;
- (ii) by forest officers, on proposals for the grant of licences for shops for supplying spirit or *tari* to Scheduled Tribes inhabiting forests; and
- (iii) by large employers of labour in tea garden, mills, factories, transport corporations and coal mines on proposals for the grant of licences for shops for supplying spirit or *tari* to their labourers.

32. Publication of the notice in Local Bodies.— The Head of the concerned Local Body shall cause a copy of the extract sent to it under clause (a) of rule 31 to be conspicuously affixed at the Office Notice Board of that Local Body for a period of not less than seven days.

33. Objection to the proposal to be sent to the Collector. – **(1)** All objections and suggestions referred to in rule 31 with respect to proposals contained in the list prepared under rule 30 shall be sent to the Collector within fifteen days from the date of expiry of the period of notice given in Form VIII and in case of cantonment, the Commanding officer shall inform the Collector within the said period whether he consents to the proposals.

**(2)** Any objection and suggestion received after the said period shall be summarily rejected.

**(3)** The list prepared and recommended by the Collector and submitted to the Excise Commissioner in accordance with sub-section (2) of section 41 shall be submitted before the State Government for approval under section 42.

### **PART-III**

34. Payment of fee in consideration of grant of exclusive privilege — **(1)** The fee in consideration of grant of exclusive privileges shall be paid for—

- (a) manufacture and retail sale of country liquor or IMFL or Beer;
- (b) retail sale of country liquor; and
- (c) retail sale of any intoxicating drug,

which is determined by the State Government whether by auction, e-auction, tender, e-tender or otherwise.

**(2)** The payment of the fee so determined under sub-rule (1) shall be made-----

- (a) in advance, for two months or for a longer period not exceeding six months as may be specified in each case by the Collector;
- (b) in addition to the advance, one month's consideration money on the date on which the currency of the licence begins and one month's consideration money on the 1<sup>st</sup> day of every succeeding month until the total consideration money due for the exclusive privilege has been realized.

**(3)** The Collector may, if he considers necessary, insist upon Bank Guarantee from any bidder or tenderer or applicant, as the case may be, whether from outside or inside the State, up to the extent of the consideration money and the duty for the Minimum Guaranteed Quantity for the entire year.

Explanation.— For the purpose of this part the expression “ Minimum Guaranteed Quantity (MGQ) means minimum guaranteed quantity in respect of country spirit, IMFL and Beer for the year as determined by the State Government which should be guaranteed by the successful tenderer or bidder to be lifted and transported by him from the distillery, warehouse or depot as the case may be, for retail sale in the shop.

**(4)** Any advances remaining unadjusted at the close of the financial year, will be refunded to the exclusive privilege-holder.

**(5)** Before going for such grant, the Collector shall issue a Sale Notice in case of fresh or new settlement in such manner, containing such particular, inviting application from the intending applicants who fulfill the eligibility criteria and other terms and conditions as mentioned in the said Notice.

**(6)** The quantity fixed as MGQ shall be counted at the end of the year to ascertain the shortfall of the MGQ of that year.

**(7)** The licensee shall lift entire MGQ of country spirit, IMFL and Beer for the entire year or portion thereof as fixed by the State Government before the expiry of the term of license i.e. last day of March.

Provided that .---

- (a) the excess quantity over MGQ drawn in previous months be adjusted against short drawn MGQ in subsequent months.
- (b) the excess quantity lifted in the entire year be adjusted in the MGQ keeping in view the total MGQ fixed for that Year.
- (c) the Collector, may, wherever if he deems it necessary, permit the licensee to lift the short drawn MGQ of any month other than the month of March in any subsequent month or months.

**(8)** In case of default, the excise duty on the deficit quantity of annual MGQ without prejudice to any other mode of recovery, shall be collected at the end of the year with a fine at the rate of ten percentum on the deficit amount and on failure to such fine the same shall be recovered as arrear of land revenue under the provision of the Odisha Public Demand Recovery Act, 1962, (Odisha Act 1 of 1963).

**(9)** In case of expiry or surrender or cancellation of license, the balance stock of the country spirit, IMFL and the beer, if any, shall be disposed of in accordance with the provisions contained hereinafter.

(a) The left over stocks shall be transferred by the Collector of the concerned District to the succeeding licensee, who may take it towards his MGQ on payment of invoice price (cost price and excise duty) to the previous licensee, so that the succeeding licensee would be in a position to lift the stock as per MGQ for the license period:

Provided that the left over stock of country spirit should have the period of validity of its use after being tested suitable for human consumption.

(b) In case of absence of succeeding licensee, the balance stock shall be confiscated after being tested regarding suitability for human consumption.

(c) The balance stock so found suitable for human consumption shall be put to auction for sale as duty free stock and only the bonafide licensee shall



participate in this auction and quantity of stock so received shall not be counted towards the MGQ fixed for the shop for that year.

(d) In case of renewal of the license the balance stock, if any, shall be at the loss and risk of the licensee and shall not be accounted for at the time of fixation of MGQ for the succeeding year.

**(10)** The licensee shall have no claim for damage or for remission of consideration money in the case of delayed supply or non-supply of country spirit or IMFL or Beer in a particular month which has been subsequently drawn by the licensee in the succeeding months.

**(11)** 'The licensee shall be allowed to lift additional quantity required by the licensee over and above the MGQ on payment of excise duty by the same way, as he lifts the MGQ.

#### **PART IV**

#### **RESTRICTION REGARDING GRANT OF LICENCE OR EXCLUSIVE PRIVILEGE FOR SALE**

35. To whom licences or exclusive privilege for sale of intoxicants not to be granted.—Licences or exclusive privilege for the retail sale of intoxicants shall not ordinarily be granted—

- (a) to a person, who has been convicted by a Criminal Court of a non-bailable offence; or
- (b) to a former licensee who,—
  - (i) is in arrear to the State Government; or
  - (ii) whose conduct has been found to be unsatisfactory; or
  - (iii) who has been found guilty within the previous five years of any serious breach of the conditions of his licence; or
- (c) to a person who is known to be insolvent or who fails to provide adequate proof in support of his solvency:

Provided that nothing contained in this sub-rule shall apply where the license is granted to Military Canteens.

36. Restriction on grant of licence for retail sale of country spirit or *tari* , foreign liquor and IMFL.— (1) No licence shall be granted to an out still licensee for the retail sale of country spirit or *tari* in a shop within five kilometers of his out still.

(2) No licence for retail sale of foreign liquor or IMFL shall be granted to a person holding licence for wholesale vend of foreign liquors or IMFL but nothing in this sub-rule shall apply to the retail vending of foreign liquor or IMFL by the Corporation.

(3) Licence for sale of foreign liquor or IMFL for consumption ' Off ' the vendor's premises shall not be granted to a person holding licence for sale of foreign liquor or IMFL for consumption 'On' the vendor's premises and *vice versa*.

(4) Licence for sale of foreign liquor or IMFL for consumption 'Off' the vendor's premises shall not be granted to a person holding licence for the retail vend of foreign liquor or IMFL in a hotel to be consumed on the premises and *vice versa*.

(5) No licence for retail sale of foreign liquor or IMFL shall be granted to a person holding licence for sale of country spirit and *vice versa*.

(6) No licence shall be granted to a distillery licensee for the retail sale of out still liquor or *tari* in a shop within five kilometers of his distillery.

37. Restriction of sale of intoxicants to certain persons.— No intoxicant shall be sold, to any Railway servant or Railway driver or the driver of motor vehicle at the time he is on duty, to any Excise or Police Officer below the rank of a Sub-Inspector or any Grama Rakhi or Home Guard being in uniform or to any vagrant under Police escort or to any insane person or to any person below eighteen years of age, by any licensed vendor or by the agent or servant of any such licensed vendor.

38. Activities of exempted agency or Corporation.— (1) The agency or Corporation who may carry on the activities as provided under section 21 shall pay privilege fee per month as may be fixed by the Government and the provisions of the Act and rules shall apply as applicable to a retail licensee.

(2) Any penalty that may be imposed for violation of any of the provisions of the Act or the rules, applicable to a retail licensee shall also be applicable to such agency or Corporation.

## **PART V**

### **Time ,place and manner of payment of duty**

**39.** Time for payment of duty.— The duty imposed on—

- (a) spirit whether imported under bond or not and stored in a warehouse;
- (b) foreign liquor stored in a warehouse;
- (c) IMFL or country spirit manufactured in a distillery and stored in a distillery or warehouse ; and
- (d) bhang imported and stored in a warehouse, shall be paid before removal of the spirit or foreign liquor or IMFL or country spirit or bhang from the warehouse or distillery, as the case may be.

**40.** Place and manner of payment of duty.— When the duty on an intoxicant is to be paid before removal from a distillery or warehouse, the payment shall be made, subject to any special provision in these rules, into the local treasury or by e-challan or by Bank drafts and advance deposits on account of such duty, if any, may also be made in the same manner.

**41.** Duty on deficiency of bhang.— (1) No exemption shall be made for any loss or deficiency of bhang in transit, unless in any case the Commissioner is satisfied that such loss or deficiency is due to dryage, and the duty on any such loss or deficiency shall be recovered from the officer-in-Charge of such departmental warehouse after the bhang imported or transported, is deposited in the warehouse.

(2) The limit of wastage through dryage in bhang in a warehouse shall not exceed 1.5 per centum of the total quantity stored in a warehouse during the year and any excess beyond the said limit shall be chargeable with duty which shall be recovered from the Officer-in-charge of the departmental warehouse.

## **PART V**

### **Transfer of licences**

42. Condition for transfer of licences.— (1) No transfer whether entire or partial, of a licence under the Act or any rule or order made thereunder shall be made by the Collector, except with the prior permission of the Commissioner.

(2) The Commissioner shall not permit a transfer under sub-rule (1) unless good and sufficient reason be shown to his satisfaction and, unless the transferee is, in his opinion, fit and qualified to hold such licence.

43. Renewal of licence on death of licensee.— On the death of a licensee, the Collector may renew the licence on the same terms without any fresh deposit or advance payment of any fees, in favour of any one of the family members of the deceased, if he is satisfied that such member is fit to hold such licence and on the condition that any arrear due from the deceased licensee is recovered before the licence is so renewed, but the shop shall remain closed till such renewal is made.

Note. – “Family” means wife, major son and major daughter.

44. Employment of children or women or agents or salesman or servants by licensees.— (1) No licensee for the retail vend of any intoxicant, other than in case of a hotel, restaurant or bar holding a licence or permit under the Act, shall allow any person to conduct sales in his licensed premises unless the name of such person has been previously endorsed by him on the licence under his own signature.

(2) A licensee shall not appoint more than four salesmen at a time without the previous sanction of the Superintendent and no salesman whose name is already entered in the licence shall be changed without the prior permission in writing of the Superintendent.

(3) At the time of receiving the licence, a licensee shall be required to give a list of agents and salesmen or servants appointed or to be appointed by him to the Superintendent and to furnish a declaration on the body and counterfoil of the said licence under his signature to the effect that, such agents or salesmen or servants are not debarred from being appointed or employed as such according to conditions applicable to vend licences under the Act and rules made thereunder.

(4) Persons mentioned below are disqualified from being appointed as salesmen in any premises licensed under the Act or the rules made thereunder namely:--

- (i) persons below eighteen years of age;
- (ii) Women of any age;
- (iii) Persons convicted of offences under the law relating to Excise or the Narcotic Drugs and Psychotropic Substances Act, 1985 or any offences involving moral turpitude ;
- (iv) persons whose licences have been cancelled under the Act or under the Narcotic Drugs and Psychotropic Substances Act 1985, or, who have been held guilty of charging more than the prescribed prices and adulterating intoxicants;
- (v) persons of notoriously bad character;
- (vi) persons who are illiterate; and
- (vii) persons other than the licensee, having any pecuniary interest in the sales at the shop:

Provided that women, not below 21 years may be engaged in musical programme or dance programme or orchestra in the liquor shops licensed to sale foreign liquor or IMFL for consumption on the premises under the jurisdiction of Police

Commissionerate Cuttack, Bhubaneswar with prior written permission of the Commissioner.

(5) The Commissioner shall impose following conditions before granting such permission, namely:-

- (a) the premises shall be fixed with closed Circuit Television (CCTV) Cameras at appropriate places with appropriate mechanism to ensure that the said facilities cannot be tampered with and such recorded evidence can be verified by the Police and Excise Officials, from time to time, and the associated Hard Disc memory in such CCTV must have the capacity to store data for a minimum period of three months;
- (b) the licensee shall make an application along with the proof of identity of women, whom they seek to engage in the musical or dance programme or Orchestra, containing the names and details of the performers and such proof of identity must be Voter ID or Adhaar Card as well as latest attested photographs;
- (c) the performers should neither wear clothes exposing the body nor should they wear provocative clothes;
- (d) the performance stage should be bounded with a railing of 3 feet height adjacent to the dance stage with minimum five feet distance between the railing and the seats for customers;
- (e) a register shall be maintained at the premises by the licensee to keep entries of names and address of women performing in the musical or dance programme or orchestra every day;
- (f) it shall be the responsibility of the licensee to gather and verify the information regarding name, address, photograph and citizenship of the performers before applying for such permission;
- (g) the area of dance floor shall be minimum 10 ft x 12 ft i.e., 120sq ft (One hundred and twenty sq.ft ) and the area to be provided for such dancer should be minimum of 15 sq ft so that more than 8 dancers can not dance simultaneously on the stage having an area of 120 sq ft ( One hundred and twenty sq. ft);

- (h) if the dancers are to be awarded, there should be a ban on going near them or showering money on them ;
- (i) if any money or awarded is intended to be given, the same can only be collected in the name of Manager of the dancer concerned or to be handed to the manager;
- (j) the licensee shall display the license prominently on the walls of the Place;
- (k) subject to the provisions of the prohibition of Smoking in public places rules, no person shall smoke and no licensee or his nominated manager or managers shall permit smoking in the establishment;
- (l) separate hygienic and adequate toilet and locker facilities shall be provided for women so engaged;
- (m) the applicant/ licensee shall be holding the certificate regarding fire safety from the competent authority.
- (n) the establishment shall issue a photo ID card to each woman so engaged which shall be carried by that employee at all times during the period of duty.
- (o) adequate private security measures must be taken by the licensee to prevent sexual or other harassment in any form of any woman engaged in his "ON" shop.
- (p) the licensee must ensure the safety of women engaged in his "ON" shop by providing free and suitable travel arrangements to her place of residence.

(6) No licensee for the wholesale or retail vend of an intoxicant shall employ any person suffering from any infectious and contagious disease for any purpose in his licensed premises:

Provided that in case any such persons appointed may at any time, be removed by an order of the Collector or the Superintendent.

45. Closure of liquor shops.— (1) Save as provided in section 26, premises licensed for the vend of country liquor, IMFL and foreign liquor, other than hotels and restaurants may be closed at any time for the preservation of peace and such premises which are on the line of march of troops shall be closed,—

(a) while troops are passing or are encamped in the vicinity; and

(b) on the requisition of the 'Officer-in-Command' during the passage of troops.

(2) Provisions of sub-rule (1) may be applied by the Collector to hotels and restaurants as regards the sale of liquor when such action may be found necessary.

(3) The licenced premises for retail sale of foreign liquor, IMFL or country liquor in the respective areas and adjoining areas shall remain closed for such period as the Election Commission of India or the State Election Commission of Odisha directs on account of election or by-election to the Lok Sabha, Bidhan Sabha, Zilla Parishad, Panchayat Samiti, Grama Panchayat, Municipal Corporation, Municipality, NAC and other local bodies, as the case may be, specially declared as "dry days" on account of such election or by-election.

(4) All licenced premises for retail sale of foreign liquor, IMFL or country liquor shall remain closed on the 2<sup>nd</sup> day of October every year on account of the birth day of Mahatma Gandhi which has been specifically declared as dry day.

(5) No compensation shall be payable for closure of licenced premises during such days:

Provided that in case of closure of the premises of any licensed vendor under section 26 exceeding three days, a compensation proportionate to the monthly licence fee along with proportional minimum guaranteed quantity may be reduced as compensation to the licensee:

Provided further that the Commissioner shall have power to withhold or reject the claim for compensation, if he has reasons to believe that the compensation is claimed on fictitious and frivolous grounds.



## CHAPTER IV

### DUTY AND TAX

46. Maintenance of Accounts and furnishing Returns.— (1) Correct accounts of all liquors for compounding, blending, bottling, colouring and flavouring substances in the warehouse or store room shall be maintained by the licensee in the manner as may be specified by the Commissioner and the said account shall remain in the custody of the Officer-in-charge who shall check them at the end of each day's work and shall produce them for inspection by his official superiors.

(2) The distillers or brewers or bottlers may remit to the treasury or sub-treasury a lump sum, from time to time , on account of duty which shall be reflected in a personal ledger account of each such distillers or brewers or bottlers in Form IX and shall be kept by the officer issuing passes from distilleries, breweries or warehouses showing the amount paid by the distiller or brewer or bottler towards the quantity of liquor taken out, the duty levied on it and the balance left to his credit after deducting such duty.

(3) Every distiller or brewer or bottler having personal ledger account shall himself or through his agent submit an application in Form X for issue of pass for quantity of liquor required to be supplied from the depot from time to time and there shall be separate application for each consignment of liquor.

(4) Every licensee for retail sale of foreign liquor, IMFL and country spirit shall maintain regular and accurate accounts in Form XI and shall furnish a monthly returns to the authorized excise officers in Form XI-A.

47. Luxury Tax.— A luxury tax under section 34 may be levied on the retail sale of Foreign Liquor at the rates as may be specified by the Government either generally or in respect of any local area specified on that behalf as and when desired and it shall be paid by the holder of the licence granted for retail sale thereof through Bank draft or Treasury Challan.

## CHAPTER V

### LICENCES AND PASSES

48. Grant of licence.— If the Collector is satisfied on inquiry that the applicant is a fit person to hold the required licence, for operating business on intoxicants and the premises in which such person propose to carry on the said operation are suitable, he shall grant the licence to such person on prior approval of the Commissioner :

Provided that the licence under this rule may be granted for a maximum period of three years subject to renewal by the Government every year on payment of the fee thereof.

49. One licence for one shop only.— Only one shop shall be carried on under one license and no dependent shops under one and the same licence shall be allowed.

50. Different licences and premises for sale of country spirit and India Made Foreign Liquor or Beer.— (1) Licences for sale of IMFL or Beer shall not cover sale of country spirit and the premises licensed for sale of IMFL or Beer must be separated from those licensed for sale of Country Spirit.

(2) Licensee for sale of IMFL or Beer shall not be granted license to sale Country Spirit.

51. Application for grant of license of Foreign Liquor or IMFL or Beer “ON” shop.---(1) Subject to the provisions of these rules, an application for Foreign Liquor or IMFL or Beer “ON” shops shall be submitted in Form XI-B only by those who are having hotels or restaurants.

(2) The application shall be accompanied with the following documents, namely:-

(a) evidence regarding ownership of the land and building.

- (b) in case the shop is proposed to function in a rented building, the details of the land and building along with a registered agreement or an undertaking to furnish a registered agreement duly executed with the land or house owner to hire the building ;
- (c) where there is no such agreement, the written willingness of the land or house owner to execute a registered agreement in the event of grant of licence by the State Government;
- (d) copies of record of rights, Municipal/NAC holding number and copy of the approved building plan;
- (e) attested Copy of Solvency Certificate indicating the solvency of the applicant to the extent of Three lakhs rupees;
- (f) Food Licence granted by the competent authority;
- (g) Sales Tax Clearance Certificate;
- (h) Sales Tax Registration Certificate; and
- (i) Income Tax Clearance Certificate.

(3) As soon as, the applications are received, the Superintendent of Excise shall scrutinize all such applications and in case the applications are complete in all respects, he will obtain the order of the Collector to entrust the inquiry to a responsible officer not below the rank of an Inspector of Excise for a preliminary inquiry.

(4) All incomplete applications shall be summarily rejected and the grounds of rejection shall be intimated to the applicant.

(5) The Inspector of Excise shall conduct a preliminary inquiry keeping in view rule 26, 29 and 35 of these Rules and submit the report within a period of one month from the date of receipt of the reference from the Superintendent of Excise.

(6) If, after the field inquiry, it reveals that there is no violation of the statutory rules, the Superintendent of Excise shall invariably visit the spot and then submit the file to the Collector to invite objection in Form VIII.

(7) Under the proviso to rule 26 of these rules, the State Government have the power to relax the application of the rule in certain cases and in those cases, even if the proposed site violates rule 26, objections shall be invited by issuing notice in Form-VIII, but in other cases where the State Government do not have the power to relax the application under rule 26, and such conditions are reported to be prevailing in the field, no notice shall be given

8) The notice inviting an objection shall be given wide publicity in the locality in which the shop will function.

(9) Objections received within the period as specified in the notice shall be inquired into by an officer not below the rank of an Inspector of Excise and after a spot inquiry into the objections, the officer concerned shall submit the report to the Superintendent of Excise who shall place the matter before the Collector for obtaining his recommendations.

(10) In absence of an Inspector of Excise, the inquiry may be entrusted to the senior-most Sub-Inspector of Excise of the District.

(11) While going through the reports, the Collector shall record specific opinion as to whether it would be expedient to issue a licence in case of violation of clauses (b) and (c) of sub-rule (1) of rule 26 by relaxing the provisions under any special circumstances.

(12) Special circumstances, if any, may also be reported to the State Government for a decision.

(13) The Collector shall, after recording specific opinion, forward the applications, other documents and the inquiry report of the Inspector of Excise, to the Commissioner under intimation to the State Government within two months from the date of receipt of the application.

(14) The Excise Commissioner shall examine the proposals and transmit the same to the State Government with his observation within two months from the date of receipt of the same from the Collector.

(15) While transmitting such proposals, the proposed MGQ of the shop shall be intimated to the State Government.

52. General conditions applicable to all form of Licenses.—(1) Without prejudice to the provisions contained in these rules relating to grant of licenses under the Act and rules, shall be subject to following general conditions, namely:—

- (a) a licensee shall sell an intoxicant only at the place or on the premises specified in that behalf on the licence and sale by him or on his behalf in any other place is absolutely prohibited;
- (b) he shall also abide by the relevant provisions of the Odisha Excise Act, any rules, orders and notifications made there under by any competent authority;
- (c) rooms for sale of intoxicants must be separated from rooms used for residential purpose or for sale of other articles;
- (d) the sale rooms shall be suitably constructed and lighted as may be required by the Superintendent and the interior thereof shall be visible from the doorway;
- (e) licensees must keep their shop premises in a sanitary condition to the satisfaction of the Excise Officer;
- (f) a licensee shall not willfully adulterate or add anything to cause the deterioration of any intoxicant sold or kept for sale by him;
- (g) he shall not sell any intoxicant which he knows to have been adulterated or to have deteriorated and he shall not store or permit to be stored such articles on his premises;
- (h) he shall not boil intoxicant before sale for any purpose whatever;
- (i) he shall not keep on the stall water or any other thing by which an intoxicant can be adulterated, compounded or deteriorated;
- (j) no licensee for the retail vend of any intoxicant shall allow any person to conduct sales on his behalf unless the name of such persons shall have been previously

- endorsed by him on the licence under his own signature and while obtaining the licence, he should furnish a written declaration on the body of the licence and its counterfoil stating that the agents or servants employed by him are not debarred from being appointed as such under rule 45;
- (k) a licensee cannot appoint more than four salesmen at a time without the previous sanction of the Superintendent of Excise;
  - (l) no transfer or sub-lease (whether entire or partial) of a licence shall be made except with the previous permission of the competent authority as decided by the Government;
  - (m) no intoxicant shall be sold —
    - a. to any railway servant or motor driver at the time on duty, any Excise or Police Officer below the rank of Sub-Inspector, any village choukidar being in uniform, or any insane or intoxicated person by any licensed vendor;
    - b. to any soldier in uniform unless such licensed vendor has been approved by the General Officer Commanding the Division or the Officer Commanding a cantonment or camp; and
    - c. on credit except foreign liquor from IMFL OFF system;
  - (n) no intoxicant shall be bartered in exchange of foodstuffs, wearing apparel or any other efficiency;
  - (o) the possession upon any licensed premises of any intoxicant as amended except that to which the licence relates or of any essence or substance used or capable of being used for colouring and favoring liquor, or adulterating any intoxicant is prohibited;
  - (p) licensed premises must be kept open during the prescribed hours throughout the currency of the licence unless their temporary or permanent closure is authorized;
  - (q) a minimum stock of intoxicant equal to the average quantity sold during a week in the previous month must be kept at the shop;
  - (r) entertainments on the licensed premises, except in cases where special permission has been obtained, are prohibited;
  - (s) the licensee or any person in his employ and acting on his behalf, shall not permit drunkenness, disorderly conduct or gambling on the licensed premises;

- (t) the licensee, or any person acting on his behalf, shall not permit any person whom he knows or has reason to believe to have been convicted of any non-bailable offence, or who are reputed prostitutes to meet, or any such person to remain, on his licensed premises whether for the purposes of crime or prostitution or not;
- (u) power is reserved by the authority granting the licence or pass to cancel or suspend it for non-payment of tax, fee or any dues;
- (v) it is open to the Superintendent of Excise to impose fines in case of late payment of fees;
- (w) licensed premises shall not be opened nor sale effected therein at any time during which they have been ordered to be closed, whether for non-payment of fees or on the approach of troops, or when it is considered necessary for the preservation of the public peace or when any riot or unlawful assembly is apprehended or occurs in the vicinity and such licensees shall close their premises on their own initiative on the occurrence of a riot or disturbance in the neighborhood;
- (x) the licensee shall produce for inspection his licence and correct accounts, on demand by any Excise Officer above the rank of Assistant Sub-Inspector and shall not prevent any such Excise Officer from entering his shop at any hour of the day or night;
- (y) the licensee shall take notice of adverse remarks made during inspection by Inspecting Officers and if any explanation is asked for by a note in the account book, the licensee shall submit the explanation to the Superintendent without waiting for any further notice;
- (z) the account book shall be made over at the end of the lease to the in- Charge Sub-Inspector or to the incoming licensee in an un mutilated and reasonably clean condition on a receipt being given thereof;
- (za) every licensee shall provide himself with such measures, weights, receptacles and instruments as the Commissioner may specified and shall keep them in good condition and shall, on the requisition by any Excise Officer of and above

- the rank of Sub-Inspector, measure, weigh and test intoxicant in his possession at such time and in such manner as such officer may require;
- (zb) true accounts of the daily transaction in intoxicant shall be kept in writing by all licensees (unless specially exempted) in the form prescribed for the same;
  - (zc) the accounts shall be based on actual weightment or measurement and in case of country spirit and IMFL, all vessels for storage and sale of liquor must have separate dip-rods;
  - (zd) Any transaction of the nature of gift or loan between a licensee and an officer of the Excise Department is absolutely prohibited;
  - (ze) licences shall fix in a prominent position at the entrance of all premises licensed for the retail vend of any intoxicant, a sign board showing in large characters the intoxicants sold therein, the name of vendor, the period of currency of the licence;
  - (zf) in country spirit shops, the strength, if any, prescribed for retail vend and maximum or minimum price, if any, fixed for each strength shall be specified;
  - (zg) the prescribed retail price should be noted also in cases of Bhang;
  - (zh) if the rate of price of Country Spirit or Bhang varies according to the quantity sold, there shall be only fixed rate for each such different quantity and the details of each rate shall be separately given in a notice exhibited at the shop and the rate or rates of sale price shall not be varied until a report of the change has been given to and received by the Superintendent;
  - (zi) the signboard shall be printed in English and in local vernacular and in prominent position shall be kept in the premises until the expiry, cancellation, suspension, withdrawal by surrender of the same;
  - (zj) all license holders shall fix, in a prominent position at the entrance of all premises licensed for retail vend of intoxicant, a distinctive separate sign board showing in large characters that "Consumption of liquor is injurious to health", in English and Odia;
  - (zk) all export and transport passes must be returned within the period of currency entered therein and in the case of passbooks for Country Spirit and Bhang, they must be returned when used up or at the termination of the period of the licence



and for loss of pass of passbooks, the licensee shall liable to pay of rupees two hundred and five hundred respectively;

(zl) premises (except hotels and restaurants) licensed in towns for the vend of foreign liquor or country liquor for consumption on the premises shall have all doors opened for constructed that the interior thereof, where sales are affected, may be visible from the doorway;

(zm) the stock of intoxicant meant for the day's sale shall be kept on the stall in such a manner that the bottles or vessel containing it may be visible to purchasers;

(zn) he shall keep the quantity of the article in reserve stock,

(zo) all licensees shall sell liquor in stoppered or sealed bottles or sealed poly pouches as prescribed by the Commissioner from time to time;

(zp) bottling or making poly pouches of liquor shall be done out of sale hours but however for special reasons it can be allowed within hours of sale but must be done away from the stall.

(zq) all licensees shall make over to customers sealed bottles or sealed poly pouches on receipt of the price and they shall not open those before delivery to customers;

(zr) all licensees shall close each day's account at the end of the hours of sale.

(2) Licences required to be granted for compounding, blending and bottling, warehousing, wholesaling, retailing of IMFL, country spirit and brewing and bottling of Beer under the Act and the rules, shall be in the following Forms, namely :—

(a) in case of Foreign Liquor, IMFL and Beer,—

- (i) for storage in warehouse in or outside bond in Form XII FL-(1);
- (ii) for retail sale for consumption "OFF" the premises in Form XII FL-(2);
- (iii) for retail sale in Hotel 'ON' in Form XII (FL3);
- (iv) for retail sale in Restaurant "ON" in Form XII (FL4);
- (v) for retail sale in a Bar in Form XII (FL5);
- (vi) for retail sale in a military canteen in Form XII (FL6)
- (vii) for compounding and blending of IMFL in Form XII (FL7);
- (viii) for bottling of IMFL in Form XII (FL8);

(b) in case of Beer,—

- (i) for manufacture and brewing in Form XII (BW1);
- (ii) for bottling in Form XII (BW2);

(c) in case of retail sale of rectified spirit in Form XII (RL);

(d) in case of country spirit,—

- (i) for manufacture in a distillery in Form XII (DW1);
- (ii) for storage in warehouse in Form XII (DW2);

(3) For the purpose of supply of Foreign Liquor, IMFL, Beer and Country spirit from the Corporation for export or transport under general or special bond, pass shall be issued in Form XII(DW-3)

53. Fixing and shifting of shop premises.— (1) Any person intending to obtain a license under the Act or a person selected for grant of license for retail vend of any intoxicants shall specify about the locality of vend a village, sahi or in town, a Mahala, street or certain street or word to the authority competent to grant such license.

(2) If the details given under sub-rule (1) are considered vague or insufficient the Collector shall specify a particular distance from some fixed spots, from the premises where the shop is intended to be opened.

(3) The details of the whole locality be fixed and notified before the settlement is made.

(4) The site of the shop shall be subject to the approval of the Collector.

(5) In case of shifting of shop for any reason, the details as mentioned in sub-rule (1) shall be furnished to the Collector, who, on being satisfied refer to the Commissioner for his approval.

54. Validity of passes.— Subject to the provisions of these rules, the authority competent to grant pass for import, export and transport of any kind of intoxicant shall decide the period of validity of such passes keeping in view the distance, quantity and such other factors for which such passes are to be granted and the Commissioner shall have the powers to issue instructions, from time to time, for regulating the grant of passes.

## CHAPTER VI

### DESTRUCTION OF UNFIT INTOXICANTS, CONFISCATION OF SEIZED PROPERTY AND COMPOUNDING

55. Intoxicants unfit for human consumption.— (1) Any intoxicant kept in any premises of a vendor licensed to sell such intoxicant and found by the Superintendent after personal examination, to be unfit for human consumption, may be destroyed by him and the licensee shall have no claim to compensation on this account.

(2) (a) When any intoxicant kept in the premises of Corporation warehouse or a licensed Bonded Warehouse is found to be deteriorated in quality by the Officer-in-charge or Superintendent, samples of the stock shall be drawn and sent for chemical examination to an authorized laboratory to determine whether or not it is fit for human consumption;

(b) Before the sample of such stock is sent for chemical examination, the Officer-in-charge or Superintendent, as the case may be, shall prepare a list of such stock indicating the detail as under sub-rules (3) and (4) of rule 99 including number of bottles or pouches, if any, to be physically examined jointly by the Superintendent and the Executive Magistrate as under sub-clause (iii) of clause (c) at two stages named before the samples are sent for chemical examination;

(c) If the stock is found to be unfit for human consumption on chemical examination under clause (b), the supply shall be held up and the stock shall be destroyed:

Provided that in case of I.M.F.L. and Beer, destruction may be made in the following manner, namely:—

- (i) permission of the Collector for its destruction shall be obtained if the quantity to be destroyed is within 50 B.L. of I.M.F.L. and 250 B.L. of Beer;

- (ii) prior approval of the Commissioner shall be obtained for destruction if the quantity to be destroyed exceeds the prescribed limit under sub-clause (i);
- (iii) after permission is accorded under sub-clauses (i) or (ii) , as the case may be, the stock shall be destroyed by the Superintendent in the presence of an Executive Magistrate to be nominated by the Collector, officer-in-charge of the unit, supplier or licence holder or representative of supplier or licence holder or any other officer nominated by the Commissioner:

Provided that no intoxicant shall be destroyed at a place directly affecting a water body or ground water or any water source accessible to animals, human beings, birds for purpose of drinking, bathing, washing and it shall be allowed to soak in a dry place:

Provided further that the officers while destroying an intoxicant shall ensure that no person whosoever has a chance to consume or take away the intoxicant meant for destruction.

(d) The officers in whose presence the stock is to be destroyed shall keep record and a certificate to this effect under their signature and also sign the register maintained in the Corporation's warehouse or bonded warehouse.

56. Confiscation.— (1) When in any case the Collector or the authorized officer makes an order of confiscation under section 71, such thing shall be disposed of by the Superintendent.

(2) If the cost of transporting the article mentioned in sub-rule (1) exceeds its estimated value, the article shall be destroyed by the Collector or the authorized officer and the Superintendent may be informed accordingly, by the concerned Collector or the authorized officer.

57. Confiscation by a Collector or any authorized officer.— Subject to the provisions of the Act, the disposal of things confiscated by order of an authorized officer or a Collector shall be regulated in the following manner, namely:—

- (a) the sale or disposal in any manner of things confiscated under the Act shall be deferred 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:

Provided that 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 Superintendent such sum as the Superintendent may consider to be required and to be sufficient for the upkeep or safe custody of such animal or other thing pending the result of such appeal:

Provided further that if the thing ordered to be confiscated be of a perishable nature, it may be sold immediately;

- (b) if any order of confiscation of any article or thing be reversed on appeal, such article or thing, or the sale proceeds thereof, and the amount, if any, deposited for the upkeep or safe custody of such article or thing, shall be at once returned to the owner thereof, or his agent under the orders of the Superintendent and if within thirty days from the date of such order on appeal the owner or his agent does not appear to receive the article or thing confiscated, the sale-proceeds or the amount, if any, deposited for the upkeep or safe custody of such article or thing shall be forfeited to Government;

- (c) foreign liquor or IMFL confiscated but when found fit for human consumption by the Superintendent shall be sold by an auction by him to the highest bidder subject, as may be necessary, to a reserve price specified in clause (d) and if there is no bid in the auction, the said intoxicant shall be destroyed in his presence and if the quantity so sold exceeds the limit of a retail sale, it shall be sold only to the highest bidder possessing a licence for its retail sale in Odisha but in case of *tari* or pachwai so confiscated, the same shall be destroyed;

- (d) subject to the provisions of clause (g), confiscated country spirit in pouch or bottle in any area, if found fit for human consumption by the Superintendent shall be sold by auction to the highest bidder by the Superintendent subject to a reserve

price equal to the amount of duty and cost price leviable and payable on the said intoxicant in the place at which the sale takes place;

- (e) subject to the provisions of the “Medicinal and Toilet Preparation (Excise Duties), Rules, 1956, clause (c) and clause (d) shall, mutatis mutandis, apply to confiscate medicinal preparations containing alcohol or any intoxicating drug;
- (f) confiscated articles other than those mentioned in clause (c) to (e) shall be sold by auction by the Superintendent to the highest bidder and if there is no bid in the auction they shall be destroyed;
- (g) Subject to the provisions of the foregoing clauses, no confiscated intoxicant exceeding in quantity the limit of its retail sale under section 4 shall be sold to a person other than a holder of license under the Act, to sell such intoxicant.

58. Compounding of offences.— Subject to provision of section 75 any person whose exclusive privilege, license, or pass is liable to be cancelled under clause (a), clause (b) or clause (c) of sub-section(1) of section 47 is suspected of committing an offence other than sections 55, 58, 59 and 67 shall be at liberty to compound the offence in lieu of cancellation of licence on payment of a sum of five thousand rupees which may be extended upto fifty thousand rupees, to be determined by the authorized officer or the Collector, as the case may be.

## CHAPTER – VII

### DETECTION, INVESTIGATION, GRANT OF EXPENSES TO WITNESSES

59. Procedure to be followed in all cases of arrest and detention.—Any Excise Officer carrying out the arrest with or without warrant under section 77 shall observe the following procedure, namely.—

- (a) the Excise Officers carrying out the arrest and handling the interrogation of the accused shall bear accurate, visible and clear identification and name tags with their designations and the particulars of all such officers who handle interrogation of the accused must be recorded in a register;
- (b) that the officer carrying out the arrest of the accused shall prepare a memo of arrest at the time of arrest and such memo shall be attested by at least one witness who may be either a member of the family of the accused or a respectable person of the locality from where the arrest is made and the same shall also be counter-signed by the accused and shall contain the time and date of arrest;
- (c) a person who has been arrested or detained and is being held in custody in a Excise station or other lock-up, shall be entitled to have one friend or relative or other person known to him or having interest in his welfare to be informed, as soon as practicable, that he has been arrested and is being detained or has been held in custody at the particular place, unless the attesting witness of the memo of arrest is himself such a friend or a relative of the accused;
- (d) the time, place of arrest and venue of custody of an accused must be notified by the officer arresting where the next friend or relative of the accused lives outside the district or town through the Legal Aid Organisation in the District and the police station of the area concerned within a period of eight to twelve hours after the arrest;

- (e) the person arrested must be made aware of his right to have someone informed of his arrest or detention as soon as he is put under arrest or is detained;
- (f) an entry must be made in the diary as directed by the Commissioner at the place of detention regarding the arrest of the person which shall disclose the name of the next friend of the person who has been informed of the arrest and the names and particulars of the officials in whose custody the accused is detained;
- (g) the accused shall, where he so requests, be examined at the time of arrest and major and minor injuries, if any, present on his or her body as the case may be, must be recorded at that time and while doing so the "Inspection Memo" must be signed both by the accused and the officer effecting the arrest and its copy provided to the accused;
- (h) the accused shall be subjected to medical examination by a Medical Officer appointed by the Health and Family Welfare Department of the Government every 48 hours during his retention in custody and in case of non-availability of a Medical Officer, the accused may be examined by a Registered Medical Practitioner;
- (i) copies of all the documents including the memo of arrest, referred to in clause (g) shall be sent to the Sub-Divisional Magistrate for his record;
- (j) the accused may be permitted to meet his lawyer during interrogation, though not throughout the interrogation;



- (k) every Excise Sub-Inspector or Assistant Sub-Inspector shall keep a register in Form XIII in which information of all offences shall be recorded immediately on receipt;
- (l) registers of persons convicted under the Act and Rules in a district shall be kept in the office of the Sub-Inspector or Inspector and in the district Excise Office in Form XIV.

60. Expenses to be granted to witnesses.— Expenses of witnesses appearing under summons or produced before any Court in excise cases may be granted by the Court in accordance with the following rules, namely:—

- (a) in case of Government servants the rules in force for the grant of traveling allowance to such servants;
- (b) in case of other persons the rules made by the High Court for the grant of expenses to witnesses in criminal cases;
- (c) in case of witnesses appearing under summons or produced before the Collector or the Superintendent dealt with departmentally the expenses may be paid from their contingent allowances.

## CHAPTER VIII

### GRANT OF LICENCE TO DISTILLERY

61. Purposes for opening distillery.— Distilleries may be opened for all or any of the following purposes, namely : –

- (a) manufacture and supply of country spirit;
- (b) manufacture and supply of IMFL; and
- (c) manufacture and supply of spirit for the manufacture of chemicals and medicated articles, etc., or for other industrial purposes.

62. Submission of application for licence and particulars of licence.— (1) Any person, desiring to obtain a licence to work a distillery at any place within the State of Odisha, may, in response to the notice to be issued by the Commissioner or otherwise, apply in writing to the Commissioner for the grant of a licence.

(2) The application shall, besides such other particulars as may be required in the said notice, contain the following particulars, namely:—

- (a) name and address (local and permanent) of the person, in case of a firm, the name of the firm and of every partner thereof, and in case of a company, the registered name and other particulars thereof;
- (b) 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;
- (c) land particulars of the site as per record of right along with the building in which the distillery is proposed to be constructed and operated;
- (d) if applicant does not possess a land of his own, a valid lease deed in his favour duly executed and registered by a bonafide land owner free from all encumbrances;

- (e) 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;
- (f) the date from which, in the event of a licence being granted to him, the applicant proposes to commence working the distillery;
- (g) the amount of security as may be determined by the Commissioner which the applicant is ready to furnish for due compliance and performance of the conditions on which a licence may be granted to him;
- (h) correct plan of the buildings, which he intends to use or to construct for his distillery, showing the position of stills, vats and other permanent apparatus therein, and a list of store rooms, warehouses and other rooms connected therewith;
- (i) value added tax clearance and I.T. return and PAN CARD, and
- (j) such other particulars as may be required by the Commissioner.

Provided that in no circumstances, license to operate a distillery on Government land shall be considered.

63. Pre-requisites for grant of licence.— (1) After receipt of the application and after consultation with the Collector of the district, in which the distillery is proposed to be opened, regarding the suitability of the site and of the existing building, if any, for the purpose, as well as on any other points, and on receipt of the Collector's opinion thereon and after such further inquiry, as he may think fit, the Commissioner, with prior approval of the State Government, shall decide under section 13, subject to the provisions of section 20, whether the licence for establishing the distillery should be granted.

(2) If the Commissioner sanctions the establishment of a distillery, he shall inform the Collector of the district, in which the distillery is to be opened, and the applicant, directing him to make arrangements for the construction of the distillery, if such construction is necessary.

(3) Upon completion under sub-rule (2) of the construction of the building and after the stills and other appliances and apparatus have been set up, the applicant shall furnish two fresh copies of the plans to the Collector who shall cause them to be verified in any manner he thinks fit and then submit with his observations, if any, one such copy of the plan to the Commissioner for examination and for comparison with the plans first submitted by the applicant and for any further verification which the Commissioner may think necessary.

(4) After the Commissioner approves the plan, he shall instruct the Collector to grant a licence to the applicant.

(5) The applicant shall be bound to conform to the orders of the Commissioner regarding any addition or alteration to the buildings or plans, whether before or after final plans are submitted, for proper security of revenue and to render illicit practices impracticable.

(6) Whenever any addition or alteration to the buildings, stills or other apparatus as shown in the plans submitted under sub-rule (3) becomes necessary, the applicant shall submit fresh plans through the Officer-in-charge who will check the same regarding correctness of the existing portions of the plan and submit them, with his comments on the suitability and feasibility of the changes proposed to the Collector who shall obtain the orders of the Commissioner and no such addition or alteration shall be made without the previous sanction of the Commissioner.

64. Execution of bond and written instrument and grant of licence.— (1) Before the licence to work the distillery is granted by the Collector, the applicant shall execute a bond in Form XV pledging the premises, stills, all apparatus and utensils employed in the manufacture or supply of the product for the due discharge of all payments which may become due to Government or in lieu of executing such a bond, the applicant may submit Bank guarantee of such value as the Commissioner may direct.

(2) In addition to the requirement under sub-rule (1), the Collector shall also, at the same time, ensure that the applicant executes a written agreement agreeing to such terms and conditions as may be called upon by the Commissioner to guarantee the manufacture and supply of the required quality and quantity of the product.

(3) On execution of the bond and the written instrument referred to in sub-rules (1) and (2), the Collector shall grant a licence in a Form XII(DW1).

65. Intimation by the licensee to start work in a distillery.— Every proprietor or manager of a licensed distillery shall give at least fifteen days' notice in writing to the Collector indicating the date on which he proposes to commence work in the distillery and at least one month's notice before he ceases to work it.

66. Distillery area.— No country spirit other than the liquor processed in the distillery shall be sold in any area or areas which the Government may notify, from time to time, to be distillery area.

## **PART II**

### **Control and regulation of manufacture in the distillery**

67. Arrangement of stills and pipes, etc., in the distillery.— (1) Distillers shall so arrange their stills that spirit shall be discharged into closed and locked receivers of such pattern that no spirit can be removed from them unless they are unlocked.

(2) Every pipe used for conveying spirit shall be so fixed and placed that the Officer-in-charge can examine it throughout its whole course.

(3) They shall also provide and maintain suitable and secured fastenings suitable locks of India make approved by the Commissioner, for all stills, spirit-receivers, fermentation rooms, store rooms, pipes, etc., to the satisfaction of the Commissioner, and the keys of all such locks shall be retained by the Officer-in-charge.

(4) Distillers, if they so desire, may put their additional locks on all stills, receivers, etc. but shall be bound to open such locks when it is required by the Officer-in-charge to allow free inspection.

(5) Duplicate keys of all locks for fastenings on stills, receivers, vats, pipes, pipe connections, etc. shall be deposited with the Treasury Officer by the Superintendent.

(6) The stills, receivers and vats shall be so arranged that the spirit may be conveyed from the receiver to the store room by gravitation through pipes having sealed flanges or may be pumped through closed pipes.

(7) Spirit collected in the receivers may be conveyed to the store room in casks with special permission of the superintendent.

68. Storing of spirit.— (1) Spirit shall be stored in sound casks or vats and no cask or vat shall be used for storage of spirit or for conveyance of spirit from the receivers to the store room until it has been examined and registered by the Officer-in-charge or by such other officer as the Collector may depute for the purpose.

(2) Each cask or vat shall be so placed as to admit the contents being accurately gauged and its internal parts must also be clearly visible and it shall also be fitted with a proper dipping for gauging.

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

(4) All spirit collected in the receiver shall be transferred or conveyed into the store room or Warehouse without any delay, but no spirit shall be transferred between 10 P.M. and 6 A.M.

69. Responsibility for loss, damage or theft of spirit in a distillery.— (1) The Government shall not be made responsible for the destruction, loss or damage by fire, theft or any other cause whatsoever, occurring to any spirit stored, received, gauged, weighed or verified in the distillery or warehouse.

(2) In case of fire or other accident in the distillery the Officer-in-charge shall immediately attend to and open it at any hour of the day or night.

(3) With a view to providing sufficient protection to the persons affected in any accident referred to in sub-rule (2), the distiller shall insure the unit at least with third party coverage with a public sector General insurance company.

70. Materials to be used for distillation.— (1) The materials of bases to be used in distilling country spirit shall only be of such descriptions as are generally approved by the Commissioner and all materials used must be of good quality.

(2) No ingredients noxious to human health shall be added to, the spirit intended for human consumption.

71. Distiller to maintain accounts.— (1) The distiller shall maintain registers separately showing the following particulars, namely:-

- (a) register showing the quantity of beer manufactured, cleared, kept in store and duty levied in the brewery in Form XVI(a)
- (b) register showing quantity of description of materials used, quantity of wash, spirit manufactured and quantity of wash used in Form XVI(b)
- (c) register showing the quantity of spirit received into, reduced or blended in , and used from each Vat or store Cask and quantity of spirit passed out in form XVI( c); and
- (d) register showing the balance Account of spirit in hand in Form XVI(d)

(2) The quantity of spirit remaining in stock in each cask, vat or other receptacle shall be shown under clause (e) of sub-rule (1).

(3) Such accounts shall be opened at all times for inspection by the Officer-in-charge, the Superintendent, the Deputy Commissioner or the Commissioner, or any other Excise Officer or Executive Magistrate authorized for the purpose by the Collector.

72. Samples of spirit for chemical examination and its cost.— Samples of materials used in distilleries for the manufacture of spirit and of spirit manufactured therefrom shall be sent to the Chemical Examiner for examination, once in July and again in December, and at other times if required, and the cost of dispatch of the samples and also the fee as may be specified by the State Government for the examination shall be borne by the distiller.

73. Prohibition of use of fire or naked light in distillery.— The use of fire or of naked lights of any description in any room within the distillery or the warehouse in which spirit is manufactured, received, stored, issued or otherwise handled, is prohibited.

(2) Naked lights may, if necessary, be used in the laboratories attached to the distilleries, provided such laboratories are quite separate and at least 20 meters apart from rooms mentioned in sub-rule (1).

(3) In all such cases the distiller shall ensure that adequate fire extinguishing provisions are made to prevent accidental fire.

74. Relevant instructions in Technical Excise Manual to be allowed.— With regard to further details of procedure relating to working in a distillery, the instructions at Chapters V to XI in the Technical Excise Manual prepared by Lt. Col. C.H. Bedford, so far as may be relevant, shall be followed.



### **PART III**

#### **Duty on spirit and recovery of dues etc.**

75. Stock-taking and calculation of duty on wastage or deficiency of spirit.— (1) An account of the distiller's stock of spirit shall be taken by the Superintendent, at least once every quarter and wastage allowance up to a maximum two per-centum of all spirit manufactured in proof liters in the process of re-distillation of rectified spirit shall be allowed.

(2) The distiller shall pay to the State Government, duty at the rate specified by the State Government under section 29 on all spirit which may not be forthcoming in the stock-taking mentioned in sub-rule (1) and for which he is unable to account for to the satisfaction of the Commissioner, in excess of a wastage allowance of one and one-half per centum calculated on the number of proof litres passed into the store room.

(3) Wastage for the purpose of collection of duty on the excess as referred to in sub-rule (2) shall be calculated annually, that is, at the end of the year for which the licence is in force.

(4) If it is proved to the satisfaction of the Commissioner, or such officer, as he may specify, that the deficiency or wastage, mentioned in sub-rule (2), in excess of one and one-half per centum has been caused by accident or other unavoidable cause, the payment of duty at the above rate on such deficiency shall not be required.

76. Duty on spirit under obscuration.— (1) If any, saccharin or other matter of such a nature as to obscure the indications of the hydrometer is introduced into spirit, duty shall be calculated on the quantity and strength of such spirit as ascertained before the introduction of such matter.

(2) Wastage of spirit shall not be allowed to which saccharin or other matter is added, after such addition and before removal from the distillery.

(3) All spirit referred to in sub-rule (1) shall be kept in separate receptacle.

77. Recovery of dues from distillery.— Without prejudice to the procedure prescribed for recovery of dues by section 95 of the Act, all sums due to Government may be recovered from the amount of deposit made by the distiller or by sale of the premises, stills and other things pledged under the bond or the Bank guarantee mentioned in rule 64.

78. Action to be taken by Commissioner on expiry of the licence.— (1) On termination of the licence, either on account of expiry of the term or on account of cancellation or suspension of the licence, the Commissioner may take over, or permit the distiller's successor to take the balance of liquor in the distillery at twenty per centum below the contract rate.

(2) Consequent upon cessation of the distillery under sub-rule (1), the Officer-in-charge shall immediately seal the same and report to the Commissioner under intimation to the Collector for alternative arrangements.

## **PART IV**

### **Regulation of working in a distillery and other production unit**

79. Operations in distilleries, bottling units and breweries and payment of overtime fees, etc.— (1) All operations in a distillery, and other production unit which require the presence of an Excise Officer shall be stopped, subject to the provisions of this rule, on Sundays, other public holidays and specially declared holidays.

(2) The licensee of any distillery, other production unit shall also so arrange its operations that no Excise Officer or any of his employees need be on duty for more than eight hours per day which is specified as the scheduled hours of duty per shift.

(3) If it becomes necessary for the licensee to run the second shift of 8 (eight) hours, then he can do so only with the prior permission of the Commissioner.

(4) If the distillery and other production unit functions more than one shift, additional staff shall be posted as would be determined by the Commissioner and the cost for payment to such additional staff shall be such as specified under sub-rule (2) of rule 93 and shall be borne by the said unit.

(5) The Distillery or other production unit shall pay to the State Government a sum of three thousand rupees per each extra hour of operation of their such unit beyond the scheduled hours as specified in sub-rule (2), in addition to the overtime fees payable to the Excise Staff in pursuance of the provisions prescribed hereunder,

(6) The Officer-in-charge of the unit, distillery and other production unit shall collect the amount due under sub-rule (5) for each day of its operation beyond the scheduled hours and deposit in the current account of the concerned D.D.O.-cum-Superintendent which will be disbursed in accordance with the provisions contained in sub-rule (13) and the Officer-in-charge shall submit a detailed report to the Superintendent of the district with a copy thereof to the Commissioner, at the end of the month indicating the work done and the number of hours engaged in such unit beyond the scheduled hours of each occasion and the fee realized thereof, for a verification at the level of the Superintendent.

(7) On Sundays, public holidays or specially declared holidays, the Officer-in-charge shall not be required to attend the operation in the distillery and other production unit unless a written requisition is received from the licensee and for which overtime fee besides the fee specified in sub-rule (5), is claimed and allowed for such attendance.

(8) A licensee when requiring the presence of the Officer-in-charge for operation of the distillery, other production unit beyond the scheduled hours specified in sub-rule (3) or on holidays specified in sub-rule (7), he shall submit a written requisition to the Officer-in-charge indicating the work to be done and the approximate time the work is likely to cover and the hour at which Officer-in-charge is required to attend.

(9) All claims for overtime work must be accompanied by a full statement of work done and the time spent, stating the hour and minutes and by a copy of the requisition of the licensee for attendance.

(10) No claim for overtime work shall be paid by the licensee until it has been examined and passed by the Superintendent.

(11) When an Officer attends on a requisition of the licensee made in accordance with the foregoing provisions, the minimum charges, whatever may be the time spent, shall be for one hour.

(12) The fee to be charged for each hour of overtime work done shall be one-fifth of a day's pay of the officer concerned.

(13) The Distillery, other production unit shall disburse the fee for the overtime work to the Current Account of the D.D.O.-cum-Superintendent who shall pay the same to the account of the concerned Officer-in-charge of the unit after sanction of the same by the Collector of the district as recommended by the Superintendent.

Explanation.—For the purpose of this part, the expression “ Other Production Unit ”shall mean bottling unit or brewery, unless the context otherwise requires.

80. Gauging of vats or casks.— (1) For taking periodical stocks, the gauging of spirit in vats or casks may be done by dip rod measurement, weighment or by such other method as may, by order, be specified by the Commissioner.

(2) Whenever by bung-rod measurement the deficiency in any cask is found to be excessive, the whole contents of the cask shall be promptly measured by litre measures and the actual deficiency shall be ascertained.

81. Distiller to report on offences in distillery. – (1) It shall be the duty of the distiller to bring any breach of the excise and allied laws, or of any rules made thereunder, committed by any person in his employ, to the notice of the Officer-in-

charge of the distillery who shall report the matter to the Superintendent, and the Superintendent shall apprise the Collector about it.

(2) The distiller shall be bound to comply with the orders of the Collector passed on the report mentioned in sub-rule (1).

82. Action by Officer-in-charge against offenders in the distillery.— The Officer-in-charge may expel for some or all times, from the premises of the distillery warehouse, any person whom he finds to have committed, or to be committing, or about to commit, any breach of the excise and allied laws or rules made there under or who is intoxicated or disorderly and he shall, immediately report the action so taken to his official superior for approval or for further inquiry as may be considered necessary in each case by such official superior.

## **PART V**

### **Manufacture of IMFL**

83. Separate licence required for manufacture or compounding and blending etc., IMFL.— (1) Distillers who desire to manufacture IMFL for sale shall apply for separate licences for the purpose in the same manner as specified in rules 62 to 64 whether the spirit is manufactured in his own distillery or in the premises owned by the Government.

(2) Manufacturers of IMFL must also take out separate compounding and bottling licences in accordance with the provisions of rule 92 to 104 prior to taking up or conducting such operations.

(3) All processes connected with bottling, flavouring, blending or colouring IMFL shall be conducted in a separate building within the distillery enclosure and shall be according to the provisions of rule 92 to 104.

## **PART VI**

### **Appointment of Officers for distillery**

84. Posting of officers and staff.— (1) Subject to the sanction of the State Government, the Commissioner shall appoint such officers and staff as he thinks fit, having regard to the type and nature of work in a distillery.

(2) The Superintendent shall post constables to the distillery and transfer them at suitable intervals to execute work.

85. Accommodation for officer and staff.— (1) The distiller shall provide suitable rent-free accommodation for the Officer-in-charge and for other staff in close proximity to the distillery.

(2) He shall also supply such office furniture as may be reasonably required for the use of the Officer-in-charge and other staff within the distillery.

## **PART VII**

### **Issue of spirit from distilleries and warehouses within or attached to distilleries**

86. Payment of duty on spirit for removal.— (1) No spirit shall be removed from any distillery unless it has been gauged and proved by the Officer-in-charge.

(2) When spirit is removed on payment of duty, the gauging must be by actual measurement or by weighment and when it is removed under bond, the gauging may be by bung-rod.

87. Pass required for removal.— (1) No spirit shall be removed except under a pass issued in Form XVII granted by the Officer-in-charge, but when spirit is sent to the Chemical Examiner for examination no pass will be necessary.

(2) The pass mentioned in sub-rule (1) shall be issued either on proof of full payment of duty or on proof of execution of bond by persons permitted to remove spirit under bond and may include any quantity upto the quantity covered by the duty paid or the bond executed.

(3) The Collector may permit distillers or licensees to remove spirit from the distillery on account of advance deposits made towards payment of duty.

88. Procedure for Issue of spirit.— (1) Issues of spirit may be made from the warehouse in or attached to the distillery under the following conditions, namely:—

(a) for IMFL,—

(i) to licensed vendors of IMFL; or

(ii) to any person for his personal consumption subject to the notification issued by the State Government under section 17 and restrictions prescribed in rule 5;

(b) for preparation of Mritasanjibani, in its varying names or Ma-ul-laham, to persons licensed to sell medicated wines;

(c) for country spirit, subject to rules 89 and 90, to persons licensed to sell such spirit and permitted by the Commissioner to obtain supply from the distillery;

(d) for denatured spirit to persons holding licences for sale of such spirit or for the use of such spirit in business, such as, repair or production of inedible industrial or commercial goods or of any article other than those containing

or composed of food, foodstuffs, drinks or beverages intended for human consumption either internally as medicine or in any other way.

(e) for rectified spirit (i.e., spirit of a strength higher than 50° (over proof) to which no flavouring or colouring matter has been added).-----

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

(iii) to a person holding a licence for compounding and blending IMFL; or

(iv) to a person requiring such spirit for industrial purposes in the process of manufacture of any article except those which, if imported from outside India, would on such importation be liable to spirit duty under the Custom Tariff Act, 1975 (51 of 1975) and holding a pass in Form XIX from the Collector to obtain such spirit free of duty from the distillery or warehouses.

(2) A pass in form XX may be issued for import of rectified spirit exempted from payment of duty.

89. Special rules for issue of country spirit – (1) Issue of country spirit may be made only from the warehouse within or attached to the distillery and only at strengths 40° (under proof).



(2) The provisions of Chapter XII relating to warehouses for country spirit outside a distillery shall apply to all operations in a warehouse in or attached to the distillery, so far as they are relevant.

90. Minimum quantity for issue of country spirit.— The quantity of country spirit to be removed from the distillery to any warehouse or depot shall not generally be less than 225 in London Proof Litres (LPL) but issues of country spirit may be made from the warehouse in or attached to the distillery in any quantity not less than five LPL.

91. Allowances for transit wastage of spirit.— (1) An allowance at a rate not exceeding in any case, the appropriate maximum specified in the Table below, shall be allowed for the loss in transit by leakage or evaporation of spirit which is transported or exported by land in metal vessels only under bond.

Table

Sl. No.	Period of transit	Percentage of wastage allowed
(1)	(2)	(3)
(1)	For a journey of not greater duration than five days	0.5 per cent
(2)	For a journey of duration exceeding five days	1.0 per cent per day of the journey

Explanation— For the purpose of this rule, the expression “the period of transit” shall include the day of arrival in the receiving warehouse but does not include the day of dispatch:

Provided that if, in any case, the temperature of the spirit on arrival at its destination is found to be lower than that when despatched, a further allowance shall be made, if necessary, of 0.05 per cent for every degree of difference between the temperatures.

(2) If the report of the officer by whom a consignment of spirit, transported or exported by land under bond or duty-free has been gauged and on arrival at its destination, shows and is proved that wastage to a greater extent than that which is

allowed under sub-rule (1) has occurred, the distiller or the warehouse-keeper, as the case may be, on receipt of an intimation to the effect from the said officer shall pay forthwith the duty at the highest rate for the time being in force on country spirit in any place through which the said consignment has passed or so much of the deficiency as is in excess of the above allowances:

Provided that, if it shall be proved to the satisfaction of the Commissioner that such deficiency has been caused by accident or other unavoidable cause, the duty levied on such deficiency shall be refunded, and in any case, the Commissioner's decision shall be final.

(3) The wastages referred to in this rule shall be determined by deducting from the quantity of spirit despatched, the quantity received at the destination, both quantities being stated in terms of L.P. litres, and the percentage shall be calculated on the quantity of spirit contained on despatch in each cask or other receptacle comprised in a consignment.

(4) When duty is levied on any deficiency of spirit occurring in transit it shall be realized by the Collector of the district in which the distillery or the warehouse is situated from which the spirit was dispatched.

## CHAPTER IX

### PART I

#### **WAREHOUSING OF FOREIGN LIQUOR AND IMFL AND COMPOUNDING AND BLENDING OR BOTTLING OF IMFL FOR THE PURPOSE OF SALE TO TRADE**

92. Conditions relating to the operations.— (1) IMFL other than wines and fermented liquors shall not be –

- (a) compounded, blended or reduced; or
- (b) bottled; or
- (c) stored in a bonded warehouse or a non-bonded warehouse or a store-room, as the case may be , for sale to trade,

except under a licence granted in this behalf by the Collector.

(2) Licences under clauses (a) and (b) of sub-rule (1) shall not be granted to a person unless he holds a licence under clause (c) for sale to trade of IMFL.

(3) Except in the manner provided for in these rules, potable IMFL referred to in sub-rule (1) shall not be stored either in shape of bottles or in bulk, or compounded, blended, reduced, bottled in a warehouse or store-room in bond and issued or sold therefrom otherwise than in the presence of an Excise Officer appointed under rule 93.

93. Appointment of staff for supervision and payment of fees.— (1) The Commissioner shall determine and appoint the Excise Officer and staff necessary for the proper supervision of the operations carried on in each warehouse or store-room mentioned in sub-rule(3) of rule 92:

Provided that, if any Unit will function with the prior approval of the Commissioner for more than one shift i.e. 8 (eight hours), additional staff shall be posted as would be determined by the Commissioner and the cost of establishment of the officer and staff including the additional staff, as prescribed in sub-rule (2), shall be borne by the Unit.

(2) The licensee shall pay to the Government the fees for maintaining a warehouse and for conducting the operations referred to in sub-rule (1) at the rates as may be determined by the State Government, from time to time, which shall be payable at the end of each calendar month and shall not exceed in amount the whole of the cost of the excise staff employed for the purpose of this rule.

## **PART II**

### **Requirements before and after grant of licence**

94. Particulars required from licensee and his responsibilities.— (1) Any person when applying for a licence under clause (a) or clause (b) or clause (c) of sub-rule (1) of rule 92 shall furnish the following particulars, namely:—

- (a) the place at which and the premises in which the operation and nature operations to be carried on;
- (b) the approximate number of days in a week or month for which the operation or operations to be carried on;
- (c) a detailed plan of the warehouse or store-room, as the case may be, in triplicate showing therein the different rooms or compartments and all the permanent fixtures;
- (d) non-refundable application fee as may be specified by the State Government, from time to time in shape of Bank Draft or Treasury Challan ;
- (e) non-refundable application fee as may be specified by the State Government from time to time, for grant or renewal of IMFL 'ON' or Beer parlour 'ON' in shape of Bank Draft or Treasury Challan ;
- (f) non-refundable application fee as may be specified by the State Government, from time to time, for grant or renewal of IMFL 'OFF' in shape of Bank Draft or Treasury Challan.

(2) No addition or alterations within such warehouse or store-room shall be made without the previous approval in writing of the Collector.

(3) The approved storeroom shall consist of at least one room for the storage of foreign liquor and IMFL and the carrying on the operation referred to in sub-rule (1) of rule 92 and the bonded warehouse shall consist of at least two rooms or compartments, one for the storage of spirit in bulk as well as for carrying on the operations and another for the storage of finished products.

(4) All the rooms or compartments in the warehouse or storeroom shall be well ventilated and have their grills embedded in cement, and the windows shall be securely barred with bars embedded in cement and they shall be wire-netted, the net having a mesh of not more than 2.5 centimetres.

(5) Every room or compartment shall bear on the outside a board on which shall be legibly painted in oil-colour the purpose for which the room or compartment is set apart.

(6) The warehouse or storeroom as well as each of the rooms and compartments therein shall remain under double lock, one of the licensee and the other supplied by the Collector to the Officer-in-charge of the warehouse or the store-room, the duplicate key of the latter being deposited in the Treasury.

95. Grant of licence.— If the Collector is satisfied on inquiry that the applicant is a fit person to hold the required licence and the premises in which such person proposes to carry on the said operation are suitable, he shall grant licence to such person with prior approval of the Commissioner:

Provided that the licence under this rule may be granted for a maximum period of three years subject to renewal by the State Government every year on payment of the prescribed licence fee.

96. Requirements to be met by licensee.— (1) In case of warehouse in bond, the licensee shall provide, free accommodation for the Officer-in-charge and staff, near the

warehouse or storeroom, and in all cases, he shall provide suitable office accommodation with sanitary arrangements for such officer within the warehouse or storeroom and also supply such furniture and other articles for his use as may be considered reasonable by the Superintendent.

(2) The State Government shall not be held responsible for a loss or damage by theft, fire or any other cause whatsoever occurring to any spirit in the warehouse or storeroom.

(3) For each day's operation a seventy-two hours' previous notice (exclusive of Sundays and holidays) shall be given by the licensee to the Officer-in-charge.

(4) All colouring and flavouring substances to be used by the licensee shall be kept in the warehouse or store-room and no such substance shall be used unless the Chemical Examiner appointed by the State Government tests the samples thereof and approves the same as suitable for the compounding of IMFL.

(5) The cost of despatching samples for chemical examination and of the chemical examination of such samples shall be borne by the licensee.

(6) Only pure filtered water shall be used for the purpose of reduction of IMFL from a higher to a lower strength.

(7) In the process of compounding and blending of brandy, whisky, gin and rum in Odisha, no spirit except British spirit, or India made spirit or Scotch whisky or French brandy shall be used.

## **P A R T III**

### **Receipt and disposal of foreign liquor and IMFL**

97. Procedure for receipt and disposal of foreign liquor and IMFL.— (1) Foreign liquor or IMFL to be stored for sale to trade or to be bottled or used for compounding and blending shall be transported in bulk under cover of a pass or chalan from a Custom House, a distillery or a bonded warehouse direct to the licensed warehouse or storeroom and for IMFL to be bottled or used for blending 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, as the case may be, from the Custom-House, distillery or bonded warehouse.

(2) IMFL shall not be compounded, blended, reduced or bottled unless an account of its strength and quantity has been taken by the Officer in-charge of the warehouse or storeroom.

(3) Duty shall be assessed and realized on proof strength as ascertained from the bulk and strength before liquor is sold, or compounded and blended or bottled at the rates as may be specified by the State Government under section 29.

(4) The whole of the contents of a cask, where casks are used, shall be bottled in one operation and as soon as the bottling is over, the Officer-in-charge shall ascertain the quantity bottled and record in the concerned register the Ullage and wastage.

(5) The grant of rebate or refund of duty which shall have been previously allowed on account of deficiencies in the operation mentioned in sub-rule(4) upto a maximum limit of two percentum shall be considered by the Commissioner on application made by the licensee through the Collector at the end of each quarter.

(6) The bottles to be used for the purpose of bottling IMFL shall be properly cleaned and washed first with a solution of potassium permanganate and then with pure water and shall finally be rinsed with a quantity of the liquor to be bottled therein.

(7) The Officer-in-charge shall, without prior notice to the licensee, take sample in duplicate of not less than 750 ml from the IMFL of different categories like Whisky, Rum, Brandy and Gin bottled for chemical analysis and declaration of true strength and obscuration from each batch of IMFL manufactured.

(8) If the strength, reported by the Chemical Examiner is more than two percentum proof degree than the strength declared by the manufacturer on the labels pasted on each bottle, the manufacturer shall pay the differential duty and a penalty at the rate of ten times the difference in duty but not exceeding fifty thousand rupees.

(9) If such differences are found to occur frequently, the Commissioner may order, for cancellation of the licence held by the manufacturer.

(10) Samples of finished products may also be taken at any time by the Commissioner and such other Excise Officer authorized by him.

(11) The Officer-in-charge shall carefully pack and forward sample from each batch of IMFL manufactured of different categories for chemical analysis and keep the duplicate sample under lock and key in his custody until receipt of Chemical Examiner's reports or required by the Chemical Examiners to replace the previous sample.

(12) The Officer-in-charge shall take samples in presence of the licensee or his authorized agent and affix his seal and record the batch number on the label and sign on it.

(13) Alcoholic strength of the IMFL, wine and Beer which shall be bottled shall conform to the standards specified in the table below :—



Table

Name of the Liquor		Sikes Degrees (Proof Strength)
(1)	(2)	(3)
(1)	<b>IMFL</b>	
(a)	Whisky, Rum, Vodka, tequila and Brandy made from India made Spirit	... 75 <sup>0</sup> and above.
(b)	Gin made from India made Spirit	... 65 <sup>0</sup> and above
(c)	Brandy made from imported Grade Spirit	... 70.1 <sup>0</sup> and above
(d)	Whisky, Gin, rum, tequila and Vodka made from Imported Spirit	... 71 <sup>0</sup> and above
(e)	Liquor, Liquor Cordial, Mixtures	... 60 <sup>0</sup> or below.

<b>(2)</b>	<b>WINE</b>		
(a)	Table Wines such as Red, White, Rose, Sparkling and Still, from imported base and India made base	...	12.3---24.5 Degrees
(b)	Fortified Wines such as Port, Sherry, Madeira, made from Imported base	...	31.5 ---36.8 Degrees
(c)	Fortified Wines from India made base	...	40 Degrees or below
(d)	Vermouths and Aperitifs from Imported and India made base	...	28.0----35.1 Degrees

<b>(3)</b>	<b>BEER</b>		
(i)	Mild	...	Upto 5% V/V
(ii)	Strong/Super Strong	...	Above 5% V/V.

(14) After the bottles have been filled up immediately, such bottle shall be either corked or capsuled and corked to prevent tampering and labeled and removed to the storeroom for bottled liquor and distinct serial number to be known as the batch

number shall be assigned to each bottling operation, the number being noted on the label of each bottle of the batch:

Provided that no IMFL or wine or Beer so bottled shall be transferred or conveyed into store room or warehouse between 10 PM to 6 AM.

Provided further that no IMFL or wine or Beer shall be issued from the store room or warehouse after 6 PM.

(15) The capsule, if it is metallic, shall be firmly fixed in position by a capsuling machine or any other suitable appliance and if, of paper it shall be gummed over the cork and the neck of the bottle.

(16) The capsule shall bear inscription showing either the name of the distiller, compounder, blender, bottler or brewer of the IMFL, wine or Beer as the case may be, or the brand name or both and not any other inscription.

(17) Bottles shall be packed as soon as a bottling operation is completed, and each package shall contain a dozen or multiple of a dozen of litres and the bottles in each package shall be of uniform size.

(18) The Officer-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.

(19) After the operations under sub-rule(18) is over, the licensee shall pay a fee at the rate as may be specified by the State Government, from time to time, per LPL as Bottling fee and the bottled IMFL, Wine and Beer shall thereafter be removed to the approved warehouse or storeroom.

(20) After each bottling operation the premises shall be cleaned to the satisfaction of the Officer-in-charge.

(21) If it is suspected that strength of any liquor mentioned in the Table prescribed under sub-rule (13), in a licensed premises is lower than the prescribed strength, one bottle shall be opened by the Superintendent for examination either at his inspection or on the report of the subordinate officer or otherwise.

98. Removal of IMFL.— (1) The licensee shall remove all bottled IMFL , Wine and Beer from an approved store-room within three months after it is bottled:

Provided that in case of non-removal of the bottled IMFL, Wine or Beer from the store room within the specified period, the Commissioner may allow removal of said stock within a further period of three months after being satisfied that the stock is fit for human consumption on chemical examination and on payment of three rupees over and above the bottling fees per LPL and under no circumstance further extension shall be allowed.

(2) No IMFL, Wine or Beer shall be removed or sold from a warehouse or storeroom except under a pass granted by the Officer-in-charge.

99. Identification and issue of stock.— (1) For identification of the stock of IMFL,Wine or Beer at a glance and to facilitate its timely movement to the retailers, the licensee shall make necessary arrangements at entering chronologically according to date of manufacture and date of receipt of the stock in the bonded warehouse.

(2) Issue of stock from the warehouse shall be made in order of priority according to the date of manufacture and the date of receipt with a view to avoiding sedimentation and deterioration of quality.

(3) The Officer-in-charge shall maintain a separate register in Form XXI and keep a record of the stock received in the consignment showing quality at each brand along with place of Import, Batch No., year of manufacture and date of receipt and disposal.

(4) The Officer-in-charge shall affix a slip prominently on each case, pack of stock containing following particulars, namely:—

- (a) Name and address of the Bond;
- (b) Category of Stock;
- (c) Details of Brand ;
- (d) Where from imported;
- (e) Details of Import or Export permit with year number and date;
- (f) Year of manufacture;
- (g) Batch No.;
- (h) Date of receipt in the Bond;
- (i) Last date due for disposal.

(5) The licensee shall place indent and import of the stock keeping in view the marketability of the stock intended to be imported.

(6) The licensees shall remove stock from the bond for the sale to trade within the period as mentioned in sub-rule (1) of rule 98.

(7) The Superintendent shall be careful while issuing import and transport pass with a view to avoiding unnecessary piling up of huge stock which may lead to sedimentation and deterioration in quality if not disposed of in time and shall observe the following principles, namely:—

- (a) the licensee may be allowed to indent for fresh stock of IMFL, Wine or Beer keeping in view the marketability of the new stock in reasonable time with due observance of provisions under sub-rule(6);
- (b) if any such stock stored becomes deteriorated in quality due to leakage, sedimentation, damage to container or becomes unfit for human consumption owing to long storage or for other factors, the licensee shall be squarely responsible and shall be liable to pay fine equal to the duty

payable to the State Government on the stock so spoiled along with ten percentum of excess over the amount so payable; and

- (c) when any stock is found unfit for human consumption on chemical examination or found deteriorated in quality due to sedimentation, leakage or damage to container, the same shall be destroyed in the manner as provided under rule 55.

100. Licensee to maintain accounts.— Correct accounts of IMFL, Wine and Beer for compounding, blending and bottling and of colouring and flavouring substances in the warehouse or storeroom shall be maintained by the licensee in the manner as may be specified by the Commissioner and the said accounts shall remain in the custody of the Officer-in-charge who shall check them at the end of each day's work and shall produce them for inspection by his official superiors.

101. Other rules applicable to warehouse or store-room for IMFL, Wine and Beer.— Rules 64 to 69, 75 to 78, 80 to 84, 86 to 88 and rule 91 relating to working in distilleries and warehouse within or attached to the distilleries and the rules relating to warehouses for country spirit outside distilleries shall apply to the work and functions relating to receipt, storing, compounding and blending, reducing, bottling, issue, or sale of IMFL, Wine or Beer in or from a warehouse or storeroom in bond so far as the said rules may be relevant and not inconsistent with these rules.

#### **PART IV**

#### **ISSUE OF PERMISSION FOR USE OF LABEL ON BOTTLES CONTAINING FOREIGN LIQUOR , IMFL, BEER , WINE AND COUNTRY SPIRIT**

102. Permission for use of label.— (1) No Foreign Liquor, IMFL, Beer and country spirit which are manufactured within Odisha in accordance with the provisions of this Act and Rules or which are manufactured outside the State in India by licensed manufacturers and allowed to be imported into the State or foreign liquor imported into the State from outside India, shall be stored in any warehouse or sale-to-trade premises or any retail or any other licensee's premises for the purpose of sale, unless and until

the brand name under which and the label with which it is to be sold is approved and the permission is granted by the Commissioner in writing on that behalf.

(2) The manufacturer shall, after the bottles are filled, corked and capsuled, affix on each bottle a label approved by the Commissioner for the purpose of affixing such label and the labels shall contain such particulars as may be specified by the Commissioner, from time to time.

3. (a) Person who intends to store any liquor mentioned in sub-rule (1) shall apply for approval of brand names and labels and for issue of permission to use such brand name and label directly to the Commissioner and if IMFL, Wine or Beer is manufactured outside Odisha, he shall apply to the Commissioner for approval of the brand names and labels and for issue of permit through the Excise Authority of that State.

(b) Applications for approval for a new brand name of foreign liquor IMFL, Wine, Beer or Country Spirit mentioned in sub-rule (1) and the labels corresponding to it, shall be made to the Commissioner at least two months prior to its sale or offer for sale but the application for renewal of approval of existing brand name and label shall be made to the Commissioner, within the last working day of the months of February of each year.

(c) The Manufacturer licensed to manufacture IMFL within the State and outside the State of Odisha besides 750 ml., 375 ml, 180 ml. and 90 ml. may also manufacture, IMFL and bottle in quantities of any other suitable size prevalent in national or international market for sale only in shops licensed to sale IMFL, but in case of Beer, the same may be approved for sale in size of 650 ml., 500 ml. or 330 ml. or any other suitable size prevalent in national or international market and the said manufacturers shall have to apply for approval of the brand name and labels for sale to trade inside the State of Odisha:

(4) All applications for approval of brand name and labels, and renewals of such brand name and labels and for issue of permission shall be accompanied by such fees as may be notified by the State Government, from time to time.

(5) (a) The Commissioner, before approval of the brand name and labels and issue of permission, shall make such inquiries as deemed fit and may also require samples of the liquor to be chemically examined before such approval to ensure that the liquor meets required standard;

(b) The correct and up to date record of all brand names and labels which are approved or whose approval is renewed, from time to time, shall be maintained by the Commissioner.

(c) The list of brand names which are approved by the Commissioner up to the 28<sup>th</sup> of February of every year shall be published by him within the 31<sup>st</sup> March of the following year.

(6) The Commissioner may refuse approval of brand name and label if he is not satisfied,—

(a) in the case of IMFL that the bottler whose name is stated in the application holds a valid licence from the Government or any State or Union Territory in India to distil, compound, blend or bottle spirits or brew beer; and

(b) in the case of foreign liquor brought into India from any foreign country and bottled in India, that the brand name under which or the label with which it is proposed to be sold is distinguishable from other brand names or labels which have already been approved or whose approval has already been applied for :

Provided that while refusing to approve a particular brand name, the Commissioner will state reasons, to be recorded in writing, and such refusal shall be made after giving the affected party a reasonable opportunity of being heard.

(7) The permission which has been once issued shall remain valid until the 31<sup>st</sup> of March of the following year.

(8) A permission already issued may be withdrawn at any time by the Commissioner for reasons to be recorded in writing and after giving the affected party reasonable opportunity of being heard.

103. Permission for storage of IMFL for sale.— (1) No IMFL shall be stored by any wholesaler or retailer or other licensee (except Military Canteens) for the purpose of sale, unless the labels and brand names of IMFL which are intended for sale, have been intimated to the Collector and permission obtained for such storage.

(2) The permission once issued shall remain valid till the 31<sup>st</sup> March of the following year.

(3) While applying for issue of permission for storage of IMFL the licensee shall pay such fees as may be notified by the State Government from time to time.

(4) The list of IMFL for which permission has been issued may be amended, from time to time, on payment of such fee for each additional item as may be specified by the State Government :

Provided that there shall be no refund in case of deletions of any item during the year.

104. Permission for storage of Foreign Liquor brought in to India for sale.— In case of foreign liquor brought into India from any foreign country for the purpose, of storage for sale, the manufacturing Company, through its office situated in India or through its agent stationed in India, shall prove to the satisfaction of the Commissioner, that the distiller, compounder, blender, bottler or brewer of the foreign liquor has been duly registered in that foreign country and if satisfied, the Commissioner may approve the label of such foreign liquor which will remain in force for one year in Odisha and



permission may be granted for that period on payment of such fees as may be specified by the State Government and renewals may also be allowed for one year at a time subject to payment of fees as may be specified by the State Government.

## **CHAPTER X**

### **PART I**

#### **GRANT OF LICENSE TO BREWERIES**

105. Requirements from the brewer before grant of licence.— (1) Any person intending to brew liquor for sale as beer shall submit to the Commissioner through the Collector a description in writing, signed by himself, of all premises, rooms, places and vessels intended to be used in the brewing operations and sale of beer specifying the purpose for which each is to be used and the distinguishing mark of each.

(2) Before the licence to brew is granted, the Excise Officer authorized by the Commissioner shall inspect the premises and vessels, check the correctness of the particulars stated in the written description mentioned in sub-rule (1) and report to the Collector on his such checking.

(3) If the written description mentioned in sub-rule (1) is correct and found satisfactory and if the applicant is considered a fit person to receive a licence, the Collector will grant the licence in Form XII (BW1) to the applicant with the prior approval of the Commissioner on execution of a bond as prescribed under rule 64.

### **PART II**

#### **Arrangement of vessels and maintenance of accounts, etc.**

106. Marking and placement of vessels.— (1) On the outer side of the door of every room and place for brewing operations and sale and on some conspicuous part of each of the vessels, there shall be legibly painted in oil colour the name and number of the vessel, utensil, room or place according to the purpose for which it is intended to be used and if more than one vessel is used for the same purpose, each such vessel shall be distinguished by a progressive number.

(2) Mash-tuns, under backs, coppers and collecting and fermenting vessels shall be so placed and fixed that the contents can be accurately gauged and measured.

(3) The brewer shall not alter the shape, position or capacity of any vessel without giving two days' previous notice in writing to the Excise Officer mentioned in sub-rule (2) of rule 105.

107. Procedure for maintaining accounts and for inspection.— (1) The brewer shall enter correctly in the brewing book in Form XXII at least twenty-four hours before beginning to mash any malt etc., or dissolve any sugar—

(a) the day and hour of brewing, with the date of making the entry and the time which shall be two hours before mashing or dissolving, the quantity of malt and unmarred corn, rice, rice grits, flaked rice, maize grits, flaked maize, separately;

(b) other similar preparations and quantity of sugar to be used; and

(c) the hour when all the worst will be drawn off the grain in the mash tun.

(2) The brewer shall also enter in the brewing book the quantity and specific gravity before fermentation of the worst collected, the number and description of the vessel or vessels in which the worst were collected, and the date and hour when the entry is made and such entry must be made within one hour after the collection has been completed.

(3) The brewer shall at all times keep the book on the licensed premises accessible to the Excise Officer mentioned in sub-rule (2) of rule 105 or to any Excise Officer superior in rank to such Excise officer for inspection.

(4) The brewing book shall be the property of the State Government.

(5) In the brewing book, the brewer shall not cancel, obliterate or alter any entry, or make any entry which is incorrect in any respect.

### **PART III**

#### **Mode of working and materials for use**

108. Time and manner of removal of worst or produce.— (1) All worst shall be removed successively and in the order of brewing specified in Chapter XIII of the Technical Excise Manual prepared by Lt. Col. C.H. Bedford, to the underback, coppers, coolers and collecting or fermenting vessels and shall not be removed from the last named vessels until an account has been taken by the officer, or until after the expiration of twelve hours from the time at which the worst are collected.

(2) All the produce of a brewing shall be collected in the collecting or fermenting vessels within twelve hours from the time when the work commences running into the collecting or fermenting vessel.

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

(4) 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 made such entry in the brewing book and specifies in writing the quantity and gravity of the worts when mixed.

109. Scales and weights.— Every brewer shall provide and maintain the required scales and weights and render assistance to the Excise Officer mentioned in sub-rule (2) of rule 105 and to any inspecting officer in taking accounts.

110. Allowance for wastage or for spoilt beer .– (1) An allowance of five percent of the monthly total of the charges shall be made on account of wastage and no duty shall be levied on such percentage of wastage.

(2) Written application shall be made by the licensee to the Collector for an allowance mentioned in sub-rule(1) for sour or spoilt beer as wastage.

111. Procedure for granting the allowance- There must be satisfactory evidence to enable the Collector to decide whether the beer reported to be sour or spoilt can be properly identified and if the Collector is satisfied on this point he will sanction the destruction of the beer in the presence of Excise Officer subject to the following conditions, namely:—

- (a) the brewer shall sign a declaration that the beer was brewed by him and had never let his premises and that no part of it consists of “bottoms” or “returns” from vendors or other customers;
- (b) representative samples shall be taken and sent to such laboratory for analysis and report as the Commissioner may decide upon; and
- (c) the officer, mentioned in sub-rule (2) of rule 105, shall state the means by which he checked the bulk, quantity and after samples have been taken under clause (b), he shall witness the destruction of the beer and record a note of the fact in the brewing book.

112. Refund of duty paid on sour or spoilt beer.— If on receipt of the reports of analysis from the laboratory the Commissioner is satisfied that refund is justifiable, he shall pass orders for refund of the proportionate duty to the brewer and inform the Collector to make the refund.

113. Materials for use.— (1) The Commissioner may prohibit the use of any material in the manufacture of beer which in his opinion, or on analysis by the Chemical Examiner, is considered to be of a deleterious nature.

(2) For the purpose of analysis, the Excise Officer mentioned in sub-rule (2) of rule 105 or any Excise Officer superior in rank to him, may take without payments samples not exceeding one litre of any beer or material used in the manufacture thereof.

114. Application of certain provision of these rules to brewery.— The provisions of Chapter IX relating warehousing, bottling, receiving and disposal of stock, amount and manner of payment of fees and such other matters which are not specifically provided in this Chapter, shall apply in respect of brewery.

## CHAPTER XI

### PART I

#### DENATURATION OF SPIRIT

115. Denaturing substances, their chemical examination and use.— (1) Denatured spirit” shall include methylated spirit.

(2) The following substances or agents may, as specified in these rules, be used as denaturants, namely:—

- (i) “Caoutchoucine” which is made by the slow dry distillation of waste vulcanized rubber, and “light caoutchoucine” made by the redistillation of this liquid which process has the effect of removing certain smoke-causing and otherwise objectionable ingredients and by collecting that portion of the redistilled liquid which passes over at or below the temperature of about 200 degrees Centigrade;
- (ii) “Pyridine bases” which are made chiefly from the distillation of coalter or shale and are mixtures of Pyridine with closely allied compounds boiling at various temperatures and must be of guaranteed mineral origin;
- (iii) Pyridine proper is a singly definite compound  $C^5: H^5: N$  boiling at 100 degrees Centigrade and the use of Pyridine from animal sources is strictly prohibited in denaturation of spirit,
- (iv) “Woodnaptha” or Mineral naptha” which means inflammable oil distilled from coal, etc:
- (v) “Special denaturants” are as mentioned in the formulae for denaturing alcohol prepared by the standing Technical Committee in the Development Wing of the Ministry of Commerce and Industry, Ministry of Finance (Department of Revenue), Government of India;
- (vi) Special denaturants are used in certain industries where the general denaturants are unsuitable for use and the use of special denaturants may

be permitted under special sanction of the Government in consideration of each case according to specific requirements and subject to general regulations intended to safeguard the interest of revenue in the matter;

- (vii) Each denaturant shall be submitted for test by the Chemical Examiner for the purpose of analyzing its chemical compounds and to ascertain and report whether it is fit for being used as a denaturant.

116. Purpose of denaturation.— (1) The purpose of denaturing spirit or alcohol by admixture of denaturants is to render the mixture fit for the purposes of scientific, mechanical or commercial work, arts and manufacture and unfit for human consumption whether as a beverage or internally as medicine or in any other way.

(2) The denaturants shall be procured by and at the expenses of the person licensed to denature spirit and the expenses for their examination by the Chemical Examiner for the purposes referred to at sub-rule (1) shall also be borne by such person.

## **PART II**

### **Licensing and procedure of working**

117. Grant of licence for denaturation.— (1) Spirit may be denatured only under a licence issued in Form XXIII by the Collector and only at a distillery or an excise bonded warehouse.

(2) Only the spirit which is manufactured in the distillery where the denaturing is to take place or the spirit which is imported from another State in India under bond in accordance with the rules for the import of IMFL of a strength not less than 50 O.P. or of such other strength as may be fixed in any particular case by the State Government for use in particular arts and manufactures, may be denatured.

(3) A licence granted for denaturation of spirit at a distillery may specify the maximum quantity of spirit manufactured in the distillery which may be denatured in any one month.



118. Placement of vessels and procedure for denaturation.— (1) Denaturing shall be conducted and the stock of denatured spirit shall be kept in a separate building or room, within the distillery or warehouse premises as approved by the Commissioner.

(2) In the room set apart for denaturation of spirit, vat or vats shall be placed, properly gauged, tabulated and painted with chocolate colour and then used to denature spirit.

(3) Two smaller vessels with manholes cut in the top and fitted with discharge cocks, one painted black for storage of caoutchocine or woodnaptha and the other painted white for the storage of pyridine, shall be placed and treated in the manner as specified in sub-rule (2).

(4) Similar arrangements with necessary modifications shall be made if the use of special denaturants is permitted.

(5) The name of the liquor for which each vessel is intended and the markings and the descriptions as specified in rule 119 shall be painted on it in prominent letters.

(6) On no account shall any vessel be used for any purpose other than that for which it is ostensibly set apart.

(7) No spirit shall be issued for denaturation or placed in the denaturing vats unless a proper quantity of denaturants has been provided and the Officer-in-charge of the distillery or the warehouse where denaturation is conducted is present.

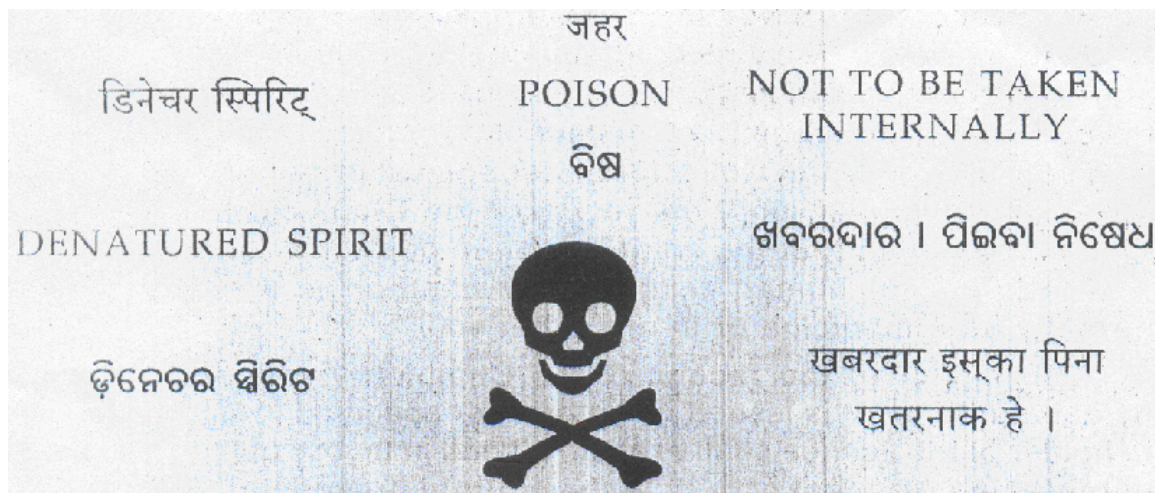
(8) A denaturing vat shall be fully cleared and cleared of all denatured spirit before any undenatured spirit is put in it.

(9) When undenatured spirit is put as under sub-rule (8) and as soon as the surface of the undenatured spirit has come to rest, it should be gauged and proved by

the Officer-in-charge and denaturants from the vessels referred to in sub-rules (3) and (4), as necessary, added to it in the proportion as prescribed in the formulae of the Standing Technical Committee referred to in clause (v) of sub-rule (2) of rule 115 and as may be specified in the licence according to the said formulae, in the presence of the Officer-in-charge and of the licensee or his agent, and the admixture thoroughly stirred in their presence with a proper stirring implement.

(10) On the expiration of twenty-four hours after the work under sub-rule (9), the contents of the vat so treated shall again be gauged and thoroughly stirred in the presence of the Officer-in-charge.

119. Painting and labelling of denatured spirit vessels.— All vessels in or from which denatured spirit is manufactured, stored, supplied or issued shall be legibly painted, branded or labelled in red, and bear picture of skull and cross bones as indicated hereunder with the words “Denatured spirit” and their use on any vessel containing spirit to which denaturants have not been added, is strictly forbidden.



120. Drawing of sample and chemical examination of denatured spirit.— The Officer-in-charge shall, immediately after the gauging and stirring mentioned in sub-rule (10) of rule 118, draw two samples from the vat and despatch the same at the cost of manufacturer to the Chemical Examiner with an advice on and a reference to the purpose mentioned in sub-rule (1) of rule 116 relating to the denaturants used and a statement signed by the Officer-in-charge indicating the manner and proportion in which the denaturants have been admixed.

121. When denaturation is completed.— (1) Spirit can be said to be denatured and in the case of spirit originally imported under bond, the bond can be treated as released, only after the Chemical Examiner has declared it to be unfit for human consumption whether as a beverage or internally as a medicine or in any other way.

(2) If the Chemical Examiner's report be otherwise, stating that the spirit has not been thoroughly denatured or is still fit for human consumption in any manner, the spirit may, if the licensee so desires, be further mixed with denaturants and treated in the manner specified in rules 118 to 120, and duty shall be levied on such spirit at the rate as may be specified by the State Government under section 29 for the kind of spirit as the one to which the spirit not thoroughly denatured may be declared to belong by the Chemical Examiner in his said report, or subsequently on further reference for the purpose from the Collector and after such realization of duty the said spirit shall be issued under orders of the Collector, as such kind of spirit which it is so declared to be.

122. Issue of denatured spirit.— Denatured spirit may be issued from a distillery or warehouse only in quantities exceeding five litres at a time and only on the production of—

- (i) a pass in Form VII granted by the Collector in case of transport within the district;
- (ii) a pass in Form VII granted by the Collector of that district to which the denatured spirit is to be transported or imported.

123. Conditions for issue of denatured spirit.— (1) Spirit, which has been treated in the manner prescribed in rule 118 and of which samples have been sent to Chemical Examiner in the manner prescribed in rule 120 shall not be issued, except under special sanction of the Commissioner or the Collector under special or general authority of the Commissioner, until the report of the Chemical Examiner is received certifying that the spirit has been perfectly denatured and rendered unfit for human consumption whether as a beverage or internally as a medicine or in any other way.

(2) If prior to the receipt of the Chemical Examiner's report any denatured spirit is issued in the manner specified in sub-rule (1), the holder of the licence shall execute a bond in favour of the Collector guaranteeing payment of duty at the full rate as prescribed for Country Spirit on the total quantity of the denatured spirit so issued, and if the Chemical Examiners report indicates that such denatured spirit has not been rendered actually and effectually unfit for human consumption whether as beverage or internally as medicine or in any other way whatsoever, the holder of the licence shall pay the duty at the said rate on the said quantity.

124. Penalty for alteration or manipulation to undenatured spirit fit for human consumption.— If any denatured spirit in any consignment or at any other place is in any way altered or manipulated at any stage by any process of addition or extraction by any person, rendering such denatured spirit fit for human consumption in any manner, such person, besides being otherwise punishable under the Act, shall be liable to pay the duty on the total quantity of the said spirit at the full rate as specified by the State Government under section 29 of the Act for Country Spirit.

125. Licences for sale or possession of denatured spirit.— (1) Licences for sale of denatured spirit may be granted in Form XXIV for wholesale by the Collector to persons concerned eligible for the same.

(2) Licences for sale of denatured spirit shall not be granted to vendors of potable spirit.

(3) The holder of a licence in Form XXV for retail sale of denatured spirit shall not possess more than 100 litres of such spirit at a time.

(4) The holder of a licence for wholesale sale of denatured spirit may possess such spirit upto any quantity within the premises licensed for the purpose.

(5) Licences for possession of denatured spirit may be issued in Form XXVI for business purposes, in excess of the quantity fixed by the State Government as the limit of a retail sale only to varnish makers, carpenters, chemists and others who may require such spirit in large quantities for their business:

Provided that the quantity authorized for possession in each case shall be specified in the licence by the Collector.

126. Manner prescribed for storing by licensee.— (1) The room where denatured spirit may be stored by persons licensed under sub-rule (3) of rule 125 or by persons licensed under sub-rule (1) of the said rule, shall be built of unflammable materials:

Provided that the Collector may, at his discretion, relax this rule in favour of persons holding licences for retail sale, who may store denatured spirit in tightly stoppered bottles only and in total quantities less than twenty litres at a time.

(2) In all cases, the room wherein denatured spirit is stored shall be well ventilated so as to prevent the accumulation of spirit fumes, and no naked lights nor fire shall be used or kept in such room.

(3) All receptacles containing denatured spirit shall be kept tightly closed so as to prevent accumulation of spirit fumes in the room.

127. Fees and conditions on licences for manufacture, sale and possession of denatured spirit.— (1) Subject to provisions in rule 115 to 126 license to manufacture denatured spirit may be issued without any fees to holders of licences to operate a distillery or to store spirit in a warehouse.

(2) The fee payable on licences for wholesale vend or retail sale of denatured spirit shall be such as may be specified by the State Government which shall be payable in advance prior to grant of licence.

(3) Licence fee for possession of denatured spirit in excess of the limit of retail sale for carpentry work shall as per the conditions specified by the State Government which shall be payable in advance prior to grant of licence.

(4) Licence fee for possession of denatured spirit in excess of the limit of retail sale for industrial use shall be such as may be specified by the State Government.

(5) Licence fee for Methanol (Methyl Alcohol) and Ethanol (Power Spirit) shall be such as may be determined by the State Government.

(6) The holder of a licence for sale of denatured spirit shall not be allowed to have a shop or depot for the vend or storage of denatured spirit located in the same building where any shop for the sale of potable liquor for consumption on the premises also located.

(7) Licences for possession of denatured spirit in excess of the limit of retail sale shall be issued without charging any fee to Government hospitals and dispensaries and to other charitable hospitals and dispensaries under Government supervision as well as to other Government Departments exempted or authorized under section 96.

## CHAPTER XII

### PART – I

#### WAREHOUSE FOR COUNTRY SPIRIT OUTSIDE DISTILLERIES

128. Establishment, grant of licence and supply of spirit to warehouse.— (1) One or more than one warehouses for wholesale supply of country spirit to retail vendors in any area at the expense of State Government or of the wholesale licensee selected under sub-rule (2) may be allowed to be established by the State Government under section 20 at suitable and convenient places preferable in the proximity of a treasury or sub-treasury.

(2) When it becomes necessary under sub-rule (1) to establish one or more than one warehouse outside or away from a distillery for wholesale supply of country spirit to retail vendors in any area, whether with or without opening a distillery for the purpose, a person to whom the licence for such wholesale supply from one or more than one warehouse is granted such person shall be selected in the same manner as specified in rules 62 to 64 relating to grant of licence for supply of spirit from a warehouse within a distillery, so far as they may be relevant.

(3) Supply of country spirit to the warehouse from source or sources specified under sub-rule (2) shall be the responsibility of the distiller or the wholesale licensee to whom a licence has been granted under the said sub-rule.

(4) On account of factors mentioned in sub-rule (3) of rule 139 or on failure of the distiller or the wholesale licensee concerned to supply country spirit to the warehouse, the Commissioner or the Collector shall be competent to allow country spirit to be received into such warehouse from a source or sources other than the source authorized at the time of grant of licence under sub-rule (2).

(5) A consignment of country spirit to a warehouse shall be imported or transported, as the case may be, under bond and at the sole risk and responsibility of

the distiller or the wholesale licensee concerned, and the bond shall be released only after the spirit is taken into stock in the warehouse after being duly gauged and proved by the Officer-in-charge of the warehouse and after the duty, on the excess deficiency, if any, occurring during transit in the quantity of the spirit so imported or transported, has been realised.

(6) Allowance for any deficiency in the quantity of country spirit during transit mentioned in sub-rule (5) shall be regulated by rule 91.

(7) Every warehouse licensed under sub-rule (2) shall be in-charge of a Sub-Inspector and the Constables to assist him, shall be posted by the Superintendent of the district in which such warehouse is situated.

129. Minimum stock to be maintained in warehouse.– (1) It shall be the duty of the licensee to always keep such minimum stock of country spirit in the warehouse as the Collector may fix at the beginning of the year or at the time of granting the licence.

(2) If and whenever the stock of spirit falls below the minimum stock fixed by the Collector under sub-rule (1), the licensee shall forthwith replenish the stock up to the prescribed minimum at the least and in default of his so doing within the period to be fixed by the Collector either by a general or special order duly intimated to the said licensee, the Collector may procure the quantity of country spirit required from any source he may think fit to restore the said minimum stock.

(3) The licensee shall be liable to pay to the Collector on demand any excess in the cost of the country spirit procured by the Collector under sub-rule (2) over the price released by the sale thereof, together with the cost of transit and a penalty that may extend to the amount of duty on the spirit actually required to restore the minimum stock including the compensation for any loss that may fall on the State Government in consequence for such procurement.



130. Tickets to be used on vats and casks.— All casks or vats in a warehouse containing country spirit must bear tickets showing the quantity and strength of the spirit received, stored blended or reduced therein and the same particulars on the sprit issued, from time to time, from such casks or vats.

## **PART II**

### **Receipt and storing of country spirit.**

131. Procedure for receipt of spirit.— (1) Country spirit intended for a warehouse must be conveyed in sound and watertight casks, the exact capacity of which must be branded or carved thereon:

Provided that country spirit in such strength and capacity as may be determined by the Commissioner shall be packed in bottles in manufacturer's warehouse and sealed therein and on supply, such bottles shall be stored in Corporations Warehouses or Depots for issue to retailers:

Provided further that each sealed bottle shall be checked by the Officer-in-charge or Corporation Officer and if any such bottle is found to be leaking, its issue shall be held up and such bottles shall be sent back for repacking so as to prevent leakage:

Provided also that such leaked country spirit shall be collected in clean bottles both at the manufacture's warehouses as well as Corporation Warehouses or Depot:

Provided also that the Commissioner shall determine the period after which the country spirit in bottle shall expire and the mode of disposal of such expired spirit:

Provided also that samples of bottles shall be placed in closed envelope which shall bear the personal seal of the Officer-in-charge:

Provided also that issue or movement of bottled country spirit from manufacturing point to Corporation shall be made on the strength of a pass to be issued by the concerned Superintendent.

(2) No country spirit which has been manufactured within the State of Odisha in the manner prescribed under sub-rule (1) shall be stored in the manufacturers' warehouse and supplied to the Corporation for the purpose of sale until and unless labels to be printed on the bottles have been approved by the Commissioner and permit has been granted by him authorizing sale of country spirit in such bottles and the labels shall contain such particular as may be specified by the Commissioner, from time to time.

(3) The manufacturers licensed to manufacture country spirit in bottles within the State of Odisha shall apply for approval of the labels and for issue of passes to use such labels directly to the Commissioner.

(4) In case of renewal of labels the manufacturer shall submit application within the last working day of the month of February in each year.

(5) Application for approval of labels and for issue of pass shall be accompanied by fees as may be specified by the State Government, from time to time.

(6) The Commissioner, before approval of labels and issue of pass, shall make such enquiries as deemed necessary and may also require samples of the country spirit to be chemically examined before such approval to ensure that the country spirit meet the requirement as per rules.

(7) The list of label which is approved by the Commissioner shall be published within the 31<sup>st</sup> March, following the offer for sale.

(8) The Commissioner may refuse approval of label if he is not satisfied:

Provided that while refusing to approve the labels, the Commissioner shall state the reasons to be recorded in writing and such refusal shall be made after giving reasonable opportunity to the affected party being heard.

(9) The pass once issued shall remain valid upto the 31<sup>st</sup> March, next year.

(10) A pass issued may be withdrawn at any time by the Commissioner for reasons to be recorded in writing and after giving the affected party reasonable opportunity of being heard.

(11) The following particulars are to be printed on labels, namely:-

- (a) name of the Manufacturer;
- (b) place of Manufacture;
- (c) month and date of Manufacture;
- (d) quantity;
- (e) batch No.;
- (f) serial No.;
- (g) date of expiry;
- (h) alcohol strength;
- (i) for sale in Odisha (Odia and English);
- (j) statutory warning (Drinking of liquor is injurious to health);
- (k) maximum Retail Price (MRP); and
- (l) any other information as required by or under any enactment for the time being in force.

(12) No country spirit in bottles shall be sold by the retail vendors or kept in the licensed premises unless the said bottled country spirit labels are permitted by the Commissioner.

(13) Soon after the receipt of a consignment at the warehouse, the officer-in-charge shall, for verification of the consignment, open the vessels and measure by bung rod or weight, if weighing machine has been provided and shall test the strength of the spirit in each vessel in the consignment.

(14) If on verification of the consignment by the officer-in-charge and on comparison of the result with the copy of the pass covering the consignment, any excessive deficiency is found to occur in any vessel, the whole contents of the cask shall be measured by liter measures and the actual deficiency ascertained.

(15) The officer-in-charge shall note the results in the concerned registers and also on the pass covering the consignment, then return one copy of the pass with the entries of receipt immediately to the officer who issued the consignment, and retain the other copy with entries thereon in the warehouse.

132. Quality of spirit to be supplied.– (1) All spirit supplied to a manufacturers' warehouse shall be of good quality and correspond with the sample approved by the Commissioner.

(2) If any country spirit supplied is found by the officer-in-charge to be unfit for human consumption, he shall stop the issue of such spirit and submit a sample of such spirit with a detailed report to the Superintendent for transmission to the Commissioner who may direct the action to be taken in the matter or order the destruction of such spirit and in any case orders of the Commissioner shall be final.

133. Storing of spirit.– (1) The country spirit supplied to a manufacturers' warehouse shall be stored in casks, vats or iron tanks which shall be furnished by the licensee along with all other appliances which may be required for the safe and proper storing, blending, reducing or issue of spirit and the cost of storing, blending or reducing such spirit shall also be borne by such licensee.

(2) Vats or tanks must be of such make, design, number and capacity and set up in such manner as the Commissioner may, by general or special order, direct.

**Part III**  
**Issue of Country Spirit**

134. Working days and hours in a warehouse for issue of spirit.– (1) The working day for a Corporation warehouse or depot shall be specified by the Corporation Officer considering the need of the retailers in consultation with the Superintendent and the warehouse or depot shall be opened for 8 hours but there will be no issue of country spirit to retailers after 5.30 P.M.

Provided that any change in working days shall be notified to all concerned one month prior to such changes.

(2) The warehouses shall remain open for 8 hours on the working days and issues of spirit shall be given in the order in which vendors present challans or money-order receipts showing payment of duty and cost price and produce their transit casks or drums ready.

(3) Ordinarily 2 P.M. shall be the latest hour for presentation of challan or money-order receipt, but the Superintendent may fix any other hour in consideration of local conditions:

Provided that no country spirit collected in the receiver bottled shall be transferred or conveyed into the Storeroom or Warehouse between 10 P.M. to 6 A.M:

Provided further that no country spirit or IMFL shall be issued from the Storeroom or Warehouse after sunset or 6 P.M.

(4) Any change in the working days shall be notified one month before the change and intimated to all concerned officers for communication to the licensee and all retail vendors.

135. Pass required for issue of country spirit.— No country spirit shall be issued from the manufacturers' warehouse except under a pass issued in Form XVII granted by the officer-in-charge of the Warehouse:

Provided that no pass shall be required for any sample of spirit sent with the report or written authority of the Officer-in-charge or of any other officer specially authorized in this behalf by the Collector, to the Chemical Examiner or to an Excise Officer superior in rank to Inspector for examination.

136. Special issue of country spirit.— Special issue of country spirit on non-working days shall be made only under written orders of the Superintendent or the Corporation Officer passed on the application of any retail vendor for this purpose and on payment of a fee of one thousand rupees by such vendor.

137. Procedure for issuing sample bottles.— The officer-in-charge shall retain two sealed bottles sealed in his presence and licensees as samples before issue of the country spirit to the retail licensee and the bottles shall be sealed by the following method, namely:—

- (a) the cork shall be driven in flush with the top of the bottle and should be tied down before the cork is sealed;
- (b) the knot of the tying twine shall be put on the top of the cork and under the seal with shellac;
- (c) the bottle shall then be withdrawn, the personal seal of the Officer-in-charge impressed on the liquid shellac sticking to the cork and the ingression allowed to cool.

138. Reduction of country spirit .— (1) Reduction of country spirit of higher strength to the lower strength or strengths prescribed for issue of country spirit shall be made according to the instructions for the purpose in the Technical Excise Manual prepared by Lt. Col.C.H. Bedford.

(2) The receptacle in which country spirit is reduced by the addition of water shall be emptied before the operation is commenced and the wastage on account of reduction shall be calculated and noted after the country spirit is reduced.

139. Supply of country spirit to retailers.— (1) Retail vendors shall take their supplies of country spirit in sealed bottles from the corporation warehouse which is established for the area in which the retail shops are situated.

(2) For special reasons, the Collector may permit retail vendors to take their supply of country spirit from any other warehouse owned or managed by the same licensee who owned or managed the warehouse mentioned in sub-rule (1).

(3) The source of supply shall not be allowed to be changed during the course of the financial year unless a necessity arises owing to flood or such other unforeseen situation and when such necessity arises, the statistics of supply made from the warehouse mentioned in sub-rule (1) shall be sent to the new source of supply by the Officer-in-charge or Corporation Officer of the said warehouse.

(4) The samples of bottles shall be placed in closed wrapper and the closed wrapper shall bear the personal seal of the officer-in-charge of the warehouse.

140. Procedure for issue of country spirit to retail vendors.— A retail vendor desiring to obtain a supply of country spirit from a Corporation warehouse or depot shall pay the duty leviable on the country spirit and cost price by way of Bank Draft or Pay Order of a nationalized bank payable to the Corporation.

141. Payment of duty, etc. and issue of pass.— When duty and cost price has been paid by a retail licensee and the application for Country Spirit along with bank draft or pay order showing payment of duty and cost price are submitted before the Corporation Officer, the latter shall make necessary entry in his register and issue the required quantity of country spirit under a pass to be issued by the Excise Officer-in-charge posted to such Corporation Warehouse or depot.

142. Ledger account of wholesale supplier.— Under orders of the Collector, a licensee holding a licence for any duty-paid depot of country spirit in his area of contract may credit into the treasury or sub-treasury money in lump-sum amounts, from time to time, on account of duty on such country spirit to be issued from the warehouse and a ledger account as personal ledger account in Form IX shall then be kept by the Collector and by the officer-in-charge of the warehouse from which such country spirit is issued to the depot.

## **PART IV**

### **Duties of officers and of the licensee**

143. Duties of the officer-in-charge.— The officer-in-charge or Corporation Officer of the Corporation warehouse or depot shall –

- (a) ensure that no country spirit is issued to any vendor in excess of the quantity for which duty and cost price payable has been paid through bank draft or pay order;
- (b) maintain correct account of the country spirit received in bottles and also maintain a register in Form XXVII each showing issue to individual vendor;
- (c) ensure that country spirit in bottles are issued on first come, first go basis and based on date of manufacture.

144. Action and responsibility in case of excess wastage.— If the wastage in respect of any such country spirit in bottles received in the Corporation warehouse or depot exceed one half percentum on the number of London proof litres of the quantity stored therein, the matter shall be enquired by a Corporation Officer higher in rank to the Corporation officer-in-charge and appropriate action shall be taken for such excess loss.

(2) The Corporation shall be responsible for excess wastage, if any, found to occur for any negligence on the part of any officer working on its behalf.



145. Duties of the Agents of the distiller or wholesale suppliers.– (1) The following shall be the duties of the Agent of the distiller or the wholesale licensee attached to the bonded country spirit warehouses, namely: –

- (a) to have a thorough knowledge of warehouse work, to keep regular and correct accounts of stock, receipt, reduction, blending, issue and wastage of country spirit independently;
- (b) to arrange for taking delivery of consignments of country spirit immediately on their arrival at the railway station or at any other place of receipt, as necessary and to transport the same to the warehouses without delay;
- (c) to make necessary arrangements for the examination and storage by the officer-in-charge, of the country spirit received in the consignments and see that the country spirit is racked into the store vats without delay;
- (d) to see that the plants, all receptacles, pumps and weighing machines are kept perfectly clean and in proper working order and in case of any defect in these plants, which cannot be repaired or remedied locally, to promptly report the matter to the licensee, keeping a copy of the letter in the file to show that due action has been taken;
- (e) to reduce and blend spirit under the supervision of the officer-in-charge and see that proper quantities of water and spirit are added and the mixture thoroughly stirred before gauging and proving and that accurate strength of spirit are noted in the concerned register;
- (f) to keep the warehouse and their surroundings neat and tidy at all times;
- (g) to see that quantities of country spirit for which passes have been issued by the officer-in-charge are accurately measured and delivered to the vendors and the strengths are, as nearly as possible, equal to those prescribed by the State Government, maximum variation of actual issue strength being 0-3 degree proof where hydrometer is marked in one-tenth of a degree, or 0-4 degree proof where hydrometer is marked in one-fifth of a degree;
- (h) not to make any entries or alteration in the registers maintained by the officer-in-charge;
- (i) to make suitable arrangement for coolies required at the warehouse for the purpose of receipt, storing, reduction, blending and issue of country spirit to the retail vendors;
- (j) to examine on each occasion, all pipe connections before leaving the warehouse and again when the warehouse is opened during the working hours, with a view to satisfying that the joints and flanges are intact;

(k) not to leave the warehouse without closing the taps opened earlier to supply water for the purpose of reduction.

(2) If there is any difference of opinion in the matter mentioned in clause (e) between the officer-in-charge and an agent, the opinion of the former shall prevail and accounts shall be written accordingly but the Agent should note in the remarks column of his register what he considered to be the correct strength.

(3) Sample of the country spirit, the strength of which is under question under sub-rule (2) shall be kept in two sealed bottles and intimation of such difference of opinion shall be given at once to the Superintendent who shall depute the Inspector or himself visit the warehouse as early as possible and make inquiries in the matter for suitable action against the person at fault.

(4) If, in addition to Government locks the agents keep their own locks on the warehouse they should punctually attend and open the warehouse, during working hours or whenever required by the officer-in-charge and remain present so long as the warehouse is open.

146. Other rules applicable.— Rules 73 and 79 to 82 relating to prohibition of naked lights or fire inside a warehouse and relating to regulation of working in a warehouse shall, *mutatis mutandis* and so far as they are not inconsistent with the rules, apply to the warehouse outside or away from distilleries.

## **CHAPTER XIII**

### **P A R T I**

#### **FEES, CONDITIONS AND RESTRICTIONS ON LICENCES SETTLED UNDER THE ACT**

147. Conditions and restrictions on grant of licences.– (1) Licences for the retail sale, wholesale or sale to trade sale of an intoxicant under the Act or the rules made thereunder shall be granted subject to the restrictions imposed in respect of retail sale.

(2) The privileges granted and the concessions made in that behalf by or under the Act or by the rules made thereunder shall be subject to the conditions prescribed and restrictions imposed in each case by these rules.

148. Register of misconduct of licensees – (1) A register of the misconduct of licensees and their salesmen shall be kept in the district Excise Office in Form XXVIII and such register shall be put up before the licence Issuing Authority at the time of settlement.

(2) The Inspecting Officers subordinate to the Superintendent shall submit charge sheet to him in Form XXIX within forty-eight hours of inspection in case of serious irregularities such as dilution, shortage in weight, over charges, major violation of licence conditions for which licensees is liable to be punished.

(3) The Superintendent shall have power to fix date and give instructions to his subordinate about the date so fixed for submission of explanation by the licensees.

(4) The Superintendent shall have also the power to summon witness in Form XXX.

149. Restrictions on issue of licences in case of failure in renewal.— (1) No licence for retail, wholesale, or Sale to trade for any intoxicant shall be granted to any person, Company or Firm or their associate or family members of that person within the same district or anywhere else in the State, if that person, Company or firm or their associate or family member omits willfully or otherwise, to renew his existing licence in terms and conditions generally prescribed for all or omits to obtain fresh licence on being successful in any prevalent form of settlement.

(2) Names of such defaulters shall be circulated by Collectors to all concerned at the earliest.

150. Manner of fixation and realization of fees.— (1) The fees for licences for the retail vend of IMFL, country spirit, fermented Tari, pachwai and Bhang shall be such as fixed by auction, or e-auction, tender, e-tender or otherwise subject to reserve price determined in each case by the State Government.

(2) Where the retail sale of intoxicant is made through e-auction the following conditions shall be fulfilled by the bidder along with other terms and conditions to be notified by State Government, from time to time, namely :—

- (a) the bidder shall participate in the auction process by arranging the required technical and human resources on his own;
- (b) the arrangement of hardware and internet connectivity shall be the responsibility of the bidder;
- (c) the bidder shall honour each bid digitally signed and submitted by him;
- (d) it shall be the responsibility of the bidder to upload, genuine, specified documents;
- (e) the bidder from inside the State shall furnish solvency certificate equivalent to six times of the monthly reserve price in respect of immovable property or Bank Guarantee;

- (f) the bidders from outside the State shall furnish Bank Guarantee equivalent to six times of the monthly reserve price done with local surety :

Provided that the fees for licences for retail vend of any intoxicant in any specified area of the State as may be directed by the State Government may be fixed otherwise than by auction.

(3) The Excise Auction Committee or the Officer authorized by the State Government shall have the exclusive right to reject any incomplete or deficient bid application and the decision so taken shall be final.

(4) The licence fee fixed under sub-rule (1) shall be paid in the manner that four months' fees in advance and one month's fee on the date on which the currency of the licence begins and one month's fee on the 1<sup>st</sup> day of every succeeding month until the total fee due for the licence has been realized.

(5) The fees for temporary licences for sale of intoxicants other than foreign liquor shall be fixed according to sub-rule (1) and such fees shall be paid in advance.

(6) In auctions or e-auction held to fix fees for excise licences under sub-rule (1) and under sub-rule (5), the officer authorized referred to in sub-rule (3) or the Excise Auction Committee, as the case may be, shall have the discretion to refuse to accept the higher bid, if it is considered that such bid is unreasonably speculative, or is likely to lead to malpractices and while doing so, the reasons for such refusal shall be recorded at the appropriate place in the concerned register of bids and such decision is final.

151. Provision for refund or adjustment.— Collectors are authorized to sanction for refund or adjustment as the case may be to the licensees with the approval of Government and such claims for refund or adjustment shall be kept in Register in Form XXXI in the district Excise office.

152. Provision for permit room.— The Exclusive privilege Licence holder of any IMFL 'OFF' shop in the major city of the State of Odisha desirous of holding permit room (where the customer can stand and drink) adjacent to his licensed premises may be permitted by the Collector subject to prior approval of the State Government, to hold the same by taking a separate licence in Form XXXII on payment of such fee as may be fixed by the State Government, from time to time per annum payable in lump sum prior to grant of such licence for permit room:

Provided that the Superintendent shall cause a personal enquiry on receipt of any such proposal from an Exclusive Privilege Holder of a IMFL 'OFF' shop and shall satisfy himself that the permit room adjacent to the licensed premises is suitable and free from objection and whereafter he shall recommend to the Collector for grant of permit room in such areas as the State Government may, by order, declare from time to time.

Explanation.--- For the purpose of this rule, the expression "major city" means Bhubaneswar, Cuttack, Sambalpur, Rourkela, Berhampur, Puri, Angul, Jharsuguda and such other city as may be declared by the State Government

## **P A R T II**

### **Fees, conditions and restrictions on licences under the Act, settled otherwise than by auction**

153. Manner of fixation and realization of fees on licences for foreign liquor, IMFL and Wine.— (1) Subject to restrictions, referred to in rule 147, the annual licence fee for the Bonded Warehouse of the Manufacturing Companies shall be such as fixed by the State Government.

(2) The consolidated fee for bottling-cum-compounding and blending of IMFL and Wine shall be charged basing on the production capacity.

(3) The licence fee for bottling of, IMFL per London Proof Litre (LPL) for own brand or other brands and beer per Bulk Litre (BL) for own brand or other brand shall be paid by the licensee on the quantity of IMFL manufactured and bottled before the stock is removed to the approved Warehouse or Store room.

(4) The Corporation shall pay licence fee for each depot per annum as may be decided by the State Government, from time to time.

(5) Persons or Companies licensed to compound, blend and bottle IMFL in the State may be permitted by the Commissioner to tie up with any manufacturing Company from outside the State for compounding, blending and bottling of such liquor for and on behalf of such manufacturing company, subject to payment of such fee as may be decided by the State Government, which shall be payable by such person or company before removal of stock (bottled I.M.F.L) from the Bottling Plant to the Warehouse in Bond.

(6) Persons or Companies licensed to brew and bottle Beer in the State may be permitted by the Commissioner to tie up with any manufacturing company from outside the State to brew and bottle Beer for and on behalf of such manufacturing company, subject to the payment of such fee as may be decided by the State Government, which shall be payable by such person or company before removal of stock (bottled beer) from the Brewery to the Excise Warehouse in Bond.

154. Fee for Grant of IMFL and Foreign Liquor Club and star Hotel.– (1) The fee for grant of IMFL and Foreign Liquor Club “ON” Licence for consumption on the vendor’s premises shall be at the rate as may be fixed by the State Government, which shall be payable in advance prior to grant of such licence.

(2) License fee for the retail vend of Foreign liquor or IMFL for consumption on the premises for the different category of Hotel shall be such as may be specified by the State Government.

(3) The fees for late closing licences granted to any hotel or restaurant holding a licence for sale of IMFL, foreign liquor and Beer shall be levied according to the rate specified below.

Table

Sl. No.	After the prescribed sale hours	Rate of fees (in Rs.)
(1)	(2)	(3)
1.	Up to 12.p.m (Midnight)	2500 per day
2.	Up to 1 a.m.	4000 per day
3.	Up to 1.30 a.m.	5000 per day

(4) The fees prescribed in sub-rule (3) shall be payable in the manner as in sub-rule (4) of rule 150, except that only one month's advance shall be taken in each case.

(5) When two or more bars are maintained in a hotel, restaurant, theatre or other place of amusement, the Collector shall be competent to grant a single licence for all the bars, subject to a single fee not exceeding the aggregate fee payable for all the bars at the rate and in the manner as may be specified by the State Government.

155. Fees on special licences for *tari* and *pachwai*.— Subject to restrictions, privileges and conditions referred to in rule 147,—

(a) licence for drawing of unfermented *tari* for manufacturing *gur* or *molasses* therefrom shall be issued free of charge in local areas in respect of which a notification under section 12 has been issued;

(b) licences for the home-brewing of *pachwai* may be granted to any household in the areas other than municipal area only after the fees of two hundred rupees per household per annum is paid before the licence is issued.



- (c) the fee for special licence granted for home-brewing of pachwai to meet the requirements of special occasions such as marriage, etc. shall be ten rupees for each family.

156. Restrictions on grant of certain wholesale licences.— A licence for the wholesale sale or sale to trade of any intoxicant shall not be granted to any person to whom the grant of a licence for the retail sale of such intoxicant is restricted or prohibited under these rules.

### **PART III**

#### **Fees on passes, licences and duplicates thereof**

157. Fees on Passes.— No fee for issue of pass shall be charged on Hospitals, Government Organisations, Educational Institutions, dispensaries or Charitable Institutions for supply of rectified spirit or denatured spirit, Absolute Alcohol, Extra Neutral Alcohol and varieties of sacramental wine to churches on which they are not required to pay any excise duty.

158. Excise Adhesive Labels to be affixed on each Bottle, any other container.— Excise Adhesive Label (EAL) shall be affixed on each bottle or other container of IMFL, Foreign Liquor, Beer and country spirit under the supervision of the officer-in-charge and the printing, procurement, storage, distribution and affixture of EAL shall be in the following manner, namely:—

- (a) the Commissioner shall make arrangement for printing, procurement, storage and distribution of EALs;
- (b) the printing of EALs shall be under the supervision of the Excise Officer as may be directed by the Commissioner, from time to time;
- (c) the printed and procured EALs shall be delivered to an Excise Officer to be appointed by the State Government and the said officer, shall keep the same in his safe custody for distribution to the Distillery officers or Officers-

in-charge of Distilleries, Bottling Plant or Breweries operating inside the State of Odisha and the Excise Officer posted in the Registered Office of the Corporation;

- (d) the Commissioner shall post an officer of the rank of Inspector of Excise for receipt and distribution of EALs in case of IMFL, Foreign Liquor and Beer imported from outside the State, who shall have his Store or Office in the Registered Office of the Corporation;
- (e) in case of Distilleries, Bottling Plants and Breweries inside the State, the concerned officer-in-charge shall collect EALs from the officer appointed for the purpose;
- (f) the officer-in-charge of the Distillery, Bottling Plant and Brewery shall always maintain sufficient stocks of EALs so that there is no disruption in production and supply of IMFL or Foreign Liquor or Beer or country spirit, as the case may be;
- (g) the requirement of EALs in each case shall be reported to the concerned officer one month ahead;
- (h) the officer-in-charge of the Distillery, Bottling Plant and Brewery shall issue EALs for the day's production to the manufacturer;
- (i) the Officer-in-charge of the Distillery, Bottling Plant and Brewery shall maintain detailed account of the EALs received, issued, used and damaged and he shall also certify that EALs have been affixed on the bottles, or such other container and arrange to write the EAL serial numbers outside the sealed cartons or receptacles;
- (j) the EALs account shall be maintained in such a manner that it shall allow tracking of individual EALs from the manufacturing point to the retail point;
- (k) the Corporation, in each case of import, permit for procurement of stock from outside the State, shall present the pass to the Inspector appointed under clause (d) with a requisition as to the number of EALs required to be issued to ensure that no bottle or no other container is received from outside the State without affixture of EAL and taken to godown of the Corporation and the Inspector shall maintain detailed accounts of the EALs received, issued,

used and damaged and he shall report the requirement of EALs in each case to the Commissioner one month ahead;

- (l) in case of inside the State Distilleries, Manufacturing Plant and Breweries, the concerned Officer-in-charge shall collect the EALs fee, as per schedule specified by the State Government from time to time, at the time of issue of EALs from the Manufacturers and credit the same to Government Treasury;
- (m) the Inspector of Excise posted under clause (d) shall collect EAL fee on the date of issue of the same to outside the State Manufacturing Units and credit the same to the Government Treasury;
- (n) save as otherwise any orders or instructions issued by the State Government, the Commissioner shall issue orders for Printing, Procurement, Storage and distribution of EALs to avoid any disruption and scope of loss of revenue.

159. Fees of duplicate licences or pass.— A fee of five hundred rupees shall be charged for issue of a duplicate licence, permit or pass when the original issued under the Act or the rules there under is lost or destroyed inadvertently:

Provided that such fee for any duplicate Tari Tapper's licence or Tari carriers permit or Pass under similar circumstances shall be One Hundred rupees.

**PART IV**  
**Conditions of licence and pass**

160. Mode of Payment of fees.— (1) All payments of fees on licences or passes shall be made by the holders of the licences, or passes into the local treasury or by Bank Draft and such payment in case of fees on licences for home brewing of pachwai shall be regulated according to the instructions of the Commissioner.

(2) By the 7<sup>th</sup> day of each month the officer-in-charge shall submit a report to the Superintendent through the Range Inspector the list of licensees failing to make payment of due installment, if any ,of license fees.

(3) Prompt steps shall be taken by the Superintendent for realization of arrears under sub-rule (2) by issuing Distresses warrant or any other means in accordance with the provisions of law in force for recovery of arrears of land revenue.

(4) Distress warrants shall be issued in Form XXXIII and register of Distress warrant shall be kept in Form XXXIV.

## CHAPTER XIV

### PART I

#### REGULATION FOR WORKING OF LICENSED PREMISES

161. Adulteration of liquor.— Licensed vendors of foreign liquor, IMFL, Beer, Country Spirit, tari or pachwai are prohibited from mixing therewith any noxious substance, such as “kuchila”, aconite or “dhatura” or any objectionable article, such as tobacco, pepper or kerosene oil intended to increase thirst or the intoxicating power of the liquor.

162. Reduction of strength of country liquor.— Unless specially permitted by the Commissioner in the case of any particular strength, the strength of Country Spirit issued from a distillery or warehouse or depot at a strength prescribed under these rules shall not be reduced by a licensed vendor from such strength to a lower strength by addition of water or by mixing with spirit of a lower strength, or by any other means whatsoever.

163. Arrangement of premises for vends of intoxicants and of sign boards.— (1) Premises, other than hotels and restaurants licensed for the vend of foreign liquor or IMFL or Beer or country spirit for consumption on the premises shall have all doors for admission of the public opening towards the public road or path and be so constructed that the interior thereof where sales are effected may be visible from the doorway and the rooms in which sale is conducted shall be well lighted and be visible from the doorway.

(2) Except in the case of hotels, restaurants and premises of chemists or druggists holding excise licences or passes, there shall be fixed in a prominent position at the entrance of all premises licenses for the retail vend of any intoxicant, a signboard showing in large characters the intoxicant sold therein, the name of the vendor, the period of currency of the licence and in case of country spirit shops also the strengths

prescribed for retail vend and the maximum or minimum or fixed price as has been prescribed for each strength of such spirit.

(3) A sign board in a licensed bhang shop shall show the prescribed maximum, minimum and fix retail price as may be in force for different denomination in weight for retail sale.

(4) The prescribed minimum, maximum or fixed retail prices shown in a sign board shall not be lowered, enhanced or altered except under written orders of the Superintendent.

(5) Subject to sub-rule (2), the sign board fixed in the licensee's premises for sale of foreign liquor, IMFL or Beer shall be written in the local vernacular as well as in English and the same with regard to the country spirit and Bhang shall be written in local vernacular.

164. Hours when licensed premises may be kept open.— (1) The selling hours, that is the hours during which premises licensed for the retail vend of foreign liquor, IMFL, Beer, country spirit, Tari, Pachwai for consumption 'OFF' licensed premises and for sale of distillery spirit may be kept open from 10.00 A.M. to 10.30 P.M. daily without any extension in any case except when closed under orders from a competent authority.

(2) The selling hours, that is the hours during which premises licensed for the retail vend of foreign liquor, IMFL, Beer or country spirit for consumption 'ON' licensed premises whether within or outside hotels and restaurants may be kept open from 11 A.M. to 11 P.M. daily without any extension in any case except when closed under orders from a competent authority:

Provided that—

- (a) no agent, salesman or servant in a licensed shop for excisable article shop shall be required to work for more than eight hours a day;

- (b) bars, theatres, social gatherings or other entertainments licensed by the Collector under authorization from the Commissioner for sale of foreign liquor, IMFL, Beer, country spirit may be kept open during hours of performance, rehearsal or entertainment and not beyond half an hour after the closure of such performance rehearsal or entertainment;
- (c) premises licenced for the retail vend of foreign liquor, IMFL or Beer at a military canteen may remain open during such hour as the officer in command of the regiment or unit may direct, and
- (d) the selling hours for 'ON' shops and Bars in the urban areas such as, Bhubaneswar, Cuttack, Sambalpur, Rourkela, Berhampur, Puri, Angul, Jharsuguda and in such other areas, as may be declared by the State Government, may be from 12 noon to 12 midnight.

## **PART-II**

### **Maintenance of accounts of licences**

165. Correct and regular accounts by licensees.— Unless otherwise ordered by the Commissioner in any particular case, regular and accurate accounts shall be maintained by all persons holding licences under the Act or under any rules or orders made thereunder in such manner as may be specified by the Commissioner, from time to time :

Provided that persons holding licences for manufacture or sale of tari, home brewing of pachwai, and the sale of pachwai if the fee is less than two thousand rupees *per annum*, shall not be required to maintain any such accounts.

166. Returns and accounts on foreign liquor, IMFL and Beer.— (1) On receipt of an application from a person authorized by licence to import foreign liquor, IMFL and Beer, the Collector, after satisfying himself that the rules in Chapter II of these rules regulating such import have been complied shall issue an import pass to such person, the pass being drawn up in quadruplicate and two copies handed over to the applicant,

the third copy issued to the exporting firm or officer and the fourth copy retained in the office of the Collector of the importing district for record.

(2) The Collector of the importing district shall maintain a register of imports in Form XXXV in which all particulars relating to the indent shall be filled up at the time of issue of the import pass under the attestation of the officer issuing the pass and the other particulars filled up in the said register on the return of the import pass with the endorsement on it of the officer authorizing the export or on receipt of the export pass from such officer.

(3) When the import pass endorsed under sub-rule (2) or the export pass is not received by the Collector within the period of currency of the import pass, he shall make an enquiry and note the result of enquiry and action taken by him in the register of imports.

(4) A monthly statement, on the basis of entries in the register of imports showing quantities of foreign liquor, IMFL or Beer imported from the bonded warehouses and distilleries of other States in each month, the Collector shall submit in the appropriate manner to the Commissioner by the 20<sup>th</sup> of the month following.

(5) The holder of a licence for sale of foreign liquor, IMFL and Beer shall maintain correct and regular accounts daily in the appropriate register showing the full quantity received on the strength of the import pass and export pass, the number and date of the import pass and export pass, besides, he shall maintain in a separate register details of every transaction of Foreign Liquor, IMFL or Beer variety-wise sold daily as per license conditions.

(6) The accounts maintained under sub-rule(5) and the foreign liquor, IMFL and Beer received under import or transport by and in stock with the holder of a licence shall be kept open for inspection by an Excise Officer competent for the purpose.



(7) The licensee shall submit monthly statements in Form XXXVI on sales of foreign liquor in the appropriate form showing the opening balance in litres and milliliters and quantities received on the strength of the import pass or transport permit, quantities sold, the balance left in stock during the month under report and the literage fees paid with the number and date of the Treasury challan relating to such payments in appropriate columns of the said statement.

(8) The monthly statement mentioned in sub-rule (7) shall be submitted on the 5<sup>th</sup> of the month following the month to which it relates, to the Collector through the officer-in-charge who shall send it to the Inspector promptly, so that the Inspector, through whom the return is sent, shall verify the entries in the register of accounts and furnish a certificate of correctness or otherwise on the statement and forward it to the Superintendent by the 10<sup>th</sup> of the said following month.

(9) The opening balance in the statement mentioned in sub-rule (8), shall be compared with the closing balance shown in the statement for the previous month available in the District Excise Office and the quantity shown as receipt during the month shall be checked up with the entries in the register showing the details of import and export passes maintained therein.

## CHAPTER XV

### STRENGTH FIXED FOR VEND OF COUNTRY SPIRIT AND EXTRA NEUTRAL ALCOHOL (ENA) BASED CHEAP LIQUOR

167. Prescribed strength of Country Spirit and ENA based cheap Liquor.– country spirit and ENA based cheap liquor manufactured in licensed distilleries shall be sold by the retail vendors thereof in the areas and at the strengths as specified in the table below:

Table

Districts	Description of liquor & strength	Description of liquor & strength
(1)	(2)	(3)
Cuttack	C.S. – 40 U.P.	ENA based cheap Liquor – 50 U.P.
Kendrapara	C.S. – 40 U.P.	ENA based cheap Liquor – 50 U.P.
Jajpur	C.S. – 40 U.P.	ENA based cheap Liquor – 50 U.P.
Jagatsinghpur	C.S. – 40 U.P.	ENA based cheap Liquor – 50 U.P.
Puri	C.S. – 40 U.P.	ENA based cheap Liquor – 50 U.P.
Khurda	C.S. – 40 U.P.	ENA based cheap Liquor – 50 U.P.
Nayagarh	C.S. – 40 U.P.	ENA based cheap Liquor – 50 U.P.
Bhadrak	C.S. – 40 U.P.	ENA based cheap Liquor – 50 U.P.
Balasore	C.S. – 40 U.P.	ENA based cheap Liquor – 50 U.P.

## CHAPTER – XVI

### PROCEDURE FOR IMPORT AND TRANSPORT OF BHANG

168. Conditions for import of Bhang.— (1) Bhang may be imported on Government Account from such places as ordered by the Commissioner and under the following conditions, namely:—

- (a) If brought by rail, the consignment shall be duly insured and the consignment shall be weighed at the railway station before a clear receipt is given for the consignment;
- (b) if brought by any means of transport other than by rail, the consignment shall be weighed at the point of destination;
- (c) the luggage ticket or the money receipt issued by the transporting concern indicating the exact weight of the consignment and the freight paid thereof shall be obtained and in all cases such receipts or tickets shall be produced with the pass for verification in the warehouse;
- (d) in cases of deficiency noticed in weight from the quantity despatched, the shortage should be noted on the railway receipt;
- (e) Bhang shall be sold by the vendor on a license issued in Form XXXVII by the Collector;
- (f) the cost price and sale price shall be determined by the Commissioner ; and
- (g) a central warehouse of Bhang shall be located at Cuttack for storage and supply of Bhang to different district warehouses.

(2) A pass in favour of any medicinal manufacturing unit may be issued by the Collector for bonafide medicinal preparation from Bhang subject to prior approval of the Commissioner:

Provided that the pass shall be issued on production of documents regarding quantity of Bhang required for the unit by the Drug Controller.

(3) Confiscated Bhang found fit for human consumption after chemical examination shall be taken to the account of central warehouse for subsequent sale.

169. Conditions for transport of Bhang.— Bhang shall be transported from the Central Warehouse to a district warehouse through a pass issued in Form XXXVIII by the Commissioner in favour of a authorized excise officer.

170. Import of Bhang within the limit of possession.— A traveller may bring with him Bhang personally into Odisha by surface transport from any other State up to the maximum limit of the quantity as specified in rule 4 within which possession by him is allowed without a pass in Odisha.

## **CHAPTER XVII**

### **METHYL ALCOHOL**

#### **PART- I**

#### **MANUFACTURE**

171. Installation of Plant.— Plants may be established for the manufacture and supply of methyl alcohol for scientific, industrial or commercial purposes subject to the conditions and regulations prescribed under these rules.

172. Condition for grant of license.— (1) Any firm or person desiring to obtain an exclusive privilege to install a plant for manufacture and supply of methyl alcohol at any place within the State of Odisha shall apply in Form No XXXIX to the State Government through the Collector of the district where the plant is to be established , with the recommendation of the Commissioner.

(2) The application shall, besides such other particulars as may be required by the State Government, contain the following particulars, namely :—

- (a) the name and address of the applicant, in case of a firm, the name and address of every partner thereof, and in case of a company the registration number and its other particulars;
- (b) the purpose and nature of the transactions which the applicant intends to carry on;
- (c) the name of the place and the particulars of the site and the building in which the plant is proposed to be constructed or operated;
- (d) 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, vats, etc.;
- (e) in the event of a licence being granted to an applicant the date from which working of the plant is proposed to commence;

- (f) the amount of the security which the applicant is ready to furnish for the due compliance and performance of the conditions containing the licence; and
- (g) correct plan of the building or buildings which the applicant intends to use or erect for the plant, a plan showing the position of stills, vats and other permanent apparatus and the store-room(s) connected with the plant.

173. Procedure for grant of licence.— (1) On receipt of the application with the opinion of the Collector concerned the Commissioner shall decide whether an exclusive privilege is to be granted under section 20 of the Act and send his recommendation to the State Government.

(2) If the State Government sanction the establishment of the plant, the Commissioner shall so inform the Collector concerned and direct the applicant to make arrangements for installation of the plant, and for construction of the building if such construction is necessary.

(3) Upon completion of the requirements under sub-rule (2), the applicant shall furnish two fresh copies of the plans to the Collector concerned who shall cause them to be verified in any manner he thinks fit and then submit, with his observations, if any, one such copy of the plan to the Commissioner for examination and comparison with the plans first submitted by the applicant and for any further verification which the Commissioner may think necessary.

(4) After the Commissioner approves the plan and on execution of the bond and the written instrument deferred to in sub rules (8) and (9) , he may instruct the Collector concerned to grant on behalf of the State Government a licence to the applicant in the Form No XL on payment of the licence fee determined under rule 202.

(5) The applicant shall be bound to conform to the orders of the Commissioner regarding any addition or alteration to the buildings or plans, whether before or after the final plans are submitted, for the proper security of revenue and to render illicit practices, impracticable.

(6) Whenever any addition of, alteration to, the buildings, stills or other apparatus as shown in the plans submitted under sub-rule (3) becomes necessary, the applicant shall submit fresh plans through the officer-in-charge of the plant who will check the same regarding correctness of the existing portions of the plan and submit them, with his comments on the suitability and feasibility of the changes proposed, to the Collector for orders of the Commissioner and no such addition or alteration shall be made without the previous sanction of the Commissioner.

(7) The procedure for issue of public notice, execution of bond and written instrument, if any, prescribed in rule 31 to 33 relating to granting of licence for exclusive privilege shall be followed prior to grant of a licence for manufacture of methyl alcohol.

(8) Before the licence to work the plant is granted, the applicant shall execute a bond as in Form XLI pledging the premises, stills, all apparatus and utensils employed in the manufacture and / or supply of methyl alcohol for the due discharge of all payments which may become due to the State Government or in lieu of executing such a bond, the applicant may provide Bank Guarantee of such value as the Commissioner may direct.

(9) In addition to the requirement under sub-rule (7), the Collector concerned shall also at the same time ensure that the applicant executes a written agreement agreeing to such terms and conditions as he may be called upon at the time by the Commissioner to guarantee the manufacture and supply of the standard quality and quantity of methyl alcohol.

(10) Every proprietor or manager of a plant shall give at least fifteen days' notice in writing to the Collector of the date on which he proposes to commence working the plant and at least one month's notice before he ceases to work it.

## **Part-II**

### **CONTROL AND REGULATION OF MANUFACTURE OF METHYL ALCOHOL**

174. Arrangement of stills and pipes in the plant.— (1) Manufacturers of methyl alcohol shall so arrange their stills that such alcohol shall discharge into closed and locked receivers of such patterns and that no such alcohol can be removed from them unless they are unlocked.

(2) Every pipe used for conveying methyl alcohol shall be fixed and placed in such a manner that the officer-in-charge can examine it throughout its whole course of passage from still to the receiver vat.

(3) Manufacturer shall also provide and maintain suitable and secured fastenings and locks for all stills, receivers, fermentation rooms, store rooms, pipes and the like, to the satisfaction of the Commissioner, and the keys of all such locks shall be retained by the officer-in-charge.

(4) Manufacturers, if they so desire, may put their additional locks on all stills, receivers, and the like but, shall be bound to open such locks when required by the officer-in-charge to allow free inspection.

(5) Duplicate keys of all locks for fastening on stills, receivers, vats, pipes, pipe connections and the like, shall be deposited with the Treasury Officer by the Superintendent.

(6) Stills, receivers and vats shall be so arranged that methyl alcohol may be conveyed from the receiver to the storeroom by gravitation through pipes having sealed flanges or may be pumped through closed pipes.



(7) Methyl alcohol collected in the receivers shall be conveyed to the store-room pumped through overhead metal pipes to the stores, vats or, with special permission of the Commissioner, in casks or steel drums.

175. Storage of methyl alcohol.— (1) Methyl alcohol shall be stored in sound casks, steel drums or vats and no such container shall be used for storage or conveyance from the receivers to the store room until these have been examined, gauged, and registered by the officer-in-charge or by such other officer as the Collector may depute for the purpose.

(2) Each cask, steel drum, or vat shall be placed so as to admit the contents being accurately gauged and its internal parts must also be clearly visible and it shall also be fitted with a proper dipping rod for gauging.

(3) The distiller shall not cause or allow the dipping place or level of any vat, cask or steel drum 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.

(4) All such alcohol collected in the receiver shall be transferred or conveyed into the storeroom without unnecessary delay provided that no such work is affected between 6 P.M. to 6 A.M.

176. Responsibility for loss, damage or theft in a plant.— (1) The Government shall not be made responsible for any destruction, loss or damage by fire, theft or any other cause, whatsoever, occurring to the plant or any part thereof, or to any methyl alcohol stored, received, gauged, weighed or verified within the plant.

(2) In case of fire or other accident in the plant the officer-in-charge shall immediately attend to and open it at any hour of day or night.

177. Materials to be used for manufacture.— The materials or bases to be used in manufacturing methyl alcohol shall only be of such standard quality as approved by the Commissioner.

178. Account of methyl alcohol and inspection.— (1) The manufacturer of methyl alcohol shall keep accurate and regular daily account showing the following particulars, namely:—

- (a) quantity and description of materials used;
- (b) quantity of wash used;
- (c) quantity of wash and of such alcohol manufactured;
- (d) quantity of such alcohol passed out; and
- (e) quantity of wash and such alcohol in store.

(2) The quantity of such alcohol remaining in stock in each cask, vat or other receptacles shall be shown under clause (a) of sub-rule (1).

(3) Such accounts shall be open at all times to inspection by the officer-in-charge, the Superintendent, the Deputy Commissioner or the Commissioner, or any other Excise Officer authorized for the purpose by the Collector.

179. Samples for chemical examination and its cost.— Samples of materials, bases and wash used in the plant for the manufacture of methyl alcohol and of the alcohol manufactured shall be sent to the Chemical Examiner for examination once in July and again in December of each year and at other times, if so required and the cost of dispatch of the samples and also the fee for the examination as may be determined by the Chemical Examiner from time to time shall be paid by the manufacturer.

180. Destruction of material or methyl alcohol.— If it appears from the report of the Chemical Examiner that either any material or the methyl alcohol does not conform to the quality, description or standard prescribed for each, all such material or methyl alcohol, as the case may be, from which the sample was drawn shall be destroyed in presence of the Superintendent at the loss and risk of the manufacturer after the copy of such report has been served on him and an opportunity of being heard is given.

181. Use of fire or naked light prohibited in distillery.— (1) The use of fire or of naked lights of any description in any room within the plant in which methyl alcohol is manufactured, received, stored, issued or otherwise handled, is prohibited.

(2) Naked lights may, if necessary, be used in the laboratories attached to the plant provided such laboratories are quite separated, and at least ten meters apart from rooms mentioned in sub-rule (1).

### **Part-III**

## **PROCEDURE OF OPERATION OF PLANTS MANUFACTURING METHYL ALCOHOL**

182. Limit of quantity.— A licence granted for manufacture of methyl alcohol may specify the maximum quantity which may be manufactured in any one month.

183. Storing of methyl alcohol.— (1) The stock of methyl alcohol shall be kept in a separate room within the plant premises as has been approved by the Commissioner in the plan for the building of the plant.

(2) For receiving as well as for storing methyl alcohol wooden or stainless steel vats accurately gauged shall be permanently fixed in the room earmarked for its storage.

(3) Each such permanent vessel shall bear descriptions of its serial number, full capacity and the purpose for which it is to be used, distinctly and indelibly marked on it and a record of such details shall be kept in the register of vats.

(4) On no account shall any vessel be used for any purpose other than that for which it has been earmarked.

(5) Each vat shall be properly and regularly gauged and its capacity accurately tabulated by the officer-in-charge before and after receipt of transaction made into or from it, from day-to-day.

184. Appointment of officer-in-charge and guarding staff.— (1) The Commissioner may appoint an officer-in-charge not below the rank of an Inspector of Excise who shall be the officer-in-charge of the plant to control and regulate manufacture, storage and issue of methyl alcohol from the plant:

Provided that the Commissioner may appoint a Sub-Inspector of Excise to function as an officer-in-charge of the plant in the exigencies of Government work.

(2) Such excise staff as may be considered necessary by the Commissioner to assist the officer-in-charge shall be appointed by the Collector or the Superintendent of the district who may be competent to make the appointments.

185. Cost of establishment.— (1) The manufacturer shall bear such cost as determined by the Commissioner in respect of the Excise Establishment consisting of the Officer-in-charge and such other staff as may be attached to him.

(2) The cost of Excise Establishment determined in sub-rule (1) shall be credited into the Treasury and a copy of the Chalan shall be submitted to the Collector by the manufacturer prior to issue of the licence.

(3) The manufacturer shall also furnish cash security to such extent as may be determined by the Commissioner and shall execute a general bond and indenture with appropriate modifications in Form IV.

(4) The manufacturer shall also provide free and suitable residential quarters and office accommodation including guarding room or rooms, as may be necessary in each case for the officer-in-charge and the staff attached to him.

186. Duties of officer-in-charge.— (1) The officer-in-charge of the plant shall be responsible to ensure that no methyl alcohol is issued to any person in excess of the quantity mentioned in the export, or transport pass, as the case may be, issued in favour of such person under part –IV of this chapter and the quantity for which duty and cost price, when it is payable to the State Government, has been paid or remitted by such person.

(2) Prior to any operation involving removal of such alcohol from any cask or vat, he shall always gauge and prove the alcohol in such cask or vat and shall record the

results in the concerned register making mention therein of any wastage which might have occurred since it was last gauged and proved.

(3) The officer-in-charge shall ensure manufacture of methyl alcohol of the standard quality, conforming to the definition under these rules and keep apart all such alcohol of sub-standard quality for destruction in presence of the Superintendent.

(4) The officer-in-charge may allow the re-distillation of methyl alcohol of substandard quality under orders of the Superintendent.

187. Labels in vessels manufactured, stored, supplied or issued.— All vessels in any form, from which methyl alcohol is manufactured, stored, supplied or issued shall be legibly painted and labelled in red and shall bear the picture of cross-bones with the word “methyl alcohol” “poison” and “not for oral consumption” both in English and the local vernacular in separate lines or above the other in the order of mention.

188. Wastage of spirit.— (1) If the wastage in respect of any such cask, vat or other receptacle is found to exceed one per centum calculated on the number of proof litres of the quantity of methyl alcohol stored therein, after including the quantity of such alcohol extracted therefrom by grogging, the Superintendent shall specially enquire into the cause of such wastage and, after such inquiry, report the facts with his views to the Collector, who shall pass such orders as he thinks fit in the matter.

(2) The Superintendent shall note briefly, in the remarks column of the register in Form XLII , the result of the reference to, and also the orders passed by the Collector, and shall duly initial every such note which shall, as the case may be, be complied with by the Officer-in-charge and the manufacturer.

(3) The licensee shall be responsible for any excess wastage found to have occurred from any negligence on his part in supplying unsound casks, vats and

receptacles or from any negligence on the part of any person conducting the operation on his behalf and shall pay the duty on all such excess wastage.

#### **Part-IV**

### **IMPORT, EXPORT AND TRANSPORT OF METHYL ALCOHOL**

#### **A. Import**

189. Restrictions on import.— Import of methyl alcohol into the State of Odisha in any quantity by any person for any purpose is prohibited:

Provided that the Commissioner may permit in writing the import of methyl alcohol and specify the quantity to be imported by any scientific or industrial laboratory authorized by the State Government for purposes of research in such laboratory or any industrial unit for industrial use.

190. Import of methyl alcohol.— (1) Import of methyl alcohol under the proviso to rule 189 shall be allowed only under cover of passes issued by the Collector of the importing district when the Collector is satisfied that the quantity is to be obtained from licensed suppliers and that the duty on methyl alcohol has been paid.

(2) Methyl alcohol as so imported shall on arrival in the State of Odisha be taken, as soon as possible, to the place specified in this behalf in the import pass and by the route specified therein.

#### **B. Export**

191. Procedure for export.— (1) When any licensed manufacturer of methyl alcohol desires to remove methyl alcohol from the plant for export to any other State or outside India shall, on payment of duty, apply to the Commissioner who may, after

making necessary enquiries, grant the application and direct the Collector of the district, wherein the plant is situated, to permit the export.

(2) No methyl alcohol shall be issued for export until it has been measured or gauged by a bung rod or dip rod and proved by the officer-in-charge of the plant wherein such alcohol has been manufactured and particulars thereof have been recorded in the appropriate register in Form XLIII by such officer.

(3) On receipt of permission from the Collector under sub-rule (1), the officer-in-charge of the plant shall prepare a pass in triplicate, one copy of which shall be delivered to the exporter, the second copy shall be forwarded to the Collector of the district to which the methyl alcohol is to be exported and the third shall be retained for record.

(4) Accounts of all exports shall be kept by the officer-in-charge of plant in the register of the vat as may be prescribed from which the transaction is made.

192. Marking of vessel or container.— (1) Each vessel or container containing methyl alcohol for export shall bear the mark clearly showing the name of the plant from which the export is made and the serial number of the vessel or container, the nature and quantity, the strength of the methyl alcohol contained in it.

(2) Each such vessel or container shall be sealed by the Officer-in-charge and district impression and facsimile of the seal shall be fixed on all copies of the pass issued under sub-rule (3) of rule 191.

193. Description and labelling of container.— All containers used for conveying methyl alcohol for export shall bear the descriptions and labelling in the same manner as prescribed in rule 187.



194. Transport of methyl alcohol.— Rules 191 to 193 relating to export shall mutatis mutandis apply to transport of methyl alcohol within the State.

195. Transmission of methyl alcohol by post.— Transmission of methyl alcohol by post into, within or out of the State of Odisha is prohibited.

196. Penalty for tampering of consignment.— If any methyl alcohol in any consignment under import, export or transport or under storage at any place is in any way altered or manipulated at any stage by any process of addition or alteration by any person to render it fit for human consumption in any manner such person besides being punishable under the Act, shall be liable to pay the excise duty on the total quantity of such methyl alcohol at the full rate prescribed for “all other sorts of spirit” by the State Government under section 29.

## Part-V

### SALE OF METHYL ALCOHOL

197. Procedure for grant of licence for sale.— (1) A person desiring to obtain licence for wholesale or retail sale of methyl alcohol shall apply to the Collector of the district wherein the sale is to be effected.

(2) The holder of a licence for retail sale of methyl alcohol shall not possess more than two hundred litres of such alcohol at any point of time.

(3) A licence for wholesale or retail sale of methyl alcohol may be granted by the Collector on behalf of the State Government after suitable enquiries, only to person whose solvency and antecedents have not been doubtful.

(4) The procedure prescribed under the proviso to sub-section (1) of section 20 of the Act and under these rules shall be followed prior to grant of any licence for sale of methyl alcohol.

198. Restriction on grant of licence.— (1) Licences for wholesale or retail sale of methyl alcohol shall not be granted to any firm or person licenced to sell by wholesale or retail any potable spirit or denatured spirit.

(2) The licence for retail sale of methyl alcohol shall not be granted to any firm or person licensed to sell such alcohol by wholesale.

199. Restrictions on retail sale.— (1) The general conditions of, licences for retail sale under the provisions of these Rules shall, mutatis mutandis, be applicable for sale of methyl alcohol.

(2) The holder of licence for wholesale of methyl alcohol shall sell it only to any firm or person licensed to manufacture denatured spirit or for retail sale of such alcohol and to such other purchasers as the Commissioner may specify from time to time.

200. Conditions for storage.— (1) The room where methyl alcohol is stored for wholesale or retail sale under a licence shall be built of unflammable materials.

(2) In all cases, a room wherein methyl alcohol is stored for such sale shall be ventilated so as to prevent accumulation of spirit fumes and no naked lights nor fire shall be used or kept in such room.

(3) All vessels or receptacles or containers in which methyl alcohol is stored for such sale shall be tightly closed as to prevent accumulation of spirit fumes in the room.

## **Part- VI**

### **DURATION OF LICENSE AND FEE ETC. FOR MANUFACTURE OR SALE OF METHYL ALCOHOL**

201. Duration of license.— An exclusive privilege for manufacture, for wholesale or for retail sale of methyl alcohol shall be granted for not more than one year with effect from the 1<sup>st</sup> day of April.

202. License fee.— The license fee payable for manufacture of methyl alcohol shall be such as may be determined by the State Government in each case and shall be payable in advance prior to issue of the licence.

203. Consideration money for methyl alcohol.— The consideration money payable for wholesale or retail sale of methyl alcohol shall not be less than such amount as may be determined by the State Government which shall be paid in advance prior to issue of the licence.

## Part-VII

### INSPECTIONS AND FORMS OF LICENCES AND ACCOUNTS.

204. Inspection of plant.— (1) A plant or premises licensed for manufacture and or storage of methyl alcohol shall be inspected at least once in a year by the Collector, at least once every quarter by the Superintendent and, when the plant is in charge of a Sub-inspector, once in every month, by the Inspector having jurisdiction over the area within which the plant is situated.

(2) Premises licensed for wholesale or retail sale of methyl alcohol shall be inspected at least once in a year by the Collector and the Superintendent, at least once every six months by the Inspector and at least once every month by the Sub-Inspector, having jurisdiction over the place of sale.

205. Forms of licence and accounts etc.— Excepting the form of licence as set out in these rules for manufacture of methyl alcohol, the forms of licences for storage, wholesale sale or retail sale and the forms of pass for import, export or transport as well as the forms for maintenance of accounts on operations relating to the manufacture storage or sale as prescribed under these Rules for the Distillery and the Denature Spirit shall mutatis mutandis apply to the respective operations of transactions relating to methyl alcohol.

**CHAPTER XVIII**  
**MOHUA FLOWER**  
**PART- I**  
**COLLECTION, POSSESSION OR STORAGE OF MOHUA FLOWER**

206. Collection of mohua flowers.— Mohua flower may be lawfully collected by any person from tree belonging to him or from any other tree, subject to the limit of a retail sale fixed by the State Government under section 4 and subject to the restriction imposed under these rules for storage or possession for any purpose, or for its sale, import, export and transport.

207. Application for storage or possession beyond the limit of a retail sale.— Any firm, person, Co-operative Society or Government establishment desiring to store or possess mohua flower for a period ordinarily not exceeding a year, and in a quantity exceeding the limit of a retail sale, fixed by the State Government under section 4 shall apply in Form XLIV( MF-1) to the Collector of the district within which the storage or possession is to be made or any other Excise Officer not below the rank of a Sub-Inspector as authorized by him.

208. Disposal of application and issue of permit.— (1) On receipt of the application made under rule 207, the Collector or any other Excise Officer not below the rank of a Sub-Inspector as authorized by him may cause a suitable enquiry and after due consideration as to the bonafide of the application shall issue on payment of fees as may be prescribed for the purpose by the State Government a permit in Form XLIV(MF-2)in favour of the applicant specifying the place or premises where mohua flower is to be stored or possessed, total quantity of Mohua flower to be stored or possessed at any one time, the purpose for which the Mohua flower is to be utilized and the period, which shall not ordinarily exceed one year, for which the permit is to remain current:

Provided that the fee for the permit issued under sub-rule (1) shall not be payable by any Government establishment.

(2) The permit issued under sub-rule (1) shall be page numbered and quadruplicate copies thereof and be utilized in the following manner, namely:----

(a) one copy to be retained by the officer authorized to issue the permit for future verification;

(b) one copy to be issued to the applicant;

(c) one copy to be sent to the Inspector having jurisdiction over the place of storage or possession for necessary verification from time to time; and

(d) one copy to be retained in the District Excise Office for record.

(3) The firm, person, co-operative society or Government establishment in whose favour a permit is granted under this rule shall maintain the accounts mentioned under rule 218.

## **Part-II**

### **IMPORT, EXPORT AND TRANSPORT OF MOHUA FLOWER**

#### **A. Import**

209. Restrictions on import of Mohua flowers.— Mohua flower may be imported on the strength of a permit issued under rule 211, from any place outside the State by any firm, person, co-operative society, or Government establishment which possesses a permit granted under rule 214 to store or possess mohua flower.

210. Application for import.— Subject to the provisions of rule 211, the Collector may allow the issue of a permit for import of mohua flower from any place outside the State in due consideration of an application from the importer which should contain the following particulars, namely:—

(i) Name and address of the applicant.

(ii) Location and particulars of the place from which the import is desired.

(iii) Name and address of the exporter.

(iv) Route through which the import is to be made.

(v) Number of licence or permit, if any, held by the exporter.

211. Issue of permit for import.— (1) On receipt of the application made under rule 210, the Collector may cause a suitable enquiry and, after satisfying himself as to the bonafide of the application, direct the Superintendent to issue, on payment of fees

as may be specified for the purpose by the State Government a permit in the Form XLIV( M.F-3) in favour of the applicant authorizing import of mohua flower in such quantity, to such place or premises, and for such purposes, as may have been specified by the Collector:

Provided that the fee for the permit issued under sub-rule (1) shall not be payable by any Government establishment.

(2) The permit granted under sub-rule (1) shall be page numbered and be in quadruplicate copies thereof being utilized as below :

- (a) one copy to be retained in the office of issue for future verification;
- (b) two copies to be sent to the exporting district as under sub-rule (3);
- (c) one copy to be issued to the importer, for being produced by him in the exporting district as under sub-rule (4).

(3) The Superintendent while issuing the import permit shall forward two copies thereof to the competent authority of exporting State or if mohua flower is not declared as an intoxicant in such State, to the exporter.

(4) The importer or his authorized agent shall produce his copy of the permit to the competent authority of the exporting State or, if mohua flower is not declared as an intoxicant in such State, to the exporter and shall obtain on it the written endorsement of the competent authority or the exporter, as the case may be, regarding the purchase and export and shall also obtain one of the two copies mentioned under sub-rule (3), with a similar endorsement.

(5) The firm, person, co-operative society or Government establishment in whose favour a permit is issued under sub-rule (1) shall keep the mohua flower on receipt after import at the place or premises authorized in the said permit, within a reasonable time from the date of its receipt at the source of supply.

(6) The permit shall remain in force for the period specified therein but the term may be extended by the Collector of the importing district for any valid reason.



(7) The importer shall further comply with the rules that may be in force in the State of export regulating the movement of mohua flower out of that State and also the instructions, if any, in the exporting State conforming to such rules.

(8) The mohua flower shall be brought by the route mentioned in the export pass along with the pass and copies of import permit mentioned in sub-rule (4) and shall, on arrival in Odisha, be taken direct and with all reasonable despatch to the authorized place and premises mentioned in the said permit.

(9) Copy of the export permit and copies of the import permit brought along with consignment of mohua flower imported as aforesaid shall then be presented to the Superintendent of the importing district or, such other officer as may be authorized by the Superintendent, to check and verify the consignment of mohua flower on arrival.

(10) The Superintendent or the officer authorized by him under sub-rule (9) shall check and verify the consignment of mohua flower at the place or premises authorized under sub-rule (1) and report the same to the Collector.

(11) In case of deficiency beyond five per centum noticed in the weight between the quantity of mohua flower dispatched and the quantity kept in the authorized premises, the shortage shall be duly enquired by the Collector and, if so decided by him, the importer shall be liable for infringement of these rules.

(12) The Superintendent of the importing district shall then intimate the Superintendent of the exporting district certifying the storage of the consignment pointing out the discrepancy, if any.

## **B. Export**

212. Restrictions on export.— (1) Subject to the provisions of rule 213, mohua flower may be exported to any place outside the State, by any firm, person, Co-operative Society or Government establishment in possession of a permit granted under rule 208 and a licence for sale granted under rule 215.

(2) An application for export of mohua flower shall be made to the Collector of the district from which the export is desired and shall contain the following particulars, namely:

- (i) Name and address of the applicant;
- (ii) Name and address of the importer;
- (iii) Location and particulars of the place to which the mohua flower is to be exported;
- (iv) Quantity of mohua flower which is to be exported
- (v) Route through which the export is to be made; and
- (vi) Number of permit, if any, of the importer to whose address the mohua flowers are to be exported.

213. Issue of permit for export.— (1) On receipt of the application made under rule 212, the Collector of the district from which export is desired may cause a suitable enquiry and in due consideration as to the bona fide of the application may issue on payment of fee, as may be specified for the purpose by the State Government , an export permit in Form XLIV( MF-4) in favour of the exporter and while so authorizing, the Collector shall specify the period within which the export is to be completed, the quantity of mohua flower allowed for export, the route to be followed for the export and the name and address of the exporter to whom the consignment is to be addressed:

Provided that fees payable under sub-rule (1) shall not be paid by any Government establishment.

(2) The permit granted under sub-rule (1), shall indicate the place or premises from which the export is made and the period for which the permit shall remain in force unless the term is extended by the Collector for any valid reason.

(3) The permit granted under sub-rule (1), shall be in quadruplicate for being utilized in the manner as stated below :----

- (a) one copy to be retained in the office of issue for future verification;

- (b) one copy to be sent to the Superintendent of the importing district or, if mohua flower is not declared as an intoxicant in such district, to the importer; and
- (c) two copies to be issued to the exporter, one of which is to accompany the consignment to be delivered with it to the importer and the other to be returned by the exporter to the office of issue with the endorsement of the Superintendent of the importing district or, if mohua flower is not declared as an intoxicant in such district, to the importer regarding receipt of the consignment at the place of import.

(4) Mohua flower under export shall be enrouted as mentioned in the permit along with one of the two copies thereof mentioned in sub-rule (1) any deviation from which shall tender the holder of the permit liable for infringement of these rules.

(5) While issuing the permit for export, the Collector shall instruct the Superintendent to verify and report the date of export and the actual quantity of Mohua flower exported for being communicated to the Commissioner.

### **C. Transport**

214. Transport of Mohua flower.— Rules 209 to 211 relating to transport of Mohua flowers from any place outside the State shall mutatis mutandis apply to the transport of Mohua flower inside the State and for issue of transport permit.

### **Part-III**

### **SALE OF MOHUA FLOWER**

215. Procedure for grant of licence for sale.— (1) Mohua flower may be sold by any person to any other person in a quantity at any one time within the limit of a retail sale fixed by the State Government under section 4 and when the quantity exceeds such limit, by any firm, person, Co-operative Society or Government establishment having licence under sub-rule(4) to sell mohua flower to a firm, person, Cooperative

Society or Government establishment possessing a permit under rule 208 to possess mohua flower beyond the said limit of a retail sale.

(2) Subject to sub-rules (3) and (4), the licence for sale of mohua flower may be granted by the Collector of the district within which the sale is to be made or any other excise officer not below the rank of a Sub-Inspector as authorized by him in favour of a firm, person, Co-operative Society or Government establishment possessing a permit granted under rule 208.

(3) The firm, person, Co-operative Society or Government establishment desiring to sell mohua flower shall apply to the Collector or any other Excise Officer not below the rank of a Sub-Inspector as authorized by him stating the place and premises from which the sale is to be made and the total quantity of mahua flower to be sold during the year.

(4) On receipt of the application, the Collector or any other Excise Officer not below the rank of a Sub-Inspector as authorized by him may make suitable enquiries and after due consideration as to the bonafide of the application, issue a licence in Form XLIV( MF-5) in favour of the applicant:

Provided that no licence fee shall be payable by a Government establishment in favour of which a licence is granted.

## Part-IV

### ACCOUNTS, RETURNS AND INSPECTION

216. Maintenance of daily accounts.— (1) Any firm, person, Co-operative Society or Government establishment authorized under rule 208 to store, possess or sell mohua flower shall maintain correct and up-to-date accounts from day-to-day in Form XLIV( MF-6).

(2) The accounts maintained under sub-rule (1) shall contain the particulars on Stock, sale, import, export and transport of mahua flower and shall contain the name and address of the firm, person, Cooperative Society or Government establishment to which any quantity of mohua flower is sold, transported or exported and shall also contain the name and address of the exporter from whom any mohua flower is imported.

217. Submission of monthly returns.— (1) In addition to the accounts maintained under rule 216 a firm, person, Co-operative Society or Government establishment mentioned in the said rule shall also prepare a monthly return and submit copies in Form XLIV ( MF-7) to the Superintendent of the district within which the mohua flower is stored or possessed, sold, exported, imported, and / or transported so as to reach the Superintendent on or before the 10<sup>th</sup> of each month succeeding the one to which the return relates.

(2) On receipt of the returns mentioned under sub-rule (1), the Superintendent shall submit to the Commissioner, on or before the 20<sup>th</sup> of each month, a consolidated monthly return in Form XLIV (MF-8) indicating the total stock of mahua flower in the district, the quantity sold, transported, exported or imported from or into the district in the month preceding the month of report.

218. Inspection.— (1) Any place or premises authorized under rule 208 for storage or possession of mahua flower, the accounts maintained thereon, and copies of all import and transport permits shall remain open for inspection at any time by day or

night by any officer of the Excise or Police Department not below the rank of Sub-Inspector.

(2) It shall be the duty of every firm, person, Co-operative Society or Government establishment to allow all reasonable facility for the inspection under sub-rule (1), failure of which shall amount to an infringement of the rules.

219. Supplementary Instructions.— The Commissioner may issue written instructions providing for any supplemental matters arising out of these rules in so far as they are not inconsistent therewith.

220. Penalty for infringement of these rules.— An infringement of any of the provisions of these rules or of any permit issued thereunder shall be punishable under the Act.

## **Part- V**

### **OUT STILL LIQUOR**

#### **GRANT OF LICENSE FOR MANUFACTURE AND SALE OF OUT STILL LIQUOR**

221. Description.— By this system certain number of Stills for the manufacture of liquor made from mohua flower are allowed within certain area and the holder of an Out Still license pay certain sum per month for manufacturing Out Still Liquor in his Out Still and sell it by retail in his premises.

222. Licence and settlement.— The licence for manufacturing and selling in retail of Out Still liquor shall be issued in Form XLV(O.S.-1) after settlement by auction or e-auction as provided in rule 34 and the holder unless specially authorized by the Collector, is permitted to work one Out Still only.

223. Area of supply.— No definite area is fixed within which each Out Still has the monopoly of supply of Out Still liquor, but the number and location of Out Stills must be regulated according to these rules for the location of shops, so that one Out Still will

not injuriously affect the sales of another Out Still for which five Kilometers may be taken as the minimum distance of one Out Still from another.

224. Minimum guaranteed quantity (MGQ) of Mohua flower for preparing Out Still.— (1) Every successful applicant for holding licence for Out Still shall, before obtaining licence, guarantee the utilization of the minimum guaranteed quantity (MGQ) of Mohua flower as fixed by the State Government for the month.

(2) The licensee shall utilize the monthly MGQ approved for that month before 6.00 p.m. on the last working day of that month and the right to utilize the monthly MGQ approved for that month and not utilized by 5.00 a.m. on the last working day of the month shall be forfeited, unless specially permitted to be utilized in the subsequent month or months by the appropriate authority.

(3) No licensee shall utilize less than the specified MGQ of Mahua flower in any month and the pass fee of Mohua flower as fixed by the State Government for the quantity of Mohua flower as approved by the State Government for the month shall be remitted in two equal installments by the licensee into the Government Treasury of the district in which the shop is situated in the following manner, namely:----

(a) the first installment shall be remitted by the fifth of the month and the second installment by the fifteenth of that month.

(b) where the due date or subsequent day happens to be a holiday, the instalment shall be remitted on the next working day.

(c) if the first or second installment of the pass fee for that month is not remitted as required above, the pass fee to the extent of deficit payment, without prejudice to any other mode of recovery, shall be deducted first from the Bank Guarantee, if any, and the balance from the advance deposits furnished or paid under rule 225 and the licensee shall be called upon to indemnify the amounts so adjusted in the case of first installment by the fifteenth of that month and in the case of second installment by the twenty-fifth of that month in which deficit payment of instalment of pass fee had occurred.

(4) Where a licensee fails to indemnify the advance amount adjusted under sub-rule (3), in the case of first installment by the fifteenth of that month and in the case of second installment by the twenty-fifth of that month, the licence shall be liable for cancellation and the right acquired by the defaulting licensee shall be liable for re-disposal subject to provisions of sub-section (1) of section 20.

(5) The licensee shall utilize the entire MGQ of Mohua flower for the month before the expiry of the month.

(6) Any balance of Mohua flower found outstanding and unutilized after the expiry of the previous year's licence shall stand forfeited to the State Government and the Collector may permit the succeeding licensee to take over the forfeited quantity of Mohua flower after payment of the pass fee and adjust it against the MGQ of the Mohua flower guaranteed by the succeeding licensee.

(7)(a) The licensee shall have no claim for damage or for remission of consideration money in the case of non-availability of Mohua flower in a particular month which has been subsequently purchased by the licensee in the succeeding month or months.

(b) For sanction of additional quantity of Mohua flower, the licensee shall be allowed to utilize additional quantity required by the licensee over and above the MGQ on payment of pass fee, by the same way as he utilizes the MGQ.

225. Consideration money for Out Still.— The consideration money payable for an exclusive privilege to manufacture Out Still liquor shall be as may be fixed by the State Government and the same shall be paid in advance prior to issue of the licence.



## Part-VI

### OUT STILL SYSTEM

226. Stills for manufacturing Out Still Liquor.— The number of Stills for manufacturing Out Still liquor in an Out Still shop shall be determined by the Collector of the district allowed by the State Government for manufacturing and sale of Out Still Liquor made from Mahua flower.

227. The exclusive privilege area of Out Still liquor shops.— The exclusive privilege area of Out Still liquor shop shall be fixed by the Collector with prior approval of State Government, but there should be minimum five Kilometers distance between two Out Still shops.

228. Capacity of Stills.— (1) Stills should be of metal and the capacity must be cut or engraved on every Still.

(2) The capacity of the Still should be fixed in consideration of the quantity of raw materials used for manufacturing Out Still liquor

(3) Ordinarily, a Still of the capacity of 270 ltrs. measured upto its brim, is charged with about 200 ltrs. of wash containing 40 Kg. of Mohua for a single distillation and it can be used for four such distillations daily.

(4) For quantities higher or lower than this the capacity should be increased or decreased proportionately.

(5) In case of any alternation in the capacity of the Still, previous sanction of the Collector must be obtained by the licensee only in case of reasonable ground for the same.

229. Out Still liquor Branch Shops.— (1) Branch shops of the main Out Still liquor shop may be permitted up to fifteen numbers by the Collector with a monthly licence fee as determined by the State Government from time to time.

(2) A pass in Form XLV (O.S.-2 ) is required for the transport of liquor from main Out Still shop to a branch shop.

(3) The quantity of Out Still liquor to be transported from the main shop to the Branch shop shall be determined by taking the total quantity of liquor being distilled per day.

230. Account of Out Stills.— (1) The Out Still licensee shall maintain an account of the materials placed under fermentation and the liquor as distilled from day to day in Form XLV(O.S.- 3) and keep an account of daily receipt and sale of Out Still liquor in Form XLV (O.S.- 4).

(2) The Out Still Liquor licensee shall fill up the proper columns of the account book maintained under sub-rule(1), as soon as any of the operations of placing materials under fermentation or the taking out of the fermented materials for distillation or the obtaining of the liquor by distillation is finished.

(3) The Sub-Inspector shall prepare in each month a comparative statement of the monthly consumption of mohua and sale of Out Still liquor in Form XLV(O.S.- 4) and particulars relating to the account book maintained under sub-rule(1)

(4) Inspecting officer shall endeavour to estimate the consumption of liquor at an Out Still from the amount of raw materials worked off, one Kg of mohua or mixed materials being generally assumed to produce 3.5 L.P. gallons of Out Still liquor and figures for the consumption in Out Stills are required they shall comply from estimates made in this manner.

(5) The Sub-Inspector shall examine and inspect all Out Stills, at least once a month and he shall carefully examine the stock of spirit and check the vessels under fermentation and the outturn of spirit together with the vendors' account books.

Explanation.----- for the purpose of this sub-rule Fermentation of Mahua is usually completed within 48 hours at the average Indian temperature of 85° F and the outturn per Kg of material exceeds 0.42 LPL.

(6) If the vendor's account shows that the period of fermentation exceeds three days and the outturn is lower than 0.42 LPL per Kg an enquiry should be made into the cause and the entire process of fermentation and distillation closely watched.

(7) Where substantial evidence is available about the falsification of the account by the licensee, a serious irregularity report should be made against him.

(8) The Inspecting officer shall check the result of one whole distillation and make their calculation for ascertaining the sale-proceeds on the results of price current as found to be in existence on market days, when sales are brisk.

(9) The Inspecting Officer shall examine the Still and its accessories for cleanliness using potassium ferrocyanide test for copper in the manner laid down in paragraph 108 of the Technical Excise Manual :

Provided that long bamboo pipe shall be used in place of copper work, which often contaminates the spirit.

231. Precautions.— When the licence of an Out Still is surrendered or cancelled or expired and the Out Still remains unlet, care must be taken to see that no liquor remains in the possession of the previous licence holder in order to prevent the still being worked clandestinely.

232. Forfeiture of Mohua Flower, F.M. wash and Out Still Liquor.— On expiry or cancellation of the licence or surrender of license by the holder of Out Still License, the balance stock of Mohua Flower, Fermented Mohua Wash and Out Still liquor shall stand forfeited to the State Government.

233. Common Distillation.— In case any license holder fails to open the Out Still liquor shop in approved location due to serious public objection, then the Collector of the

District may recommend and certify special circumstances of the case to the State Government through the Commissioner for proper inquiry for holding common distillation of Out Still liquor in Out Still liquor shops contiguous to the concerned exclusive privilege area:

Provided that the above provision shall only be used in special circumstances and not as a matter of routine.

## **CHAPTER XIX**

### **Molasses**

#### **Part-I**

#### **COLLECTION, POSSESSION, STORAGE AND SALE OF MOLASSES**

234. Possession, storage, sale and use of molasses.— No molasses shall be possessed, used, stored or sold by any person or factory except under a valid licence or permit and subject to the terms and conditions contained therein.

235. Restriction on use of molasses.— The licensee shall not use molasses except any of the following purposes, namely:—

- (a) distillation of spirit in a distillery established or licenced under the Act; and
- (b) any bonafide scientific, industrial, medicinal, agricultural (including use as a cattle feed, educational or like purposes.

236. Application for storage and possession of molasses.— Any person or institution including a sugar factory producing molasses or a Cooperative Society or a Government establishment desiring to store or possess molasses for a period not exceeding one year and quantity not exceeding the limit for which security has been deposited at the rates specified by the State Government for such storage for the purpose of sale, import or export shall make an application to the Licensing authority in Form XLVI (ML-1) and in case of possession for bonafide use, shall make an application in Form XLVI(M L-2 ) for grant of licence.

237. Disposal of application for issue of permit or licence.— (1) On receipt of an application in Form XLVI (ML-1), the Licensing Authority shall, after due enquiry by an officer not below the rank of Inspector of Excise and on payment of fees as specified may be determined by the State Government from time to time , and on satisfaction that the grant of the licence is not detrimental to enforce or prohibition in the area of

storage or possession as applied for, grant licence in Form XLVI(ML-3) and in the event of refusal to grant licence, the Licensing Authority shall state the reasons thereof.

(2) On receipt of an application in Form XLVI( ML-2), the Licensing Authority after due enquiry by an officer not below the rank of Inspector of Excise and on satisfaction that: –

(a) the applicant follows the Indian Standard Institute formula or the formula approved by the Industries Department or Fishery and Animal Resources Development Department (in the case of cattle feed or poultry feed manufacture); or

(b) the applicant has obtained Small Scale Industries Certificate from the Industries Department or Sales Tax Registration Certificate from the Commercial Taxes Authority; or

(c) the premises in which the business is proposed to be carried on, is suitable for the said act; or

(d) adequate storage facility exists for storage of molasses, may grant licence in Form XLVI ( ML-4 ) on receipt of storage fee as determined by the State Government from time to time:

Provided that the Licensing Authority may by such other enquiry and for good and sufficient reasons to be communicated in writing to the applicant refuse to grant the licence.

Provided further that where the licensee desires to possess additional quantity over and above the quantity for which licence has been granted , then he shall apply for such additional quantity and shall make payment of such fee as may be determined by the State Government.

238. Security Deposits.— (1) After considering the application submitted under rule 236 for grant of licence, the Licensing Authority shall before granting the licence, require the applicant to make a security deposit in the Government Treasury at the rate decided by the State Government, by notification, from time to time, and due observance of the conditions.

(2) In the event of violation of any of the conditions of the license, the security deposit shall be forfeited to the State Government and the licence shall be cancelled by the Licensing Authority :

Provided that no forfeiture of deposit shall be made, unless the licensee is given a reasonable opportunity of show cause against such forfeiture and cancellation.

(3) Application for renewal of license shall ordinarily be made in one month prior to the date of expiry of the license, but the Licensing Authority may entertain an application after the due date for good and sufficient reasons.

(4) The storage fee for license as specified under sub-rule (1) and (2) of rule 237 shall be paid before renewal of the license:

Provided that the Licensing Authority may, on satisfaction that licensee has violated or failed to comply with any of the conditions of the license, refuse to renew the license and the reasons for such refusal shall be communicated in writing.

239. Minimum guaranteed quantity(MGQ) on molasses.— (1) The minimum guaranteed quantity for lifting and utilization of molasses by the distilleries for production of spirit shall be fixed on the basis of highest quantity of molasses lifted and utilized in the last three years.

Explanation.--- For removal of doubt, it is hereby declared that nothing in this sub-rule shall apply to the distillery which has not completed three years of utilization of molasses.

(2) The licensee shall lift and utilize the entire MGQ of molasses so fixed by the Collector in the financial year on payment of utilization fee as determined by the State Government, from time to time and on failure, shall pay the utilization fee for the balance shortfall quantity together with fine equivalent to fifteen percentum of the utilization fee payable for such shortfall.

(3) Subject to the provision of Sub-rule(1), the licence of the distillery shall be cancelled on default to make payment of utilization fees towards MGQ and the fine as stated in sub-rule (2):

Provided that the licence may be renewed on payment of such fees and the fine.



## **Part-II**

### **IMPORT, EXPORT AND TRANSPORT OF MOLASSES**

#### **A- IMPORT OF MOLASSES**

240. Restriction on import of Molasses.— Molasses shall not be imported except on the strength of a permit issued under these rules from any place outside the State of Odisha and no permit shall be issued to any person other than a licensee.

241. Application for import.— Licensee desiring to import molasses from outside the State of Odisha shall apply in Form XLVI(ML-5) to the Licensing Authority of the district for a permit.

242. Issue of permit for import.— (1) On receipt of an application under rule 241, the Licensing Authority shall , after due enquiry by an officer not below the rank of Inspector of Excise and after being satisfied as to the bonafide of the application and after verifying that the applicant is in possession of a valid licence and that the molasses proposed to be imported does not exceed the quantity allowed under the license, grant import permit in Form XLVI(ML-5) in quadruplicate on realization import fee as may be decided by the State Government, by notification, from time to time.

(2) One copy of the import permit shall be given to the importer, two copies to the District Excise Authority of the district from which molasses is proposed to be imported and the fourth copy shall be retained in the office of the Licensing Authority as office copy.

(3) The importer or his authorized agent shall present his copy of the permit along with the two copies meant for the concerned district Excise Authority of the Exporting

district and obtain on each copy his written endorsement regarding the purchase and export, only after which molasses as permitted shall be imported.

(4) The import permit shall remain valid for the period specified therein and the same may be subject to extension by the competent authority of importing district for good and sufficient reasons.

(5) The importer shall comply with the rules and regulations in vogue, in the State of export, regulating the movement of molasses out of that State.

(6) Molasses shall be brought by the route specified in the import permit and on arrival in the State of Odisha, shall be taken directly to the authorized place and premises mentioned in the said permit for storage.

(7) The copy of the export permit and copies of the import permit brought along with the consignment of molasses imported as aforesaid, shall then be presented to the Superintendent of the importing district to check the veracity of the consignment of molasses.

(8) In case of shortage of molasses exceeding five percentum weight between the quantity imported and the quantity actually received at the authorized premises, the shortage shall be duly enquired into by an Excise Officer not below the rank of Inspector of Excise and the shortage exceeding five percent but not duly accepted after the enquiry, shall be construed as infringement of these rules.

#### **B- EXPORT OF MOLASSES**

243. Export of Molasses.— (1) Molasses may be exported to outside the State of Odisha by any licensee under these rules to store or possess the same.

(2) Any Licensee intending to export molasses from the State of Odisha to any place outside the State shall apply in Form XLV (ML-5) to the Licensing Authority of the district for a permit.

244. Issue of permit for export.— (1) On receipt of an application made under rule 243 the Licensing Authority of the exporting District may cause an enquiry by an officer not below the rank of Inspector of Excise and on satisfaction as to the bonafides of the application may, on receipt of export fee as may be decided by the State Government, by notification, from time to time, issue an export permit in Form XLVI( ML-6) in favour of the applicant.

(2) The export permit shall remain valid for the period specified therein and the same may be subject to extension by the competent authority of exporting district for the good and sufficient reasons.

(3) The permit granted under sub-rule (1) shall be prepared in quadruplicate out of which-----

- (a) one copy shall be retained in the office of the Licensing Authority for record and reference;
- (b) one copy shall be sent to the Superintendent of the importing district;
- (c) one copy shall be issued to the importer ; and
- (d) one copy shall be issued to the exporter.

(4) One of the copies issued under clause (d) of sub-rule (3) shall accompany the consignment and be delivered to the importer and the importer shall return to the office of issue with his endorsement indicating receipt of consignment.

(5) Molasses under export shall be transported only along the route specified in the export permit.

### **C– Transport of Molasses**

245. Transport.— (1) Transport permit in Form XLVI (ML-7) shall be issued by the Licensing Authority with every license in Form XLVI( ML-3 ) or in Form XLVI (ML-4 ) as the case may be ,to cover all transport of molasses to the licensed premises during the period of validity of the license an application being made in Form XLVI( ML-5).

(2) Every consignment of molasses transported by the licensee from a producer inside the State shall be accompanied by a transport permit.

(3) The producer from whom the molasses is purchased shall enter the particulars of such supply in space provided for the purpose in the transport permit.

(4) The consignment transported and the permit shall not be disposed of in any manner during transport.

### **Part-III**

#### **LICENCE AND PERMIT OF MOLASSES**

246. Duration of Licence and permit.— (1) Licence issued under rule 237 shall be for any period not beyond the 31<sup>st</sup> March of the financial year.

(2) The validity of each import or export permit issued under rule 242 and 244 shall be fixed by the Licensing Authority after taking into account the distance and the mode of conveyance proposed to be used.

(3) The validity of the transport permit issued under rule 245 shall coincide with that of the corresponding licence granted under sub-rule (1) or sub-rule (2), as the case may be of rule 237.

247. Maintenance of Accounts.— (1) The holder of a licence issued under this chapter shall maintain daily and monthly accounts of all transactions like use, sale, export or the like correctly in separate register in Form XLVI(ML-8) and XLVI (ML-9) respectively.

(2) Besides, the officer-in-charge of the Distillery officer shall maintain a register in Form XLVI (ML-10).

248. Inspection of records and submission of returns.— (1) The stock accounts, all relevant records, copies of all export, import and transport permit shall be opened to inspection by any officer of the Excise Department not below the rank of a Sub-Inspector in time.

(2) In addition to the accounts maintained under rule 247, every licensee shall send a monthly return and submit copies thereof in Form XLVI(ML-11) to the Superintendent of the District through Sub-Inspector of Excise within which the molasses is stored, possessed, sold, exported, imported and or transported so as to reach the Superintendent on or before the 5<sup>th</sup> of each month succeeding the month to which the return relates.

(3) On receipt of the returns under sub-rule (2), the Superintendent shall submit to the Commissioner, on or before the 5<sup>th</sup> of each month, a consolidated monthly return in Form XLVI ( ML-12).

249. Suspension or cancellation of licence.— (1) A licence shall be liable to be cancelled or suspended by the Licensing Authority, if the licensee or any person acting on his behalf violates or fails to comply with any of the provisions of these rules or terms and conditions of the licence.

(2) Before such cancellation or suspension, the licensee shall be given an opportunity to show cause within a reasonable time not ordinarily exceeding fourteen days against the action proposed to be taken and any representation or explanation submitted by the licensee shall be taken into account by the licensing authority before passing final order.

(3) The Licensing Authority may cancel or suspend the licence for such period as he deems fit, by an order in writing, stating the reasons to be communicated to the licensee.

(4) When a licence is suspended or cancelled or is not renewed after expiry of the same, the holder of the licence is prohibited from selling or using any stock of molasses held by him under the licence at the time of such suspension, cancellation or expiry, as the case may be.

(5) The stock shall not be disposed of except in accordance with the orders of the Licensing Authority and the licensee shall not be entitled to compensation on account of such cancellation, suspension or non-renewal of the licence.

## CHAPTER – XX

### PROCEDURE FOR FILING APPEAL AND REVISION

250. Appeals to Collector from order of officers subordinate.– An appeal shall lie to the Collector from an order of any officer subordinate to him and discharging functions under the Act or under any rule or order made thereunder.

Provided that the said power of the Collector may also be exercised by the Additional District Magistrate as may be entrusted by the Collector.

251. Appeals to Commissioner from orders of Collector.– An appeal shall lie to the Commissioner from any order made by the collector or the Additional District Magistrate, as the case may be:

Provided that there shall be no appeal against an order increasing or decreasing the number of licences under the proviso to rule 24 of these rules for the sale of foreign liquor and IMFL.

252. Procedure for filing of appeal – (1) Every memorandum of appeal relating to cancellation, suspension or withdrawal of a licence or pass for the retail sale of any intoxicant under section 71 and orders passed under sub-section (3) of section – 1 relating to confiscation of seized property shall be submitted within thirty days from the date of the order appealed against to the Commissioner through the Collector or the Additional District Magistrate, as the case may be, against whose order the appeal is made.

(2) The memorandum of appeal shall invariably be forwarded to the Commissioner within ten days of its presentation with the original order and with observation, if any, which the Collector or the Additional District Magistrate, as the case may be, may wish to make on it.

## **Part-II**

### **REGULATION OF THE DISPOSAL OF THINGS CONFISCATED UNDER SECTION 71**

253. Place of sale of property confiscated under section 71.— (1) Sale of movable property under sub-section (11) of section 71 whose value does not exceed one thousand rupees shall be held at the Head quarters of the authorized officer or the Superintendent which is nearest, by the officer concerned as may appear to be convenient and conducive to secure good prices:

(2) The place and time of sale shall be notified in the proclamation :  
Provided that the sale shall be conducted between 10.00 AM to 5.00 PM.

(3) Where the value of the property exceeds one thousand rupees, sale shall be made by public auction in favour of the highest bidder and shall be subject to the confirmation by the Collector or the Commissioner.

(4) The property may also be sold in one or more lots as may be decided by the Collector or the Commissioner.

## **CHAPTER XXI**

### **MISCELLANEOUS**

254. Reserve Price.— (1) Before auction of the seized motor vehicle or any conveyance transporting any intoxicant, it shall be examined by the Motor Vehicle Inspector (MVI) who being satisfied shall fix the reserve price thereof for auction.

(2) The reserve price of other means of transport such as bullock cart, bi-cycle etc. and other articles or materials seized shall be fixed by a committee consisting of—



- (a) the Superintendent;
- (b) the Excise Officer effecting seizure; and
- (c) one Deputy Collector nominated by the Collector.

(3) In case of seizure effected by the Excise Intelligence and Enforcement Bureau (EI and EB), another committee shall fix up the reserve price in respect of the materials mentioned in sub-rule (2) which shall consist of—

- (a) the Deputy Commissioner;
- (b) the Excise Officer effecting seizure; and
- (c) one Superintendent nominated by the Commissioner.

255. Deposit of the sale proceeds in the Treasury.— Upon sale of property under sub-rule (1) or an auction under sub-rule (2) of rule 255 being confirmation of the auction by the Collector or Commissioner, the Superintendent or Deputy Commissioner shall forthwith deposit the sale proceeds in the Treasury.

256. Transfer of ownership of confiscated motor vehicles in favour of the auction purchaser.— Soon after the confirmation of the auction sale, the Collector or Commissioner, as the case may be, shall send the “Sale Certificate” to the Registering Authority concerned with a copy to auction purchaser for transfer of ownership in favour of the auction purchaser and the Registering Authority shall change the ownership of the vehicle accordingly.

257. Prohibition of sale of intoxicant.— No intoxicant shall be sold to any person who does not pay the price thereof in cash.

**Form No. I**  
**[See rule 4 (1)]**

Application for issue of Pass for Transport/ Import/Export of Intoxicant

To

The Commissioner/ The Superintendent of Excise \_\_\_\_\_/  
The Officer-in-Charge of \_\_\_\_\_ Distillery/  
F.L. Bottling/ Brewery.

Sir,

Please issue Pass for the Transport/Import/Export of the under mentioned intoxicants for the period from \_\_\_\_\_ to \_\_\_\_\_ for which Rs. \_\_\_\_\_/- per litre has been deposited. I submit herewith Treasury Chalan No. \_\_\_\_\_ dt. \_\_\_\_\_ (or, under bond or, the duty on which should be debited from my advance amount, or the duty on which I will adjust with the Collector.

Quantity

Strength

Amount of duty

Description of consignment

Detailed address from which the intoxicant is to be transported/imported/exported.

Yours faithfully,

Proprietor of \_\_\_\_\_

**Form No. II**  
**[See rule 4 (3)]**

Counterfoil  
Original  
Duplicate  
import

Pass For export OF SPIRIT  
Transport

Distillery  
Warehouse  
Brewery  
Licensed premises

Name of intoxicant –

Registered number of pass –

District –

Name of Distillery  
Warehouse at ..... District .....

Brewery  
Licensed premises  
Name of person to whom given

Date of issue

Quantity

Strength

Free of duty

Pass the intoxicant described above

import  
For export to the at  
transport  
in the district of  
below:-

by the route specified

The pass is current up to \_\_\_\_\_ days and its original should be returned within the period of currency to the officer granting in after the intoxicant is deposited at the destination.

The \_\_\_\_\_ 20

**Signature of officer granting the pass**

---

N.B. – The counterfoil is to be maintained by the officer granting the pass and the duplicate is to be sent to the office of the Superintendent of Excise in whose jurisdiction the place of destination is situated, who will make or cause to be made necessary verification at such place.

(Pages are to be machine-numbered)

**Form No. III**  
**(See rule 4 (3), 7(1),10)8) and 12(1)**

Pass for the import/transport/export from the state of ..... of Foreign liquor or IMFL or Beer or of rectified spirit on which duty (at full or concession rate) has been paid.

Pass.  
Duplicate.  
 Triplicate.  
 Counterfoil.

**Pass**

- (A) 1. Register number of Pass-  
 2. Date of Issue-  
 3. Name and residence of Importer-  
 4. Licensed premises of the Importer-  
 5. This pass authorize the import into Odisha of the quantity of foreign liquor specified below purchased from .....of ..... in the district of ..... in the state of .....by ..... or his agent ..... and the subsequent transport of such liquor to the destination noted in item 4 above.

Description of Foreign Liquor	Quantity in bulk litres	Strength	Equivalent in L.P. litres.

6. Rate of duty levied-  
 7. Amount of duty Rs.....paid by Chalan No..... dated ..... in the Treasury / Sub-treasury at. ....  
 8. Route of transit-  
 This pass is current up to .....days and is to be returned to the undersigned, with particulars in items 12 and 13 below duly filled up by the person to whom this pass is issued, within the ..... to Superintendent of Excise office at .....

The ..... 20 .....

Superintendent of Excise,

- (B) 9. Date of presentation of the pass at the place of supply specified in item 5 above-

- (C) 10. Date of Issue of Foreign Liquor-  
 (D) 11. Details of quantity issued-

Description of Liquor	Quantity in bulk litres	Strength	Equivalent in L.P. litres.

Signature of the person in charge of place of supply specified in item 5 above.

Designation-

District-

- (E) 12. Date and hour of arrival at destination-  
 (F) 13. Quantity taken into store and its strength

Pass-holder

- (G) 14. Date of return of pass-

Superintendent of Excise, .....

Note- Superintendent of Excise will fill up "A" in all copies at the time of issuing the pass and "G" when the pass is returned to his office.

The person in charge of supply fill B. C. D. of the original, duplicate and triplicate when issuing the intoxicant and will return the duplicate to the Superintendent of Excise of issuing district and retain the triplicate. The holder of the original pass will fill up E and F and return the original to the Superintendent of Excise.

**Form No. IV**  
**[See rules 10 (1) and (2), 20 (1) and 21 (1) and 185(3)]**

*General bond for import, export and transport of liquor without payment of duty*

KNOW ALL MEN BY THESE PRESENT THAT I/We of ..... of am/are jointly and severally held and firmly bound unto the Governor of Odisha (which expression shall, where the context so admits; include his successors in office or assigns) in the sum of rupees..... To be paid to the said Governor for which payment well and truly to be made I/we jointly and severally bind myself / ourselves and each of us binds himself and each and every one of my/our respective legal representatives.

Dated this .....day of .....

Signed.....

Whereas the above bounden has/have been permitted to import/ export / transport from time to time liquor from ..... to ..... without previous payment of duty.

Now the conditions of this obligation are:-

1. That ..... or his/their legal representatives shall not at any time or times import / export / transport any quantity or quantities of the aforesaid liquor the duty or the aggregate duty on which at the rate prescribed therefore from time o time under Orissa Excise Act, 2008, or any other amending Act for the time being in force shall exceed the sum of rupees .....
2. That ..... or his/their legal representatives shall on each occasion of import/ export / transport of the said article within the time mentioned in the pass or passes authorizing such import/export/ transport granted under the rules for the time being in force furnish satisfactory proof to the officer granting the pass that the specified quantity of the said Excisable article has been duly delivered in full to the officer in charge of the bonded warehouse or other authorized place of destination specified in the said pass and deposited therein after the necessary examination, or in default thereof shall on demand pay or cause to be paid to the said Governor at the Treasury / Sub-treasury at .....a sum equal to the amount of duty payable on the said specified quantity or such portion thereof as shall not have been duly delivered at the rate prescribed therefore under Orissa Excise Act, 2008, or any other amending Act for the time being in force.
3. That if ..... and his/their legal representatives shall well and truly keep and perform all the conditions hereof then this bond shall be void and of no effect, otherwise the same shall remain in full force and virtue.

IN WITNESS where of I/we have hereunto set my/our hand and seal the day of .....in the year.

SIGNED SEALED, AND DELIVERED by ..... the above-named

Witness:

Witness:

*Collector on behalf of the  
Governor of Odisha.*

**Form No. V**  
**[See rule 10 (4)]**

Office of the Corporation at \_\_\_\_\_  
 No. \_\_\_\_\_/Ex. Dated. \_\_\_\_\_

**NO OBJECTION CERTIFICATE**

After careful consideration of the application of the .....  
 Exclusive Privilege Holder (Manufacturer or supplier) of \_\_\_\_\_ District for the  
 Year \_\_\_\_\_, permission is hereby allowed in favour of the said E.P.H. for export  
 of the following liquor intoxicants on payment of required Government fee prescribed for  
 the purpose. The transaction of such process shall be completed by \_\_\_\_\_  
 positively.

Name of the state/ country to which export be made	Storage place	Name of the District & unit from which liquor consignment will be exported	Quantity of intoxicant

Signature of the competent  
 authority of the Corporation.  
 Dated. \_\_\_\_\_

Memo No. \_\_\_\_\_/Ex.  
 Copy to concerned \_\_\_\_\_ for information and necessary action.

Copy forwarded to the concerned Collector for information and necessary action.  
 He is requested to issue necessary export pass to this effect after ascertaining proper  
 existence of the unit of the concerned area & also obtain a storing certificate of the  
 consignment.

Signature of the competent  
 authority of the Corporation.

Memo No. \_\_\_\_\_/Ex. Dated. \_\_\_\_\_  
 Copy submitted to the Excise Commissioner, Odisha, Cuttack for favour of kind  
 information.

Signature of the competent  
 authority of the Corporation.

**Form No. VI**  
**[See rule 30 (1)]**

List of licenses for exclusive privilege proposed to be granted for the retail sale of  
 IMFL, Beer, FMFL , Out Still liquor or country Spirit, Bhang,Tari etc for consumption on  
 the vendor's premises or the ensuing period of  
 Settlement (1<sup>st</sup> April, 20..... to 31<sup>st</sup> March 20.....)

District Subdivision and police – station	Serial numb er	Descrip tion of licen ce	Nam e of prese nt licens ee	Approxi mate locality of the propose d shop Exclusiv e Privilege area	Month ly Licen ce Fee paid in each year during last 3 years	Excise of average monthly sale proceeds over cost price, duty and shop expenses	Reserve fee proposed	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)



**FORM No. VII**  
**[See rule 4(3),15,19 and 122)]**

Pass for the Import/ Export/Transport of denatured spirit manufactured in India

Original  
Duplicate  
Triplicate  
Counterfoil

1. Registered number of Pass \_\_\_\_\_
2. Date of issue \_\_\_\_\_
3. Name and residence of Import/Transport \_\_\_\_\_
4. Licensed premises to the Import/Transport \_\_\_\_\_
5. Maximum quantity allowed to be possessed under the licence issued in Form no. D.S. 2
6. This pass authorizes the Import into Orissa/ removal from the place of supply of the quantity of denatured in the spirit specified in 7 below purchased from \_\_\_\_\_ in the district of \_\_\_\_\_ of \_\_\_\_\_ in province \_\_\_\_\_ of his agent \_\_\_\_\_ and the subsequent transport of such spirit to the destination.

7. Number and marks	Description of vessel	Contents in bulk gallons
---------------------------	--------------------------	--------------------------------

8. Route of transit \_\_\_\_\_  
This pass is current for \_\_\_\_\_ day and it is to be returned to the undersigned by the person in charge of place of supply with particulars in 9, 10 and 11 below duly filled up.

Collectorate of \_\_\_\_\_ Superintendent of Excise,  
The \_\_\_\_\_ 20

9. Date of presentation of pass at the place of supply specified in 6 above.
10. Date of issue of denatured spirit.

11. Number and marks	Description of vessel	Contents in bulk gallons
----------------------------	--------------------------	--------------------------------

Designation \_\_\_\_\_  
District \_\_\_\_\_

Province \_\_\_\_\_

Signature of person in charge of the  
place of supply specified in 6 above.

**Form No. VIII**

**[See rule ,31(a),33 (1), 51(6)]**

**PUBLIC NOTICE (Objection)**

Whereas, the State Government intend to grant Exclusive privilege of .....(Name of the IMFL/Beer/ON/C.S./O.S/Branch O.S./Tari/Bhang/etc) at the locality and within the local area mentioned below against each for the period of the grant \_\_\_\_\_ (from) to 31<sup>st</sup> March, 20\_\_\_\_. Objections, if any, by any person residing within the said local area, are invited by \_\_\_\_\_ (date). The objections shall be addressed to the undersigned and shall reach him on or before the aforesaid date. Any objection received after the said date will not be taken into consideration.

Collector.....

Kind of Exclusive Privilege	Sl. No	Locality at which the privilege is to be exercised	E.P. Area

COLLECTOR.....

Memo No. \_\_\_\_\_/Ex.

Dated. \_\_\_\_\_

Copy forwarded to all concerned Charge Sub-Inspectors of Excise and Range Inspectors of Excise in this District with instructions to affix conspicuously one copy of the Notice in the locality in which the \_\_\_\_\_ shop is proposed to be opened. This apart, contents of the Public Notice should also be proclaimed by beat of drum or by such order manner as may be found convenient. In one copy of the Notice signature of the local residents should also be obtained and sent to this office at an early date in proof of wide publicity of the Notice. All other possible measures should also be taken for wide publicity of the Notice in the specified locality and local area. Two Xerox copies of the served copy of the Notice should also be submitted along with the original served copy for necessary action at this end.

Copy to all concerned Chairpersons, Panchayat Samities and N.A.C. (Through local Excise Officer) for information and necessary action. Copy to concerned Sarapanch(s) (Through local Excise officer) in the District for information and necessary action.

Copy along with the list of \_\_\_\_\_ shops proposed to be opened in the District forwarded to all the Sub-Collectors in the District/ Deputy Commissioner of Excise/ Supdts. of Police for information and necessary action.

Copy to the D.I.P.R.O., for information and necessary action.

Copy to Notice Board, District Excise Office/ Collectorate.

**Collector**

**Form No. IX**  
**[See rule 46 (2) and 142]**

*Register of personal ledger on account of distiller or brewer or bottler at a distillery breweries or spirit warehouse or bottling plant Unit.*

..... Distillery  
 ..... Bottling Plant  
 ..... Warehouse

Name of distiller .....

Date	Balance at the credit of distiller	Amount credited into the treasury	Treasury chalan		Total amount at the credit of distiller	Date of issue of liquor	Liquor issued			Amount debited	As per the application of the distiller	Balance at credit of vendor after each transaction	Initials of officer in charge of distillery or warehouse officer.	Remarks
	Duty	Duty	Number	Date	Duty		Quantity	Strength	Under pass or permit number.	duty		duty		
1	2	3	4	5	6	7	8	9	10	11 (a)	11 (b)	12	13	14
	Rs.	Rs.			Rs.					Rs.				

**Form No. X**  
**[See rule 46 (3)]**

Application for issue of Pass for supply of liquor

To

The Officer-in-Charge of the \_\_\_\_\_ Distillery/  
IMFL. Bottling/ Brewery.

Sir,

Please issue Pass for the transport/import/export of the under mentioned intoxicants for the day on which at Rs. \_\_\_\_\_/- per litre has been deposited. I submit herewith Treasury Chalan No. \_\_\_\_\_ dt. \_\_\_\_\_ (or, under bond or, the duty on which should be debited to my advance amount, or the duty on which I will adjust with the Collector.

Quantity

Strength

Amount of duty

Consignee's Name

Consignee's Description

Detailed address

Proprietor of

Distillery.

**Form No. XI**

**[See rule 46 (4)]**

Form of Accounts to be kept by holders of licences for the retail "ON" and retail "OFF" vend of foreign liquor/IMFL or country spirits.

Kind of liquor\_\_\_\_\_.

1	2		3		4	5		6		7		
Date	Opening balance		Receipts		T. Pass & Date	Total to be accounted for		Sale		Closing balance		Remarks
	Bottles/ LPL	BL	Bottles /LPL	BL		Bottles/ LPL	BL	Bottles/ LPL	BL	Bottles/ LPL	BL	

Note:- 1. The account for each day must be written up as soon as the transactions for that day have been closed. No blank lines nor any blank space may be left in the account; any lines or spaces not required must be struck out with ink before the next entry is made in the same series of pages whether such entry be on the same or on another page.

2. When a licensee hold more than one licence, separate accounts must be maintained under each licence in a separate account book.
3. Different pages in the account book should be set apart for different kinds of foreign liquor, i.e., Whisky, Brandy, Gin, Rum and Beer, etc.

\* In case of medicated wine licences each brand should be shown in a separate series of page.

**Form No. XI-A**  
**[ See rule 46(4) ]**

Monthly return on Receipt and Sale of Foreign Liquor/IMFL/ Country Spirit under "ON" and retail "OFF" licence No. .... for the year 20..... held by M/S Shri/..... at ..... District.....

To

The Superintendent of Excise, .....( through local Excise Officer)

Sir,

I/We submit below the particulars on receipt and sale of Foreign Liquor, effected during the month of .....20....., under my/our "ON" and retail "OFF" licence No. .... for the year 20.....

Month under report	Liquor		Wine		Beer		Country spirit/ Out still liquor as the case may be	Signature of the Excise Inspector in token check	Remarks
	Foreign made (a)	India made (b)	Foreign made (a)	India made (b)	Foreign made (a)	India made (b)			
1	2	3	4	5	7	8	11	12	13

Yours faithfully,

Signature of the licensee

Counter signed by field Excise Officers.

**Form No-XI B**

[ See rule 51(1)]

**APPLICATION FORM FOR GRANT OF LICENSE FOR RETAIL VENDOR  
OF IMFL/ BEER FOR CONSUMPTION IN VENDOR'S PREMISES FOR  
THE YEAR 20**

1. Name of the applicant :
2. Father's Name :
3. Permanent Address :
4. Address for correspondence:
5. Occupation :
6. Income :
7. Exact Location where the shop will function.
  - a) Khata No. :
  - b) Plot No. :
  - c) Area :
  - d) Village :
  - e) Police Station :  
(copy of ROR to be submitted)
8. Municipal Holding No. :
9. Approved Plan of the building:  
by the Municipality/NAC/  
Development Authority etc. :  
(Copy of approved plan to be enclosed)
10. Whether Solvency is the extent of Rs.3.00 :  
(Three lakhs) ( Copy of Solvency Certificate  
to be enclosed)

11. Whether Restaurant is functioning,  
If so name of the Restaurant. :
12. Whether STCC and Sales Tax registration  
No. obtained. If yes, copy of STCC to be  
Furnished alongwith copy of Registration  
Certificate. :
13. Whether ITCC obtained  
(Copy of ITCC to be submitted) :
14. Whether Food License obtained  
(copy of Food License to be enclosed) :
15. If the land and building do not belong  
to the applicant, whether the land/building  
owner is willing to give the house on hire/  
lease through Regd. Agreement. If so,  
consent of the land/house owner to be  
submitted. :
16. Whether convicted by any Criminal Court :
17. Whether holding any other license  
to deal in excisable goods. If so, give details :
18. Whether there is any arrear Government  
Dues on account of holding a license earlier. :
19. Whether found guilty within the preceding five  
years of any serious breach of conditions of  
his license held earlier. :
20. Quantity of sale of IMFL and Beer that can be  
Guaranteed from the shop in a month. :

I,  
Sri.....S/o..... do here  
by declare that the information furnished in the Serial No.1 to 20 of the  
application form are true. In case any, information is found to be false, I am  
liable to any action that the authorities may consider appropriation.

Date:  
Place:

Signature of the Applicant



ENQUIRY REPORT OF THE INSPECTOR OF EXCISE ON THE APPLICATION OF  
SHRI  
S/O  
RUN AN 'ON' SHOP AT  
FOR GRANT OF LICENCE TO  
FOR THE YEAR

---

1. Date of receipt of the application and :  
other documents from the Superintendent  
of Excise
2. Date of field visit :
3. Whether the proposed 'ON' shop is :
  - (a) Located in a market place :
  - (b) Located at the entrance to market place :
  - (c) Located in close proximity to a Bathing :  
Ghat
  - (d) Located within at least 500 metres from a :  
place of worship, recognized educational  
institution, established habitat especially  
of persons belonging to SC/ Labour  
Colony, Mills and factories, petrol pumps,  
railway stations /Ward /Bus Stand  
/Agricultural farms or other places of  
public resort (exact distance of any such  
restricted institutions, place of worship  
etc. to be indicated).
  - (e) Located within at least 500 metres from a :  
highway (exact distance from the highway  
to be indicated Highway for the purpose  
includes a State Highway).
  - (f) Located within at least one Kilometer from  
industrial, irrigation and other  
development project area, (exact distance  
from the shop item-wise to be indicated)
  - (g) Located in the congested portion of a :  
village
4. Whether the objections have been made :  
by genuine persons/institutions etc.

5. Result of verification of original documents :  
enclosed with the application
  
6. Whether there is demand and justification :  
for an 'ON' shop
7. Distance of any other shop (both 'OFF', :  
C.S and O.S) from the proposed shop.
8. No. of 'ON' shops existing in the area i.e. :  
within the NAC/Municipality/Sub-Divisional  
Headquarters.
9. Feasibility of the shop (Probable sale of :  
IMFL/Beer to be indicated).
10. Whether the building is suitable for an :  
'ON' shop (Restaurant/Hotel).

Certified that I have personally verified the site, inquired into the objections and verified the original documents. After visiting the site, this report has been prepared.

Name and Signature of the  
Inquiring Officer (Inspector of Excise)

I have also made a spot visit on \_\_\_\_\_ and  
Certify that the Inquiry report is partially/fully correct (Extent of discrepancy  
in the inquiry of the Inspector of Excise, if any, to be submitted separately).

Name and Signature of the  
Superintendent of Excise.

**ENQUIRY REPORT ON THE OBJECTIONS RECEIVED**  
**AFTER ISSUE OF NOTICE IN FORM 'A'**

1. Name of the officer conducting the enquiry and his designation :
2. Date of enquiry :
3. No. of objections received and the gist of the objections. (1)  
(2)  
(3)
4. Whether persons/institutions making The objection have been contacted:
5. Whether the objections appear to be genuine or motivated. :
6. R e m a r k s.

Date :

Signature of the Inquiring Officer.

**Form No. XII (F.L.-1 )**

**[See rule 52(2)(a)(i)]**

License for storage of foreign liquor, IMFL, Beer, etc. warehouse in or outside bond

Note- Copy of this license will be signed by the licensee and filed in the Collector's Office.

District:

Number of the license in Register:

Name of the Vendor/Licensee

Locality of the Vend

Be it known that .....District..... resident of  
at .....District..... is hereby authorized by the  
undersigned Collector of ..... to sale POTABLE FOREIGN LIQUOR to  
OSBC Ltd. at Name of the Bottling Unit M/S ..... from the date of issue to till  
the 31<sup>st</sup> March, 20..... under the conditions stated below and the general conditions  
applicable to all Excise licenses hereto annexed:

- I. That he pay to Government in advance for the year a fee of Rs. ....  
(Rupees .....) only and that he pays the same into the Special  
Treasury inside the district.
- II. That he does not sell any foreign liquor to the public.
- III. That he does not allow any liquor to be consumed on his licensed premises.
- IV. That he does not sell whisky, brandy or rum at a strength lower than 25  
degrees under London Proof or gin at a strength lower than 35 degree under  
London Proof.
- V. That he does not store any foreign liquor to be sold under this license in any  
premises other than those named herein without previously obtaining the  
written sanction of the Collector on the reverse of this license.
- VI. That he does not compound, blend reduce or bottle any foreign liquor without  
taking out a separate license or license authorizing him to perform such  
operations.
- VII. That in the event of his also holding of license of any other description for the  
vend of foreign liquor he keeps the account of sale under each license  
separate.
- VIII. That he does not sell any foreign liquor except under a pass to be issued by  
him, one copy of which should be sent to the Superintendent of Excise of the

issuing district and the other to the Superintendent of Excise of the district to which the consignment is sent.

- IX. That he abide by any rules made under and the orders issued by a competent authority by or under the Odisha Excise Act, ....., regulating the sale and the trade of foreign liquor and matters connected thereto.
- X. That he submit to the Superintendent of Excise on expiry of each month a correct statement in Form showing all particulars therein.

N.B: Violation any of the above conditions or of general conditions applicable to Excise vend licenses will subject this license to cancellation and the holder to all or any of the penalties prescribed by the relevant law.

COLLECTORATE OF  
The ..... 20.....

COLLECTOR,

List of Authorized Agent

Name	Father's Name	Age	Native Village, Police Station and District	Signature or thumb impression of the licensee

**FORM NO. XII (F.L.-2)**

**[See rule 52(2)(a)(ii)]**

(License for the retail vend of Foreign Liquor ,IMFL and Beer for consumption 'OFF' the premises).

The Copy of this license is to be signed by the Licensee and filed in the Collector's Office.

District :  
No. of the license in the Register :  
Name of the Vendor/Licensee :  
Locality of Vend. :

Be it known that Sri/Smt. ....S/O,D/O,W/O .....  
Resident of .....district, is hereby authorized by  
the undersigned the Collector of ..... to open a Shop at In the district of  
..... for the retail sale of potable Foreign Liquor from the date of license to 31<sup>st</sup>  
March 20 Subject to receipt of good character and antecedent reports from Police  
authority as called for or else this license shall be cancelled.

It is required for the Holder of this License, as a condition of this license remaining in force, that he duly and faithfully abides by the following articles and the General conditions applicable to all the excise Licenses hereto annexed.

- I. That he shall pay to Government in advance monthly Consideration money for two months or for a longer period not exceeding six months as may be specified in each case by the Collector. In addition to the advance, one month's consideration money Rs. .... shall be paid on the date on which the currency of the license begins and one months consideration money on the first day of every succeeding month until the total consideration money due for the exclusive privilege has been realized. The Collector may, if he considers necessary insist upon bank guarantee from any licensee whether from outside or inside the state, up to the extent of the consideration money and the duty for the M.G.Q. for the entire year.
- II. That he does not sell, under colour of this license, any Country Spirit.
- III. That he does sell under this license, the following kinds of Foreign Liquor only : Beer, wine, Liquors, brandy, Whisky, Gin and Rum either imported or manufactured in India and that under this license, he does not sell un-compounded plain spirit or Rectified Spirit.
- IV. That he does not alter the nature of liquor, the labels under which he has purchased it



Commissioner. Such days shall be treated as “**DRY DAYS**” and no compensation shall be payable on account of such closure.

- XIII (b) That he does correctly and promptly maintain in a separate register the details of every transaction of IMFL and Beer in the following manner.
1. Name of the F.L. Shop.
  2. Date
  3. Quantity of F.L. sold specifying the variety of liquor.
  4. Signature of the licensee or his authorized salesman.
- XIV. That he must display in his Shop the price list of F.L. of different varieties of different brands including Beer.
- XV (a) The Licensee shall issue Cash Memo on demand by the consumers.  
(b) The Licensee shall sell liquor within the M.R.P.
- XVI. That he does fix in a prominent position at the entrance of the premises licensed for retail vend of liquor, a distinctive separate signboard showing in large characters that “Consumption of liquor is injurious to health”, in English and Odia.

The violation of any of the above conditions or of general condition applicable to all Excise vend license will render this license liable to be cancelled and the holder thereof will be to the penalties prescribed by the relevant law.

COLLECTORATE

COLLECTOR

List of Authorized Agents.

Name	Father's name	Age	Resident /Native village.	Signature of the Licensee.



**Form No. XII (F.L.-3)**

**[See rule 52 (2)(a)(iii)]**

Licence for the retail vend of foreign liquor, IMFL and Beer in a HOTEL "ON" to be consumed on the licensed premises in the Hotel.

Note: Copy of this licence is to be signed by licensee and field in the Collector's Office.

District:

No. of licence in Register:

Name of Vender/Licensee:

Be it known that Sri/Smt. ....S/O,D/O,W/O ..... Resident of .....district, is hereby authorized by the undersigned the Collector of ..... to open a Shop at In the district of ..... for the retail sale of FOREIGN LIQUOR, IMFL, BEER from the date of license to 31<sup>st</sup> March 20..... in the Hotel situated at ..... called or styled the .....HOTEL.

It is required for the Holder of this License, as a condition of this license remaining in force, that he duly and faithfully abides by the following articles and the General conditions applicable to all Excise Licenses hereto annexed:-

- I. That he pay to Government an annual fee of Rupees. .... Only at the time of engaging to take this licence and a literage fee at such rate and in such manner as may be fixed by the Board, on the first day of every succeeding month on the sales made during the previous month and that he pay the same in the Treasury / Sub-Treasury.
- II. That he does not, under colour of this licence, sell any country liquor.
- III. That he does not alter the nature of the liquor or the labels under which he purchased it.
- IV. That he does not sell Whisky, Brandy, Gin and Rum at a strength lower than 25° degree under London Proof.
- V. That he does not store any Foreign Liquor to be sold under this license in any premises, other than those named herein, without obtained the written sanction of the Collector on the reverse of this license.
- VI. That he does not set up and maintain within the said Hotel premises any BAR for the sale or service of foreign liquor without a separate BAR Licence.
- VII. That he does not use for the purposes of selling or serving liquor in any room or any part of the said Hotel premises excepting which the Collector may at any time decide to be a BAR or RESTAURANT under licence.
- VIII. That all spirits or liquors sold under this licence be served and drunk within the said Hotel premises.

- IX. That he does not sell or deliver any spirit to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.
- X. That he confine sale of liquor to *bona fide* lodgers in the Hotel, to their friends and visitors, and to persons taking their meals there.
- XI. That no liquor shall be allowed to be taken out of the Hotel.
- XII. That he does not employ or permit to be employed in any part of his licensed premises where liquor is consumed, either with or without remuneration any person under the age of eighteen years, during the hours in which such premises are kept open for business.
- XIII. That he does not during the hours in which his licensed premises are kept open, employ or permit to be employed in any part of such premises where liquor is consumed either with or without remuneration any woman otherwise than with the permission previously obtained in writing from the Govt. and endorsed on this licence.
- XIV. That the retail sale of foreign liquor is permitted in the licensed premises from \_\_\_\_\_to \_\_\_\_\_ PM unless otherwise permitted by a late closing licence.
- XV. That he does correctly submit to the Superintendent of Excise on the expiry of each month a statement.

*N.B.:* The violation of any of the above conditions or of general condition applicable to all Excise vend license will render this license liable to be cancelled and the holder thereof liable to the penalties prescribed by the relevant law.

COLLECTORATE OF  
The .....20.....

COLLECTOR

List of Authorized Agents.

Name	Father's name	Age	Resident /Native village.	Signature of the Licensee.

**FORM No. XII (F.L. 4.)**

**[See rule 52 (2)(a)(iv)]**

License for the retail vend of Foreign Liquor, IMFL/Beer in Restaurant "ON" to be consumed on the premise.

Note:-The counterfoil of this license is to be signed by the licensee and filed in the Collector's Office.

District:

No. of license in Register: -

Name of Vendor/Licensee:

Be it know that ..... S/O,D/O,W/O ....., Resident of .....is hereby authorized by the undersigned, Collector of ....., to sell POTABLE FOREIGN LIQUOR [F.L/BEER] in Premises situated at .....in the premises of ....., from the date of this license to the 31<sup>st</sup> March, 20..... .

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully performs and abide by the following articles and the general conditions applicable to all Excise License hereto annexed:

- I. That he pay to Government an annual fee of Rupees ...../- only at the time of engaging to take this license
- II. That he does not, under colour of this license, sell any country liquor.
- III. That he does not alter the nature of the liquor or the labels under which he has purchased it.
- IV. That he does not sell whisky, brandy or rum or gin at strength lower than 25 degree under London proof.
- V. That he shall sell Beer or any other alcoholic beverage as per the proof strength mentioned in the Excise Policy.
- VI. That he does not store any Foreign Liquor to be sold under this license in any PREMISES other than those named herein without previously obtaining the written sanction of the Collector on the reverse of this license.
- VII. That he does not set up and maintain within the said RESTAURANT any BAR for the sale of Foreign Liquor without a separate BAR LICENSE.
- VIII. That all spirit or liquor sold under this license be consumed on the premises.
- IX. That he does not provide bed room accommodation for guests in his licensed premises without taking out a separate licence in Form F.L.-3.
- X. That he does not sell or delivery any liquor to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.

- XI. That he does not employ or permit to be employed in any part of this licensed premises where liquor is consumed, either with or without remuneration, any person under the age of eighteen years, during the hours in which such premises are kept open for business.
- XII. That he does not during the hours in which his licensed premises are kept open, employ or permit to be employed in any part of such premises where liquor is consumed, either with or without remuneration, any woman otherwise than with the permission previously obtained in writing from the Board and endorsed on his license.
- XIII. That the retail sale of Foreign Liquor is permitted in the licensed premises from                    to                    PM unless otherwise permitted by a late closing license.
- XIV. That he does correctly submit to the Superintendent of Excise on the expiry of each month a statement.

N.B:- The violation of any of the above conditions or of the general conditions applicable to Excise Vend License will render this license liable to be cancelled and the Holder thereof liable to the penalties prescribed by the relevant law.

COLLECTORATE OF  
The .....20.....

COLLECTOR

List of Authorized Agents.

Name	Father's name	Age	Resident /Native village.	Signature of the Licensee.

**FORM No. XII (F.L. 5)**

**[See rule 52 (a) (v)]**

License for the retail vend of Foreign Liquor, IMFL ,Beer in a BAR by the holder of a hotel or restaurant licence.

Note:- The copy of this license is to be signed by the licensee and filed in the Collector's Office.

District:

No. of license in Register: -

Name of Licensee:

Be it known that the holder of Hotel / Restaurant licence in Form XII F.L. 3 or Form XII( F.L.4) No. ...., dated .....20..... for the Hotel / Restaurant is hereby authorized by the under Collector of ..... to use the ..... of the ..... Hotel / Restaurant as a BAR for the sale of POTABLE FOREIGN LIQUOR to be sold by the glass only, *and to be served and consumed within the said BAR premises*, from the date of this license, subject to other provisions of the relevant law, so long as his Hotel / Restaurant licence in Form No. Form XII F.L. 3 or Form XII( F.L.4). ..... remains in force.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully performs and abide by the following articles and the general conditions applicable to all Excise License hereto annexed:

- I. That he pays to Government an annual fee of Rupees ...../- only at the time of engaging to take this license at such rate and in such manner as may be fixed by the Govt.
- II. That he does not sell any country liquor.
- III. That he does not alter the nature of the liquor or the labels under which he has purchased it.
- IV. That he does not sell whisky, brandy or rum or gin etc at strength lower than 25 degree under London proof
- V. That he does not set up and maintain in any other part of the said premises a second BAR without another separate "BAR" licence unless specially permitted to do so.
- VI. That he shall sell Beer or any other alcoholic beverage as per the proof strength determined.
- VII. That he duly and faithfully perform and abide by all the article specified in the above named Hotel/ Restaurant licence No. ....

- VIII. That he does not sell or deliver any liquor to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.
- IX. That he does not during the hours in which his licensed premises are kept open, employ or permit to be employed in any part of such premises where liquor is consumed, either with or without remuneration, any woman otherwise than with the permission previously obtained in writing from the Board and endorsed on his license.
- X. That he does not employ or permit to be employed in any part of this licensed premises where liquor is consumed, either with or without remuneration, any person under the age of eighteen years, during the hours in which such premises are kept open for business.
- XI. That the retail sale of Foreign Liquor is permitted in the licensed premises from 10.30 AM to 10-30 PM unless otherwise permitted by a late closing license.
- XII. That he does correctly submit to the Superintendent of Excise on the expiry of each month a statement.

N.B:- The violation of any of the above conditions or of the general conditions applicable to Excise Vend License will render this license liable to be cancelled and the Holder thereof liable to the penalties prescribed by the relevant law.

COLLECTORATE OF

COLLECTOR

The .....20.....

List of Authorized Agents.

Name	Father's name	Age	Resident /Native village.	Signature of the Licensee.

**Form No. XII (F.L.- 6)**

**[See rule 53 (2) (a) (vi)]**

Licence for the retail vend of foreign liquor, IMFL, Beer at a Military Canteen.

Note: Copy of this licence is to be signed by licensee and filed in the Collector's Office.

No. of licence in Register:

Name of Vender/Licensee:

Name of Unit / Regiment:

Be it known that .....holder of a licence for the supply of foreign liquor / Beer in the Military Canteen is hereby authorized by the undersigned to supply such liquor to Defence Person from date of grant to 31<sup>st</sup> March, 20.....

It is required of the holder of this License, as a condition of its license remaining in force, that he do faithfully perform and abide by the following articles:-

- I. That he pay to Government, in advance, an annual fee of Rupees. .... and in addition to this fixed fee, a fee of Rs. ....Label Regn. Fee.
- II. That he does not, sell under cover of the licence any country liquor.
- III. That he does not alter the nature of the liquor or the labels under which he purchased it.
- IV. That he effect his sales of liquor only at the Canteen or place appointed for the purpose by the Military Authorities and he does not sell liquor at any other place or establish another place of vend without another separate licence.

*N.B.:* Tenants are allowed to establish a second place of vend without taking a separate licence in case where a portion of a Regiments is detached for training and other purpose or is left behind.

- V. That in the event of the Regiment or Unit for which this licence granted being transferred from the district where it may be current to another district within Odisha, the licensee shall intimate the fact to the authority granting the licence, and shall as early as possible, produce the same before the chief Excise authority of the district to which the Regiment or Unit may be transferred, for his counter signature so as to validate the licence for the remainder of its term in such district.

*N.B.:* If there is more than one such transfer during the currency of the licence, the same procedure shall be followed each occasion.

- VI. That he do not store any Foreign Liquor to be sold under this license in any premises, other than those endorsed on the back of the licence.
- VII. That he sell no liquor of any description to persons other than those attached to the Regiment for which this licence is granted, or duly authorized under the regulation of the Army to use such Canteen.
- VIII. That he does not sell liquor to any drunken person, or sell or delivery any spirit to any person apparently under the age of 18 (Eighteen) years.

- IX. That he does not transfer his licence to any other person without the previous sanction of the undersigned.
- X. That he does not willfully adulterate of cause to deteriorate nay foreign liquor sold by him or sell the same knowing it to have been adulterated or to have deteriorated, or store or permit to be stored in his Canteen any such liquor in an adulterated or deteriorated state.
- XI. That he does not rectify spirit by purifying coloring or flavoring them or mixing any material with them.
- XII. That he sell no Whisky, Brandy, Gin and Rum below the strength of 25 degree under London Proof.
- XIII. That he does not receive any wearing apparel or other effects in barter for any foreign liquor.
- XIV. That he at once produced for inspection on demand of any Excise Officer above the rank of Assistant Sub-Inspector this licence and his accounts, and that he do not prevent any Excise Officer of such grade from inspecting his Canteen.
- XV. That he executes a contract with the officer commanding the conditions of which are annexed hereto.
- XVI. That the retail sale of foreign liquor is permitted in the licenced premises for such hours as the officer in command of the Regiment or Unit direct.

*N.B.:* 1. Violation of any of the above conditions subject this licence to cancellation and its holder to all or any of the penalties prescribed by the relevant law.  
 2. The licence will also be liable to cancellation on breach of any of the conditions of the contract made with the officer Commanding the Regiment or Unit and on expiry of that contract, and the licence shall have no claim to compensation or refund of any fee paid.

COLLECTORATE OF

COLLECTOR

The .....20.....

List of Authorized Agents or Salesmen.

Name	Father's name	Age	Resident /Native village.	Signature of the Licensee.



**FORM No. XII (F.L. 7)**

**[See rule 52 (2)(a)(vii)]**

Licence for compounding and blending of IMFL.

Note:- The copy of this license is to be signed by the licensee and filed in the Collector's Office.

District:

No. of license in Register: -

Name of Vendor/Licensee:

Locality where operations are to be carried on:

- I. Licence is hereby granted for the period from the date of issue to 31<sup>st</sup> march, 20... holding licence No. .../20..... for the wholesale vend of foreign liquor to compound or blend such liquor at .....
- II. This licence allows the licensee to compound or to blend or reduce to strengths prescribed by the Govt., duty-paid foreign liquor, whether imported or made in India, and to add thereto such coloring or flavoring matter as may be sanctioned by the Excise Commissioner and such proportion as the Commissioner may, on examination, direct.
- III. The licensee shall be bound by the provision of Odisha Excise Act 2008 and by all rules framed there under, so far as these may concern him.
- IV. The licensee shall pay in advance to Government a fee of Rs. .... /- (Rupees.....) only for the year ..... Vide chalan No. .... dated.....20..... at ..... for compounding and blending of I.M.F.L. up to the production capacity of .....LPL.
- V. The licence authorized the licensee to carry on operation of compounding or blending only at the premises named herein.
- VI. Excise Officers of a rank not below the Sub-Inspector are authorized to enter in and remain upon the licensed premises so long as may be necessary for the proper execution of their duties and the licensee shall not prevent any such officer I the performance these duties.
- VII. Only foreign liquor and the material if any, to be added thereto shall be kept on the premises prescribed hereunder, and the said premises shall be properly marked or numbered and the number of marks thereon shall be painted in oil colour on same part of the door or other conspicuous place in each room.
- VIII. Every vessel containing any material to be added to spirit or wine shall be clearly marked in English characters with a true description of its contents.

- IX. The licence shall enter in a stock-book the quantity, description and strength of any spirit received on the premises described in this licence. He shall also enter separately the quantities and description of coloring or flavoring materials so received. This stock book shall be available for the inspection of the Excise Officer mentioned in condition No. 6 at all reasonable hours and shall be kept for 12 months after it is taken out of use.
- X. Any competent Excise Officer not the below the rank of Sub-Inspector shall have the right to take samples of any liquor or materials found on the premises described in the licence without payment for price for such samples for purpose of analysis as permitted under the relevant rules.
- XI. When any operation of blending or compounding are to be carried on by the licensee on the premises licensed hereunder, he will give timely intimation to the Collector regarding the days and hours during which such operation will be carried on.

NB: violation of any of the above conditions specified above will render this licence liable to cancellation and will entail punishments provided therefore in the relevant law.

COLLECTORATE OF  
The .....20.....

COLLECTOR

**Description of Premises.**

**FORM No. XII (F.L. 8)**

**[See rule 52 (2) (a) (viii)]**

Licence for Bottling of FOREIGN LIQUOR /IMFL.

Note:- The copy of this license is to be signed by the licensee and filed in the Collector's Office.

District:

No. of license in Register: -

Name of Vendor/Licensee:

Locality where operations are to be carried on:

- I. Licence is hereby granted for the period from the date of issue to 31<sup>st</sup> march, 20... holding licence No. .../20..... for the wholesale vend of foreign liquor to Bottling such liquor for sale at .....
- II. The licensee shall be bound by the provision of Odisha Excise Act,2008 and by all rules framed there under, so far as these may concern him.
- III. The licensee shall pay in advance to Government a fee of Rs. .... /- (Rupees.....) only for the year .....

Bottling fee of for own Brand: Rs. ....(Rupees .....) only per LPL  
Bottling fee for other than own Brand: Rs. ....(Rupees .....) only per LPL.

- IV. Excise Officers of a rank not below the Sub-Inspector are authorized to enter in and remain upon the licensed premises so long as may be necessary for the proper execution of their duties and the licensee shall not prevent any such officer I the performance these duties.
- V. The licence authorized the licensee to carry on operation of compounding or blending only at the premises named herein.
- VI. Every bottle or other receptacle containing foreign liquor blending or compounded in India and filled on the premises shall bear a label correctly and truly specifying:
  1. The Country of origin of the principal constituent of such liquor.
  2. The nature of the contents, that is, whether Whisky, Brandy, Gin and Rum liqueur or Wine.
  3. The name of the district where it is filled.
  4. The name of the bottler.
- VII. Every bottle or other receptacle filled in the premises with liquor imported in bulk from foreign countries shall bear a label correctly and truly specifying.
  1. The Country of origin of liquor.
  2. Description of liquor.

3. The fact that the bottling was done in India.
4. The name of the bottler.

VIII. When any operation of bottling are to be carried on by the licensee on the premises licensed hereunder, he will give timely intimation to the Collector regarding the days and hours during which such operation will be carried on.

NB: violation of any of the above conditions specified above will render this licence liable to cancellation and will entail punishments provided therefore in the relevant law.

COLLECTORATE OF

COLLECTOR

The .....20.....

**FORM No. XII (B.W. 1)**  
**[See rule 52 (2)(b)(i), 105(3)]**

Licence to manufacture and brewing beer in a brewery issued to the grantee of an exclusive privilege of supply of beer under Odisha Excise Act, 2008.

Licence is hereby granted to ..... under Odisha Excise Act, 2008, to manufacture beer in the resident of ..... hereinafter called the licensee to manufacture beer in his /her brewery situated at ..... from ..... to .....

*Conditions.*

1. (a) The beer manufactured under this licence shall be of average good quality according to the standard for the time being prescribed by the Government and shall be subject to periodical analysis by or under the orders of the Collector or Government and the licensee shall be bound to take steps to remedy any defect in the quality thereof which the Government may consider material.  
  
(b) The materials for brew and the cost of analysis should be paid by the brewer.  
(c) The licensee shall manufacture beer up to 5-8 per cent of the potable beer, if required by Government.
2. The licensee shall supply and from time to time duly and efficiently repair, maintain, and keep, in good and sufficient repair and good working order and condition, the brewery and all buildings at which the manufacture and supply of beer under this licence is for the time being permitted, and shall provide only such stills, apparatus, vats, tanks, pumps, gauging rods, vessels, plant, saccharometer, thermometer and utensils, etc. of such number, capacity and design as the Government may from time to time approve, and shall be bound so far as may be necessary or proper (as to which the orders in writing of the Superintendent of Excise shall be conclusive) to provide for the purification of water supplied to the brewery for purposes of the manufacture of beer and shall be bound to comply with all written directions of the Collector in these respects forth with after receipt of such directions.
3. The licensee shall be bound to make such arrangements as may be prescribed in writing by the Collector for the removal of waste matter and refuse and for the abatement of any nuisance arising from the working of the brewery and shall remove and abate the same respectively in accordance with such arrangements.
4. The licensee shall supply suitable quarters for the residence of such officers and establishment as the Excise Commissioner may appoint to the brewery in close proximity to the brewery.
5. The licensee shall maintain such minimum stock of beer at the brewery as the Collector may from time to time notify to the licensee in writing, and if and whenever the stock shall fall below this prescribed minimum, the licensee shall forthwith make up the same to the prescribed minimum.
6. (a) The licensee shall deposit with the Collector a sum of Rs..... either in Government general bond or in such other form as the Government may direct or shall execute a mortgage in the prescribed form of the brewery premises, stills, apparatus, plant and

utensils, etc. employed in the manufacture of beer for such amount as may be fixed by the Government, as security for the fulfillment of these conditions and for the payment of all sums of money which may become due and owing by the licensee to the Government by way of penalty or otherwise.

(b) The licensee shall pay an annual fee of Rupees..... in advance for this licence.

7. This licence is contingent upon a grant of the exclusive privilege of supply under the Odisha Excise Act, 2008, and determination of such grant for any reason whatever shall also determine this licence.

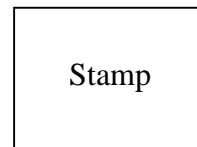
8. No privilege of manufacture shall be sold, transferred or sub-rented without the previous permission of the Government in writing. No person shall be appointed in the management without Collector's approval.

9. In all matters not expressly provided for herein, the licensee shall accept the ruling of the Collector subject to an appeal to the Excise Commissioner.

NB: (1) The licensee shall observe and be bound by the provisions of the Odisha Excise Act 2008 and all rules and notifications made thereunder applicable to the manufacture, issue and sale of beer.

(2) The breach, non-performance or non-observance by the licensee or his agent of any of the conditions of this licence or of any provisions of the Odisha Excise Act 2008 or of rules and notifications made hereunder so far as they are applicable to the licensee will render this licence may be cancellation or suspension.

Collector of



Counterpart agreement

I ..... , the above-named licensee for myself and my heirs, legal representatives and assignees, hereby agree to all the terms and conditions hereinbefore written and expressed.

Dated .....20.....

Signature

Witness:

**FORM No. XII (B.W. 2)**  
**[See rule 52 (2)(b)(ii)]**

Licence for Bottling of POTABLE BEER

Note:- The copy of this license is to be signed by the licensee and filed in the Collector's Office.

District:

No. of license in Register: -

Name of Licensee:

Locality where operations are to be carried on:

Licence is hereby granted for the period from ..... to ..... to.....holding licence No. .... for the wholesale vend of beer for bottling such liquor for sale at-

- I. The licensee shall be bound by the provision of Odisha Excise Act and by all rules framed there under, so far as these may concern him.
- II. The licensee shall pay in advance to Government a fee of Rs. .... /- (Rupees.....) only for the year ..... Bottling fee of for own Brand: Rs. ....(Rupees .....) only per Beer. Bottling fee for other than own Brand:Rs. ....(Rupees .....) only per Beer.
- III. Excise Officers of a rank not below the Sub-Inspector are authorized to enter in and remain upon the licensed premises so long as may be necessary for the proper execution of their duties and the licensee shall not prevent any such officer in the performance of these duties.
- IV. The licence authorized the licensee to carry on operation of compounding or blending only at the premises named herein.
- V. Every bottle or other receptacle containing beer on the premises shall bear a label correctly and truly specifying:
  1. The Country of origin of the principal constituent of such beer
  2. The name of the district where it is filled.
  3. The name of the bottler/brewer.
- VI. Every bottle or other receptacle filled in the premises with beer imported in bulk from foreign countries shall bear a label correctly and truly specifying.
  1. The Country of origin of beer.
  2. Description of beer.
  3. The fact that the bottling was done in India.
  4. The name of the bottler/brewer.

VII. When any operation of bottling are to be carried on by the licensee on the premises licensed hereunder, he will give timely intimation to the Collector regarding the days and hours during which such operation will be carried on.

NB: violation of any of the above conditions specified above will render this licence liable to cancellation and will entail punishments provided therefore in the relevant law.

COLLECTORATE OF

COLLECTOR

The .....20.....



**FORM No. XII (RL)**  
**[See rule 52 (2)(c)]**

Licence for the retail vend of rectified spirit (including absolute alcohol) and chemists  
and druggists authorized in this behalf.

Note:- The copy of this license is to be signed by the licensee and filed in the Collector's Office.

District:

No. of license in Register: -

Name of druggist or chemist:

Locality or place of vend-

Be it know that ..... S/O,D/O,W/O ....., Resident of .....is hereby authorized by the undersigned, Collector of ....., to sell rectified spirit (including absolute alcohol) and brandy for bona fide medicinal or surgical purposes from the date of this license to the 31<sup>st</sup> March, 20..... .

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully performs and abide by the following articles and the general conditions applicable to all Excise License hereto annexed:

- I. That he pays to Government in advance of fee of Rs. .... /- for the financial year or an period thereof.
- II. That he does not sell any rectified spirit (including absolute alcohol) under this licence otherwise than for bonafide medicinal or surgical purposes and otherwise than-
  - (a) On a prescription, from a qualified medical practitioner, or
  - (b) In case of emergency, like that of a street accident.
- III. That he retain all prescription on which any rectified spirit (including absolute alcohol) or brandy may be sold and that he do not effect sale more than once on any such prescription.
- IV. That he do not store any rectified spirit (including absolute alcohol) or brandy to be sold under this licence in any premises other than those mentioned therein.

N.B:- The violation of any of the above conditions or of the general conditions applicable to Excise Vend License will subject this license to cancellation and its holder to all or any of the penalties prescribed by the relevant law.

COLLECTORATE OF  
The .....20.....

COLLECTOR

List of Authorized Agents.

Name	Father's name	Age	Native village, Police station and district	Signature of the Licensee.
1	2	3	4	5

**FORM No. XII (D.W. 1)**  
**[See rule 52 (2)(d)(i), 64(3)]**

Licence to manufacture spirit in a distillery issued to the grantee of an exclusive privilege of supply of country spirit IMFL under Odisha Excise Act, 2008.

Licence is hereby granted to ..... under Odisha Excise Act, 2008, to manufacture spirit in the Government distillery premises at ..... from ..... to ..... upon and subject to the conditions hereinafter contained.

*Conditions.*

1. (a) The spirit manufactured under this licence shall be of average good quality according to the standard for the time being prescribed by the Excise Commissioner and shall be subject to periodical analysis by or under the orders of the Collector or Excise Commissioner and the licensee shall be bound to take steps to remedy any defect in the quality thereof which the Excise Commissioner may consider material.
  - V. The materials for distillation and the cost of analysis should be paid by the distiller.
  - VI. The licensee shall manufacture denatured spirit up to 20 per cent of the potable quantity, if required by Government.
2. The licensee shall provide such stills, apparatus, vats, tanks, casks, pumps pipes, cocks, gauging rods, vessels, plant, saccharometer, hydrometer, thermometer and utensils, ect., of such number, capacity and design as the Excise Commissioner shall from time to time approve and shall also be responsible, so far as may be necessary or proper (as to which the orders in writing of the Superintendent of Excise shall be conclusive), for the purification of water used for manufacturing purposes and the licensee shall be bound to comply with all written directions of the Collector in these respects forthwith after receipts of such directions.
3. The licensee shall be responsible, and shall also pay to Government such compensation, not exceeding the recorded value of the buildings, as shall be determined by the Collector, whose decision shall be final, for all damage, including damage by fire, due to any cause whatsoever to the distillery buildings, and Government property therein, fair and normal wear and tear only excepted.
4. The licensee shall be bound to make such arrangements as may be prescribed in writing by the Collector for the removal of waste matter and refuse, and for the abatement of any nuisance arising from the working of the distillery and shall remove and abate the same respectively in accordance with such arrangements.

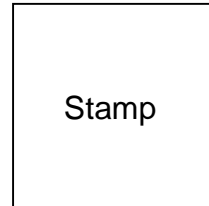
5. The licensee shall maintain such minimum stock of spirit at the distillery as the Collector may from time to time notify to the licensee in writing and if and whenever the stock shall fall below this prescribed minimum the licensee shall forthwith make the same up to the prescribed minimum.
6. The licensee shall pay a rent, to be fixed by the Public Works Department, for the occupation of Government distillery premises including the quarters of Government officers posted to the distillery for supervision of the work therein. The necessary repairs to all the existing distillery buildings including officers quarters, shall be done by Government. As regards municipal taxes, the tax on holdings, i.e., the general municipal tax will be paid by Government, and all additional taxes, whether described as a tax, fee or rate, will be paid by the occupier.
7. Additions or alterations to the building or to arrangements for water-supply which may become necessary for the manufacture, supply, storage or issue of spirit shall not be made by the licensee except with the previous approval of the Commissioner and the Executive Engineer-in-charge. The licensee shall from time to time duly and efficiently repair and maintain and keep, in good and sufficient repair and good working order and condition, all such alterations and any such source and means of the water-supply to the distillery.
8. This licence is contingent upon a grant of the exclusive privilege of supply under Odisha Excise Act, 2008 and determination of such grant for any reason whatever will also determine this licence.
9. The licensee shall deposit Rs. .... with the Collector or shall execute a bond in the prescribed form pledging his stills, apparatus, utensils, etc., employed in the manufacture, sale, storage and issue of spirit for such amount as may be fixed by the Board has security for the due performance of the conditions of this licence and for the payment of all sums of money which may become due or owing by the licensee to the Government by way of penalty or otherwise.
10. No privilege of manufacture shall be sold, transferred or sub-rented without the previous permission of the Excise Commissioner in writing. No agent shall be appointed for the management without Collector's approval.
11. In all matters not expressly provided for herein, the licensee shall accept the ruling of the Collector subject to an appeal to the Excise Commissioner.

*N.B.-* (1) The licensee shall observe and be bound by the provisions of the Odisha Excise Act, 2008 and by all rules and notifications made there under, applicable to the manufacture, issue and sale of spirit.

(2) The breach, non-performance, or non-observance by the licensee or his agent, of any of the conditions of this licence or of any provisions of the Odisha Excise

Act, 2008 or of rules and notifications made thereunder so far as they are applicable to the licensee will render this licence liable to cancellation or suspension.

Collector of .....



Counterpart agreement

I, ....., the above named licensee for myself, my heirs, legal representatives and assignees hereby agree to all the terms and conditions hereinbefore written and expressed.

Dated.....20.....

Witnesses:

Signature.

**FORM No. XII (D.W. 2)**  
**[See rule 52 (2) (d) (ii)]**

License for the storage sale of country spirit in the areas mentioned in the schedule annexed hereto.

Licence is hereby granted to ..... hereinafter called the licensee, under the provisions of section ..... of the Odisha Excise Act 2008 for the storage of spirit of the description hereinafter mentioned in the areas specified in the schedule hereto annexed for the period from ..... to the 31<sup>st</sup> March 20....., subject to the conditions hereinafter set forth, viz ....., :-

**Conditions**

1. The spirit sold under this licence shall be of average good quality according to the standard for the time being prescribed by the Excise Commissioner and shall be the produce of materials of one or other of the descriptions specified in the schedule hereto annexed:  
Provided that the licensee may supply any spirit mad from other materials at any time during the subsistence of this licence, if permitted so to do by general or special order of the Excise Commissioner.
2. No spirit shall be sold under this licence elsewhere than at the bonded warehouses or duty paid depots specified in the schedule hereto annexed or at any other warehouse or depot hereafter to be established within the said areas under the authority of and for the time being sanctioned by the Excise Commissioner for the purpose of sale of spirit hereunder.
3. The spirit kept at the said warehouse for sale under this licence shall be subject to periodical analysis by or under the orders of the Collector or the Excise Commissioner and the licensee shall be bound to take steps to remedy any defect in the quality thereof which the Excise Commissioner may consider material, as to which his decision in writing shall be conclusive. The cost of analysis shall be paid by the licensee. The analysis shall be made at such laboratory as the Excise Commissioner directs.
4. The prices to be charged for spirit sold under this licence according to the different descriptions of such spirit, as set forth in the schedule hereto annexed shall, in the said schedule, be calculated according to strength at the price set opposite to the name of such warehouses and the different descriptions of spirit in such schedule. In the case of sale from any bonded warehouse or duty paid depot to be hereafter sanctioned, as provided in condition No. 2 hereof, or of any spirit made from any materials specially permitted by order of the Board of Revenue as in condition hereof mentioned the prices shall be such as shall be fixed by the Board on granting such sanction or specified in such permission as the case may be.
5. Spirit sold at the said warehouses shall be of such strength only as may be fixed from time to time by special or general order of the Government.

6. Sales of spirit under this licence shall from time to time be made only to persons (herein after called Licensed Vendors) producing passes in the prescribed form authorizing the sale to them of spirit, and only of the description or descriptions of the spirit mentioned in such passes and of no greater quantity of spirit than the quantity mentioned herein.
7. The licensee shall be bound to supply to licensed vendors by way of sale, at any bonded warehouse or duty paid depot at which the sale of spirit under this licence is for the time being permitted, spirit of the quantity or quantities and description or descriptions mentioned in the passes produced by them.
8. Such minimum stock of spirit as may from time to time be fixed by the Collector and notified by him in writing to the licensee shall be maintained at each bonded warehouse or duty paid depot at which the sale of spirit under the licence is for the time being permitted, if and whenever the stock shall fall below this prescribed minimum the licensee shall forth with make up the same to the prescribed minimum and in default of his so doing within specified days after the receipt by him of notice from the Collector or the officer in charge of the warehouse requiring him so to do, the Collector may procure the spirit required so to make up the same from any source he may think fit. The licensee shall be liable to pay to the Collector on demand any excess of the cost of any spirit so procured including any penalty for and the cost of transit over the price realized by the sale thereof.
9. The licensee shall from time to time duly and efficiently repair, maintain and keep in good and sufficient repair and good working order and condition all bonded warehouses or duty paid depots, and all other property of the licensee, at which the sale of spirit under this licence is for the time being permitted, and the source and means of the water supply there to. All new warehouses that may be required in the areas specified in the schedule hereto annexed shall be built and maintained at the expense of the licensee. Such of the warehouses at which the sale of the spirit under this licence is for the time being permitted, as are the property of Government, shall be maintained under the direction of and at the cost of Government but the licensee shall pay rent at a rate to be fixed by the Public Works Department for the occupation of the building, including quarters of the officer in charge and staff and shall also pay to Government such compensation, not exceeding the recorded value of the building as shall be determined by the Collector, whose decision shall be final, for all damage, including damage by fire, due to any cause whatsoever to Government buildings and Government property therein, fair and normal wear and tear only excepted. The source of water-supply at each warehouse shall be provided and maintained at the expense of the licensee. As regards municipal taxes, the tax on holding, i.e., the general municipal tax, will be paid by Government, and all additional taxes, whether described as a tax, fee or rate, will be paid by the occupier. The licensee shall provide suitable quarters for the officers and guards in charge of the warehouse close to the warehouse building.
10. On the determination of this licence, whether on the expiration of the period mentioned above for which it is as aforesaid originally granted or of any

renewal thereof, the licensee shall be bound if so desired by the Excise Commissioner.

**(a)** To make over to his successor any buildings which he may have constructed or acquired in pursuance of this licence at a valuation agreed to between him and his successor or, if they are unable to agree, at a valuation fixed by the Collector;

**(b)** To make over to his successor such plants used for the supply storage handing and issue of spirit as may be specified by the Collector at a valuation to be fixed by him, and the succeeding licensee shall be compelled to accept such plants at such valuations.

If the lesser at any time before the expiration of this lease is desirous for ay public purpose of resuming possession of the said demised premises or any part thereof, and shall, under the hand of the Collector, serve notice of such desire on the lessee and shall tender him compensation for any building or other improvement which he may have erected or made with the written consent of the Excise Commissioner the lessee shall, within three months from the date of receipt of the notice aforesaid, vacate the said demised premises or such part thereof as is specified in the said notice. In case of disagreement as to the amount of compensation aforesaid, the matter shall be referred to the Excise Commissioner whose decision shall be final.

11. All such fittings or articles as are necessary or proper for or connected with and suitable to the supply, storage, gauging, handling, sale, testing and issue of spirit under this licence including vats, tanks, pumps, pipes, cocks, gauging rods and vessels, hydrometer, thermometer, etc., for use in the warehouse or depot at which the sale of spirit under this licence is for the time being permitted, shall be provided by the licensee, vats, tanks and cask in such warehouses for the storage or issue of spirit must be of such number and capacity and be set up according to such design as the Excise Deputy Commissioner may from time to time direct and shall be provided with suitable dipping rods. All new vats for storage or reduction of spirit shall be of wood. The licensee shall also be responsible for the conveyance of water to all such warehouses for purposes of reduction and so far as may be necessary or proper (as to which the orders in writing of the Superintendent of Excise shall be conclusive) for the filtration and purification of such water before its admixture with spirit, and the licensee shall be bound to comply with all written directions of the Collector in these respects forthwith after receipt of such directions.
12. Storage, reduction and issue on sale of all spirit under this licence shall be made under the immediate supervision of the officer in charge of bonded warehouse. The licensee shall keep at each warehouse an English-knowing agent on his behalf who shall be competent to perform duties prescribed under the relevant rule in the Odisha Excise Rule, 20.....
13. On receipt of as order in writing from the Excise Commissioner requiring him to remove any defect in the warehouse buildings or in the arrangements for storage, reduction, blending, issue of spirit, water-supply, etc., the licensee shall attend to in at once and must remove the defect within the date specified



in the order and on his failure to do so he shall be liable to such fine or penalty as the Excise Commissioner may order and also to such cost as may be incurred for the removal of such defect.

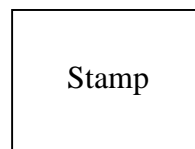
14. The licensee shall not hold any interest in the retail vend of country spirit within the areas mentioned in the schedule hereto annexed or within such adjoining areas as the Excise Commissioner may specify by order in writing.
15. (a) In respect of bonded warehouses in the districts of Cuttack, Puri, Balasore, and in any other district as the Commissioner may specify the prescribed duty and cost price according to the prices or rates specified in the schedule hereto annexed of all spirits sold under this licence shall be received by the Superintendent of Excise and collected by him on or before the issue or the purchase of such spirit. Accounts of all cost price so collected shall be adjusted monthly and the total receipts for each month will be paid to the licensee on or before the 15<sup>th</sup> day of the following month.  
b. In respect of distilleries, warehouses and duty paid depots in the districts of Ganjam, Koraput and in any other district as the Commissioner may specify the duty on spirits purchased by a licensed retail vendor of country spirit from the contract supplier's distillery or warehouse or depot must be prepaid into a Government treasury unless the licensee has an advance account with the Collector in which case the duty may be paid by the vendor to the licensee up to the limit of the balance in his favour in that account. The cost price of spirit purchased should be paid to the contract supplier.
16. Alterations in the rates of duty imposed under section of the Odisha Excise Act 2008., shall not in any way affect the conditions of this licence.
17. The licensee shall be bound to take over, if so ordered by the Collector or the Excise Commissioner, a quantity of spirit remaining in each warehouse or depot mentioned in the schedule hereto annexed, equal to the average quantity per month sold at each such warehouse during the preceding year at the value at which it was sold at each such warehouse during the preceding year.  
Provided that if the licensee does not accept this value, the value shall be fixed by the Excise Commissioner.
18. On the termination of this licence, whether on the expiration of the period above mentioned for which it is as aforesaid originally granted the licensee shall be bound to leave if so ordered by the Collector, in each warehouse or depot at which immediately before such termination the sale of spirit under this licence shall be permitted, a quantity of spirit equal to half the average quantity per month sold at such warehouse or depot during the preceding months of the year in which such termination shall take place, provided the quantity of spirit so left shall be valued after such termination at twenty per cent below the rate specified in the schedule hereto annexed or, if such rate be not accepted by the succeeding licensee, then at such rate as may be fixed by the Excise Commissioner. The licensee shall forthwith after determination of the quantity to be left as aforesaid, remove any quantity of spirit in any warehouse or depot in excises of such quantity to be so left, and

- in default of his so doing the Collector may sell and dispose of such excess quantity at the cost and risk of the licensee.
19. Spirit intended for sale under this licence at any of the bonded warehouses at which the sale of spirit hereunder is for the time being permitted, shall be conveyed to the warehouse for which the same is intended only under a bond for payment of the duty prescribed under section of the Odisha Excise Act,2008. The licensee shall be liable to pay duty on any deficiency in excess of the limit for the time being prescribed by the rules under section of the Odisha Excise Act..... .
  20. The licensee shall be liable to pay duty on all spirit duly recorded as having been brought into and stored in a warehouse or depot and not accounted for in excess of 1½ per cent of such quantity (which percentage shall be allowed for ordinary wastage) unless he can establish to the satisfaction of the Commissioner that such excess wastage has not been occasioned by any negligence on his part or on the part of any person conduction operations in the warehouse on his behalf, whether by storing such spirit in unsound casks, tanks or vats, or otherwise.
  21. As security for the fulfillment of these conditions, the grantee shall deposit with the Excise Commissioner in respect of each warehouse or depot at which the sale of spirit under this licence is for the time being permitted, such amount as that officer may direct, either in Government Promissory Notes or in such other form as he may approve.
  22. Without prejudice to the provisions of section of the Odisha Excise Act 2008. Any penalties and other sums for which the licensee may become liable under the provisions of that Act shall be recoverable from the security deposit to be so made as aforesaid.
  23. No privilege of sale, wholesale shall be sold, transferred or sub-rented without the previous permission of the Commissioner in writing. No agent shall be appointed for the management without Collector's approval.
  24. In all matters not expressly provided for herein, the licensee shall accept the ruling of the Collector subject to an appeal to the Excise Commissioner.

NB: (1) The licensee will be bound by the provisions of the Odisha Excise Act 2008 and by rules and notifications the Act so far as these may apply to him.

(2) The breach, non-performance or non-observance of any of the conditions of this licence by the licensee or by his agent will under section 42 of the said Act. render this licence liable to cancellation or suspension, and under section 57 of the said Act. may render the licensee liable to penalties.

Collector of



Counterpart agreement

I ....., the above-named licensee for myself and my heirs, legal representatives and assignees, hereby agree to all the terms and conditions hereinbefore written and expressed.

Dated .....20.....

Signature

Witness:

SCHEDULE

District	Distillery	Materials from which spirit shall be manufactured	Price per litre	Area of supply	Warehouse or duty paid depots
1	2	3	4	5	6

**FORM No. XII(D.W. 3)**  
**[See rule 52 (3)]**

Pass for the supply of Foreign Liquor/ IMFL/Beer/Country liquor through a pass for export/transport of liquor under a General/Special bond.

Original  
Duplicate  
Triplicate  
Quadruplicate

Shri ..... of ..... is hereby permitted to export/transport the quantity of liquor noted below from the OSBC Depot/ warehouse / brewery to the warehouse at .....in district ..... by the following route.

This pass is not transferable and is current for .....days and must be returned to the officer granting it within the period of the currency with items 5,6 and 7 below and columns on the reverse filed up, as specified in the instructions therein by the officer-in-charge of the receiving warehouse.

1. Number and date of pass :
2. Date of issue :
3. Total number of casks :
4. Description and total quantity of liquor issued in L.P.\* litres.

*Officer-in-charge of the issuing distillery, warehouse or brewery.*

5. Date of receipt
6. Date of examination
7. Description and total quantity of liquor received in L.P.\* litres.

*Officer-in-charge of the receiving warehouse.*

(The original to accompany the consignment or the Railway Receipt. The duplicate to be sent by post to checking officer or destination).

---

\* In bulk litres in the case of Beer

**FORM No. XIII**

**[See rule 59 (k)]**

Register of information received of Excise offences and of action taken thereon.

1 Consecutive number	2 Dates and hours of information	3 Name, residence and calling of informer, (Not to be filled up if here is any reason for concealment).	4 Substance of information.	5 Opinion of officer as to accuracy, with reasons.	Particulars of houses, etc., searched		8 Date and hour of search	9 By whom search made	10 Names of witnesses to search	Articles seized		13 Names of persons arrested	14 Action taken with regard to articles seized and persons arrested.	15 Remarks	15 Remarks
					6 Name of owners	7 Locality				11 Description	12 Value				

**N.B.:** Entries in Columns 5 and 14 should be initialed and dated

**FORM No. XIV**  
**[See rule 59 (I)]**

Register of persons convicted under the Excise, NDPS and other Acts in the district of  
 .....

Serial number	Serial number of the case in the case register	Date of entry in this register	Name and aliases (if any), age at date of entry personal description, caste and calling of the convict	Village and thana where convict usually resides, villages where known previously to have resided	Names of father and other principal relatives	Their resident and occupations	Particulars of conviction				Distinguishing mark of the convict	remarks
							Date and place of convictions	Offence with date and place of commission	Sentence and section of Excise, Salt or Opium, Dangerous Drug, Opium smoking and other Acts	Date of release and name of jail where last imprisoned		
1	2	3	4	5	6	7	8	9	10	11	12	13

One separate sheet for every alphabet.

**FORM No. XV**  
**[See rule 64(1)]**

*Execution of bond prior to starting of distillery for discharging all payments due to Government.*

KNOWN ALL MEN BY THESE PRESENT THAT I/We of ..... of am/are jointly and severally held and firmly bound unto the Governor of Odisha (which expression shall, where the context so admits; include his successors in office or assigns) in the sum of rupees..... To be paid to the said Governor for which payment well and truly to be made I/we jointly and severally bind myself / ourselves and each of us binds himself and each and every one of my/our respective legal representatives.

Dated this .....day of .....

Signed.....

Whereas the above bounden has/have been permitted for pledging the premises stills all apparatus and utensils installed in the plant as well as to import/ export / transport from time to time IMFL, Beer, Country liquor from ..... to ..... without previous payment of duty.

Now the conditions of this obligation are:-

1. That ..... or his/their legal representatives shall not at any time or times import / export / transport any quantity or quantities of the aforesaid liquor the duty or the aggregate duty on which at the rate prescribed therefore from time to time under Orissa Excise Act, 2008, or any other amending Act for the time being in force shall exceed the sum of rupees .....
2. That ..... or his/their legal representatives shall on each occasion of import/ export / transport of the said article within the time mentioned in the pass or passes authorizing such import/export/ transport granted under the rules for the time being in force furnish satisfactory proof to the officer granting the pass that the specified quantity of the said Excisable article has been duly delivered in full to the officer in charge of the bonded warehouse or other authorized place of destination specified in the said pass and deposited therein after the necessary examination, or in default thereof shall on demand pay or cause to be paid to the said Governor at the Treasury / Sub-treasury at .....a sum equal to the amount of duty payable on the said specified quantity or such portion thereof as shall not have been duly delivered at the rate prescribed therefore under Orissa Excise Act, 2008, or any other amending Act for the time being in force.
3. That if ..... and his/their legal representatives shall well and truly keep and perform all the conditions hereof then this bond shall be void and of no effect, otherwise the same shall remain in full force and virtue.

IN WITNESS where of I/we have hereunto set my/our hand and seal the day of .....in the year.

SIGNED SEALED, AND DELIVERED by ..... the above-named

Witness:

Witness:

*Collector on behalf of the  
Governor of Odisha.*



**FORM No. XVI(a)**  
**[See rule 71(1)(a)]**

Register showing the quantity of Beer manufactured, cleared and kept in store and of duty levied  
in the Brewery at ..... In the district of .....

Day of the month	Balance of previous day		Manufactured this day		Total		Quantity sold to the Commissariat at Department		Quantity sold to licensed shop		Quantity sold to other persons		Total sale		Remaining in store		Amount of duty payable		Date of remittance of duty to the treasury	Remarks	
	Litres	Bottles	Litres	Bottles	Litres	Bottles	Litres	Bottles	Litres	Bottles	Litres	Bottles	Litres	Bottles	Litres	Bottles	₹	₹			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
1st.																					
2nd.																					
3rd.																					
4th.																					
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24th.																					
25th.																					
26th.																					
27th.																					
28th.																					
29th.																					
30th.																					
31st.																					

**FORM No. XVI(b)**  
**[See rule 71 (1)(b)]**

Register showing the quantity and description of materials used, quantity of wash and spirit manufactured and quantity of wash used.

Date	Materials				Wash				Weak spirits used for re-distillation					Remarks	Signature of distiller
	Description	In hand	Received	Expended	In hand (in litres)	Made (in litres)	Used		From what receiver or vat	Still number	(Bulk) quantity	Strength	In terms of proof strength		
							Still number	Quantity (in litres)							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
											Litres		Litres		

**FORM No. XVI (c)**  
**[See rule 71 (1)]**

Register of spirits received into, reduced or blended in and issued from each vat or store cask at Distillery / Warehouse.

Vat. No. .... Depth:..... Capacity: ..... Name of distiller. ....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17 (a)	17 (b)	18
Date and hour	Dip in wet millimeters	Temperature	Indication	Strength	Bulk litres	L.P. litres	From which receiver	Bulk litres	L.P. litres	From which vat	Total number of cask	Bulk litres	L.P. litres	Bulk litres	L.P. litres	Increase, L.P. litres		Gorging L.P. litres

P.T.O.

**FORM No. XVI ( c ) contd.**  
**[See rule 71 (1)]**

Deficiencies not exceeding the prescribed amounts, L.P. gallons.				Issues							Number of vat or total number of casks	Date of cleaning the vat	Remarks (Nature of operation to be noted in this column)	Initials
Reduction	Blending	Racking	Storage wastage	Under bond			On payment of duty		Transferred to other vat or to casks					
				Destination	Bulk litres	L.P. litres	Bulk gallons (total of quantities actually measured out)	L.P. litres	Bulk litres	L.P. litres				
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
													Receiver account ..... Loss in transfer ..... Gauged and proved before blending ..... Blended: to be gauged and proved next day. Loss in blending: reduced at 5m. 6 to be gauged and proved next day. Loss in reduction ..... Loss in racking ..... Loss in racking .....	

m. = morning.  
be used for each vat.

e. = evening.

A separate register should

+ the quantities shown in columns "Under bond" and "on payment of duty" must agree with those shown in the Register of Passes.

L.P. litres obtained by grogging should be noted in column 17(b).

NOTE- Weekly and monthly total should be struck. At the end of the register totals of every month and up to the month should be given.

**FORM No. XVI (d)**  
**[See rule 71 (1)]**

Register showing balance account of all kinds of Spirit in hand  
 Minimum stock } L.P. litres Balance account of spirit in hand and  
 .....Distillery/Warehouse .....district..... month of Prescribed.  
 Summary of transactions at ..... Name of distiller or  
 contractor.....

Date	Balance in hand	From receivers	Quantity as advised on dispatch account from distillery or warehouse	Increases				Total of columns (2) to (8)	Issues				Deficiencies				mms	deficiency		
				In transit	In operations	Ey grogging			Under bond	No payment of duty to depot	On payment of duty to vendors	Reduction	Blending	Racking	Storage wastage	Transit		Allowable	Chargeable to duty	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

**FORM No. XVI (d) cont.**  
**[See rule 71 (1)]**

L.P. litres of spirits reduced or blended (Quantity prior to operation)		Issues to vendors at the under mentioned nominal strengths in bulk litres				Total of columns 23 to 26 as L.P. litres	Total duty paid by distiller for issue to depots	Total duty paid by vendors	Amount of cost price of liquor, if any, paid by vend or into treasury	Remarks	Initials	Initials
Reduced	Blended	25 u.p.	50 u.p.	60 u.p.	70 u.p.							
22(a)	22(b)	23	24	25	26	27	28	29	30	31	32	32
										For denaturation		

**FORM No. XVII**  
**[See rules 87 (1) and 135]**

Pass for the removal/supply of IMFL/Beer/Country spirit for export/transport of liquor  
under a General/Special bond.

Original  
Duplicate  
Triplicate  
Quadruplicate

Shri ..... of ..... is hereby permitted to export/transport  
the quantity of liquor noted below from the OSBC Depot/ warehouse/ brewery to the  
warehouse at .....in district ..... by the following route.

This pass is not transferable and is current for .....days and must be returned  
to the officer granting it within the period of the currency with items 5,6 and 7 below and  
columns on the reverse filed up, as specified in the instructions therein by the officer-in-  
charge of the receiving warehouse.

1. Number and date of pass :
2. Date of issue :
3. Total number of casks :
4. Description and total quantity of liquor issued in L.P.\* litres.

*Officer-in-charge of the issuing distillery, warehouse or brewery.*

5. Date of receipt
6. Date of examination
7. Description and total quantity of liquor received in L.P.\* litres.

*Officer-in-charge of the receiving warehouse.*

(The original to accompany the consignment or the Railway Receipt. The duplicate to be  
sent by post to checking officer or destination).

---

\* In bulk litres in the case IMFL/Spirit.

**FORM No. XVIII**  
**[See rule 88 (1)(e)(ii)]**

Licence for obtaining of rectified spirit (including absolute alcohol) from distillery or warehouse for retail vend by chemists and druggists authorized in this behalf.

Note:- The copy of this license is to be signed by the licensee and filed in the Collector's Office.

District:

No. of license in Register: -

Name of druggist or chemist:

Locality or place of vend-

Be it know that ..... S/O,D/O,W/O ....., Resident of .....is hereby authorized by the undersigned, Collector of ....., to sell rectified spirit (including absolute alcohol) and brandy for bona fide medicinal or surgical purposes from the date of this license to the 31<sup>st</sup> March, 20..... .

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully performs and abide by the following articles and the general conditions applicable to all Excise License hereto annexed:

- I. That he pays to Government in advance, fee Rs. .... /- for the financial year or an period thereof.
- II. That he does not sell any rectified spirit (including absolute alcohol) under this licence otherwise than for bona fide medicinal or surgical purposes and otherwise than-
  - a) On a prescription, from a qualified medical practitioner, or
  - b) In case of emergency, like that of a street accident.
- III. That he retain all prescription on which any rectified spirit (including absolute alcohol) or brandy may be sold and that he do not effect sale more than once on any such prescription.
- IV. That he do not store any rectified spirit (including absolute alcohol) or brandy to be sold under this licence in any premises other than those mentioned therein.



N.B:- The violation of any of the above conditions or of the general conditions applicable to Excise Vend License will subject this license to cancellation and its holder to all or any of the penalties prescribed by the relevant law.

COLLECTORATE OF  
The .....20.....

COLLECTOR

List of Authorized Agents.

Name	Father's name	Age	Native village, Police station and district	Signature of the Licensee.
1	2	3	4	5

**FORM No. XIX**  
**[See rule 88 (1)(e)(iv)]**

Pass to obtain rectified spirit manufactured in India without payment of duty for industrial purposes.

Note:- The copy of this license is to be signed by the licensee and filed in the Collector's Office.

Shri .....resident of .....and doing business as a .....is hereby authorized by the Collector of ..... to obtain supply of rectified spirit free of duty from the distillery / warehouse at ..... for use in the manufacture of ..... and in the manner specified below:- (Here enter the manner in which the spirit will be used).

It is required of the holder of this permit as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions and by general conditions of licence applicable to all Excise licences, as may be relevant:-

- (1). That he do not transfer this permit to any other person.
- (2). That he uses the spirit so obtained only for the purpose and in the manner described above.
- (3). That he do not sell such spirit to any person.
- (4). That he obtains all such spirit from the distillery / warehouse..... at under the passes prescribed under the Excise laws.
- (5). That he stores all spirit obtained by virtue of this permit in the premises above mentioned separately from other articles and keep accounts in the form prescribed for the purpose.
- (6). That he conducts all operations with such spirit in the presence of such Excise Officers as the Collector may nominate from time to time in this behalf; and that he pay to the Government the cost of such Excise establishment as may be so nominated.
- (7). Additional conditions that may be necessary for individual cases.
- (8). That he at once produces this permit and his accounts for inspection on demand of any Excise officer not below the rank of an Inspector.

N.B:- The violation of any of the conditions mentioned above will render this permit liable to cancellation and will render the permit-holder liable to the penalties prescribed by the relevant law.

COLLECTORATE OF  
The .....20.....

COLLECTOR

**FORM No. XX**  
**[See rule 88 (2) ]**

Pass for the import of rectified spirit exempted from payment of duty.

Original  
Duplicate  
Triplicate  
Counterfoil.

A. Registered number of Pass-

Date of Issue-

The officer-in-charge of the Charitable / Veterinary / Institution or (firm) dispensary at ..... is hereby permitted to import rectified spirit and medicinal preparations in the quantities specified below :-

Name of article	Quantity in bulk litres or weight	Equivalent in proof litres, if known

Purchased form\*

\*(here mention firm, distillery or warehouse)

and to have the same transported to the Charitable/ Veterinary / Institution or (firm) dispensary at .....

The articles are to be brought by the route specified below:

This pass is current for ..... days and is to be returned to the undersigned with particulars in E and F below duly filled up by the person to whom this pass is issued.

The .....20.....

Superintendent of Excise,  
.....

B. Date of presentation of the pass  
At the source of supply-

C. Date of issue-

D. Details of quantity issued-

Name of article	Quantity in bulk litres or weight	Equivalent in proof litres, if known

Signature of the person in charge  
of the place of supply.

**FORM No. XXI**  
**[See rule 99 (3)]**

Statement showing the quantities and other particular of IMFL /wine/ Beer imported for the year

Sl. No.	Name of the State from imported	No. & date of import pass	Description of liquor	Quantity imported in LPL	Duty realized	Breakage in transit if any	Net receipt quantity
1	2	3	4	5	6	7	8

Statement showing the quantities and other particulars of IMFL/wine/Beer Exported for the year

Sl. No.	Name of the State from Exported	No. & date of Export pass	Description of liquor	Quantity Exported in LPL	Duty realized	Breakage in transit if any	Net receipt quantity
1	2	3	4	5	6	7	8

**FORM No. XXII**  
**[See rule 107 (1)]**

**Brewing Book**

..... Brewers, at ..... in the district of ..... For the  
 month of .....20.....

[Particulars to be entered by brewer in columns (2) to (18), and column (1)  
 which is for the use of brewer and Excise Officer. Particulars to be entered by  
 the officer [columns (19) to (41), columns (42) and (43) to be used by both  
 Excise Officer and brewer.]

Date and hour of entry by brewer or inspection officer	Date and hour when there will be		Malted corn.		Un malted corn.		Weight of the unground unmalted corn per bushel	Weight of the unground malt per bushel	Rice grits or flaked rice, maize grits or flaked maize	Sugar	Glucose	Date and hour when the grain will be completely drained	Declaration of charge or works					Condition of the vessels under mentioned	
	Mashing of malt or rice, etc.	Dissolving of sugar	Quarters	Bushels	Quarters	Bushels							Number of fermenting vessels	Date and hour when collected	Dip	Gravity	Bulk gallons	Mas h	Tun s
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
							Kg.	Kg.	Kg.	Kg.	Kg.	Kg.							

**FORM No. XXII contd.**

**Brewing Book – contd.**

Condition of the vessels under mentioned – contd....																							
Quantity found from gauge of the grant				Percentage over or under the entered quantity	Wort receivers or dissolving vessels			Coppers or heating tanks			Cooler or refrigerators		Fermenting vessels								Bulk litres	Remarks	brewer and inspecting
Quarters	Bushels	Litres	24		No. 1	No. 2	No. 3	No. 1	No. 2	No. 3	No. 1	No. 2	No. 1		No. 2		No. 3		No. 4				
					Dip	Gravity	Dip	Gravity	Dip	Gravity	Dip	Gravity	Dip	Gravity									
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	

**FORM No. XXIII**  
**[See rule 117 (1)]**

Licence for the manufacture of denatured spirit and for its storage of an Excise Warehouse.

Serial Number-

Number of licence in Register No.

Name of licensee

Place of manufacture-

Be it known that \_\_\_\_\_ of \_\_\_\_\_, is authorized to manufacture denatured spirit at his distillery warehouse at \_\_\_\_\_ in the district of \_\_\_\_\_ and to issue the same free of duty from the date of this licence to the 31<sup>st</sup> March 20\_\_, subject to the following conditions:-

1. That he shall make denatured spirit from plain spirit of strength not less than 50 degree O.P. or such other strength as may be fixed in any case by the State Government manufactured in his own distillery/ imported from any distillery in India.
2. That he shall use only approved denaturants which have been previously examined by the Chemical Examiner for Odisha, and that he will bear the cost of such examinations.
3. That he shall conduct denaturation and keep the stock of denatured spirit in a separate building or room within the distillery or warehouse approved by the Excise Commissioner. The building shall be of unflammable materials and shall be well ventilated so as to prevent accumulation of spirit fumes, and naked lights or fires shall not be used or kept in such room.
4. That he shall not manufacture more than \_\_\_\_\_ litres of denatured spirit in any month without the previous sanction of the Excise Commissioner and that he shall abide by the instruction of the Excise Commissioner from time to time in respect of denaturation of spirit.
5. That he shall conduct the denaturing operations in presence of the appointed Excise Officer who shall send samples of denatured spirit from each vessel to the Chemical Examiner of Odisha, for examination and report.
6. That the denatured spirit shall ordinarily generally be issued only after the Chemical Examiner has reported it to have been successfully rendered unfit for human consumption. It may, however, be issued under the conditions and circumstances specified under the relevant rules, before the receipt of the Chemical Examiner's report provided that the licensee executes a bond undertaking to pay duty at the full rate prescribed for portable India made Foreign Liquor on the total quantity issued in the event of the Chemical Examiner's report being that the spirit has not been rendered effectually and permanently unfit for human consumption and to take such other action as prescribed under the said rules.
7. Issues of denatured spirit and portable country spirit shall not be made simultaneously and denatured spirit shall not be issued in quantities less than one bulk litre.
8. That the licensee shall keep an accurate account of all plain and denatured Spirit and denaturants in the prescribed forms.

NB:- Infraction of any of the above conditions or of the general conditions applicable to all Excise licenses shall render this licence liable to calculation and its holder to all or any of the penalties prescribed under the relevant law.

Collectorate  
The

20

Collector



**FORM No. XXIV**  
**[See rule 125 (1)]**

Licence for the wholesale sale of denatured spirit.

Note:-The copy of this license is to be signed by the licensee and filed in the Collector's Office.

District:

No. of license in Register: -

Name of Vendor/Licensee:

Locality of vend-

Be it know that ..... S/O,D/O,W/O ....., Resident of .....PS.....is hereby authorized by the undersigned, Collector of ....., to sell by wholesale, spirit which has been rendered unfit for human consumption whether as a beverage or internally as a medicine or in any other way.

- I. That he pays, in advance an annual fee of Rs. ....
- II. That no denatured spirit shall be brought for sale under this licence unless covered by an Excise pass in the prescribed form.
- III. That unless he holds a licence for retail vend, he shall only sell in quantities not exceeding the limit of a retail sale fixed under section 4 of the Odisha Excise Act. 20.....
- IV. That he does not sell denatured spirit at a strength lower than 50 degrees over London proof.
- V. That no shop or depot for the vend or storage of denatured spirit shall be located in the same building with any shop for the sale of intoxicating liquor for consumption on the premises.
- VI. That he does not keep in the room where denature spirit is stored by him any naked lights or fire, and that he keeps all receptacles containing such spirit closed so as to prevent the accumulation of spirit closed so as to prevent the accumulation of spirit fumes in the room.

VII. That he abides by the general conditions described for all Excise licences hereto annexed.

VIII. This licence shall remain in force from ..... to .....

N.B:- The violation of any of the above conditions or of the general conditions applicable to Excise Vend License will render this license liable to be cancelled and the Holder thereof liable to the penalties prescribed by the relevant law.

COLLECTORATE OF  
The .....20.....

COLLECTOR

List of Authorized Agents.

Name	Father's name	Age	Native village, Police station and district	Signature of the Licensee.
1	2	3	4	5

**FORM No. XXV**  
**[See rule 125 (3) ]**

Licence for the retail sale of denatured spirit.

Note:-The copy of this license is to be signed by the licensee and filed in the Collector's Office.

District:

No. of license in Register: -

Name of Vendor/Licensee:

Locality of vend-

Be it know to all concerned that ..... S/O,D/O,W/O ....., Resident of .....PS.....is hereby authorized by the undersigned, Collector of ....., to sell by retail spirit which has been rendered unfit for human consumption whether as a beverage as a medicine or in any other way as provided in the rules under section..... of the Odisha Excise Act, ..... and subject to the following conditions:-

- I. That he pay a fee at the rate of Rs. ..../- per bulk litre on the quantity for which an application is made for an import or a transport pass, payable at the time of applying for the pass.
- II. That no denatured spirit shall be brought for sale under this licence unless covered by an Excise Pass in the prescribed form. No Excise pass shall be issued unless licence fee at the above rate is deposited for the quantity of denatured spirit for which an application is made for the pass.
- III. That he shall not at one time sell more denatured spirit to any person, in quantity exceeding the limit of retail sale fixed under section 4 of the said Act.
- IV. That he does not sell denatured spirit at a strength lower than 50 degrees over London proof.
- V. That he shall not at any time possess more than ..... Litres of denatured spirit.
- VI. That no shop or depot for the vend or storage of denatured spirit shall be located in the same building with any shop for the sale of intoxicating liquor for consumption on the premises.

- VII. That he does not keep in the room where denatured spirit is stored by him any naked lights or fire and that he keeps all receptacles containing such spirit closed so as to prevent the accumulation of spirit fumes in the room.
- VIII. That he abides by the general conditions prescribed for all Excise licences hereto annexed.
- IX. This licence shall remain in force from ..... to ..... .
- 

\* N.B:- The violation of any of the above conditions or of the general conditions applicable to Excise Vend License will render this license liable to be cancelled and the Holder thereof liable to the penalties prescribed by the relevant law.

COLLECTORATE OF  
The .....20.....

COLLECTOR

List of Authorized Agents.

Name	Father's name	Age	Resident /Native village.	Signature of the Licensee.

**FORM No. XXVI**  
**[See rule 125 (5)]**

Licence for the use or for possession of denatured spirit in excess of  
the limit of a retail sale.

Note:- The copy of this license is to be signed by the licensee and filed in the Collector's Office.

District:  
No. of license in Register: -  
Name of Vendor/Licensee:  
Locality of vend-

Be it known to all concerned that ..... S/O,D/O,W/O ....., Resident of .....PS.....is hereby authorized by the undersigned, Collector of ....., to possess for the purpose of business spirit which has been rendered unfit for consumption whether as a beverage as a medicine or in any other way as provided in the rules under section..... of the Odisha Excise Act, ..... up to the following quantity as prescribed by the Collector and subject to the following conditions:-

- I. That no denatured spirit shall be brought for use or storage under this licence, unless covered by an Excise pass in the prescribed form.
- II. That no Excise pass shall be issued unless licence fee at the rate of Rs. ....-/- per bulk litre is deposited for the quantity of denatured spirit for which an application is made for the pass.
- III. That he does not keep in the room where denatured spirit is stored by him any naked lights or fire and that he keeps all receptacles containing such spirit closed so as to prevent the accumulation of spirit fumes in the room.
- IV. That he be bound by the general conditions applicable to all Excise licences hereto annexed.
- V. This licence authorizes the possession of ..... Ltres denatured spirit and shall remain in force from ..... to .....

N.B:-The violation of any of the above conditions or of the general conditions applicable to Excise Vend License will render this license liable to be cancelled and the Holder thereof liable to the penalties prescribed by the relevant law.

COLLECTORATE OF  
The .....20.....

COLLECTOR

List of Authorized Agents.

Name	Father's name	Age	Resident /Native village.	Signature of the Licensee.

**FORM No. XXVII**  
**[See rule 143 (b)]**

Register of passes for the transport/export of Country spirit for which duty has been paid  
\_\_\_\_\_ warehouse in the District of \_\_\_\_\_.

1. Serial no. of pass and date of issue.-
2. Name of shop
3. Person to whom granted
4. Quantity in B.L. of Country spirit  
25 degree UP 35 degree UP 40 degree UP 50 degree UP 60 degree UP

70 degree UP 75 degree UP.

5. Total LPL
6. Duty amount paid
7. Ch. No. with date
8. Cost Price
9. Increase of remittance by money order/any other mode
10. Date of amount received.
11. Remarks
12. Signature of issuing officer

**FORM No. XXVIII**  
**[See rule 148(1)]**

Register of misconduct of Excise vendors and their salesmen.

General serial number of the District office	Serial number of each officer as in form No. 'C-10'	Name of licensee	Name and kind of shop and licence fee	Particulars of misconduct with date and reference to the Inspecting Officer's report	Excise Superintendent's order with signature and date	Number and date of chalan with which the composition fee, if any is credited into Treasury	remarks
1	2	3	4	5	6	7	8

**FORM No. XXIX**  
**[See rule 148(2)]**

Original  
Duplicate  
Triplicate.

*Charge sheet regarding serious irregularity.*

No....., Licensee, Liquor / Bhang shops at .....  
PS..... District.....

I, ....., having to day inspected the shop  
at.....hereby charge you, ..... With having committed the  
offence(s) specified below, and hereby require you to show cause why you should not  
be punished for the said offence(s).

(if the licensee is not present, or refuse to answer the charge)

Your explanation shall be submitted to the Excise Superintendent on  
without fail.

Description of offence	Explanation

Statement of witnesses

Signature of witnesses

I hereby certify that, I have read over the charge to the licensee/salesman *and have delivered a duplicate to him for submission to his master,*

*Inspection Officer*

- (a) if the licensee is present and gives his explanation the words in italics should be crossed out.
- (b) If the shop is found closed, this will be sent to the licensee by registered post.



**FORM No. XXX**  
**[See rule 148(4)]**

*Excise Department*

Summons to Witness /to produce documents, case No.....of 20...

To

Whereas your attendance is necessary to give evidence/an inspection of the following documents is necessary, with reference to an investigation (here enter subject of investigation) now pending before me you are hereby summoned to appear in person before me / to produce or cause to be produced the said documents before me at ..... on the .....day of ..... 20..... at 10 o'clock in the forenoon and not to depart hence until permitted by me.

Given under my hand this .....day of .....20.....

(Signature)  
Superintendent  
Excise Inspector  
Sub-Inspector

**FORM No. XXXI**

**[See rule 151]**

**Register of Claims for refunds/ adjustment**

Number and date of application	Name and residence of applicant	Amount claimed with grounds for claims	Number and date of chalan under which amount claimed was paid in the treasury	Excise Commissioner's order with date	Amount refunded	Thumb-mark or initial of person receiving refund bill with date	Initials of Superintendent of Excise	Date of payment from Treasury	Remarks
1	2	3	4	5	6	7	8	9	

**FORM NO. XXXII**

**[See rule 152]**

**F.L. 2 (A)**

Licence for permit Room (Where consumers can stand and Drink) adjacent to a F.L. Off shop in a major city of Odisha

The Copy of this license is to be signed by the Licensee and filed in the Collector's Office.

District :  
No. of the license in the Register :  
Name of the Vendor/Licensee :  
Locality of Vend. :

Be it known that Sri/Smt. ....S/O,D/O,W/O .....  
Resident of .....district, is hereby authorized by  
the undersigned the Collector of ..... to open a Shop at In the district of  
..... for the retail sale of potable Foreign Liquor from the date of license to 31<sup>st</sup>  
March 20 Subject to receipt of good character and antecedent reports from Police  
authority as called for or else this license shall be cancelled.

It is required for the Holder of this License, as a condition of this license remaining in force, that he duly and faithfully abides by the following articles and the General conditions applicable to all the excise Licenses hereto annexed.

- I. That he shall pay to Government in advance monthly Consideration money for two months or for a longer period not exceeding six months as may be specified in each case by the Collector. In addition to the advance, one month's consideration money Rs. .... shall be paid on the date on which the currency of the license begins and one months consideration money on the first day of every succeeding month until the total consideration money due for the exclusive privilege has been realized. The Collector may, if he considers necessary insist upon bank guarantee from any licensee whether from outside or inside the state, up to the extent of the consideration money and the duty for the M.G.Q. for the entire year.
- II. That he does not sell, under colour of this license, any Country Spirit.
- III. That he does sell under this license, the following kinds of Foreign Liquor only : Beer, wine, Liquors, brandy, Whisky, Gin and Rum either imported or

manufactured in India and that under this license, he does not sell un-compounded plain spirit or Rectified Spirit.

- IV. That he does not alter the nature of liquor, the labels under which he has purchased it
- V. That he does not sell Whisky, Brandy, Gin or Rum at a strength lower than 25° degree UP.
- VI. That he does not store any Foreign Liquor to be sold under this license in any premises, other than those named herein, without obtained the written sanction of the Collector on the reverse of this license.
- VII. That he does not under colour of this license, sell Foreign Liquor to a person at one time in a quantity exceeding the limit of a retail sale fixed under Section-4 of the Odisha Excise Act, .....

LIMIT OF RETAIL SALE :- [1] Foreign Liquor= 2.5. Liters.  
[2] Beer = 5.00 liters.

- VIII. That he does not allow any liquor to be drunk in his Shop premises.
- IX. That he does not sell or deliver any spirit to any person apparently under the age of 18 (Eighteen) years whether for consumption by such person or whether for consumption on or Off the premises.
- X. That in the event of his Holding a 'Sale to Trade' or any other description of license for the vend of Foreign Liquor, he keeps the account of sale under each license separate and put up a separate sign-board for each.
- XI. That the retail sale of Foreign Liquor is permitted in the licensed premises from 10.30 AM to 10.30 PM through the whole year.
- XII. (a). That he does correctly submit the Superintendent of Excise on the expiry of every month, the statement in Form showing all particulars mentioned therein.  
  
(b) That he does not sell I.M.F.L. except with the Legends " For sale in Odisha only" printed on the body of the Bottles on I.M.F.L. Bottles.  
(c) That the license is binding to lift monthly M.G.Q. of IMFL @ .....LPL of IMFL and ..... BL per 1000/- in respect of Urban areas & ..... LPL of IMFL and ..... BL of Beer per Rs.1000/- for Rural areas of the district on the settled fee of monthly Consideration Money of the Shop. The licensee should abide by all the Rules and regulations made in the Odisha Excise Rules, .....
- XIII. (a). That the license premises for retail sale of Foreign Liquor shall remain closed on the 2<sup>nd</sup> day of October of every year on account of Mahatma Gandhi's birthday and the license premises for the retail sale of Foreign Liquor situated

in the Assembly or Parliamentary Constituency shall remain closed on account of polling. The Shop shall remain closed during election for the days as per direction of Election Commission of India/ State Election Commissioner. Such days shall be treated as “**DRY DAYS**” and no compensation shall be payable on account of such closure.

XIII (b) That he does correctly and promptly maintain in a separate register the details of every transaction of IMFL and Beer in the following manner.

1. Name of the F.L. Shop.
2. Date
3. Quantity of F.L. sold specifying the variety of liquor.
4. Signature of the licensee or his authorized salesman.

XIV. That he must display in his Shop the price list of F.L. of different varieties of different brands including Beer.

XV (a) The Licensee shall issue Cash Memo on demand by the consumers.

(b) The Licensee shall sell liquor within the M.R.P.

XVI. That he does fix in a prominent position at the entrance of the premises licensed for retail vend of liquor, a distinctive separate signboard showing in large characters that “Consumption of liquor is injurious to health”, in English and Odia.

The violation of any of the above conditions or of general condition applicable to all Excise vend license will render this license liable to be cancelled and the holder thereof will be to the penalties prescribed by the relevant law.

COLLECTORATE

COLLECTOR

List of Authorized Agents.

Name	Father's name	Age	Resident /Native village.	Signature of the Licensee.

**FORM No. XXXIII**  
**[See rule 160(4)]**  
**No.....**

*Distress warrant.*

Odisha Excise Act., 20.....

To

WHEREAS..... of .....has not paid sum of Rupees ..... due as the amount of fee payable under his Licence No..... for the month of ....., this is to authorize and require you to distrain the movable property of the said..... to the amount of the said sum of ..... rupees and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distress, and if within ..... (*state the number of days or hours allowed*) next after such distress the said sum shall not be paid (or forthwith), together with such further sum as may be sufficient to defray the charges of taking and keeping such distress, to sell the movable property distrained, and having paid and deducted out of the proceeds of the sale the said sum of ..... rupees, the charges of taking, keeping and selling such distress, to return the surplus, if any, on demand to the person whom you shall find in possession of the said movable property. If sufficient distress cannot be found of the movable property of the said.....with this Warrant. ...., you are to certify the same to me together Given under my hand this the .....day of .....20.....

(Seal)

Signature

The .....20.....

Superintendent of Excise,  
.....

**FORM No. XXXIV**  
**[See rule 160(4) ]**

Register of Distress warrants issued under section .....of the Odisha Excise Act.....  
 For the year 20..... .

Serial number with date of issue	Name of the defaulter	Name and kind of shop	Nature of the demand	Amount due		Receipt of the officer to whom the warrant is made over and date or date of posting	Date fixed for return	Signature of the issuing officer	Realization			Process fee levied (in court-fee stamp)		Signature of the Superintendent of Excise	Remarks
				Rs.	P.				Amount	Number of chalan	Date	Rs.	P.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
				Rs.	P.			Rs.	P.			Rs.	P.		

**FORM No. XXXV**  
**[See rule 166 (2)]**

Maintenance of Register showing the details of Import of Foreign Liquor, IMFL and Beer  
to the District of \_\_\_\_\_ for 20\_\_\_\_

1. Serial number
2. Date of Issue of import pass
3. Pass number
4. Name and place of the licence
5. Kind of liquor
6. Quantity allowed in the pass
7. Firm on which issued
8. Particular of duty if prepaid:-  
Ch. No. and date                      Amount
  
9. Attestation initials of the Supdt. of Excise
10. Date of receipt of Excise Pass
11. No. of export Pass
12. Month during which the importer has taken stock
13. Kind of liquor
14. No. of return and date of submission of the export pass the Excise  
Commissioner.
15. Attestation of Supdt. of Excise
16. Remarks.



**Form No. XXXVI**

**[See rule 166(7)]**

Statement showing monthly statement for sale .

To

The Superintendent of Excise,  
..... district.

Sir,

I have the honour to submit the below noted particulars of, Foreign Liquor, I.M.F.L. & Beer sales during the month of .....20..... under my Licence of F.L. "OFF" shop No..... At/PO. .... of ..... District.

S l. N o .	Products	Opening Balance in Bottles				Received in Bottles				Total in Bottles				Sales in Bottles				Closing Balance in Bottles							
		7 5 0 M L	3 7 5 M L	1 8 0 M L	9 0 M L	7 5 0 M L	3 7 5 M L	1 8 0 M L	9 0 M L	7 5 0 M L	3 7 5 M L	1 8 0 M L	9 0 M L	7 5 0 M L	3 7 5 M L	1 8 0 M L	9 0 M L	7 5 0 M L	3 7 5 M L	1 8 0 M L	9 0 M L				
1.	WHISKY																								
2.	BRAND Y																								
3.	RUM																								
4.	GIN																								
5.	VODKA																								
6.	WINE																								
	TOTAL																								

I.M.F.L. Sales ..... BL or .....LPL

Products	Opening Balance in Bottles	Received in Bottles	Total in Bottles	Sales in Bottles	Closing Balance in Bottles	BEER Sales in BL
BEER						

Locality of the F.L. Shop.....

Yours faithfully,

At/PO. ....

**FORM No. XXXVII**  
**[See rule 168 (1)(e)]**

Licence for the retail of bhang

NOTE—Copy of this licence will be signed by the licensee and filed in the Collector's office.

District.....

No. of licence Register .....

Name of vendor .....

Locality of vend .....

Be it know that..... salute.....

Resident of ..... is hereby a  
authorized by the undersigned, Collector of  
....., to open a Shop at  
.....for the retail sale of bhang from the date of this licence to the 31<sup>st</sup> march.

It is required of the holder of this licence, as a condition of this licence remaining in force,  
that he duly and faithfully perform and abide by the following articles and the general conditions  
applies to all Excise hereto annexed:-

I. That he pays to government in advance a monthly fee of  
Rs.....  
in the following manner:-

This months' fees at the time of engaging to take this licence ;

One month's fees on the 1st of April.....,and

One month's fee on the 1st day of every succeeding month until the whole of the fees due  
on this licence shall have been paid and that he pay the

Same into the Treasury at.....  
Sub-Treasury

II. That he does not sell any bhang except that purchased from a Bhang Gala and  
delivered to him from a warehouse under the pass of a duly authorized officer,  
which must accompany the drug during transit.

III. That he does not sell any bhang on credit under color of this licence

IV. That he does not sell bhang to any person at neo tome in quantity exceeding the  
limit or a retail sale fixed under section 4 of the Odisha Excise Act 2008.

V. That he does not or deliver any bhang to any person apparently under the age of  
eighteen years, whether for consumption by such person or by any other person,  
and whether for consumption on off the premises.

- VI. That he in every way conforms to the rules prescribed under the Odisha Excise Act,2008 for the storage and vend of bhang.
- VII. That he sells bhang at the following prices only : as fixed by the Excise Commissioner
- VIII. That premises licensed for the retail sale of bhang may be kept open from 10.30 am to 10.30pm
- IX. That if any bhang licensee is used as cloak for illicit sales or if the licensee knowingly sells of bhang to a bhang smuggler or if the collector has reason to suspect that the licensee is guilty of any offence of that nature he may after recording his reason, forthwith cancel the licensee and resell or otherwise dispose of the privilege at the risk of the licensee. The fee for the whole lease shall become at once due when the licensee is cancelled under this condition.

N . B.- The violation of any of the above conditions or of the general conditions applicable to Excise vend licensee will render this licensee liable to be cancelled and the holder thereof liable to the penalties prescribed by the relevant law, collectorate of .....

The

20

Collector

List of Authorised Agents or salesmen

Name (1)	Father s name (2)	Age (3)	Native village, police –station and district (4)	Signature of the licensee (5)

Schedule showing the Boundaries of the shop

Street and door , number If other particulars	Bound on the				Remark
	North by	East by	South by	West by	

**FORM No. XXXVIII**  
**[See rule 169]**

Original  
Duplicate  
Triplicate.

**PASS FOR IMPORT/TRANSPORT OF BHANG BY CENTRAL WAREHOUSE TO  
DISTRICT WAREHOUSE**

Pass for import/transport of Bhang from the district of

Serial Number of Pass

Fee paid Rs.

Name and residence of importer/transporter

Destination of the Bhang \_\_\_\_\_ district/state \_\_\_\_\_ to be stored in licenced  
warehouse \_\_\_\_\_ at \_\_\_\_\_

The Pass is current for \_\_\_\_\_ days.

Net weight of Bhang to be imported/transported

Route of transit---

Vehicle No. or by any other means.

Certified that the importer/transporter mentioned above has duly executed a bond in Form No.  
G.L..2 for the payment of duty on bhang covered by this pass.

Collectorate of

The \_\_\_\_\_ 20 \_\_\_\_\_ Superintendent of Excise

Date of storage of stock with quantity.

Year of produce

Number of bale

Gross weight

Weight of bags or tied

Net weight or actual weight of Bhang

Quality or condition of the Bhang issued.

Payment of duty on deficiency of Bhang.

The bhang was weighted in the presence of \_\_\_\_\_  
import or transport to the district of \_\_\_\_\_

The

20

and made over to Sri for

Excise Officer.

**FORM No. XXXIX**  
**[See rule 172 (1)]**

Pass for the Import of Methyl Alcohol manufactured in India

Original  
Duplicate  
Triplicate  
Counterfoil

1. Registered number of Pass \_\_\_\_\_
2. Date of issue \_\_\_\_\_
3. Name and residence of Import \_\_\_\_\_
4. Licensed premises to the Import \_\_\_\_\_
5. Maximum quantity allowed to be possessed under this pass issued . (methyl Alcohol)
6. This pass authorizes the Import into Odisha / removal from the place of supply of the quantity of Transport into Odisha/ or outside Odisha removal from the place of supply of the quantity of Methyl Alcohol specified in column 7 below purchased from \_\_\_\_\_ of -----in the district of ----- in the state of----- by-----  
\_\_\_\_\_ or his agent \_\_\_\_\_ and the subsequent transport of such spirit to the destination noted in item 4 above.

7. Number and marks	Description of vessel	Contents in bulk gallons
---------------------------	--------------------------	--------------------------------

8. Route of transit \_\_\_\_\_  
This pass in current for \_\_\_\_\_ day and it is to be returned to the undersigned by the person in charge of place of supply with particulars in 9, 10 and 11 below duly filled up.  
Collectorate of \_\_\_\_\_  
The \_\_\_\_\_ 20 \_\_\_\_\_ Superintendent of Excise.

9. Date of presentation of pass at the place of supply specified in 6 above.
10. Date of issue of Methyl Alcohol.

11. Number and marks	Description of vessel	Contents in bulk gallons
----------------------------	--------------------------	--------------------------------

Signature of person in charge of the place of supply specified in 6 above.

District of supply \_\_\_\_\_

Province \_\_\_\_\_

**FORM No. XL**  
**[See rule 173(4) & rule 202 ]**

Licence to manufacture Methyl Alcohol in India with or out payment of duty for industrial purposes or other purposes.

Note:- The copy of this license is to be signed by the licensee and filed in the Collector's Office.

Shri .....resident of .....and doing business as a .....is hereby authorized by the Collector of ..... to obtain supply of Methyl Alcohol on free of duty or payment of duty from the distillery / warehouse at ..... for use in the manufacture of ..... and in the manner specified below:- (Here enter the manner in which the spirit will be used).

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 general conditions of licence applicable to all Excise licenses, as may be relevant:-

- (1). That he does not transfer this license to any other person.
- (2). That he uses the Methyl Alcohol so obtained only for the purpose and in the manner described above.
- (3). That he does not sell such Methyl Alcohol to any person.
- (4). That he obtains all such Methyl Alcohol from the distillery / warehouse..... at under the passes prescribed under the Excise laws.
- (5). That he stores all Methyl Alcohol obtained by virtue of this pass/licence in the premises above mentioned separately from other articles and keep accounts in the form prescribed for the purpose.
- (6). That he conducts all operations with such spirit in the presence of such Excise Officers as the Collector may nominate from time to time in this behalf; and that he pay to the Government the cost of such Excise establishment as may be so nominated.
- (7). Additional conditions that may be necessary for individual cases.
- (8). That he at once produces this licence and his accounts for inspection on demand of any Excise officer not below the rank of an Inspector.

N.B:- The violation of any of the conditions mentioned above will render this licence liable to cancellation and will render the permit-holder liable to the penalties prescribed by the relevant law.

COLLECTORATE OF  
The .....20.....

COLLECTOR

**FORM No. XLI**  
**[See rule 173(8)]**

*Execution of bond prior to starting of Plant/ distillery to manufacture of Methyl Alcohol and discharging all payments due to Government.*

KNOWN ALL MEN BY THESE PRESENT THAT I/We of ..... of am/are jointly and severally held and firmly bound unto the Governor of Odisha (which expression shall, where the context so admits; include his successors in office or assigns) in the sum of rupees..... To be paid to the said Governor for which payment well and truly to be made I/we jointly and severally bind myself / ourselves and each of us binds himself and each and every one of my/our respective legal representatives.

Dated this .....day of .....

Signed.....

Whereas the above bounden has/have been permitted for pledging the premises stills all apparatus and utensils installed in the plant as well as to import/ export / transport from time to time Methyl Alcohol from ..... to ..... without previous payment of duty.

Now the conditions of this obligation are:-

1. That ..... or his/their legal representatives shall not at any time or times import / export / transport any quantity or quantities of the aforesaid liquor the duty or the aggregate duty on which at the rate prescribed therefore from time to time under Orissa Excise Act, 2008, or any other amending Act for the time being in force shall exceed the sum of rupees .....
2. That ..... or his/their legal representatives shall on each occasion of import/ export / transport of the said article within the time mentioned in the pass or passes authorizing such import/export/ transport granted under the rules for the time being in force furnish satisfactory proof to the officer granting the pass that the specified quantity of the said Excisable article has been duly delivered in full to the officer in charge of the bonded warehouse or other authorized place of destination specified in the said pass and deposited therein after the necessary examination, or in default thereof shall on demand pay or cause to be paid to the said Governor at the Treasury / Sub-treasury at .....a sum equal to the amount of duty payable on the said specified quantity or such portion thereof as shall not have been duly delivered at the rate prescribed therefore under Orissa Excise Act, 2008, or any other amending Act for the time being in force.
3. That if ..... and his/their legal representatives shall well and truly keep and perform all the conditions hereof then this bond shall be void and of no effect, otherwise the same shall remain in full force and virtue.

IN WITNESS where of I/we have hereunto set my/our hand and seal the day of .....in the year.

SIGNED SEALED, AND DELIVERED by ..... the above-named

Witness 1:

Witness 2:

*Collector on behalf of the  
Governor of Odisha*

**FORM No. XLII**  
**[See rule 188 (2)]**

Register showing register of the daily accounts of materials used for manufacturing  
methyl Alcohol in the plant.

Date	Materials				Wash				Weak spirits used for re-distillation				Remarks	Signature of distiller	
	Description	In hand	Received	Expended	In hand (in litres)	Made (in litres)	Used		From what receiver or vat	Still number	(Bulk) quantity	Strength			In terms of proof strength
							Still number	Quantity (in litres)							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
											Litres		Litres		



**FORM No. XLIII**  
**[See rule 189 (2)]**

Pass for the Import/ Export/Transport of Methyl Alcohol manufactured in India

Original  
Duplicate  
Triplicate  
Counterfoil

1. Registered number of Pass \_\_\_\_\_
2. Date of issue \_\_\_\_\_
3. Name and residence of Import/Transport \_\_\_\_\_
4. Licensed premises to the Import/Transport \_\_\_\_\_
5. Maximum quantity allowed to be possessed under this pass issued.  
(Methyl Alcohol)
6. This pass authorizes the Import into Orissa/ removal from the place of supply of the quantity of Methyl Alcohol specified in 7 below purchased from \_\_\_\_\_ in the district of \_\_\_\_\_ of \_\_\_\_\_ in province \_\_\_\_\_ of his agent \_\_\_\_\_ and the subsequent transport of such spirit to the destination.

7. Number and marks	Description of vessel	Contents in bulk gallons
---------------------	-----------------------	--------------------------

8. Route of transit \_\_\_\_\_  
This pass is current for \_\_\_\_\_ day and it is to be returned to the undersigned by the person in charge of place of supply with particulars in 9, 10 and 11 below duly filled up.

Collectorate of \_\_\_\_\_ Superintendent of Excise,  
The \_\_\_\_\_ 20

9. Date of presentation of pass at the place of supply specified in 6 above.
10. Date of issue of Methyl Alcohol.

11. Number and marks	Description of vessel	Contents in bulk gallons
----------------------	-----------------------	--------------------------

Designation \_\_\_\_\_  
District \_\_\_\_\_  
Province \_\_\_\_\_

Signature of person in charge of the  
place of supply specified in 6 above

**FORM NO XLIV ( M.F-1 )**

**[ See rule 207 ]**

Application for storage or possession of Mohua flower beyond the limit of a retail sale.

1. Name and address of the applicant;  
**(Permanent and present)**
2. Source from which mahua flower is to be collected or obtained;
3. Location and particulars of the place and premises where mahua flower is to be stored or possessed with detailed boundary of the place/premises.
4. Total quantity of mahua flower to be stored or possessed at any time during the Year.
5. Period for which storage or possession.
6. Period for which the permit is required
7. Purpose for which mohua flower is to be stored or possessed.

Signature of the applicant

**FORM No XLIV (M.F. -2 )**  
**[ See rule 208(1) ]**

**Permit for the storage or possession of Mohua Flowers.**

Original / Duplicate / Triplicate / Quadruplicate.

Permit No. ....

District .....

**Note-** Duplicate of this permit is to be signed by the holder of the permit and filed in the office of issue.

Permit is hereby granted to Shri/M/s ..... S/o ..... village ..... PS. .... District ..... On advance payment of a fee of Rs. .... /- authorizing him to store or possess mahua flowers subject to the provisions of the Odisha Excise Act. .... and the Odisha Excise Rules, during the period commencing from ..... to ..... (both the days inclusive).

It is required of the holder of this permit as a condition of this permit remaining in force that he duly and faithfully performs and abides by the following articles:

**Conditions.**

1. He does not have in his possession more than ..... Qtls. of mahua flower at any one time. He shall not obtain or use more than ..... Qtls. during any year / month.
2. He does not store or keep mahua flower in any place other than the permitted premises.
3. (a) He does not use the mahua flower for any purpose other than that specified below (here specify purpose or purposes).  
(b) He does not sell any mahua flowers to any person not authorized to purchase or possess mahua flowers beyond the limit of a retail sale.
4. He does not possess nor use under this permit any mahua flower other than mahua flower which are collected, purchased and imported by him under the rules.
5. He does maintain from day-to-day true and correct accounts in a book paged and stamped with the seal of the Superintendent of Excise of the district in Form M.F.-5.

6. He does furnish in Form M.F.-6 to the Superintendent of the district within whose jurisdiction the premises authorized in this permit are situated not later than the 5<sup>th</sup> day of each month, a monthly return containing a suitable abstract of the monthly accounts relating to the previous month.
7. The premises authorized in this permit including all receptacles within such premises, the accounts and records maintained by him shall remain open for inspection by an officer competent to inspect under the Odisha Excise Rules, ..... at any time by day or night.
8. He does keep his premises and other receptacles used for storage of Mahua Flower in clean and good condition.
9. He does not sell, transfer or sublet the right conferred upon him by this permit or be in connection with the said right except under written permission of the Collector of the district, or enter into any agreement or arrangement which in the opinion of the Collector of the district is of the nature of a sub-lease. If any dispute arises whether any agreement or arrangement is in the nature of a sub-lease the decision of the Collector shall be final and binding on the holder of this permit.
10. No person shall be recognized as the partner of the permit for purpose of his permit unless the partnership is disclosed to the permitting authority before the permit is granted and the names of the partners have been entered jointly in the permit or, if the partnership has been entered into after the granting of this permit unless the Collector of the district agrees on application made to him to alter the permit and to add the name or the names of the partners in the said permit.
11. He does maintain in the premises authorized in this permit an inspection book, pagged and stamped with the seal of the officer granting this permit, in which inspecting officers may record their remarks on inspections.
12. He does on the termination of the permit deliver up the inspection book, the accounts, other records relevant to the accounts, and the expired permit to the Sub-Inspector of Excise in whose jurisdiction the premises authorized in this permit are situated.
13. He and / or his agents/servants authorized as below shall comply with all rules, orders and directions which may be made or issued by the State Government and / or any competent officer by or under the Odisha Excise Act 2008.
14. The possession is made in the permitted premises either personally by the holder of this permit or his authorized agents / servants numbering not mote than five in number duly authorized by him on this permit to be recorded and signed by himself and countersigned by tire Superintendent of Excise of the district.

Provided that the Superintendent may refuse to countersign the list of agents / servants employed by the licensee, if any such agent or servant has been convicted of any non-bailable offence or is notoriously of bad character, or is below eighteen years of age in which case the licensee shall employ other suitable agent/servant.

15. He, his heirs, legal representatives or assignees shall have no claim whatsoever to the continuance or renewal of this permit.
16. This permit may be suspended or cancelled or withdrawn by the granting authority in accordance with the provision of Section ..... or Section ..... of the Odisha Excise Act.2008

Granted this ..... day of .....20.....

Seal

Signature and designation of the Officer  
Granting the permit.

Station .....

NB: Violation of any of the aforesaid conditions or of the general conditions applicable to Excise, vend licences will render this permit liable for cancellation or suspension and render the holder of the permit liable to all penalty under the Odisha Excise Act.2008

List of Authorized Agents.

Name	Father's name	Age	Native village, Police station and district	Signature of the Licensee.
1	2	3	4	5

**FORM XLIV ( M.F. 3)**

**[ See rule 211(1) ]**

**Original / Duplicate / Triplicate / Quadruplicate.**

Permit No. ....

District .....

**\*Permit for import / transport of Mahua Flowers.**

\* Permit / Pass No. .... dated .....

1. This \*import permit/transport pass is granted on payment of Rs.....
  2. Name and address of the import permit/transport pass-holder.....
  3. No. of the permit for storage or possession of mahua flowers held by the \* import permit/transport pass-holder .....
  4. Quantity of mahua flowers to be imported/transported .....
  5. Place from and to which mahua flowers are to be \* imported/transported.....
  6. Route by which mahua flowers are to be \* imported/transported.....
  7. Period of validity of the \* import permit/transport pass.....
  8. Name and address of the licensee, if any, in or outside the State by whom mahua flower are to be sold to the holder of the \* import permit transport pass and the number and location of such licence.....
- Condition for the \* import permit/transport pass are as below:
- (a) The bulk on the consignment of mahua flowers shall not be broken in transit.
  - (b) The consignment shall be \* imported / transported by the route specified in this \* permit/pass and shall be deposited at the place or premises so specified.
  - (c) The \* permit/pass holder shall abide by the rules quoted above and by all orders and directions which may be issued to him by a competent authority in conformity with the said rules or under the Odisha Excise Act 2008 and any other rules and orders made thereunder.

Station

Signature and designation of the Officer

Date.

Granting the permit.

NB: Violation of any of the aforesaid conditions or of the general conditions applicable to Excise, vend licences will render this permit/pass liable for cancellation or suspension and render the holder of the permit/pass liable to all penalty under the Odisha Excise Act. 2008.

**FORM XLIV(M.F.- 4)**  
**[ See rule 213 (1) ]**

Original / Duplicate / Triplicate / Quadruplicate.

**Permit for Export of Mohua Flowers.**

Pass No. ....

District .....

9. This pass is granted on payment of Rs.....
10. Name and address of the pass-holder.....
11. Number and location of the permit for storage or possession of mahua flower by the pass-holder .....
12. No. and date of the import permit or no objection certificate issued in favour of the importer by the authority at the place to which mahua flower are to be exported.....
13. Place from and to which mahua flower are to be exported.....
14. Route by which mahua flowers are to be exported.....
15. Period of validity of the pass.....

**Condition for the export pass are as below:**

- (d) The bulk on the consignment of mahua flowers shall not be broken in transit.
- (e) The consignment shall be exported by the route specified in this export pass and shall be delivered at the place or premises so specified.
- (f) The permit holder shall abide by the rules quoted above and by all orders and directions which may be issued by a competent authority in conformity with the said rule or under the Odisha Excise Act 2008 and any other rule and orders made thereunder.

Seal and signature

Station  
Date.

Collector  
District.....

NB: Violation of any of the aforesaid conditions or of the general conditions applicable to Excise, vend licences will render this pass liable for cancellation or suspension and render the holder of the pass liable to all penalty under the Odisha Excise Act.2008.

**FORM XLIV ( M.F.-5)**  
**[ See rule 215 ( 4 ) ]**

**Licence for sale of Mahua Flowers.**

Licence No. ....

**Note-** The copy of this licence is to be signed by the licensee and filed in the office of issue.

Licence is hereby granted to Shri/M/s (hereinafter called the licensee)' (\*\*\*\*\*) authorizing him to sell mahua flowers under and subjected to the provisions of the Odisha Excise Act. 2008 and rules, regulations, orders made thereunder, at .....(hereinafter called the 'licensed premises') during the period from ..... to .....(both the days inclusive) subject to the following conditions, namely:

It is required of the holder of the licence as a condition of this licence remaining in force that the holder duly and faithfully performs and abides by the following articles:

**Conditions**

1. The total quantity of mahua flowers sold by the licensee during the currency of licence period together with the unsold balance of mahua flowers does not exceed kilow.
2. He does not store or keep the mahua flowers in any place other than the licensed premises.
3. He does not use mahua flowers for any purpose other than sale, export or transport.
4. He does not possess nor sell under this licence any mahua flowers other than those which are collected, purchased or imported by him.
5. He does not, without permission from the licensing authority, sell mahua flower to any person except-
  - (a) in Odisha, to a person holding a valid permit for possession sale of mahua flower under the Odisha Excise Rules, ..... and
  - (b) outside the State of Odisha to a person holding an import authorization or a no objection certificate from a duly authorized officer of the place to which mahua flower is to be sent.
6. He does not, except with the permission of the licensing authority affect any sale of mahua flower before 6:00 AM or after 6:00 PM.
7. He does maintain from day-to-day true and correct accounts in a book (Form No. M.F.-5 paged and stamped with the sale of the Superintendent of Excise of the district.
8. He does furnish to the Superintendent of Excise of the district not later than the fifth day of each month a monthly return in Form No. M.F.-6 containing suitable abstract of the accounts maintained by him relating to the preceding month.



9. The licensed premises including all receptacles within the licensed premises, the accounts and records maintained by the licensee under this licence shall, remain open for inspection at any time by day or night by any officer competent to inspections under rule ..... of the Odisha Excise Rules,.....
10. Except with the permission of the licensing authority the licensee shall not sell transfer or subject the right conferred upon him by this licence, nor shall be in connection with the said right, except under written permission of the Collector of district, enter into any agreement or arrangement which in the opinion of the Collector is of the nature of a sub-lease. If any dispute arises whether any agreement or arrangement is in the nature of a sub-lease the decision of the Collector in the matter shall be final and binding on the licensee.
11. No person shall be recognized as the partner of the licensee for the purpose of this licence unless the partnership is disclosed to the licensing authority before the licence is granted and the names of the partners has been entered jointly in the licence or, if the partnership has been entered into after the granting of this licence unless the Collector agrees on application made to him to alter the licence and to add the name or names of the partner or partners in the said licence.
12. He does maintain in the licensed premises as inspection book paged and stamped with the seal of the Superintendent of Excise of the district on which inspection officers may record their remarks while inspecting the licensed premises.
13. He does not. On termination of the period of this licence, deliver the inspection book, the accounts, other records relevant to the accounts, and the expired licence to the Sub-Inspector of Excise in whose jurisdiction the licensed premises are situated.
14. He does comply with all the rules, order and directions which may be made or issued by the State Government or any competent officer.
15. The licensee shall exhibit in a conspicuous place in the licensed premises a sign-board bearing the following inscription in Odia, and English in which the licensed premises are situated.

***Licensed premises for sale of Mahua Flower***

Name of the Licensee .....

Hours of sale.....

Name of locality .....PS.....District.....

16. He does carry on the business in the licensed premises either personally or by an agent or servant not more than five in number duly authorized by him on this licence to be recorded and signed by himself below this licence and countersigned by the Superintendent of Excise:

Provided that the Superintendent may refuse to countersign the list of agents/servants employed by the licensee, if any such agent or servant has been convicted of any non-bailable offence or is notoriously of bad character, or is below eighteen years of age in which case the licensee shall employ other suitable agent/servant.

17. The licensee, his heirs, legal representative or assignee shall have no claim whatsoever to the continuance or renewal of this licence.
18. This licence may be suspended or cancelled or withdrawn by the licensing authority in accordance with the provisions of section or sections of the Odisha Excise Act. 2008

Granted this .....day of .....20.....

Seal .....

Station.....

Signature and designation of  
Officer granting the licence.

NB: Violation of any of the aforesaid conditions or of the general conditions applicable to Excise, vend licences will render the licence for sale of mahua flower, cancellation or suspension and render the licence-holder liable to all or penalty under the Odisha Excise Act. 2008.

List of Authorized Agents.

Name	Father's name	Age	Native village, Police station and district	Signature of the Licensee.
1	2	3	4	5

**FORM XLIV (M.F. 6)**  
**[ See rule 216 (1) ]**

**Register of Accounts of mahua flower for possession, sale, transport,  
import and export of mahua flower maintained by Shri/M/s ..... at  
..... PS. ....District.....for the year  
.....20.....**

Number of permit/licence held for storage or possession/sale of mahua flower  
No. .... /No.....

Date	Opening balance	Quantity purchased from persons collecting mahua flowers	Names and addresses of persons from whom mahua flower under Column(3) was purchased in respect of each individual	Quantity of mahua flowers purchased from other sources	Names and addresses of permit/licence-holders from whom mahua flower under Column(5) was purchased in respect of each individual seller	Quantity of mahua flowers imported/transported in the licensed place or premises,	export pass and name and address of the sender, in and from which mahua flower under Column (7) was	Total of Columns (2), (3), (5) and (7)	Quantity of mahua flowers sold during the month	Quantity of mahua flowers transported during the month out of the licensed premises	Quantity of mahua flower exported during the month	Names and addresses of the recipients and his permit/pass number for possession, transport or import of mahua flower held by such recipient	Total of Columns (10), (11) and (12)	Closing balance	Signature of the licensee with date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

**FORM XLIV( M.F- 7 )**  
**[ See rule 217 (1)]**

**Permit No.....**

**Monthly Return furnished by ..... holder of a permit for  
possession/licence for sale of mohua flowers.**

Number of permit/licence held for storage or possession / sale of mohua flower  
No. .... / No.....

Month and year	Opening balance at the beginning of the month	Total receipt by purchase/transport/export during the month	Quantity sold/and transported during the month.	Quantity exported during the month	Total of Columns (4) and (6)	Closing balance at the end of the month	Remarks
1	2	3	4	5	6	7	8

Signature of the Permit/Licence holder.

**FORM XLIV ( M.F. 8 )**  
**[See rule 217(2) ]**

**Permit No.....**

**Monthly Return furnished by Superintendent of Excise.....district, on  
stock, disposal and balance of mohua flowers in the district during the  
month of .....20.....**

Number of permit/licence held for storage or possession/sale of  
mohua flower No. ....../No.....

1	2	3	4	5	6	7	8	9
Month and year	Opening balance at the beginning of the month	Total No. of permit holders /licence holders for possession/sale of mohua flowers in the district.	Total quantity of mohua flowers received permit-holders/licence-holders during the month	Total quantity sold / transported during the month	Total quantity exported during the month	Total of Columns (5) and (6)	Closing balance at the end of the month	Remarks,if any

Signature of the Superintendent of Excise,  
..... district.

**FORM No.XLV( O.S. 1 )**  
**[ See rule 222 ]**

**License for the manufacture and sale by retail of country spirit in a shop under Outstill system.**

Note:-The copy of this license is to be signed by the licensee and filed in the Collector's Office.

District:

No. of license in Register: -

Name of Vendor/Licensee:

Locality of shop-

Be it know that ..... S/O,D/O,W/O ....., Resident of .....is hereby authorized by the undersigned, Collector of ....., to work a still at..... in..... for the manufacture of country spirit liquor and also to open a shop at the same place, or at such other place as may be sanctioned by the Collector, for the sell of country spirit which he may manufacture from the date of this license to the 31<sup>st</sup> March, 20..... .

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully performs and abide by the following articles and the general conditions applicable to all Excise License hereto annexed:

- I. That he pays to Government in advance, directly into the treasury, through Chalan/E-Chalan or by such method as the Govt. may order, a monthly consideration money or Rs. .... /- in the following instalments.

\_\_\_month's consideration money at the time of engaging to take out this licence;

One month's consideration money on the 1<sup>st</sup> of April 20..... and

One month's consideration money on the first of every succeeding month until the whole of the consideration money due on this licence shall have been paid and that he pay the same into the Treasury.

- II. That he works only one still or more of a liquid capacity not exceeding .....litres and that he does not work his still before sunrise or after sunset; except for limited periods on special occasions, when by special licence / permit from the Collector, he may be allowed to work more than one still, or to work his still or stills between sunset and sunrise.
- III. That, still shall be of Brass on condition of keeping it clean and that the capacity must be cut or engraved on every still. (Stills, and the worts shall be regularly fire-heated to remove injurious deposits in them.
- IV. That he sells no spirits but the produce of his still, except as specially licensed / permitted.
- V. That he does not remove the produce of his still to any place, except to his shop therewith attached without a pass from the Collector and that he enter in the pass the quantity so remove.
- VI. That he does not sell spirit to any person at one time, in quantity exceeding the limit of retail sale fixed under section 4 of the Act.
- VII. That he does not use in distilling or mix with the spirit kept or sold in the shop any noxious substance such as *Kuchila*, aconite or *dhatura* or any objectionable article such as tobacco, pepper or kerosene oil intended to increase the intoxicating power of the liquor or to increase thirst.
- VIII. That he shall put materials under fermentation in vessels of uniform size and load them with the same quantity in each. The vessels shall be serially numbered. Date of loading shall be noted on a signboard attached to a pole fixed in front of each vessel.
- IX. That he does not sell liquor on credit.
- X. That he does not sell or deliver any country spirit to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person and whether for consumption on or off the premises.
- XI. That he does not, during the hours in which his licensed premises are kept open for business, employ or permit to be employed, in any part of such premises where liquor is consumed, either with or without remuneration, any person under the age of eighteen years.
- XII. That premises licensed for the retail vend of outstill liquor may be kept open from 10:30 AM to 10:30 PM throughout the year or this timing of the shop as the Govt. decides.
- XIII. The licensee shall maintain an account of materials placed under fermentation and the country spirit distilled from day to day and also keep an account of daily receipt and sale in such forms as prescribed.
- XIV. That he must keep the vicinity of the outstill and drains perfectly neat and clean.
- XV. That he shall utilize Mahua flowers as per MGQ fixed by the Government.

N.B:- The violation of any of the above conditions or of the general conditions applicable to Excise Vend License will render this license liable to be cancelled and the Holder thereof liable to the penalties prescribed by the relevant law.

COLLECTORATE OF  
The .....20.....

COLLECTOR

List of Authorized Agents.

Name	Father's name	Age	Native village, Police station and district	Signature of the Licensee.
1	2	3	4	5

Schedule showing the boundaries of the shop

Street and door number, if any or other particulars	Bounded on the				Remarks
	North by	East by	South by	West by	
1	2	3	4	5	6



**FORM No. XLV(O.S. 2)**  
**[See rule 229 )**

Pass for the transport of country spirit from a manufacturing outstill to a branch shop.

Original  
Counterfoil.

No. ....

General pass granted to Sri/Smt. ...., for conveyance of Country Spirit from his Manufacturing at ..... O.S. Shop,

In thana ..... Sub-Division of .....

In the District of ..... to his Branch Shop at .....

In thana ..... and Sub-Division of .....

The route taken shall be ..... Main O.S. shop to ..... Branch shop.

Quantity\* not exceeding ..... (.....) liters of Country Spirit (Out Still Liquor) daily of litres on the days in the week specified below:

Validity of the Pass is upto .....  
Collectorate,

The .....of 20..... Superintendent of Excise, .....

Date of Dispatch	Quantity dispatched. Litres.	Signature of Licensees.
------------------	---------------------------------	-------------------------

NB: These entries should be filled up and signed by the licensee before dispatch on each occasion. A fresh Pass is to be obtained when this space is filled up and the old one returned to Superintendent's Office to be kept there attached to the counterfoils, corresponding entries shall be made in the account books of the Branch Shops and of the manufacturing Out Still.

-----  
\* The quantities and days may be fixed to suit the requirement of the Vendor at the discretion of the Superintendent of Excise granting the pass.

(Pages are to be machine numbered).

**FORM No. XLV (O.S.-3)**  
**[ See rule 230 ]**

Account of materials used and liquor produced in out still

Date and hour of pacing materials under fermentation	Number of each drum place under fermentation	Total number of drums	Quantity of mahua used in Kgs.	Date of distillation	Hour of distillation	Drums distilled	Total number of Drums	Quantity of mahua distilled in Kgs.	Liquor obtained		Remarks
									In UP	In UP	

**FORM No. XLV ( O.S.-4)**

**[See rule 230 (1) and (3)]**

**Account of sale of liquor in Out Still**

Date	Balance of spirit in hand	Receipt by distillation	Total	Sale	Issued to the Branch shop	Total sale	Closing balance	Remarks
1	2	3	4	5	6	7	8	9

**F O R M No XLVI( ML- 1)**

**[See rules 236, 237 ]**

(Application for licence for possession/ storing/import /export / sale of Molasses)

To

The Collector,  
District.....

1.	Name of the applicant (in Block letters)	:	
2.	Father's Name	:	
3.	Permanent Address	:	
4.	Occupation	:	
5.	Place and premises in which the applicant proposes to transact business in molasses	:	
6.	Purpose of storage/ possession of Molasses	:	
7.	Maximum quantity of molasses required for possession at any one time	:	
8.	Approximate quantity of molasses likely to be sold/imported/exported during a month.	:	
9.	Period for which the licence is required	:	

I hereby declare that the particulars given above by me are correct. I hereby undertake to abide by the conditions of the licence and the provisions of the Odisha Excise Act 2008 and the rules, orders and notification issued there-under.

Place :

Date:

**SIGNATURE OF THE APPLICANT**

**F O R M XLVI (ML -2)**

**[See rules 236 and 237(2) ]**

**(Application for licence for possession of Molasses for bonafide use)**

To

The Collector,  
District.....

1.	Name of the applicant (in Block letters)	:	
2.	Father's Name	:	
3.	Permanent Address	:	
4.	Occupation	:	
5.	Nature of use of molasses and for which molasses is required.	:	
6.	Address of premises where molasses will be stored	:	
7.	Address of premises where molasses will be used.	:	

I hereby declare that the particulars given above by me are correct. I hereby undertake to abide by the conditions of the licence and the provisions of the Odisha Excise Act,2008 and the rules, orders and notification made or issued there-under.

Place :

Date:

**SIGNATURE OF THE APPLICANT**

**F O R M XLVI ( ML- 3 )**  
**[See rules 237 (1), 245 ]**

**LICENCE FOR THE POSSESSION, STORAGE FOR SALE /EXPORT OF MOLASSES**

I..... the Collector of district, hereby grant licence to (Shri Name and address) to possess/store at a time molasses not exceeding .....(terms) for sale or export subject to the rules, regulations, orders and notifications regulating the control of Molasses in force with the following conditions, namely:-

1. The molasses for which the licence granted for possession and sale shall be stocked or stored at (address of premises).
2. No molasses shall be sold to any person other than a licensee or an officer for the purpose specified in rule 235
3. No quantity in excess of the limit fixed in this licence shall be possessed at any time.
4. True accounts of all transactions shall be maintained by the licensee in the form appended to this licence.
5. The accounts and the stock shall be made available for inspection by any officer of the Excise Department not below the rank of Sub-Inspector of Excise.
6. There shall not be any shortage of quantity than that shown in the closing balance of the form of account.
7. The capacity of the storage tank has to be deliberated. It shall be ensured that the storage capacity is for at least 50% of the production capacity.

**Signature of the Licensing Authority with seal**

**F O R M XLVI (ML -4 )**  
**[(See rules 237(2) (d), 245 ]**

**Licence for possession of molasses for bonafide use**

Licence is hereby granted in favour of .....  
..... (name and  
address) to possess molasses not exceeding .....  
..... Tones during the period from ..... to  
..... for the purpose of .....  
..... subject to the following conditions, namely:-

1. Molasses license granted for possession shall be stored at (Address of premises).....  
.....  
.....
2. Molasses shall not be used for any purpose other than that for which this licence is issued.
3. The quantity in stock plus the quantity utilized shall not exceed the quantity for which the licence is granted.
4. Shortage in quantity unaccounted for shall be treated as violation of condition of licence.
5. Proper accounts of all transactions shall be maintained by the licensee.
6. The licence and stock shall be made available for inspection by any officer of the Excise Department not below the rank of Sub-Inspector of Excise.

**Signature of the Licensing Authority with seal**

**F O R M XLVI ( ML- 5)**

**[See rules 241,243 and 245 ]**

**APPLICATION FOR IMPORT/ EXPORT/ TRANSPORT OF MOLASSES**

To

The Collector,  
District.....

1.	Name of the applicant (in Block letters)	:	
2.	Father's Name	:	
3.	Permanent Address	:	
4.	Occupation	:	
5.	Details of licence held by the Applicant (nature of licence, it's No. & date).	:	
6.	Quantity of molasses required to be imported/ exported/transport	:	
7.	Place from which the import/ export / transport shall be made	:	
8.	Place to which the import/export shall be made	:	
9.	Mode of conveyance & route	:	
10.	Name and address of the person from whom the import is to be made/ to whom the export is to be made/ from whom or to whom the transport is to be made.	:	
11.	Period within which the import/ export /transport intended to be made.	:	

Place :.....

Date:.....

**SIGNATURE OF THE APPLICANT**



**F O R M XLVI ( ML- 6 )**

**[See rules 242 and 244 ]**

**PERMIT FOR IMPORT / EXPORT OF MOLASSES**

No.

Permit is hereby granted to the person whose name is given below for import/  
export of molasses as per details below :-

1.	Name of the Importer/Exporter	:	
2.	Address	:	
3.	Licence held by Importer/ Exporter (Nature of licence number and date)	:	
4.	Quantity of molasses permitted for import/export	:	
5.	Place from which the import /export shall be made	:	
6.	Place to which the import/export shall be made	:	
7.	Mode of conveyance and route	:	
8.	Name and address of person from whom the import is to be made/ to whom the export is to be made.	:	
9.	Period within which the import/export shall be made.	:	

Place :.....

Date:.....

**SIGNATURE OF THE LICENSING  
AUTHORITY WITH SEAL**

**F O R M XLVI ( ML- 7 )**

**[See rules 245 ]**

**PERMIT FOR TRANSPORT OF MOLASSES WITHIN THE STATE OF ODISHA**

Sri..... (Name and address) who has been granted a licence in Form ML-3/ML-4 under the Odisha Excise (Molasses) Rules, 2000 is hereby permitted to transport molasses obtained from any holder of a licence in Form ML-3 within the State to his licensed premises.

- (a) Description number and date of the licence held by transporter.
- (b) Period of validity of the licence.
- (c) Maximum quantity allowed for possession at a time under the licence.

2. This permit will be valid only during the period of validity of the licence and shall accompany the consignment transported every time from a licensed dealer to the licensed premises.

3. The maximum quantity of molasses transported under this permit at any time shall not exceed the quantity allowed for possession at the time under the licence.

4. The consignment of molasses transported shall not be disposed of in any manner during transit.

Date:

Place:

Signature:

Designation

Collector/ Supdt. of Excise

Particulars of molasses transported under the permit.

(To be entered by the licensee from whom supply is obtained.

Quantity of molasses

Supplied (Tonnes).

Signature and address of the  
licensee who made the supply.

**F O R M XLVI ( ML- 8)**

**[See rules 247]**

**FORM OF ACCOUNT TO BE MAINTAINED DAILY BY THE LICENSEE**

Date	Opening Balance	Particulars of purchase including those obtained from a Sugar Factory		Particulars of imports		Total Receipts (Columns) (2) + (4) + (6)	Particulars of use. Date	Quantity taken	Closing Balance	Remarks
		From whom	Quantity	From whom	Quantity					
1	2	3	4	5	6	7	8	9	10	11
	(Tonnes – Kilograms)		(Tonnes – Kilograms)		(Tonnes – Kilograms)			(Tonnes – Kilograms)	(Tonnes – Kilograms)	

**SIGNATURE OF THE APPLICANT**

**F O R M XLVI (ML- 9)**

**[See rules 247(4) ]**

**FORM OF ACCOUNT TO BE MAINTAINED BY THE LICENSEE**

Month Date	Opening Balance	Particulars of purchase including those obtained from a Sugar Factory		Particulars of imports		Total Recei pts (Colu mns) (2) + (4) + (6)	Particulars of Sales		Partic ulars of export	Quanti ty export ed	Closin g Balan ce (Colu mns (7)- (9)+(1 1)	Rem arks
		From whom	Quanti ty	From whom	Quanti ty		Name of Licen see to who m sold	Quanti ty sold				
1	2	3	4	5	6	7	8	9	10	11	12	13
	(Tonnes – Kilograms)		(Tonnes – Kilograms)		(Tonnes – Kilograms)	(Tonnes – Kilograms)		(Tonnes – Kilograms)		(Tonnes – Kilograms)	(Tonnes – Kilograms)	

**Signature of the Licensee.**

**F O R M XLVI ( ML 10 )**

**[See rule 247 (2) ]**

**Register to be maintained by the officer-in-charge of the Distillery.**

1. Serial number ...
2. Date & time of arrival ...
3. Registration number of the carrier ...
4. Name of the Sugar Mill from which ...  
supplied
5. Date pass Number and Date ...
6. Weight as per date pass (All in terms of ...  
Metric tones and Kilograms)
  - a) Gross weight ...
  - b) Tare weight ...
  - c) Net weight ...
7. Quantity actually received and recorded ...  
(in weight)
  - a) Gross weight ...
  - b) Tare weight ...
  - c) Net weight ...
8. Excess, if any ...
9. Shortage if any ...
10. Initials of Distillery Officer ...
11. Remarks

**Signature of the Officer –In-Charge with seal**

**F O R M XLVI ( ML -11 )**

**[See rules 248(2) ]**

Monthly return furnished by \_\_\_\_\_, holder of a permit for possession licence for sale of molasses.

Number of permit/licence hold for storage/ possession/sale of Molasses No.  
\_\_\_\_\_

**Receipt during the month**

Month & year	Opening Balance at the beginning of the month	Total receipt by purchase / transport/ export during the month
1	2	3

**Disposal during the month**

Quantity sold and transported during the month	Quantity exported during the month	Total columns (4) and (5)	Closing balance at the end of the month	Remarks
4	5	6	7	8

**Signature of the permit/ licence holder.**

**FORM XLVI ( ML- 12 )**

**[See rule 248(3) ]**

Monthly return furnished by Supdt. of Excise \_\_\_\_\_ District, on stock, disposal and balance of Molasses in the district during the month of \_\_\_\_\_.

Month & year	Opening Balance at the beginning of the month	Total No. of permit holders/ licence holders for possession sale of Molasses in the District	Total quantity of molasses received by the permit holders/ licence holders during the month
1	2	3	4

Total quantity sold/ transported during the month	Total quantity exported during the month	Total Columns (5) & (6)	Closing balance at the end of the month	Remarks if any
5	6	7	8	9

**Signature of the Superintendent of Excise \_\_\_\_\_ District**

[No.1685-II-EX-01/2017/Ex.]

By order of the Governor

**BISHNUPADA SETHI**

**Commissioner-cum-Secretary to Government**

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