

## **THE RAJASTHAN DISTILLERIES RULES, 1976**

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[Notification No. F. 32(b)514/Ex/L/77-26, dated February 24, 1977]

G.S.R.99-In exercise of the powers conferred by section 42 of the Rajasthan Excise Act, 1950 (Rajasthan Act 2 of 1950) read with section 16 & 17 thereof the Excise Commissioner with the previous sanction of the State Government hereby makes the following rules. namely:-

1. Short title - These rules may be called the Rajasthan Distilleries Rules 1977, and shall come into force on their publication in the Gazette .
2. Definitions - In these rules, unless the context otherwise requires –
  - (a) "Act" means the Rajasthan Excise Act. 1950 (Rajasthan Act 2 of 1950.
  - (b) "Feints" means impure spirit produced from the distillation of low wine;
  - (c) "Low wines" means impure spirit from the distillation of wash;
  - (d) "Obscuration" means the difference, caused by matter in solution, between the true strength of spirit and the apparent strength as indicated by the hydrometer;
  - (e) "Officer-in-charge" means the Excise inspector or Assistant Excise Officer in-charge of a distillery;
  - (f) "Receiver" means any vessel into which the work of still discharges;
  - (g) "Receiver room" means the part of a distillery where the receivers are kept;
  - (h) "Spent less" is the residue left after impure spirit has been redistilled;
  - (i) "Spent wash" is the residue left after wash has been exhausted of spirit;
  - (j) "Vat" means any fixed vessel used for the storage of spirit;
  - (k) "Warehouse" means the part of a distillery in which spirit in a fit state of consumption is stored;

- (l) "Wash" means a saccharine solution from which spirit is obtained by distillation; it includes fermented wash or wort;
- (m) "Wash back" means a vessel in which fermentation is carried on;
- (n) Form' means a form appended to these rules.

### **A - Establishment of Distilleries**

- 3. (1) **Grant of "No objection Certificate"** - Any person desiring to construct and work a distillery shall first apply for grant of 'no objection certificate to the Excise Commissioner through the District Excise Officer concerned after having deposited the fee prescribed for this purpose. Excise Commissioner, subject to general or specific instructions of the State Government, may issue "no objection certificate."
  - (2) **Grant of permission for Construction** - The holder of "no objection certificate shall seek the permission of Excise Commissioner for construction of distillery after having completed the formalities prescribed by Excise Commissioner in this behalf and depositing the fee prescribed for this purpose. Along with the application the applicant shall file for approval description and plans of the building in which he proposes to establish his distillery and also an inventory giving the description and size of the stills and all other permanent apparatus, These plans shall be drawn to scale showing the exact position and dimensions of each vessel to be used, and tracing the course of all pipes or channels in the colours which would be actually used under rule 34 together with elevations of all the more important parts of the distillery, such as the receiver room and warehouse. Excise Commissioner, if he is satisfied that there is no objection to doing so, may grant permission for construction of distillery.
  - (3) **Grant of licence for working of distillery:** - On receipt of intimation of completion of construction from the person holding permission under sub-rule (2) and after satisfying that fee prescribed for this purpose has been deposited and there is no objection to doing so, Excise Commissioner may grant licence to work a distillery .
  - (4) **Permission for addition / alteration:** - Any addition to or alteration of distillery plant or building shall be made with the prior permission of Excise Commissioner and no such permission shall be given unless the fee prescribed for this purpose has been deposited"]
4. **Distillery Licence** - A licence for the construction and working of a private distillery shall be granted in form R.D.1. A Licence to work a distillery in.

premises owned by Government will be in form R.D.2. persons who desire to construct and work a distillery for the purpose of manufacturing Indian Made Foreign Liquors shall be required to set up a patent still of good model to the satisfaction of the Excise Commissioner, Such a patent still should be new and not an old one.

The distiller who is licenced to manufacture Indian Made Foreign Liquor shall not be allowed to manufacture potable or non-potable products of any other kind on the same premises.

### **Commentary**

**Rajasthan Distillery Rules, 1977** – R. 4 and Rajasthan Stock-taking and wastage of Liquor Rules, 1959-R. 4 (1) & (5) - Duty on Excess Wastage not tax or duty, but consideration for licence - Measure thereof - Validity of demand notice . The so called duty on excess wastage as demanded in the instant case, is neither a tax, nor a duty of excess imposed under section 28 of the Act. It is strictly speaking, not a fee in the name of a quid proquo for services rendered, hut it is a price or consideration which the Government Sharges to the licensee for parting with the privilege of manufacturing liquor. There is no legal bar to the distiller agreeing to compensate loss of revenue which may be suffered by the State Government as a consequence of such excessive wastage by him in consideration of the privilege of manufacturing liquor granted to him by the State Government. The petitioner had agreed in the instant case to compensate the State Government for the loss of revenue which in might have suffered on account of the excessive wastage of rectified spirit by the petitioner. The measure of the toss is the excise duty which the State Government would have earned on the excessively wasted rectified spirit if such spirit had been converted into IMFL for consumption by human being.

**“Bottling” - What it is ? - It is a process of sale** - liquor is to be bottled under a licence and such a licence has been obtained by the petioners for the purpose of sale of Liquor meant for human consumption, where by it has been presenoed what will be the strength of a particular quality o1 wine and what will be its colour and in what quantity it will be sold and will be its price. The Distilleries Rules, 1976 under which licence has been granted to petitioners also provide that in what conditions the liquor is to be sold (Para 21)2.

5. Renewal of icences - Application for the renewal of licences for the following excise year must be made to the excise Commissioner through the District Excise officer on or before February 28, each year accompanied by treasury receipt showing payment of the prescribed fee provided that where application for renewal is not made within the prescribed period it shall be accompanied by an additional fee equivalent to 25% of such fee. If there have been alterations in

either plant or building fresh plans must be submitted. If there have been no alterations, a certificate from the Officer-in-charge to this effect be forwarded with the application for the renewal of the licence. If application for renewal of licence is not properly submitted in time & renewal consequently delayed, the spirit produced in the distillery will be liable to seizure and confiscation, or the parties working the distillery will be liable to the penalties provided by law for the illicit manufacture of spirit: Provided that in the event of a licence being refused for a distillery, which had previously been licensed permission may be granted to continue operations temporarily for a reasonable time pending appeal.

6. **Sale, Transfer or subletting etc. Prohibited** - Except with the written permission of the excise Commissioner the Distiller shall not sell, transfer or sublet the right of manufacture conferred upon him by his licence, nor shall he in connection with the exercise of the said right enter into any agreement or arrangement which is in the nature of a sub-lease. He shall not also admit any person and his partner in the concern without prior sanction in writing of the Excise Commissioner.

["Provided that manufacturing and bottling of brands of other unit, holding similar licence in any part of Country may be allowed on such terms and conditions as prescribed from time to time."]

7. **Removal of spirit etc. after expiry of licence** - On the expiry of his licence (unless a fresh licence shall have been granted to him), or if his licence shall be cancelled or suspended, every distiller shall be bound forthwith to pay the duty on and to remove all spirit remaining within the distillery in accordance with the rules in force and if he shall fail to do so within ten days of receipt of written notice from the District Excise Officer, the cost of any establishment which it may be necessary to employ at the distillery or warehouse may be recovered from the defaulter, in the event of continuous neglect, the spirit shall be liable to be forfeited at the discretion of the Excise Commissioner.
8. **Distiller to deposit security** - Every distiller shall deposit with the Excise Commissioner the security not exceeding Rs 10000 as may be directed by the Excise Commissioner for the payment of all sums which may become due to State Government by way of duty, rents, penalties, fines and under the provision of his licence or to which the distiller may be liable by law or by rules having the force of law or under an engagement or bond into which he may have entered. Securities to be furnished shall be in any one of the forms of securities provided under General Finance and Accounts Rules.
9. **Officer Accommodation** - Distiller shall provide office furniture for the use of the Officer-in-charge of the distillery and his staff. If a distillery is established at a place where suitable quarters for such officers are not available for hire at

reasonable rates the distiller shall provide suitable quarters to the satisfaction the Excise Commissioner.

The Distiller shall be bound to keep the quarters and their appurtenances in proper repair and not to interrupt or annoy any officer residing therein, in his use or enjoyment thereof. In case any question should arise as to whether the rent demanded by the owner of such quarters is just and reasonable taking into consideration the nature and extent of the accommodation, the question shall be referred to the Excise Commissioner whose decision thereupon shall be final and binding on the distillery concerned.

10. **Government not liable for loss of spirit in distilleries** - Government shall not be liable for the distraction loss or damage of any spirit stored in distilleries by fire or theft or by gauging, or proof or by any other cause whatsoever In case of flue or other accident office-in-charge of distilleries shall immediately attend to open the premises at any hour by day or night.
11. **Safe custody of stock of spirit** - Shall be responsible for the safe custody of stock of spirit in their distilleries and shall be liable to make good a loss of revenue caused to Government by their negligence.
12. **Fermentation and distillation efficiencies** - The distillers shall be responsible for maintaining such minimum fermentation and distillation efficiencies as may be prescribed by the Excise Commissioner.
13. **Noxious material & unhygienic water not to be used** - (1) The material to be used in distilling shall be good quality and no ingredients noxious to health shall be used in the distillation or be put in the spirit, The spirit shall be liable to analysis on the order of the Excise Commissioner and The distiller shall be bound to take steps to remedy defects which the Excise Commissioner may consider material If spirit found to be of inferior quality and unsuitable for the purpose for which it was made, it may be rejected and destroyed or otherwise dealt with under the order of the Excise Commissioner Officers-in-charge of distilleries are empowered to stop pending the orders of the Excise Commissioner the issue of spirit which they consider bad and are required to send samples of such spirit for analysis without delay.  
  
(2) Certification of water to be used - No water which has not been certified by the competent authorities of the Public Health Department in writing to have been obtained from an uncontaminated source shall be used in the process of fermentation distillation or for reducing the strength or washing the bottles unless, it has been raised to a temperature of not less than 212° F and has been kept at the temperature for at least 10 minutes and

has been effectively filtered and chemically treated to make it safe for portable use by human beings.

14. **Manufacture of Indian made Foreign Spirit** - The distillers holding a licence in form RD - or RO - 2 shall not be allowed to manufacture in their Licensed distilleries. Indian Made Foreign Spirit for potable purposes from Neutral - Spirit or Rectified Spirit Grade 1, which does not conform to the specifications laid down from time to time by the 'Bureau of Indian Standard' in this regard".
15. **Flavouring and colouring etc.** - Except in the case of coloured rum the addition of any flavouring, colouring or similar matter is prohibited until the spirit has paid duty for issue. The addition of caramel to rum is regulated by rules 75 and 76.

The sanction of the Excise Commissioner is required to the use of any flavouring or colouring matter and to the proportionate quantity that may be added.

16. **Distiller bound to report breaches of law, etc. committed by their servants** - If it comes to the knowledge of a distiller that any person employed by him has committed any breach of the excise laws or of the engagements entered into by him, it shall be his duty to report the matter to the District Excise Officer and to comply with the directions of the latter officer requesting the continued employment of such person.
17. **Accounts to be kept by distillers** - Distillers shall keep regular daily accounts. The accounts shall show the quantities and descriptions of the materials used. The quantity of wash and of spirit manufactured, the quantity of spirit passed out and the quantities of wash and of spirit in store in each vat or other receptacle.
18. **Distillers accounts to be open to inspection** - Such accounts shall be open at all times to the inspection of the Officer-in-charge distillery and of all superior officers.
19. **Distillers bound to obey all rules already in force or which may hereafter be prescribed** - Distillers shall be bound by all the general rules for the management of distilleries and for the issue of spirit therefrom which may already be in force or which may hereafter be prescribed under the existing excise law, or under any law which may hereafter be enacted, and by all special orders issued by the Excise Commissioner with regard to individual distilleries, and shall cause all persons employed by them in the manufacture, issue etc. of spirit to obey all such rules.
20. **Appointment of agents and other servants** - (1) The appointment of Agents and all other servants by the distillers shall be subject to the approval of

the District Excise Officer who will have the power to order the removal from service or prohibit the appointment of any person whom he considers undesirable.

Provided that no order for the removal from service of person covered by the definition of the term "workman" as given in section 2(s) on the Industrial Disputes Act. 1947 (Act No XIV of 1947) shall be passed without prior consultation with the Labour Commissioner, Rajasthan;

Provided further that in the event of a difference of opinion between the Labour Commissioner and the District Excise Officer on any particular point relating to the removal of a person from service, the matter shall be referred immediately through the Excise Commissioner to the State Government for orders;

- (2) The order of removal passed by the District Excise Officer or his decision to prohibit employment of any person shall be appealable to the Excise Commissioner Rajasthan.
- (3) Whenever any workman is suspected of pilferage of excisable goods and his immediate removal from the distillery is considered necessary to safeguard revenue interest or in the interest of discipline, the contractors may be asked to depute the defaulting workman to some other section, which does not involve his entry into the Distillery pending the receipt of the Labour Commissioner's concurrence for his removal

### **B - Control of Distilleries**

21. **The Excise Commissioner to appoint Officer to the charge of distilleries** - The Excise Commissioner will appoint such Officers of the Excise Department as he may see fit to the charge of distilleries. The pay of such officers will be met by Government provided that when the annual establishment charges exceed the sum of total of 10 percent of the duty leviable on the issues made from the distillery to districts in the State, plus 60 percent of the export duty levied on all exports of liquor during the year, this excess shall be realized from the distillers.
22. **Control** – The Officer-in-charge will unless otherwise directed, work under the supervision of and correspond with the District Excise Officers in whose territorial charge the distilleries lie. In all ordinary matters regarding the working of distilleries, the proprietors should in the first instance apply to the officer-in-charge who will if necessary apply for orders.
23. **The admittance into distilleries of persons not having business therein forbidden** - Distilleries shall be open only for the entrance and exit of persons who have business within them. No one except officers of the Excise Department

and superior officers of other Government Departments, distillers, their servants and licensed vendors who have come to purchase spirit shall be allowed to enter the premises on any pretext others may only enter with the permission of the Officer-in-charge, provided that permission shall not be granted to persons whose admission to the distillery may be objected to by the distillers.

24. **Control over persons entering distilleries** - All persons entering a distillers or warehouse shall be under the orders of the officer-in-charge in receipt of their conduct and proceeding within the distillery or warehouse, and shall be liable to search on their quitting the premises, at the discretion of the officer-in-charge.
25. **Guard posited to distilleries holding R.D. 2 Liccnce** - In the case of distilleries working within Government buildings –
  - (1) If the Excise Commissioner considers it necessary an excise guard, consisting of one Jamadar and three constables, may be stationed at the distillery for watch and ward duty. It shall furnish a sentry to guard the gate day and night. A sheet prescribing the duties of the guard shall be in the possession of the Jamadar commanding the guard.
  - (2) The gate of the distillery shall be unlocked at day break for (the admission of the distillery officials, distillers and workmen and shall be locked all sunset when all persons must leave the distillery. The key of the distillery gate shall remain during the day with they sentry on duty and at night in charge of the Jamadar. Ordinarily the gate of the distillery shall be kept closed, and it shall only be opened to allow authorised persons to pass in and out, for the admission of materials, fuel or plant and for the passing out of spirit and waste products.
  - (3) A list of persons authorised to enter the distillery shall be made over to the Jamadar in charge of the guard by the officer-in-charge of the distillery.
26. **Ejection of riotous persons, etc.** - The Officer-in-charge of a distillery or warehouse may eject and exclude from the premises any person as to whom he has reason to believe that he has committed or is about to commit any breach of these rules or of the Rajasthan Excise Act, 1950 or who is intoxicated or disorderly. All action taken by any such officer under this rule shall forthwith be recorded by turn in writing in his official dairy for the information of his official superiors.
27. **Smoking prohibited** - Smoking in any portion of a building used for fermentation or of storage of spirit is forbidden. The use of maked lights within a distillery is strictly prohibited.



28. **Hours of attendance of excise officials** - The hours of attendance of the excise supervisory staff shall be the same as observed in the Distillery under the Factory Act.
29. **Holiday** - The holidays allowed to officer-in-charge and clerks at distilleries shall be the same as fixed for the distiller for his staff under the Negotiable instruments Act.

In case, the excise staff stationed at a distillery is required to attend the distillery on any of the above mentioned holidays, or after working hours of the distillery, the distiller shall be required to pay to Government overtimes fee according to the scale as is payable to their own staff of the status of Excise Department Staff posted at the Distillery.

The overtime fee so realized, shall be credited to Government and shall be paid to the Excise Staff according to the financial rules of the State Government.

30. **Power to withdraw establishment** - In case a distiller shall cease distilling or issuing spirit for a period exceeding one month, the Excise Commissioner may withdraw the establishment stationed at the distillery except such staff as can be required for guard duties and may prohibit all further distillation and issue of spirit until the distiller has given the Excise Commissioner fifteen days notice in writing of the date on which he proposes to recommence distilling or issuing spirit, as the case may be.

### **C - General Arrangement and Management of Distilleries**

31. **Wash and spirit to be conveyed through closed pipes** - Wash shall be conveyed from the wash backs to the stills in closed pipes. The distilling to the time when the spirit is issued from the store vats the distillate shall be contained in closed receptacles and conveyed through closed pipes.

Spent wash and spent less shall be carried off in closed pipes or covered drains.

32. **Pipes to be visible throughout** - Pipes intended for the conveyance of wash and spirit must be so fixed that they can be examined throughout their entire length.
33. **Joints to be rivetted or bolted** - All joints in spirit pipes must either be rivetted or be joined with bolts. In the later case the flanges bolted together must have, in addition to the bolts, at least two holes for wires to pass through which shall be secured with a lead disc bearing a departmental seal.

34. **Ends of the pipes to be securely fixed** - The ends of still worms, and all pipes which convey spirit or serve spirit receptacles shall be firmly fixed into the receptacles they serve.
35. **Pipes to be painted** - Pipes in distilleries must be painted as follows - If intended for conveyance of wash, green; if for the conveyance of spirit red; if for the conveyance of feints, brown; if for the conveyance of spent wash or molasses, blue. The officers- in-charge will be held strictly responsible for the colour of even pipe being correct and the paint bright.
36. **Distillers responsible for leakage from pipes** - The distiller shall be responsible for preventing any leakage from pipes.
37. **Lock fastenings to be on all spirit pipes and vessels** - The charging and discharging pipes of stills, all spirit safes, all mondoors, cocks or other openings in stills, spirit vates, spirit receives and other receptacles for spirit shall be so fitted as to enable them to be secured by an excise lock of a pattern approved by the Excise Commissioner.
38. **Storage rooms to be provided with Double Locks** - The doors of all buildings or rooms which are used for the storage of spirit shall be provided with double locks, the keys of which are not interchangeable, and of which one lock shall be an excise lock in the charge of the officer-in-charge and the other a distillers lock in the charge of proprietor .
39. **Openings and cocks not opened for long period may be secured by wire and lead excise seal** - With the approval of the District Excise Officer openings and cocks in still, receivers, vats or connecting pipes which are not likely to be opened for long periods may be secured by means of wire and lead excise seals.
40. **Locks on fastening to be changed once a month** - The locks used for the several parts of the distillery, etc., should be changed once a month at irregular intervals, so that the same lock may not be known to be continuously in use in any particular fastening.
41. **Lock fastening to be constructed** - Lock fastenings are to be constructed as much as possible in one piece. When hinges in them are necessary the hinges must be formed by welded joints and not by riveted pins, if a part of any fastening is attached to a vessel or utensil, it must be by rivets and not by screws. The fastenings for cocks must be fitted so closely as not to admit of any Cock being partially turned or upended or the plug or key lifted up or taken out, after the fastening is applied Chain fastenings are not to be used except in case where it would be impracticable to apply fastening of any other description.

42. **Working fastenings** - When it is necessary for the distillers operations the cocks upon closed pipes be left open when officer-in-charge is not present working fastening must be provided. Such fastening must be so constructed that the excise lock shall not interfere with the free use of the cock, and so fitted that no abstraction of spirit is possible.
43. **Locks not be picked or forced but hasp filed** - Should it happen at any time that a lock cannot be opened in the usual manner, it is not to be picked or forced, but must be removed by filing through the hasp, or if the distiller has no objection through the fastening. All defective locks should be sent with the Keys to the- Excise Commissioner for examination and repair. On no account are they to be given out locally for repair.
44. **Supply of ticket books** – Officers-In-charge or distilleries will be supplied with books of ticket in form R.D. 3 for use with the excise locks. Tickets must be used in the consecutive orders of their number.
45. **Instructions regarding use of lock ticket** - Whenever an excise lock is affixed to any pipe, cock receptacle, door, etc. the officer affixing it shall first take a ticket out of the book and enter on it and its counterfoil with his initial the date hour and minute of the affixing of the lock, after the word "on" with the description of the pipe, cork, etc. on which he is about to affix it. The hours should be numbered 1 to 24 and counted from midnight. He will then place the ticket in space provided for the purpose under the part of the flap which is hinged on to the front of the lock taking care that the ticket is pierced by the spikes which stand up in the space in question. The flap should then be firmly closed on to the top of the ticket and the lock be locked on the pipe, cock, etc. as the case may be.
46. **Entries on lock ticket and counter foils to be abbreviated** - The entries on tickets and their counterfoils should be abbreviated thus:-

For still, write SL.

For receiver, write R

For receiver room, write R. R.

and so on, the number of the still, etc., being added when there is more than one. Care should be taken to make the entries on the tickets in such part thereof that they may be defaced as little as possible by the revolution of the spikes and tearing of the tickets on the opening of the locks.

47. **Instructions for removing lock from any pipe, etc. and for dealing with a case of tampering** - When an excise lock has to be removed from an pipe, etc., the officer should first move the key-hole cover to one side so as to expose the ticket which will be visible through the upper hole in the flap, and which he should carefully examine to ascertain if it has in any way been tampered with. If it should appear to have been tampered with, he should at-once send for his own immediate superior, if at hand, or for an officer of police or a superior officer of some, other department or other trust worthy person, and should cause such officer of person to make a careful note of the exact state of the ticket, after which the lock may be opened. In every case when a lock has been opened the officer will at once remove the ticket, enter on it the date hour and minute of removal with his initials., as shown after the word "off" carefully smooth it out, and gum it on the blank space left for the purpose at the edge of its counterfoil. A full report should at once be made by the officer to the Excise Commissioner every case in which a ticket has been found to be tampered with a careful examination having previously been made as to whether any spirit has been removed or other infraction of the law committed:
48. **Number of ticket put on and taken off to be entered** - In the form of diary (R.D.5) prescribed for use by officer-in-charge, columns have been provided for the numbers of the tickets put on and taken off in connection with all operations These columns must be filled up at the time when the various transactions take place.
49. **Ticket book and keys of lock to be kept in personal custody of officer-in-charge** - All ticket books and the keys of all locks whether in use or not, must variably be kept in the personal custody of the officer-in-charge when not actually in use they must be locked in the iron safe provided for the purpose. This safe must be secured with one of the locks, so that the officer-in-charge may have one key only to carry about with him. Tickets will be used with this lock as with all others, according to the above direction; the officer-in-charge will be held personally responsible for the safe custody of the key, and for its proper use.
50. **Failure to use lock without ticket or make proper entries in diary treated as very serious offence** - The use of a lock without a ticket or the failure to make the proper entries in a ticket or its counterfoil fully or to account for the use of ticket will be treated as very serious offences. Such occurrences must invariable be reported to the Excise Commissioner for orders. It will be the duty of inspecting officers to see that these orders are must strictly carried out and that all pipes, cocks etc are so made and secured as to render the abstraction of spirit impossible without immediate detection. They should also examine the lock to see that no means have been resorted to by which the ticket box might be opened without breaking the ticket.

51. **Receptacles to be used for wash and spirit** - Vessels used as receptacles for wash and spirit may be constructed of any material approved by the Excise Commissioner, they shall be regular shape and covered vessels shall be fitted with proper manholes. In the case of every vessel proper arrangements shall be made for gauging by dipping rod and tables shall be provided showing the number of litres contained in each vessel when filled to every 1/5th of one centimeter, When the wet method of gauging is applied to any vessel a permanent dipping rod of a pattern approved by the Excise Commissioner must be provided by the distiller and fixed by him to such vessel in a manner approved by the Excise Commissioner.

No gauging rod shall be brought into use till it has been verified and approved by the officer-in-charge.

52. **Rooms and vessels to be marked and numbered** - The distiller shall cause to be painted with oil colour and shall keep so painted upon the outside of every room or place and upon a conspicuous part of every vessel and utensil the name of such room, place, vessel, or utensil, according to the purpose for which it is used, and when more than one room, place, vessel or utensil, is used for the same purpose, he shall also paint a progressive number on each, beginning with the number one. Each vessel or utensil shall also have its capacity painted on it.
53. **Receptacles to be gauged and passed** - (a) No receptacle, whose contents are to be estimated by a gauge rod, shall be brought originally into use till it has been gauged and passed by the officer-in-charge and if any gauged receptacle is repaired or moved it may not be brought again into use until it has been regauged and passed by the officer-in-charge.
- (b) **Dipping place or level of vessel not to be altered** - The distiller shall not cause or allow the dipping place or level of any vessel to be altered or any device to be used to deceive the officer-in-charge in taking the gauge or any vessel or to prevent him from taking a true account of all wash or spirit in any vessel.
54. **Receptacles to be fixed at proper height and fitted with cocks** - Receptacles must be fixed at a proper height and be fitted with cocks so that they can be emptied without being moved. It is better that they should be placed on slightly sloped stands on foundations, so that they may drain through the cocks without difficulty. The use of casks for storage purposes is forbidden except with the special permission of the Excise Commissioner,.

55. **Wash Backs** - The wash backs for the fermentation of wash shall be placed in a room or building exclusively set apart for them, which shall be kept securely locked if the Excise Commissioner so directs.
56. **No wash except that prepared in distillery to be used; no wash to be removed from distillery** - No wash shall be used except such as has been prepared within the distillery nor shall any wash be removed from the distillery.
57. **Notice to be given to officer-in-charge when wash is to be prepared** - When wash is about to be prepared the distiller shall give notice to the officer-in-charge and as soon as the wash is ready for gauging and proving, submit to him a declaration in writing on the prescribed form (R.D.8) specifying the kind quantity of material used. The number of litres of wash made, and its initial specific gravity corrected for temperature.
58. **Officer-in-charge to verify wash declaration** - The officer-in-charge, on receipt of the distillers' declaration, shall proceed to verify the same, and enter the result in his diary.
59. **Wash ready for distillation to be gauged by officer-in-charge** - As soon as the wash is fully attenuated and ready for distillation the distiller shall again inform the officer-in-charge and that officer shall by gauging and the saccharometer, and the alcoholometer (where one has been supplied), ascertain the quantity and specific gravity of the attenuated wash and record the particulars in his diary. The initial gravity shall be determined by adding the degrees of attenuation as ascertained by the alcoholometer to the actual gravity indicated by the saccharometer.
60. **Stills to be securely closed** - There shall be no openings into any still except those in connection with the charging and discharge pipes, condensers, mandoors and air cocks or valves upon the breast of head. The external orifice of an air valve must be so constructed and covered by a perforated metal plate as to make it impracticable by means of it either to introduce wash or to abstract spirit, or to convey spirit vapour away for condensation elsewhere.
61. **Re-distillation in pot-stills to be supervised by officer-in-charge** - When a pot-still is being used for the re-distillation of unfinished spirit the mandoor and the charging and discharge pipes shall be secured by the officer-in-charge with closed fastening and such still be charged and discharged only after notice has been given to the officer-in-charge & under his supervision. The officer-in-charge on being required to open the discharge cock for the discharge of spent lies, shall satisfy himself that the spirit contained in the unfinished spirit with which the still was charged has been completely extracted by distillation .

In the case of continuous stills, re-distillation may be allowed by feeding the spirit to be re-distilled in the rectifying column or mixing the spirit with the wash which has been fully attenuated and the alcoholic contents of which have been calculated or determined before mixing. In case unfinished spirit is not mixed with it should be Put into and locked up into wash charger wash for re-distillation, or other vessel in which the pump works. The Distillers are free to carry out such re-distillation in separate still, specially meant for the purpose to avoid the risk of excess wastage.

62. **Safes to be Fitted to stills** - There shall be placed between ever still and the receiver or receiver into which it discharges, a glass "safe" furnished with a hydrometer capable of showing the strength of liquor down to the zero of water. There may be separate safes between each still and its receiver or receivers, or a central safe which controls the worm ends between a number of stills and their receivers.
63. **Sampling apparatus** - If desired, a sampling apparatus may also be used, provided that it is so constructed that for every sample drawn off, and exactly equal quantity is discharge into a closed and locked receiver. The samples shall be produced before time officer-in-charge, who on finding that they agree in measurement and strength with corresponding quantity discharge into the receiver, shall pass them into store, Should any deficiency occur the matter must be reported for orders.
64. **Arrangement of still etc.** -The distiller shall so arrange his stills that spirit shall discharge into closed and locked receivers of such pattern that no spirit can be removed from them unless they are unlocked The Excise Commissioner ma require the distiller to affix to any receiver an apparatus which will prevent the supply and discharge cocks being open at the same time
65. **Size of Receivers** - Should ordinarily be of sufficient size to hold all the spirit likely to be made in the stills during the 72 hours of continuous working and must be placed that a free passage is left round them and a clear space below them to permit of their being easily examined.
66. **Working of cocks on charging and discharge pipes of receiver** - Both the charging and the discharge pipes of receivers must be fitted with cocks which can be locked. The cock on the charging pipe must be shut and locked whenever that on the discharge pipe is open and vice-versa, except when both are required to remain open simultaneously for repairs or for other proper reason, in which case either the whole apparatus must be disengaged from the still and be so secured and locked, that it cannot be used the officer-in-charge has removed the lock, or the still itself must be locked up so that ii `cannot be used. When spirit

runs from the receiver into the warehouse, that discharge cock of the receiver is to be frequently tested to see that it does not permit any leakage when shut he shutting for half an hour or longer the inlet cocks at the vats while spirit collecting in the receiver, and ascertaining whether an accumulation takes place in the pipe. The date of such tests and their result should be entered in the diary.

67. **All spirits to be run in empty receive** - The spirit, whether finished or unfinished produced by any one distillation, shall be run into an empty receiver or receivers and such spirit shall be gauged and proved by the officer-in-charge in the receiver on the still in which it is produced, before it is passed out of such receiver or receivers or mixed with spirit produced by any other distillation. The particulars of such gauging and proof will be recorded in the diary.
  68. **Produce of distillation** - The produce of a single distillation should not exceed the quantity that can be held in a single receiver, nor shall such produce consist of the distillate of the contents of a number of complete wash backs than has been run into the still for a period than seventytwo hours.
  69. **Store vats to be kept in warehouse** - Store vats shall be kept in a room or building set apart entirely for them and provided with only one door, such rooms or building will be designed "the warehouse."
  70. **Separate store vats to be used for different kinds of spirit** - Separate store vats are to be used for the storage of different kind of spirit. If issues are made direct to vendors of country spirit special vats must he provided for the issue of such spirit at the fixed strength prescribed for such issues.
- 70-A. With the previous sanction of the Excise Commissioner Country Spirit of Indian Made Foreign Spirit intended to undergo the process of maturing may be stored, without prepayment of duty, in casks/vats in a room within the distillery enclosure specially set apart and used only for ibis purpose and secured under the double lock of the officer-in-charge and the licensee. The spirit for maturation may-with the special permission of the Excise Commissioner, be kept in wooden vats and in spirit storeroom, which shall for the purposes of this rule be demand to be matured spirit warehouse. Deposits in and withdrawals from the warehouse will be governed by the following rules;
- (1) An application for the removal of country spirit of Indian made foreign spirit from the store-room to the matured spirit warehouse must be made in writing to the officer-in-charge. The application on presentation, must special the serial number of each cask/vat and before removal takes



place, must be completed by specifying for each cask/vat its full capacity the quantity and strength of the spirit it contains.

- (2) Removals may be made at any strength not below the strength prescribed for the issue of spirit.
- (3) No cask/vat of less than 36 litres capacity shall be removed for deposit in the matured spirit warehouse.
- (4) In preparation for removals, the rate or weight empty, of each cask/vat must first be ascertained, the cask/vat thereafter filled to the bung hole with the spirit intended for removal or the capacity determined in the manner prescribed by the Excise Commissioner.
- (5) All particulars of gauge and proof must be recorded at the time of removal in the appropriate columns of the warehouse register (in Form R.D. 10 B) instead of the pass as in the case of ordinary issues. The quantity removed (in proof litres) will be shown as transferred to the warehouse in the appropriate column of the issue register (in Form R.D. 10-A) but it is important that the removal should not be classed with the issue.
- (6) On the outside of the heads of every cask/vat removed from the storeroom for deposit in the matured spirit warehouse must be legibly printed with oil colour the progressive number of the cask/vat beginning with number one on the 1st April in each year, also the financial year in the deposit is made, and the full capacity to the nearest tenth of a litre.
- (7) No pass will be necessary to cover transport from the spirit-room to the matured spirit warehouse but the distiller will have to declare the period for which he intends to keep the quantity of spirit for maturation.
- (8) Immediately preparation for removal has been completed the officer-in-charge must see the cask/vat or casks/vats safely deposited in the warehouse.
- (9) Each cask/vat deposited in the warehouse must be closed with a bung of hard wood, fitted flush with the outside of the bung stave. The licensee may, in his discretion, insert a spigot into the hard wood bung, to serve as a safety valve.

Cask/vats must be so arranged in the warehouse as to allow easy access to them, in order that a correct account of their contents may be taken at any time and leakages may be readily discovered.

- (10) It will be unnecessary to take account of the spirit in stock in the matured spirit warehouse monthly so in the case of spirit in the store rooms. The stock of spirit in the warehouse will invariably be the total quantity in proof litres as shown in the warehouse register in form R.D. 10-B. The officer of the Excise Department at their periodical visits should however check the quantity of spirit in a few of the casks/vats in the warehouse and record the result briefly in the register in Form R.D. 10-B, where they find that the deficiency is in excess of the seal prescribed under sub-rule 4 of Rajasthan Stock Taking and Wastage of Liquor Rules, 1959 they should enquire into the cause and satisfy themselves that no illicit abstraction from the cask/vat has occurred. The officer in-charge will be responsible that casks/vats while in the warehouse are not tampered with, unless in his presence, for necessary repairs or for examination of the spirit by the officers of the Excise Department, or his manager. The officer-in-charge should make, each month, a careful inspection of the apparent condition of each cask/vat lying in the matured spirit warehouse and arrange for the immediate transference of the contents of a cask found leaking. The result of each inspection should be briefly recorded in the warehouse register in Form R.D. 10-B and a note that the usual inspection has been made should also be entered in the Officer-in-charge's diary in Form R.D.5.
- (11) Wherever cask/vat can be transferred to the new cask/vat whose full capacity has been first ascertained, which must be marked the same number similar to the old one in the presence of the Officer-in-charge of the licensee. The note of such transfer will be made in the warehouse register.
- (12) No removal of part of the contents of a cask/vat is permitted from the warehouse to the store room.
- (13) Removal will be made from the warehouse to the store-room on the written application of the licensee specifying the progressive number of the cask/ vat, the year when it was deposited in warehouse and (on its removal) the ullage quantity and strength.
- (14) on receipt of licensee's application the Officer-in-charge will after taking account of the spirit in the cask/vat by means of bung rod in the manner prescribed by the Excise Commissioner, see the cask/vat removed to the store-room from which the issue of matured spirit will be made under the ordinary rules and procedure. The actual quantity of spirit in proof litre removed from the warehouse to the store-room will be recorded in the warehouse register as passing in to the stock of the latter.

(15) The deficiency allowable during the period of storage in the warehouse is calculated according to the scale prescribed under the Rajasthan Stock taking and Wastage of Liquor Rules, 1959. In the event of the deficiency being in excess of the prescribed scale, the officer-in-charge will make a brief report in the warehouse register. In from R.D. 10-B on the condition of the cork on delivery i.e. "no apparent cause" in cases where the cask/vat is in apparently sound condition, and a few brief remarks where such cause as leaks defective staves, broken hoops, porous wood, etc. might account for the excess any officer of Excise Department specially authorised by the Excise Commissioner to inspect the Distilleries of their inspection will enquire into the reasons given for the excess and if they are satisfied that will initial the officer-in-charge's entry in the warehouse register in from R.D. 10-A. If they are not satisfied that the excess is due to natural or accidental cause he will submit a report, recording their reasons at full length to the District Excise Officer so that action for recovery of duty on the excess may be taken.

71. **Grogged liquor to be destroyed** - Water which has been poured into empty liquor vats to prevent shrinkage of the wood, and has become alcoholic by abstraction of the spirit absorbed by the wood should be run off into a sewer in the presence of the officer-in-charge. When water is added to a vat to prevent shrinkage, the vat should be kept locked.
72. **Minor alteration in distillery arrangement** - The previous sanction of the Excise Commissioner should be obtained to all alterations in and additions to buildings or permanent apparatus actually used in the preparation, conveyance or storage of liquor, except in the following case, in which officer-in-charge may sanction the alterations, subject to immediate report to and subsequent approval by the Excise Commissioner.
- Additions, alterations or repairs to wash vessels, pipes used for the conveyance of wash, steam, gas or water, stills not actually in used furnaces and flues, mixing apparatus and wash or water pumps.
  - Necessary repairs to gauged vessels or spirit pipes.
  - Repairs of an emergent nature.

As regards works coming under head (a) the officer-in-charge may, on receipt of twenty-four hours written notice from the distiller or his authorised agent permit the work to be proceeded with, but any case of doubt he should refer the matter to the Excise Commissioner. All such applications be filed for future reference.

In the case of works coming under head (b) the officer-in-charge may, on similar notice being given permit the work to proceed if he is convinced that any delay in proceeding with it would cause inconvenience. He will be held responsible that the work is performed without risk or loss to the revenue.

Repairs of an ostensibly urgent may be allowed to proceed immediately on receipt of a written application. Care must be taken to see that no risk to the revenue is involved.

73. **Repairs etc. to be reported** - In all cases a full report detailing the repairs, additions or alterations that have been permitted should be submitted to the Excise Commissioner within twenty-four hours of the grant of the permission and the matter should also be noted in the diary of the officer-in-charge.
74. **Blending and reduction of spirit** - Blending and reduction of plain spirit is permitted in the store vats, provided such blending and reduction is done in the presence of the officer-in-charge and under his supervision. The officer-in-charge must see that through admixture has been affected and may then, if the distiller do desires, prove the spirit to see the required strength has been obtained. He should, however, take no proof for the purpose of issue front a vat in which, blending or reduction has taken place, until the lapse of at least twenty-four hours such blending or reduction. In cases of emergency this rule may be relaxed, hut in no case can a proof for issue be taken until after lapse of two hours.
75. Colouring in store vats not Permitted - The colouring of spirit in the store vats is not permitted.
76. Coloured rum warehouse - Spirit to which it is desired to add caremel at the time of strong, instead of at the time of issue, must be stored in a separate "Coloured Rum" warehouse.

After the gauging and proving of the plain spirit, the caramel will be added in such quantities as the distiller may desire.

The volume of the caramel added will be noted by the officer-in-charge in Form R.D. 14 and on the following day the contents of the vat will again be gauged and proved. The apparent loss in proof litres due to obscuration will be shown as an issue in columns 8 and 16 of the Form 14; duty will be assessed on this apparent loss and will be debited against the distiller's advance in form R.D. 23. The fact that this has been done will be noted in the column of remarks in form R.D. 14. The item must also be shown to register R. D. 11 although no pass is actually issued.

When spirit has been coloured and duty charged in the above manner no further addition of spirit can be made to the vat previous to its being emptied.

All spirit finally issued from the coloured rum warehouse will pay duty on the apparent strength at the time of issue.

77. **Obscuration and mode of taking sample for analysis** - Great care must be taken that no sugar, salt, or other matter soluble in spirit and heavier than water is added to the spirit before it is proved so as to effect the action of the hydrometer, or in other words, 'to obscure' the strength. If anything of the kind is suspected three samples of the spirit (of about 4 ounces each shall be taken, whereof, one sample be sealed and sent for analysis one sealed and kept under lock and key until the result of the analysis are known & one sealed & handed over to the distiller or his manager each of the three samples should be marked with the same distinctive mark or number and should be verified by the initials or signature of the officer-in-charge. The officer-in charge must not in any case make the distiller aware of his intention to take samples, but he should request the distiller or his manager to be present at the time of taking them, and inform him that the samples are taken for the purpose of examination. These instructions as to the mode of taking samples apply also to cases in which district Excise Officer desire to take samples in order to ascertain whether substance deleterious to health although not such as to effect the indication of the hydrometer, are present in spirit.
78. **Calculation of duty in case of obscuration** - When is known or suspected that saccharine or other matter of such a nature as prevent the true strength being ascertained by means of the hydrometer, is present in spirit, the number of degree to be added to the apparent strength on account of obscuration shall be certified by the Chief Chemical Analyst. Government of Rajasthan, Jaipur on analysis of a sample of the spirit submitted to him and duty shall be calculated on the quantity and strength of such spirit after the addition of the number of degrees of proof certified as necessary to be added to the apparent strength, as ascertained by the hydrometer.
79. **Test for ascertaining presence Foreign matter**—In case in which an officer in-charge suspects that salt, suger or other substance likely to affect the indication of the hydrometer has been dissolved in the spirit, but his suspicious are not sufficiently definite to warrant his taking samples he should from time to trifle evaporate a small quantity of spirit in a watch glass when the presence of solid matter will be easily detected Vegetable substances such as sugar may be distinguished from salt by their being blanked and dissipated by heat after the spirit and water have been driven off. Form of the ordinary impurities in the water used in the manufacture of spirit few samples will be found which do not

leave some trace of solid matter after evaporation, but these may always be distinguished from foreign matter added in such quantities as would affect the strength indicated by hydrometer. It will be for officer-in-charge occasionally to apply this simple test even when they have no suspicion that such substances as sugar, etc. have been dissolved in the distillery under their charge.

### **D-Denaturation of Spirit**

80. (1) Spirit may be denatured in following ways viz,:
- With crotonaldehyde, Pyridine and Methyleneblue or pyridine and caoutchoucine, or;
  - With wood naphtha, or;
  - With 1 per cent of castor oil and 5 per cent of caustic soda solution by volume. or;
  - in other ways laid down by the Bureau of Indian Standards from time to time in this regard.
- (2) The first kind of denatured spirit is meant for general use and may be issued to all licenced vendors of denatured spirit for sale in retail to the public. It shall be prepared by adding one half percent by volume of light caoutchoucine and one half per cent by volume of mineral pyridine bases to the whole volume of rectified spirit of strength not less than 60 overproof.
- (3) The second kind of denatured spirit is intended for use in the manufacture of transparent soap only and may be issued to any manufacturer of transparent Soap to whom a licence in form F. L.-19 has been issued by the Excise Commissioner in accordance with conditions of his licence. It shall be prepared by the addition of 5 per cent of approved wood naphtha to the whole volume of rectified spirit of a strength not less than 600 overproof.
- (4) The third kind of denatured spirit is also intended for use in the manufacture of transparent soap only and may be issued to a holder of a licence in Form F.L. 19. It shall be prepared by the addition of 1 per cent of castor oil and 0.5 per cent of caustic soda to the whole volume of rectified spirit of a strength of not less than 600 over proof.
81. **Specification or Prescribed denaturants** - The specifications of the denaturants crotonaldehyde, pyridine, methylene blue caustic caouchoucine and naphtha [and other denaturants shall be those as laid down by the Bureau of Indian standards from time to time in this regard,

Provided that, if it be proved to the satisfaction of the Government that the above specified denaturants will render the spirit unsuitable for the industrial process or other purpose for which it is required, special sanction may be given the use of some other denaturant subject to such additional safeguards and conditions as may be deemed necessary under the special circumstances of the case.

82. **Denaturant to be tested** - All ingredients intended for denaturing spirit shall lodged with the officer-in-charge of the distillery and before an denaturant is brought into use that officer shall send samples (one point from each cask or drum) in a separate bottle sealed and labeled to the Chief Chemical Analyst to Government of Rajasthan, Jaipur or such other officer as State Government may appoint in that behalf for examination and report.

Provided that if each cask or drum is presented to the officer-in-charge duly sealed with seal of the said Chief Chemical Analyst (or other officer duly appointed) and accompanied by a certificate from the officer that the denaturant contained therein complies with the specifications referred to in the preceding paragraph, the sending of a sample will not be necessary.

But all the denaturants which have been in storage for a period exceeding six months after their test by the Chief Chemical Analyst to Government of Rajasthan, Jaipur (or other officer duly appointed), shall not, in any case be allowed to be used unless they are re-examined by the above mentioned officer and certified to be fit for use.

A copy of the report shall be submitted to the Excise Commissioner. The denaturant passed for use shall remain in Excise custody until consumed, while those rejected shall be returned to the distiller. A correct account of all denaturants received into and used from the stores shall be maintained by the officer-in-charge.

83. **Special process of denaturation for spirit used in manufacture of soap** - The following additional rules are prescribed for the preparation of the second kind of denatured spirit to be used in the manufacture of transparent soap only :

1. All wood naphtha submitted for approval as suitable for denaturing purpose shall consist of substance or mixture obtained from any other source.
2. The wood naphtha, must be sufficiently impure to impart to denatured spirits prepared by mixing 5 per cent of it with 95 percent of spirit such an amount of nauseousness as will, in the opinion of the Chief Chemical

Analyst to Government of Rajasthan, Jaipur render such spirit incapable of being used as a beverage or of being mixed with potable spirits of any kind without rendering them unfit for human consumption Wood naphtha submitted for approval should conform to the following test :-

- (a) Not more than 30 c.c. of the naphtha should be required to decolourise a solution containing 0.5 gram of bromine.
- (b) The naphtha which must be neutral or only slightly alkaline to litmus should require at least 5 c.c. of decinormal acid to neutralise 25 c.c. of the spirit when methyl orange is used as the indicator.

3. No wood naphtha will be approved which contains –

- (a) less than 72 percent by volume of methyl alcohol,
- (b) more than 12 grams per 100 c.c. of acetone aldehydes, and higher ketones estimated as "acetone" by the formation of iodoform according to Messenger's Method;
- (c) more than 3 grams per 100 c.c. of esters estimated as methyl acetate by hydrolysis Wood naphtha, which when fractionally distilled in the following manner, gives the indications stated below, will, as a rule, be found to contain a sufficient proportion of methyl alcohol, and to be free from an excess of "acetone" or methyl acetate.

100 c.c. of the samples are to be slowly heated in a small copper flask fitted with a glass fractionating column 7 inches high and 3.25 inches in diameter, filled to the extent of 4 inches of its height with small glass beads provided with a thermometer placed opposite the exit tube about an inch above the beads, and connected with a spiral condenser. Not more than 10 c.c. of distillate should be collected in the receiver when the thermometer in the fractionating column marks a temperature of just under 149°F (65°C) from 80 c.c. to 85 c.c. should pass a temperature of just under 149°F (65°C) from 80 c.c. to 85 c.c. should pass over between 149°F (65°C) and 162°F (72.2°C), and a total quantity of 79° c.c. to 98° c.c. should have been passed over before the thermometer marks 212° F (100C).

4. Wood naphtha may be miscible or immiscible with water, but must be of a strength not lower than 60 O.P as indicated by hydrometer and must not be used until a sample has been approved.



5. The spirit denatured with wood naphtha must be stored in a separate receptacle and accounted for separately.
84. The third kind of denatured spirit to be used in the manufacture of transparent soap only shall contain one part of Kerosene oil and 0.5 part of caustic soda solution in 100 parts of spirits, all by volume. The caustic soda solution is to be prepared by dissolving one part of solid caustic soda of 98-99 per cent (NaOH) in 3 parts of water. Take the kerosene oil and add to it 1.5 times its volume of alcohol while stirring and finally add the soda solution. A clear solution will be obtained which is to be added to the hulk of the alcohol.
85. **Separate premises to be provided for process of denaturation and for storage of the denaturing agents** - Separate premises previously for the purpose by the Excise Commissioner shall be provided for the process of denaturation and for the storage of denaturing agents and the vessels and receptacles in the process. Denaturation shall take place in these premises only and issue and storage of denatured spirit shall only be made from or in these premises the premises shall be secured by an excise lock, and denaturation shall take place under the direct supervision of the officer-in-charge.
86. **Spirit denatured to be tested** - For the purpose of ascertaining that the spirit has been denatures in the prescribed manner the officer-in-charge of the distillery shall on each occasion that spirit is denatured, cause to be taken from each separate bulk of denatured spirit a sample, amounting, to one pint in a bottle sealed and labelled, and shall send such sample to the officer referred to in paragraph 82 for examination and report . The label on the bottle shall bear for number and date of the Chief Chemical Analysis report passing the denaturants used. A copy of the report shall be submitted to be Excise Commissioner who will issued order as to the disposal of spirit not denatured in the prescribed manner.

### **E-Issue of Spirit**

87. **Spirit not to be removed unless gauged and proved** - No spirit shall be removed from a distillery until it has been gauged and proved by the officer appointed for the purpose Such gauging must be by actual measurement or by weighthment.
88. **Spirit not to be removed unless except under a pass** - No spirit shall be removed except under a pass granted by the officer empowered in this behalf.
89. **Maintenance of account of rectified and denatured spirit and absolute alcohol issued to purchase** - The officer-in-charge of distillery shall maintain

an accurate and up-to-date account of issues of rectified and denatured spirits and absolute alcohol made from the distillery in respect of all purchasers in the form prescribed by the Excise Commissioner.

The register for the purpose shall have separate pages allotted for individual purchasers arranged in alphabetical order.

The Officer-in-charge of distillery while issuing rectified spirit, denatured spirit or absolute alcohol to the purchaser shall see that the issues of such spirit already taken do not exceed the monthly or annual maximum quota, if any prescribed for the purchaser.

A copy of the entry in the above form shall also be made by the officer-in-charge immediately after making issues to the purchaser on the back of the licence or the permit.

Any attempt on the part of the licensee or permit-holder to obtain spirit fraudulently in excess of the monthly or the annual quota fixed for him shall make him liable to cancellation of the licence or permit in addition to the penalties that may be imposed under the Excise and other Acts for the time being in force.

90. **When pass may be issued** - A pass shall be issued only either on proof of full payment of duty or on proof of execution of a bond by persons permitted to remove spirit under bond may be for any quantity up to the quantity covered by the duty paid or the bond. Duty may be paid either by cash payment at the treasury in respect of such issue or by debit against advance deposit.

Provided that spirit which, by general or special order, is issuable free of duty or at a reduced rate of duty, may be issued in quantities of not less than 5 litres on production of the general or special order, permit or pass as the case may be, to the officer-in-charge of the distillery.

91. **Indian made foreign spirit or liquor (excluding beer) & country liquor of approved varieties and strength only to be manufactured, bottled and issued** - (1) The distiller shall manufacture and bottle Indian made foreign spirit or liquor (excluding beer) and country liquor, when authorised to do so of such varieties and such strength as may be prescribed and approved by the Excise Commissioner.

(2) Issues of the above liquor shall be subject to the following exceptions:

- (a) Issues of country spirit to shops, when a portion of the distillery has been constituted a bonded warehouse, must be made at the

prescribed strengths only. A margin of 0.5 above these fixed strengths is allowed for error.

- (b) The minimum strength for whisky, brandy and rum is 25 U.P. gin 35 U.P. rectified spirit 60 O.P., and denatured spirit 50 O.P.

[Provided that the Excise Commissioner may allow the manufacture of the Liquor of lesser strength for supply to army units].

- (3) Arrangement for bottling -The Excise Commissioner may specify wherever possible that mechanical arrangement may be for all operations upto the stage of bottling, and may also lay down that bottling operations must be carried on under proper supervision, in conformity with high standards of hygiene and the products should not be touched by human hand at any stage. The equipment shall be so designed that rodents, birds, lizards, beetles or other foreign matter do not get mixed up with the stuff at any stage of its manufacture of bottling.

92. **Minimum stock for distillery and warehouse attached to it** - The Excise Commissioner may prescribe the minimum stock of each kind of spirit to be maintained in distilleries and warehouse attached to them to ensure regular supply of spirit to the licenses.

93. **What spirit may be issued** - Issues may be made by distilleries as follows:

1. Plain spirit excised as country spirit for consumption in Rajasthan, may be issued only to bonded warehouses in the areas for which the distillers hold the supply contracts. If a portion of the distillery has been constituted a bonded warehouse, the issue therefrom shall be in accordance with the rules applicable to bonded warehouses.
2. Plain spirit may be exported to any State or Union Territory in India (which has entered into reciprocal arrangement with the Rajasthan Government for refund of duty).
3. Plain spirit may be exported to any State or Union Territory in India in bond according to rules,
4. Rectified spirit may be issued in bond to persons holding L-1 licence under the Medical and Toilet Preparations (Excise Duties) Act 1955 and Rules 1956 made thereunder for the manufacture of medicinal and toilet preparations.

5. Indian Made Foreign spirit or liquor manufactured in the distillery may be issued in bond to persons and place as provided in the governing the export and transport of foreign liquor.
6. Indian made foreign spirit or liquor manufactured in distillery may be issued on payment of duty to-
  - The premises in respect of which the distiller holds a wholesale licence for the vend for foreign liquor;
  - Army units in Rajasthan and in India holding a requisite licence as provided in the export and transport rules, on payment of duty at the prescribed rates;
  - Persons holding L-2 licence for the manufacture of Medicinal and Toilet preparations entitled to purchase rectified spirit on payment of duty and production of licence.
7. Rectified spirit and absolute alcohol may be issued duty free to licensed institutions specifically entitled to its possession duty free.
8. Denatured spirit may be issued to :-
  - (i) Licensed wholesale vendors of denatured spirit in the State on payment of the prescribed duty provided that the issues shall not exceed the quantity, if any, specified on the Licence.
  - (ii) Hospitals, dispensaries, charitable and educational institutions and other State Government departments on payment of duty upto a quantity allowed by the Excise Commissioner, under an excise permit issued by the District Officer.
  - (iii) A person or firm, holding licence for the possession and use of specifically denatured spirit in the manufacture of soap on payment of the prescribed vend fee.
    - Persons or institutions allowed to possess and use specially denatured spirit by the Excise Commissioner for special purposes on payment of the prescribed vend fee,
9. (a) If the distiller has a laboratory attached to his distillers and requires spirit for use in the Laboratory he shall be entitled to remove to the laboratory from the distillery free of duty, from either, the safes

or the stills or the spirit receivers of the spirit store finished spirit, or unfinished spirit, to such extent as may be authorised by the Excise Commissioner in each case:

provided that the spirit so removed shall not be used, in the laboratory of the distillery otherwise than for experimental work connected with distillery operations only. The distiller shall keep a regular account of the disposal of such duty free spirit which will be subject to examination by excise officers. All spirit which becomes waste in the laboratory and does not by the addition of any chemicals or otherwise become deleterious shall be returned to the distillery for redistillation .

- (b) An application for every quantity of spirit required to be removed from the distillery which shall be required thereon the quantity and strength of the spirit taken and make a note of the same in his diary or other relevant distillers registers.
- (c) If spirit removed under this connection is used otherwise than as permitted by sub-rule, (a) of this rule the concession may be withdrawn.

94. **Issue of country spirit under bond to contract supply areas** - Issues of country spirit under bond to bonded warehouses in the contract supply areas of a distiller are regulated as follows:

- (1) The distiller shall execute a general bond on Form R.D. 15 in respect of each contract for such sum as the Excise Commissioner shall in each case direct. Applications for issue of passes shall be made to the officer in charge of the distillers in Form R. D. 18. The distiller shall also execute a special bond in form R. D. 16 when required to do so by the Excise Commissioner.
- (2) The Officer in charge will then prepare a pass in triplicate in form R.D. 24 and issue the spirit. One copy of the pass will be given to the distiller and one copy be posted to the officer-in-charge of the bonded warehouse who will endorse the result of his gauge and proof of the consignment on the back of the pass, and return the same to the Inspector of the issuing distillery. The counterfoil of the pass will remain at the distillery.
- (3) In the case of issue in bond to contract bonded warehouses an advice in form R.D. 25 will also be sent with form R.D. 24 and will be retained at the bonded warehouse until the necessary certificate on the back thereof has been obtained. The date of its return to the distillery should be noted in column 17 of form R D. 11.

95. **Issue to vendors in distillers contract area may be made from distillery warehouse** - Where a distillery is situated in the district in distiller's contract area issue to shop—keepers in that district will generally be permitted from the distillery bonded warehouse direct.
96. **Issue under bond for export** - Issue under bond for export are governed by the Rajasthan Excise Rules, 1956. The Officer-in-charge will issue pass in form R.D. 24 The duplicate Copy of the pass will be sent direct to the office- in-charge of the warehouse to which export takes place and advice in form R.D. 25 will be sent to the officer granting to the authority to import.
97. **Issue of duty paid foreign spirit to be made on passes and only to the distiller wholesale premises** - Except in the ease of issue of foreign spirits (other than denatured spirits) issued free of duty or at a reduced rate of duty, all foreign spirit on which is prepaid, will be made on passes and to the premises in connection will which the distiller hold a licence for the wholesale vend of foreign spirit. The subsequent treatment to such spirit will be the same as that applying to imported foreign spirit.
98. **Procedure for payment of duty** - The Distiller shall deposit duty in cash by challan prescribed under the financial rules in the State treasury and present the receipted copy to the Excise Officer-in-charge of the Distillers so as to secure issues or spirit or liquor as the case. may be.
99. **Issue of spirit on production of receipted application** - On production of the copy of the receipted Treasury challan, the officer-in-charge of the distillery shall verify that the duty deposited is correct before R.D. 24, one copy being given the distiller, the second being forwarded to the officer concerned at the destination and retaining the counterpart.
100. **Issue against advance deposit of duty** - Distillers are permitted to make advance payments on account of excise duty on spirit to be removed from time to time from their distilleries. Such removals are permitted up to the limit of the advances, without separate payment of duty on account of each separate consignment of spirit removed No original deposit advance payment shall be less than Rs. 2000/- and each time an advance is replenished it must be by a sum which will bring it up to not less than that amount.

Application for the removal of spirit the duty on which will be debited against the advance will be in form R.D. 19.

101. **Advances to be paid into headquarters treasury** - Advances must be paid in the treasury at the headquarters of the district in which distillery is situated by means of challan prescribed under the financial Rules omitting the particulars as

to rate of dues, description of spirit, etc, and mentioning the words advance duty.

102. (a) Institutions authorised to receive supplies to rectified Spirit free of duty - Desiring to obtain, it shall send their permit together with their indent to the distillers who shall present it alongwith the application in form R.D. 20 to the officer-in-charge of the distillery. The officer-in-charge of satisfied will make the issue under a pass in form R.D. 24. One part of it will be given to the distillers, the duplicate will be sent to the District Excise Officer of the district to which the spirit is consigned and the counterpart will be retained for record. The officer-in-charge will also make necessary endorsement in the permit as required under rule 90 supra.
- (b) On arrival of the spirit at the destination the Excise Inspector or of the district in whose jurisdiction the premises are situated or such other officer as may be authorised by the Excise Commissioner in this behalf shall examine and verify the contents. The officer after recording the result of his verification on the pass will return it to the officer-in-charge of the distillery who, if he finds that there an excess transit wastage, will report the case to the District Excise Officer under whose charge the distillery lies. The District Excise Officer will report the case with the explanation of the distillers and his own views to the Excise Commissioner for orders.
- (c) A register of duty free issues will be maintained in form R.D. 23 which will enable the officer-in--charge to see that the quantity sanctioned is not exceeded.
- (d) Permits in form F.L. 32 will be issued by the Excise Commissioner, Rajasthan in favour of officers and institutions authorised to receive duty-free supplies of rectified spirit except –
- (i) where indents have to be countersigned by heads of departments, or
  - (ii) under rules in force in other States or Union Territories, permits are issued by officers in those states or Union Territories, under the authority of their respective Government.
- (e) Duty free issues of both finished and unfinished spirit may also be made to distillers for experimental work connected with distillery operations only in accordance with the provisions of rule 94 (9).

103. **The officer granting passes in respect of issues must** - (a) In the case duty paid spirit see that the correct amount of duty has been prepared or debited against the advance deposit before issues.
- (b) In case of spirit under bond or duty free, see that spirit leaves the distillery, the issue of which is not covered by the bond executed by a general or special permission of the Excise Commissioner of the importing State or Union Territory;
- (c) In all cases where an export duty is to be levied, see that the export duty has been correctly levied and paid; and
- (d) In all cases where vend fee is to be levied see that the vend fee has been correctly levied and paid.

Any case of neglect of these instruction will be taken serious notice of .

104. **Vessels in which spirit may be issued** - Spirit other than denatured spirit may be issued from distilleries in (1) casks, and (2) metal tanks or drums, in quantities not less than 25 liters unless issued duty-free or at a reduced rate of duty. Bottling of liquor in bond is permitted only in case of (a) spiced country spirit, and (b) plain country spirit : Provided that such bottled spirit shall be issued only to warehouses in the area for which the distiller holds a contract for supply.
105. **Proving of spirit before issue** - If the casks other receptacles in which removal is to be made are to be filled from a vat, it will suffice to prove the strength of the spirit in such vat, once for all, before any of the receptacles are filled. But in this case the officer-in-charge must be careful to see that no addition to the contents of the vat is made while the filling of the receptacles is in progress. If such vat is in communication with any other room or part of the distillery, by a pipe through which liquor can be passed into it such pipe must during the operation of filling cask, etc. for issue be securely closed by a valve or stop cock on which an excise lock has been fixed. If these conditions are not complied with the liquor in every cask or receptance must be separately proved before it is passed out.
106. **Margin of strength allowed** - In proving spirit issued at fixed strengths of 25, 35 and 50 U.P. it will be sufficient for the officer-in-charge to satisfy himself that the strength is within 0.5 over the reputed strength. The issue of spirit below the fixed strength is not permitted.



107. **Gauging of issues** - The gauging of issues may be by the litre measure, by both authorised measuring appliance or by weightment. All litre measures must be compared with the standard litre measure at least once a month. Other sanctioned measuring appliances must be tested at the beginning of each week. Where gauging is made by weightment distillers must provide the necessary scales and weights, the correctness of which should be frequently tested by officer-in-charge, and by inspecting officers. In testing platform weighing machines, the arm weights should be adjusted as accurately as possible against standard dead weights placed on the platform. No machine in which the error amounts to or exceeds 0.5 per cent should be permitted to be used until it has been properly adjusted.
108. **Making of casks and metal drums** - Casks or metal drums after being filled for issue, must have legible cut, branded or marked in oil paint on one head the capacity in litres, the consecutive number of the cask and the name or other distinctive mark or trade mark of the distillery.
109. **Registering of casks etc.** - Numbers may be assigned to casks in series in the order that they are filed for issue thus-A 1 to A 1,000, B 1 to B 1,000 and so on instead of from I to 10,000 or higher number. The full capacity may be I to 10,000 or higher number. The full capacity may be weightment.
110. **Casks and drums returned to distillery to be regauged and renumbered** - And cask or drum on being returned to the distillery for refilling must be gauged and numbered as if an entirely new receptacles.
111. **Procedure for gauging by weight** - The procedure to ascertain the capacity of a cask or a drum by weightment is given in the Technical Excise Manual paragraph 187. The register referred to therein is prescribed in form R.D. 10.
112. **Selling of issue vessels** - All vessels containing spirit, other than duty paid foreign spirit shall, before issue be sealed by officer-in-charge before issue of a pass. When spirit passes through a higher duty zone to a lower duty area, issues shall only be allowed in sound casks free from the necessary holes. The holes actually in use in all casks must be sealed in all cases. The duty of preparing the cask for sealing to satisfaction of the officer-in-charge falls upon the distiller. The duty of the officer-in-charge is simply to do the sealing. The seal used should be hollow lead disc, which, on compression in the sealer supplied by the department, will confine the strands of wire and will be impressed with the excise mark, Where the bung is cut level with the staves, instead of using stretched wire and lead seal, it is permissible to use a tape or string stretched across the bung and sealed at both ends by impressed sealing wax. The wax must lie in counter sunk holes and the tape and seals must be protected by having a piece of tin tracked over them.

## **F - Instruction for Maintaining Forms and Registers**

113. **General rules to be observed** - The prescribed registers and Forms of account are not to be deviated from or added to without the special orders of the Excise Commissioner. All fractions of litres and of degree of strength are to be shown to the nearest first point of decimals. To preserve uniformity the system of increasing the first figures of decimals by one when the second is 5 or more should be adopted in proof conversions.

Overwriting and erasures are forbidden; necessary corrections must be clearly made and must be initialed.

114. **Certain registers open to distillers** - Distiller or their authorised agents should on a written requisition to the Officer-in-charge be permitted to see the registers R.D. 6,7,9,10,11,13,14 and B.W.L. 2. They are at liberty to bring to notice and to appeal in writing against any entry therein to which they may object, but this must be done within one week of the date of the entry having been made. If any corrections are necessary in these registers they must be made in red ink, and must be initialed and dated by the Officer-in-charge and the distiller or his authorised agent, must be simultaneously invited by written notice to note them.

115. **Stock register of Government Property** - (1) A stock book of all property belonging to Government and kept at the distillery must be maintained in form R.D. 4 Separate pages should be allotted to-

- (a) furniture;
- (b) excise locks;
- (c) hydrometers, saccharometers thermometers and test glasses ;
- (d) litre measures, bungrods and other measuring appliances;
- (e) books; and
- (f) miscellaneous.

All sets of instruments in boxes should be recorded as complete set and not by items. No items are to be written off except under the signature of the District Excise Officer.

- (2) Whenever an Excise Inspector/Assistant Excise Officer taken over charge of distillery, he must verify each article in the stock register and give a formal certificate that his has been done, should any article be missing or be unfit for use, he should report accordingly to the District Excise Officer.
  - (3) All loss, damage or breakage should be reported at once to the District Excise Officer concerned under intimation to the Excise Commissioner.
  - (4) At his periodical inspections the District Excise Officer should examine the stock book and he should compare not less than once a year all appliances used for proving and gauging with the standard instruments and measures in his possession. A note showing the result of the comparison should be made in the column of remarks.
116. **Officer-in-charges diary form R.D. 5.** - A diary in form R.D. 5 is to be kept by the officer-in-charge. In it he will record in ink the date, the exact hour of his arrival at, and departure from, in the same manner, record therein all gauges, proofs and gravities taken in surveying the manufacturing operations of the distiller the venous transactions in connection with lock tickets the particulars of his night visits to time distillery (which should be made not less often than twice a week at irregular intervals and between the hours of 10 p.m. and 6 am.) and all other action taken by him in reference by him in reference to his duties. Particular attention must be given to this book as it forms the basis for the maintenance of form R.D. 9 the various entries must be made on the spot and the time, a short explanatory note being made in the 'remarks' column opposite each. One line must be allotted to each entry and no interlineations or erasure is allowed. Alterations must be made in red ink and initialled. Superior officers inspecting distilleries should invariably initial the diary after entry of such remarks as they find necessary and should append to their initials the hour and date of their visits.
117. **Monthly round by the Officer-in-charge** - The Officer-in-charge of a distillery shall once in every month, carefully inspect the entire distillery enclosure to ensure that there is no opening, passage or crack in any building receptacle or pipe through which liquor could be extracted unlawfully. Every such inspection should be noted in the Officer- in-charges diary. Any defects noted in the course of the inspection should be reported immediately to the District Officer.
118. **Gauge register of receivers, vats and wash back forms R.D. 6 and 7** - Gauge registers of receivers, vats and wash backs must be compiled from the figures obtained in the gauging of vessels. Receivers and vate will be entered in register R.D. 6 whitest in the case of wash-backs, where the measurements are in dry centimeters from the top, register R.D.7 will be used.

119. **Distillers declaration of wash form R.D. 8** - Distillers must thoroughly dissolve the saccharin materials used by (hem when the set up the wash, and declare in form R.D. 8 the kind and quantity if material used, the actual saccharometric gravity corrected for temperature before fermentation commenced and the total quantity of wash made.
120. **Wash and spirit out-turn form R.D.9** - All data for the maintenance of the wash and spirit out Irun register will be got from records R. D. 5 & 8 the results of each distillation being entered from lime to lime as it is completed.

Unless otherwise directed, the officer-in-charge need only ascertain the gravities on the day when the wash is set up and when it goes to the still;

The 'attenuation' of the wash is the number of degrees on the Saccharometer by which the highest or initial gravity and the final or lowest one differ. Thus in the case of wash initial gravity of 60° and final one 20° the attenuation would be 40° and the calculation for column 20° would he as follows-

Multiply the proff litres of spirit out turned (column 18) by 100; divide the product by the number or litres of wash made (Column 4; by the figures thus obtained divide the degrees of attenuation (column 5 minus column 6) the quotient writ be the result required i.e. the degree of attenuation for each litre of proof spirit per 450 litres of wash.

Example - 1,200 litres of wash initial gravity 60 final gravity 20 proof spirit out turned 96 litres.

$$\text{Thus } 96 \times \frac{100}{1200} = \frac{60-20}{8} = \frac{40}{8} = 5$$

In other words the out-turn of roof spirit is 8 litres per 100 litres of wash and as the production of this percentage is accompanied by a loss of gravity of 40 the wash has attenuated 5 for each litre of proof spirit obtained.

Where the working is satisfactory and the wash thoroughly exhausted of its spirit the result should invariable be between 4 and 5, never above the latter figure in other words the out-turn should never be below the minimum yield. Any great variation from the standard should be explained in Colum 21, as should also considerable variation in the spirit out-turn from either single or combined distillation.

When the spirit from two or more lots of wash is collected in one receiver the quantities of wash used (column-4) should be bracketed together and the spirit out turn be shown, together with all the necessary calculations one line only.

The average attenuation would, of course, be calculated on the whole of the wash used.

Officer-in-charge should ensure the thorough mixing of the raw materials in the wash before taking the initial gravity. The highest gravity, as declared by the distiller, or found by the Officer-in-charge is to be taken as the basis of account.

In order to ascertain the yield from a single distillation, the number of litre of wash distilled should first be multiplied by the degrees of attenuation, the product should then be divided by 400 to give the maximum yield and by 500 to give the minimum yield. Thus is the example given above if the out-turn had not been known.

- the maximum yield should be 120 L.P.

(b) the minimum yield should be 96 L.P

Note. -Paragraph 29 to 35, 55 to 58 and rule 119 may be relaxed in the case of distilleries working with post bill by the permission of the Excise Commissioner.

121. **Fermentation and distillation register R.D. 9-A and the monthly statement in respect thereof** - With a view to improve the efficiency of distilleries all the distillers will maintain a 'Fermentation and Distillation Register in form R.D. 9 - A. In order to ensure watch over the improvement in the working of distilleries, relevant information from this register will be furnished to the Excise Commissioner. Accordingly a monthly statement of 'fermentation and distillation efficiency' in the distilleries in the form prescribed shall be submitted to the Excise Commissioner, Rajasthan, by every distiller.
122. **Weighment register, form R.D. 10** - Issue by weighment are recorded in the weighment register, the object being to ascertain the contents of each cask or drum as consigned. Before any spirit is put into drum or cask, the weight of each cask empty with its screw plus or bung should be ascertained and recorded in column 3 of the register. After the cask or drum is filled to the bung, the distiller may be permitted to draw off, a measured quantity from the full cask before the bung is finally inserted. In such cases, the quantity drawn off should be recorded in column 9. The gross weight of the cask or drum shall then be ascertained and recorded in column 4. The other columns are self explanatory. Columns 11 and 12 need not be filled in issue are made in metal drums.
123. **Register in form R.D. 11** - All issues, other than at fixed strengths, whether on pass or not, will be recorded in register R.D. 11 Gauge and proof of each issue, must be recorded therein immediately after they are taken. After issues

are completed, the appropriate entries in register R.D. 12, 13 and 14 must be made. Issues at fixed strengths will be recorded in register B.W.L. 2 and the totals thereof in R. D. 12.

Abstract of registers R. D. 11 and B W.L.5 will be forwarded to the District Excise Officer of the District in which the distillery is situated as the close of each month. They must show the total issues ex-distillery to the district and be supported by receipted treasury challan showing amount of duty deposited by the distiller, and distiller's application inform R.D. 18, 19 and 20 and by the 'account current' in form R.D.22. These enclosure, except treasury challan will after examination be returned by the District Excise Officer to the distillery and deposited there.

Issues to other districts must be shown underneath the district abstract in full detail.

- 124. Warehouse ledger for plain and rectified spirit form R.D. 12** - The register for plain and rectified spirit is maintained to show how plain and rectified spirits are disposed off after receipt into the warehouse stock.

The entry in columns 2 must be made in Form R.D.9 Other columns need no instructions. At the end each calendar month actual balance must be taken from B.W.L. 5 and monthly wastage ascertained and recorded.

- 125. Ledger for denatured spirit Form R.D.13** - In maintaining the ledger for denatured spirit the figures for column 1 are obtained from form B. W. L. 5

Issues of spirit from the warehouse or from the spirit receiver to the denaturing room for denaturation will in the first place, be recorded in the appropriate columns of register R.D. 11, the total L.P. litres being recorded thereafter in columns 5 of register R.D.12 and columns 6 of this register (R.D. 13). Account taken for issues, after denaturation will be recorded in the appropriate columns of R.D. 11 after which the entries appropriate to each issue will be recorded in the columns provided for the purpose in this register (R.D. 13). Stock is taken monthly in accordance with paragraph 12.

- 126. Ledger for sophisticated spirit** - The figures for columns 1 of R D.14 will be obtained from register B.W.L. 5, Issue of plain spirit from the warehouse for sophistic action either in cask at time of issue or in for subsequent issue will, in the first place, be recorded in columns 5, 8, 9, 10 and 11 of register R.D. 11 the appropriate entries being made, thereafter in column 5 of register (R.D. 12) and column 2 to 8 of this register (R D. 14), Issue after sophistication will be recorded in columns 7,8,9, 10 and 13 of R.D. 11 and afterwards in the appropriate columns of this register (R.D. 14). This stock of sophisticated spirit

remaining at the end of each month will be taken in accordance with paragraph 12 and a balance struck in this register.

127. **Stock book, form B. W. L. 5** - The particulars of the gauges, etc taken at the monthly stock taking will be recorded in form B.W.L. 5. A total will be made of the L.P. Liters remaining of each of spirit to enable balance to be struck in forms R.D. 12, 13 and 14.
128. **Register of bond, form R.D. 17** - The register of bonds will be maintained in form R.D. 17 and every issue in bond will on the day it is made be entered in this register. On the receipt of intimation that the consignment has duly arrived column 6 of the register will be filed in, and the bond, so far as that consignment is concerned, will be discharged.

As soon as the entries relating to a consignment are complete, the officer-in-charge will draw a red line through them. He will thus be able to see at a glance the quantity of spirit that is transit, and to restrict issues to the amount covered by the bond.

129. **Register of issue of spirit against advance deposit of duty-Form R.D. 21** - The following instructions are to be observed in maintaining form R. D. 21. On the strength of the receipt granted at the foot of form R.D. 19 the officer-in-charge of the distillery will make the necessary entries in form R.D. 21 by crediting the distiller with the amount of the advance and debiting him with the duty on the quantity of spirit removed from time to time. As each entry is made, the amount of all the issues entered on the same will be totalled; and it will be the duty of the officer-in-charge to see that such total is not allowed to exceed the total of the entries of balance and of fresh advances appearing at the head of the page. He should also daily send a memorandum to the manager of the distillery of the amount standing to the distiller 's credit so that the latter may replenish his advance, if necessary. No balance need ever be struck in this register except when the bottom of a page is reached in which the balance then standing to credit will be carried forward to a fresh page. Particulars of issues made against advance payment will be entered in the register of issues R.D. 11, in the usual course, in column 16 the word advance will be noted. At the end of each month the officer-in-charge will submit to the District Excise Officer together with the abstract of register R.D. 11 an 'account' of excise duty paid in advance in form R.D. 22.
130. **Dip-book** - Particulars of all gauges and proofs taken in connection with all transactions in receivers and vats should be recorded in form B.W.L. 4. Separate pages should be allotted to each receiver or vat and all entries will be made by the officer-in-charge as soon as the gauges and proofs are taken.

In addition to the above, B.W.L.2 and will be maintained where issues are made direct from the warehouse to shops in the distiller's contract area under paragraph 94.

131. **Abstract of issues** - A return of issues in form R.D. 26 showing in abstract, the total issues for the month under head will be forwarded monthly to the Excise Commissioner, the date for filling in the form will be obtained from register. R D. 12,13 and 14.



**R.D. 1**  
**(Rule 4)**  
**Licence to work a Distillery in Premises**

Name of licence - holder (s) .....

Period for which licence is granted.....

Licence is here by granted to .....resident (s) of, .....

(1) to manufacture spirit in their distillery situated at ..... (2) to supply it to warehouses within her/their contract area (3) to sell it to State Government or to such licensed vendors and other persons as are entitled to purchase spirit direct from distillery, and (4) to use according to quota fixed in the manufacture of Indian made foreign liquors if a licence to that effect is held subject to (1) rules relating to import, export and transport of spirit contained in chapters II and III of the Rajasthan Excise Rules., 1956 (ii) rules relating to manufacture of sprit in distilleries and (iii) to such others rules as may from time to time be made by the Excise Commissioner and the Stale Government for the security of excise revenue and for regulating the manufacture, sale supply and prices of Indian-made foreign liquor, including rectified spirit, denatured spirit, power and fuel alcohols The infraction of any of the rules herein before enumerated shall involve forfeiture of the licence and or part or whole of security by the licensee in addition to such other penalties as may be prescribed under the Rajasthan Excise Act 1950.

Dated :

Excise Commissioner.  
Rajasthan, Udaipur