

Chapter IV

COUNTRY LIQUOR

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COUNTRY LIQUOR

RULES

relating to

Section VIII

IMPORT , EXPORT , TRANSPORT AND POSSESSION OF COUNTRY SPIRIT

(A) IMPORT

Rule 1 - Import of country spirit- Country spirit may be imported only :-

- (a) With the permission of the Excise Commissioner,
- (b) Under a bond for payment of duty in Uttar Pradesh , and
- (c) By person to whom an exclusive privilege for the supply of such spirit has been granted under section 24 of the United Provinces Excise Act.

Cf. Govt. Notification No. 141/XIII-50, dated March 26, 1931

Rule 2 - Import also to be subject to rules in exporting

Cf. Govt. Notif-

State- The import shall also be subject to such rules as may be in force in the State or district from which the spirit is to be imported.

Notification No. 141/XIII-50, dated March 26, 1931

Rule 3- Permission of Excise Commissioner necessary -

The importer shall obtain a general or special permission from the Excise Commissioner to import country spirit from a distillery or bonded warehouse in another state or Union Territory. The subsequent Procedure shall be that prescribed by the authorities of the State, Union Territory or district in which the distillery or the bonded warehouse is situated.

Cf. Govt. Notification No. 141/XIII-50, dated March 26, 1931

Rule 4- Quality and strength of spirit- The spirit imported shall be of the quality and strength specified in the terms of the contract.

Cf. Govt. Notification No. 141/XIII-50, dated March 26, 1931

Rule 5 - Casks in which spirit to be imported to be marked - On each cask of other vessel containing spirit there shall be legibly painted the :

Cf. Govt. Notification No. 141/XIII-50, dated March 26, 1931

- (1) name of the exporting distillery or warehouse.
- (2) number of the cask or drum
- (3) quantity and strength of spirit contained in the cask, and
- (4) capacity of the cask

Rule 6- Consignment to be accompanied by pass and despatch account - Each consignment shall be accompanied by a pass and a despatch account in Form P.D. 26. The particulars noted on each cask shall correspond with the entries in the pass.

Cf. Govt. Notification No. 141/XIII-50, dated March 26, 1931

Rule 7- Verification of consignment on arrival - On arrival of the consignment at the warehouse the Inspector-in-charge shall follow the procedure prescribed for receipt of spirit into a warehouse.

Cf. Govt. Notification No. 141/XIII-50, dated March 26, 1931

Rule 8- Imported otherwise than under rules prohibited - Save as provided for in the foregoing rules the import of country spirit into Uttar Pradesh is prohibited.

Cf. Govt. Notification No. 141/XIII-50, dated March 26,

(B) EXPORT

1931

(b) Under Bond

Rule 9- The export of country spirit under bond is permitted from any distillery in Uttar Pradesh to any State or Union Territory in India.

Cf. Govt. Notification No. 1836-E/XIII-414 - 1946, dated July 31, 1954

Rule 10. Exporter to present application to Collector - When any person desires to export country spirit in bond to any State or Union Territory in India he shall present a written application in Form P.D. 18 to the Collector of the district in which the distillery of manufacture is situated.

Cf. Govt. Notification No. 141/XIII-50, dated March 26, 1931(1)-E/XIII - 414-1946, dated July 31, 1954

The application must specify:-

- (1) the name of consignor;
- (2) the name of the consignee;
- (3) the description, quantity and strength of the spirit to be exported.

Rule 11- Every application must be accompanied by :-

Cf. Govt. Notification 141/(1)-E/XIII - 414-1946, dated July 31, 1954

(1) A permit from the Collector, Deputy Commissioner or any other officer, especially appointed in this behalf, of the district of the importing State or Union Territory to which the country spirit is to be exported authorising the import of the country spirit;

(2) A duly executed special bond in Form P.D. 16 or a reference to a general bond in Form P.D. 15;

(3) A treasury receipt in proof of payment of the export duty;

AND

(4) In the case of spirit in transit having to pass through another State, the prior consent of the Government of that State or Union Territory to the passing through of the spirit. The fact that this consent has been obtained, shall be incorporated in the import permit.

Rule 12- Certificate required that State Officer is qualified to gauge and prove the spirit on receipt- The authority to import shall endorsed on it a certificate signed by the Excise Authority or the person authorised in the this behalf to the effect that the officer-in-charge of the State or Union Territory bonded warehouse is qualified to gauge and prove the spirit on receipt, and that proper arrangements have been made to see that this is done. In the case of the spirit in transit having to pass through another State or Union Territory the prior consent of the Government of that State or Union Territory to the passing through of the spirit will be required, and the fact that this consent has been obtained should be added to the certificate.

Cf. Govt. Notification No. 141/XIII-50, dated March 26, 1931

(1)-E/XIII - 414-1946, dated Jul 31, 1954

Rule 13- The pass granted by the Collector of the importing district shall be in tripliate in Form P.D. 25.

One copy of the pass shall be delivered to the exporter , the second copy shall be forwarded to the Collector , Deputy Commissioner or any other officer, specially appointed in this behalf (this will usually be the Officer-in-charge of the warehouse to which the spirit is to be conveyed). of the district to which the spirit is to be taken, and the thirt retained for record.

Cf. Govt. Notification No. 1836

(1)-E/XIII - 414-1946, dated Jul 31, 1954

Within a reasonable time to be fixed by the Collector of the expecting district and specified in the bond or pass, the importer shall produce before the Collector of the exporting district his copy of the pass endorsed, with a certificate signed by the Chief Excise Authority of the importing State of Union Territory certifying the due arrival or otherwise of the spirit at its destination.

Rule 14 - Particulars to be marked on casks - On each cask or drum containing spirit for export there shall be legibly cut or printed:-

Cf. Govt. Notification No. 141/XIII-50, dated March 26, 1931

- (i) the name and mark of the exporting distillery;
- (i) the number of the cask or other vessel and its capacity; and
- (ii) The nature , quantity and strength of its contents .

These particulars shall correspond with those entered in the pass.

Rule 15- Collector exporting district may grant extension of time- On a written application being made to the Collector of the exporting district establishing sufficient clause for the grant of an

Cf. Govt. Notification No.

extension of time, or on the production before him of a certificate from the Collector, Deputy Commissioner, or other officer, specially appointed in this behalf of the importing State or Union Territory to the effect that there are good and sufficient reasons for extending the currency of the pass or bond, if he thinks fit, to extend the time, specified in the pass or bond for the due arrival of the spirit at its destination.

141/XIII-50,
dated March 26,
1931

(1)-E/XIII -
414-1946, dated
July 31, 1954

Rule 16- Bond to be discharge on return of on pass and production of certificate- In the case of spirit exported under special bond the Collector the exporting district shall discharge the bond receipt of the pass and certificate mentioned in Rule 13 provided that one of the conditions of the bond have been infringed. The duty on consignment issued under a general bond shall be written off on receipt of the pass and certificate mentioned in Rule 13 provided that none of the conditions of the bond are infringed.

Cf. Govt. Notif-
ication No.
141/XIII-50,
dated March 26,
1931

Rule 17- If certificate not produced within time or conditions of bond infringed penalty to e realized - If the certificate be not received within he time mentioned in the bond or pass, or if on receipt of the certificate it appears that any of conditions of the bond have been infringed, the Collector of the exporting district shall forthwith take necessary steps to recover from the executing or his surety the penalty due under the bond.

Cf. Govt. Notif-
ication No.
141/XIII-50,
dated March 26,
1931

(C) DUTY PAID COUNTY SPIRIT FOR OTHER STAES

Rule 18- Duty-paid country spirit manufactured at any distillery in Uttar Pradesh may bexported to any other State or Union Territory in India subject to the following conditions.

Cf. Govt. Notif-
ication No.
1836(i)-E /XIII-
414-1946, dated
July 31, 1934

(1) The exporter shall present an application for a pass to the Excise Inspector incharge of the distillery together with a permit to import granted by the Chief Excise Authority or by the person authorised in this behalf of the State or Union Territory of import.

(2) The Excise Inspector may, therefore, grant a pass authorising the export of spirit on payment of duty at the rate mentioned in the permit and the export duty. A copy of the pass shall be sent to the Collector or Deputy Commissioner of the district of import.

NOTES -(1) Such duty -paid exports can be made to only those States or Union Territories with which reciprocal arrangement for refund of duty have been made between the Government of Uttar Pradesh and the States of Territory of Import.

The State of Uttar Pradesh has such reciprocal arrangements with the States and Union Territories detailed below :-

(a) The States of Assam, Bihar, Maharashtra , Madhya Pradesh, Orissa, Punjab and West Bengal.

(a) The Union Territory of Delhi (east while Part C State of Delhi).

Cf. Govt. Notification No. 3943 - E-XIII-151 1953, dated November 29, 1954 as amended by the Constitution (Seventh amendment) Act 1956

(2) The duty, other than the export duty shall be remitted to the Government of the State or Union Territory of import by the Excise Commissioner by book Transfer as soon as the claim for refund of duty is preferred by the State or Union Territory of import.

(3) In the case of export to these States or Union Territories from Rosa Distillery the permit may be granted by the Deputy Commissioner of the district into which the spirits is to be imported.

Rules 19 to 25 - *deleted*.

(D) TRANSPORT OF COUNTRY SPIRIT

Rule 26 - Transport - (1) The transport of country spirit in bond from one distillery to another or between distilleries and bonded warehouses is governed by the rules relating to export of such spirit in bond *muttis mutandis*.

Cf. Govt. Notification No. 141/XIII-50, dated March 26, 1931

(2) The transport of country spirit from distilleries and bonded warehouse to wholesale depots and wholesale and retail shops in regulated by the rules governing the issue of spirit from distilleries and bonded warehouses.

(3) The transport of country spirit from wholesale depots and wholesale shops to retail shops is governed by rules relating to sales at such depots and wholesale shops.

Rule 27- Restriction on transport -(1) Subject to the provisions of clause (2) *infra*, nay person may transport country spirit in quantities not exceeding the limits of retail sale .

Cf. Govt. Notif-ication No. 141/XIII-50, dated March 26, 1931

(2) The transport of country spirit is prohibited in the following circumstances:

(a) When manufactured in an out still to any area in which the sale of distillery spirit is allowed.

(b) When manufactured in a distillery - to any area in which a higher duty is levied or for which a higher retails price is fixed if the special permission of Collector holding jurisdiction within such area has not been obtained to such transport;

Provided that the above prohibition does not extend to country spirit passing through such areas when duly protected by a pass and travelling by rail.

(E)POSSESSION

Rule 28- (1) The possession of country liquor which has not been lawfully manufactured or obtained lawfully , in any quantity whatsoever, is prohibited throughout Uttar Pradesh.

Cf. Govt. Noification N. 651/ XIII-146, dated September 6, 1931

(2) The possession of country liquor in excess of the quantities prescribed as the limit of sale by retail is prohibited y section 20 of the Excise Act save under a permit.

(3) *Permits for possession in excess of limit retail sale* -Persons requiring liquor in excess of the limit of retail sale must subject to the Collector or other officer duly empowered in this behalf an application bearing a court fee stamp of the value of twenty-five naye paise stating (1) the occasion which renders the purchase necessary, (2) the quantity required and the date on which it is to be purchased, (3) the liquor vendor from whom the purchase is to be made and (4) the locality where the liquor is to be consumed. Such officer may grant a permit in Form G-30, one copy of which shall be presented at the shop, and after compliance returned by the vendor to the officer who granted it. The duplicate shall remain with consignment in its transit from the shop to the place of consumption, and then be returned by the holder to the officer who granted it.

NOTE - Rules relating to Import, Export, Transport and Possession of country spirit were originally by Government Notification No. 141/XIII-50, dated March 26, 1931, published in U.P. Gazette 1931, part-I P. 338 and amended by Government Notification noted in margin.

**THE U.P. RESTAURANT (CONSUMPTION OF LIQUOR)
RULES, 1952**

Rule 1-Short title- These rules may be called the U.P. Restaurant (Consumption of liquor) Rules, 1952.

Cf. Govt.
Notification No.
1855 (iii)- E/
XIII - 186-51,
dated
September 26,
1952

Rule 2- Definition- In these rules unless the context otherwise requires-

(a) 'Country Liquor' or 'Foreign liquor' means liquor as defined in section 3 (ii), which the State Government has declared and classified as such under sub-sections (1) and (2) of section 4 of the U.P. Excise Act, 1910 (U.P. Act No. IV of 1910), respectively;

(b) 'exempted' means any proprietor of a restaurant exempted under these Rules;

(c) 'exempted restaurant' means a restaurant which has been exempted under these rules;

(d) 'proprietor' means the proprietor of restaurant and includes any manager

(e) 'restaurant' means any place in which the public is admitted for consumption of food or drink for consideration and includes café, hotel bars aerated (soda water) or *sharbt, betel or chart* shops and any other place where 'edible' are sold.

(f) 'Act' means the U.P. Excise Act, 1910 (U.P. Act No. IV OF 1910); and

(g) 'Government' means the Government of Uttar Pradesh.

**SECTION 'B'
CERTIFICATE OR EXEMPTION**

Rules 3 - In addition to the restrictions created by sub-Section (4) of section 20 of the Act and whether or not the quantity is within the limit of private possession or within limit of retail sale as declared by the State Government under section 6(1) of the Act, no person shall have any country liquor or foreign liquor in his possession except on the condition that it shall not be taken into or kept upon any premises used as a restaurant or in any of the places to which the provisions of Rule 444 *supra* have been applied or in any other place in regard to which a similar notification may have been issued or may subsequently be issued by the Government unless a certificate of exemption has been granted in respect of such premises and is in force.

Rule 4- The number of exempted restaurants for the consumption of liquor in any particular area will be determined and fixed by Government after consultation with the Collector of the district and the Excise Commissioner, Uttar Pradesh keeping in view the interest of prohibition and temperance.

Rule 5- Subject to other provisions of these rules, a certificate of exemption in Form G-41 of the Excise Manual, Volume II, and subject to such conditions as are contained therein or which may be added hereafter by the order of the Excise Commissioner, may be issued by the Collector of the district concerned for a period not exceeding one year from April 1 to March 31, in respect of any premises to be specified therein provided that Government may sanction shorter period for such certificates .

Rule 6- Certificates of exemption shall be granted not as a matter of routine but after due scrutiny. They shall not be issued in respect of premises, which are suspected of being visited by minors, students, bad characters, criminals or prostitutes.

Rule 7- A certificate of exemption may be cancelled by the Collector at any time without any reasons.

Rule 8- A certificate shall not be utilized in respect of any premises other than those in respect of which it has been granted.

Rule 9- Exempted premises shall at all times be open to inspection by all Excise Officers of and above the rank of Excise Inspectors, Revenue Officers of and above the rank of Tahsildar or Police Officers of and above the rank of Station Officer.

Rule 10- The presence of any quantity of country or foreign liquor within the premises of a restaurant, irrespective of the limit of individual possession, shall be sufficient to raise a presumption under section 71 of the Act, against the proprietor or the Manager of the restaurant for illegal possession of such liquor and he shall be liable

punishment under section 60 of the Act, unless he established that due and reasonable precaution were exercised by him to prevent the presence of such 'liquor in the premises of his restaurant.

NOTIFICATION

Within the limits of Mahapalikas , Municipalities, Cantonments notified and town areas and area within five miles of all such area throughout the State, no person shall have any country of foreign liquor in his possession in the premises used as a restaurant, café, hotel bar, or shop of created water, *sharbat*, *Chat* or betel , or at any other place where edibles are sold or consumed, unless such place is licensed for the sale and consumption of country or foreign liquor or has been exempted under rules of the U.P. Restaurent (Consumption of Liquor) Rules, 1952.

Cf. Govt. Notification No. 1855- E/XIII - 136-50, dated September 11, 1959

Govt. Notifi- cation 6703- E/XIII, 275 (ii) - 50, December 4, 1961

N.B.- For the purpose of this rule, a restaurant, café, hotel bar or place where edibles, are sold or consumed, means any place or premises to which public are admitted for the consumption of food or drink in lieu of a consideration and included premises of aerated water, soda-water, *sharbt*, betel and *chat* shops.

(F)SPECIAL EXEMPTIONS

Special licences to Tharus , Bhutias Jads and Marchas- (1)
The following special licences are granted for the manufacture of liquor from rice:-

(a) licence in Form C.L. 11 granted to Tharus of Gonda and Bahraich for the production for domestic consumption of liquor distilled from rice.

Cf. Govt. Noti- fication No. 81 / XIII - 192, dated January 9, 1924 and E. Cs. Ntofication No. 10963/ II-234, dated January 23, 1931 , Notifi- cation No. 3246/ II, dated June 14, 1932 / and Notification No. 4102/II- 284, dated July 1, 1939

(b) Licences in Form C.L. 12 granted to persons residing in Khatima, Sittarganj, Kichha and bazpur Tahsils

and Bhutias residing in the Haldwani Tahsil and in Ramnagar Tahsilof the Naini Tal Dsitric for the manufacture of Pachwai or rice beer for domestic consumption and not for sale: provided that the licences to Bhutias of Haldwani Tahsil and Ramnagar Tahsil shall be granted for the period November to March every year.

(c) Licences in Form C.L. 12 (suitably altered)

granted by the Collector to all jads residing in the district of Tehri-Garhwal for the manufacture of Sur, while at Achorpani, subject to the following conditions:-

(i) that the Sura so manufactured is used for domestic consumption only and not for sale ; and

(ii) that this concession will be available for the period from 1st November to March for their annual festival called Tholu, every year.

Cf. Govt.
Notification No.
1801 - E/XIII -
212 (I) 55,
dated
September 19,
1956

(d) Licences in Form C.L. 12 (suitably altered) granted to person residing in Marcha Parao in the Paragana of Dasoli and Nagpur of the Garhwal District, during the months of November to March , and March Families living in village Ramni, Patimella, Dasolim Bhauj, Talla Kalifat, Semala , Mella, Laifar, Ghumni Patti and Malla Dasoli for Garhwal District , for the whole year, shall be granted for the manufacture of 'Pachwai' or 'Jan' for domestic consumption and not for sale.

Cf. E.C.s
Notification No.
4113 / 11 - 284,
dated June 14,
1944

Cf. EC.s
Notification No.
26869 / 11 -
284 dated
January 15,
1962

(2) The fee payable in respect of each such licence is Re. 1 payable annually in advance (*see also paragraph 380*)

2. Special exemption from general prohibitions to Bhutias in Kumanun- Bhutias residing within the paraganas of Darma and Johar and at Bootia Parao at Dharchula in the paragana of Askote in the Almora District and in paragana Panikhanda in the district of Garhwal are exempted from the prohibitive order contained in section 17(1), (a) of the U.P. Excise Act, in so far as it relates to manufacture of Jan (rice beer) subject to the following conditions:

Cf. Government
Notification No.
1801 E/XIII -
212 (I) - 55 ,
dated
September 19,
1956

(a) that the Jan (rice beer) so manufactured is used for domestic consumption only and not for sale ; and

(b) that a licence in Form C.L. 12 (suitably altered) is obtained from the Collector of Almora and Garhwal district as the case may be.

3. Special exemptions from general prohibitions to inhabitants of Jaunsar Bawar- The inhabitants of those portions of paragana Junsar Bawar in the Dehradun District which lie outside the town of Kalsi and the Contonment of Chakria are exempted from the provisions of the Act in so far that they are permitted , notwithstanding section 17 and 20 of the Act, to manufacture without licence for domestic consumption only and not for sale the spirit and fermented liquor known as Sura and Rabra respectively , and to possess such spirit and fermented liquor in quantities exceeding those specified under section G of the Act.

Cf. B.O. No.
426/V- 284-B,
dated
September 26,
1990

SECTION -IX

U.P. EXCISE (REGULATION OF TRANSPORT AND POSSESSION OF COUNTRY LIQUOR) RULES , 1980¹

Excise Commission's Notification

No.8273-E/XIII-656-79

Dated Lucknow , December 20, 1980.

In exercise of the posers under clause (d) of sub-section (2) of section 40 of U.P. Excise Act, 1910 (U.P. Act No. IV of 1910) the Governor is pleased to make the following rules with a view to regulating the transport and possession of country liquor throughout the State of Uttar Pradesh excluding the areas where prohibition is imposed under sub-section (4) of section 37-A of the said Act:

1. Short title and commencement-(1) These Rules may be called the Uttar Pradesh Excise (Regulation of Transport and Possession of Country Liquor Rules, 1980.

(2) The shall come into force with effect from the date of their publication in the official Gazette.

²2. Transport and possession of Country liquor - The Country Liquor transported into or from, and possessed to any person (other than a Distillery or a Bonded Warehouse beyond the limit of individual possession declared under Section 6 read with section 20 of the said Act in areas specified in Schedule I shall contain 25 percent alcohol v/v and in areas specified in Schedule II shall contain 28 percent alcohol v/v:

Provided that the above rule shall not apply to consignment of country liquor passing through the areas specified in Schedule I and going to areas specified in Schedule II:

Provided further that the licensee of the retail shop may transport and possess country liquor containing alcohol upto 25.3 percent v/v in areas specified in Schedule I and up to 28.3 percent v/v in areas specified in Schedule II.

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1. Published in U.P. Gazette , Extra dated 20th December, 1980.
 2. Substituted by the U.P. Excise (Regulation of Transport and possession of Country Liquor) (First Amendment) Rules, 1981 published in U.P. Gazette, Extra dated 15th April, 1981.

NOTE -1. The Uttar Pradesh Excise (Regulation of Transport and Possession of Country Liquor) Rules, 1980 were amended as under:-

First Amendment - U.P. excise (Regulation of Transport and Possession fo Country Liquor) (First Amendment) Rules 1981 published in U.P. Gazette, Extra, dated 15th April , 1981.

3. it can be seen force Government Notification No. 404-E2/XIII-20-85 dated Feruary 6, 1990 in respect of excise duty given in Part III as page 24, that the strength of plain country spirit throughout Uttar Pradesh is now 25 v/v and that of spiced country spirit throughout Uttar Pradesh is 36 percent v/v.

Schedule I

(1) In Pilibhit district the portions of Hazara Police Station bounded on the North by Nepal in the East by Tehsil Nighasan of Kheri district and in the South West by river Sarda.

(2) In Allahabad district the portion of Karchana Tehsil which was formely Bara Tehsil and the portion of Meja Tehsil which lies South of Allahabad - Mirzapur Railway line.

(3) the districts of Jhansi , Lalitpur, Jalun , Banda and Hamirpur.

(4) In Varanasi district part of the Chakia Tehsil lying South of the line running east - West (4 Kilometers South of Nai Basti, approximately 24.80 latitude) through the point where river Karamanasa centres Lehra Putti of Chakia Tehsil at the Bihar border.

(5) In Mirzapur district :

(a) hathia Circle of Mirzapur Tehsil and portion of Robertsganj Tehsil which is bounded as follow:

From the Southern boundary of Barhal pargana of Robersganj Tehsil where it touches Rewa district of Madhya Pradesh proceeding Estward along the Pargana boundary to where it touches the Ghaghra river proceeding Northward along the Western cliff of Ghaghra gorge to the Chandraul reservoir proceeding Westward along the reservoir edge to Chandraul Dam and thence Estwar along the reservoir edge to the Hanswa Nala proceeding up to the bank of the Nala to the Karamnasa cut, proceeding along the Karamnasa cut to the Sylhat reservoir proceeding along the bank of Karamnasa river to the place where the river touches the earthwhile Banaras State border.

(b) Robertsganj and Dudhi Tahsils excluding areas mentioned in sub-item (a) above and the outstill area described below.

Areas starting on the right bank of Son Nadi where it enters Robertsganj Tehsil coming up the confluence of the Rehand and Son Nadi then going on the left bank of Rehand Nadi up to Rehand Dam, then going on the boundary of notified Area of the Pipri and Murdhwa where it touches the Railway line going on the Railway track up to the Northern distance signal of Muirpur Road, Railway Station from where a line be drawn in the Southern direction touching the point of the South -Western boundary of Muirpur going to distance of three kilometres in the South, then after going to a distance of four kilometres in North and then from this point, the line turning towards the West and meeting the starting point at the Northern signal. Then from that signal going along the Railway track to the point where it touches Kanhar Nadi. Then from this point a line be drawn in the South direction upto a distance of two kilometres going along the Eastern direction, touching the Southern boundary of Vidhamganj (Purisemar), village and then going to the point where it meets the boundary of this Pradesh. Then this line going along the boundary of this Pradesh in the North direction up to the point where the Railway line from Vidhamganj crosses into Bihar. From this point going again towards Dudhi along the railway line to the point where the railway track meets Kanhar nadi and then going along the left bank of Kanhar Nadi to the point where it meets Son Nadi, then going along the right bank of Son Nadi up to the point where it crosses into Bihar.

(6) (a) In Gorakhpur district the portions of Pharenda, Mahrajganj Tehsil North of Raghauli,, Chumukham Panera -Captainganj Road excluding the village Chumukha, Bahumari, Panera and Partawal lying to the North of the aforesaid area.

(b) The area bounded in the North by Nepal border line, in the East by Gandak River, in the West By Chonghi Nadi and in the South running from a point of influx of Dunri Nadi into Chongli Nadi (1) along-side of bank of River Dunri, (2) and thence along the southern boundaries of village Amra, Karalia, Marlim Benarsia , Karaila(Ajmarha), Kasri, Dhutihwa across the East Lehra State Forest, (3) and thence along the North-East boundary Line of village Nijhar (Desrath Total to where it meet the Pyas Nadi), (4) and thence along the bank of Pyas Nadi North of Sonaria Forest, (5) thence across Pyas Nadi at the Kahanpur South wards along the Western border line of village Banda, Nairi, Pipraria, Jhalwaril Bishenpura, Pargadhi, Dudha Dih, Pipra Wali, Damki, Sidhwa Bilwa(6) and thence across the Southern Boundary line of village Belwa, Amwa across Nichaul-Captainganj Road Eastward, (7) and thence along the Southern Bank of little Gandak River, (8) and thence along the Southern boundary of line village Domakhand East and Northward to where it joins Gandak River.

(7) In Deoria district, the portions of Padrauna and hata Tehsils , North of Raghauli, Chumukha Panera, Captanganj Road, excluding the villages Chumukha, Bahmari, Panera and Partawal lying to the North of the aforesaid area.

(8) The trans -Rapti Tract in Basti district.

(9) Almora district.

(10) The entire Tehsil of Nighasan in Kheri district .

(11) The entire trans -Rapti area of Balrampur Tehsil in Gonda district.

(12) In Behraich the area lying north of Sarju River and Bhakla River and Bhinga Behanganj Katoha Road connecting the two points where it cuts the aforesaid rivers.

Schedule II

The whole of Uttar Pradesh excluding the areas specified in Schedule I above and the areas where prohibition is already imposed under sub-section (4) of Section 37-A of the said Act.

SECTION X
U.P. COUNTRY SPIRIT (STRENGTH) RULES, 1981¹

No. 15812/ License
Dated Allahabad, April 1, 1981

NOTIFICATION

Miscellaneous

In exercise of the powers under clause (a) and sub- clause (iii) of clause (e) of section 41; of the U.P. Excise Act, 1910 (Act No. 1V of 1910) read with section 21 of the U.P. General Clauses Act, 1904 (U.P. Act No. 1 of 1904) ad with the previous sanction of the State Government , the Excise Commissioner , Uttar Pradesh , in partial modification f Notification No. 29609/R-II, dated February 8, 1932, makes the following rules for the purposes of fixing strength in excess of or below which country spirit shall not be sold or supplied.

1. Short title and commencement -(1) Theses rules may be called the Uttar Pradesh Country Spirit (Strength) Rules 1981.

(2) They shall come into force with effect from April 1, 1981.

2. Fixation of strength -(1) In the areas mentioned in Schedule 1 to the Uttar Pradesh Excise (Regulation of Transport and Possession of Country Spirit) Rules, 1980 persons holding licences for the retail vend of country spirit shall not be supplied plain or spiced country spirit of strength in excess of 24.3 percent v/v and they shall not be entitled to sell plain or spiced country spirit of strength below 25 percent v/v.

(2) Persons holding licences for the retails vend of country spirit in areas mentioned in Schedule II to the rules referred to in sub-rule (1) above shall not be supplied plain and spiced country spirit of strength in excess of 28.3 percent v/v and they shall not be entitled to self plain or spiced country spirit of strength below 28 percent v/v.

SECTION -XI
COUNTRY SPIRIT BONDED WAREHOUSES

1. Bonded warehouses fittings and apparatus - Bonded warehouses may be established by the Excise Commissioner at the headquarters of tahsils in such places as form convenient centres of supply. No rent shall be charged from the contractor for the use of such buildings. All fittings or articles connected with the supply, storage, gauging, handling and issue of spirit shall be supplied by the contractor.

Cf. B.O. No.
423 / V-284 - B
dated
September 26,
1910

2. Registers , forms , hydrometers and bung rods used by the Excise Inspector shall be supplied by Government.

3. Contractor responsible for safe custody of spirit- The contractor is responsible for the safe custody of the stock of spirit. He is , therefore, at liberty to put his own lock on the door and to keep a watchman on the premises.

Cf. B.O. No.
423 / V-284 - B
dated
September 27,
1910

4. Transaction to be performed under to direction of the Excise Inspector- All transactions inside the bonded warehouse in the way receiving, transferring, reducing and issuing spirit will be performed under the direction of the Excise Inspector incharge, who will also do all gauging and proving, keep up all registers, issue passes and make periodical returns. All manual labour will be performed by the contractor's servants.

Cf. B.O. No.
423 / V-284 - B
dated
September 26,
1910

4-A(1) The appointment of agents and other servants by the contractor shall be subject to the approval of the Assistant Excise commissioner of the charge, who will have the power to order the removal from service or prohibit the appointment of any person who he considers undesirable:

Cf. E.C.'s
Notification
4257/ XV-341,
dated June 8 ,
1956

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

Provided further that in the event of a difference of opinion between the Labour Commissioner and the Assistant Excise Commissioner 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 Assistant Excise Commissioner or his decision to prohibit employment of any persons shall be appealable to the Excise Commissioner, Uttar Pradesh.

(3) Whenever any workman is suspected of pilferage of excisable goods and his immediate removal from the bonded warehouse is considered necessary to safeguard revenue interests 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 bonded warehouse, pending the receipt of the Labour Commissioner's concurrence for his removal.

5. Agent to have access to registers, etc.- The Contractor's agent shall be entitled, to see the registers and receipted applications to prove the spirit with his own instruments at the time the Excise Inspector is taking his proof, and to make his own measurements. Any objection he may have to the Excise Inspector's proof, gauge or calculation shall be made in writing to the Assistant Excise Commissioner.

Cf. B.O. No.
423 / V-284 - B
dated
September 26,
1910

6. Lock- Except when transactions are actually in process, the Excise Inspector will keep his lock on the door, on all issue cocks and on the cocks fixed to the pipes leading to and from the pump.

Cf. B.O. No.
423 / V-284 - B
dated
September 26,
1910

7. Time of opening bonded warehouse- The Excise Inspector, will attend for the receiving and issuing of spirit on such days and at such hours as may be prescribed by the Excise Commissioner. These will ordinarily be fixed and notified for the whole year, but may be temporarily increased by order of the Assistant Excise Commissioner, in cases of festivals marriage seasons, etc.

Cf. B.O. No.
423 / V-284 - B
dated
September 26,
1910

8. Minimum stock - A minimum stock of spirit shall be prescribed for each bonded warehouse. For warehouses where bottling of spirit is allowed a minimum stock of bottles caps and labels shall also be prescribed. When the quantity of spirit or of any of the other articles mentioned above is approaching the minimum limit, the Excise Inspector shall call the attention of the distiller's agent to this fact. If there appears any likelihood of the supply running short, the Excise Inspector shall withoutdelay inform the Collector, who may procure spirit or any of the other above mentioned articles as the case may be from elsewhere, the cost of which shall be recoverable from the amount, if any, due to the contractor or from his deposit.

Cf. E.C.'s
Notification No.
1223/II-649,
dated February
24, 1958

Cf. E.C.'s
Notification No.
26874 / II- 649,
dated January
15, 1962

9. On payment of the Government duty and contract price of

spirit as licensed vendor is entitled to be supplied promptly with reasonable quantity of spirit for which the contract has been granted at any of the prescribed strengths. In the event of contractor failing to supply such spirit within a time judged by the Collector to be reasonable, it shall be procured from elsewhere by the Collector and the cost, and any loss accruing to Government recovered from the contractor in the manner provided in the preceding rule.

Cf. B.O. No.
423 / V-284 - B
dated
September 26,
1910

Cf. E.C.'s.
Notificatin No.
33035 / IX-296
dated March
31, 1973

In addition, the contractor shall be liable, at the discretion of the Excise Commissioner, to a penalty not exceeding Rs. 17.50 per litre of alcohol of spirit demanded but not supplied.

10. Bad spirit - If the Excise Inspector condors any spirit sent to bonded warehouse to be bad, be shall abstain from issuing it. Samples shall be taken and a report shall be submitted immediately to the Assistant Excise Commissioner.

Cf. B.O. No.
423 / V-284 - B
dated
September 26,
1910

11. Separate arrangements for Shira and Mahuwa spirits separately- Where the contractor is required to supply bot Mahuwa and Shira spirit under the contract , two sets of vats, pipes and pumps shall be provided by the contractor so that both classes of spirit may be stored separately.

Cf. B.O. No.
366 / V-B, 333
- C, dated
September 13,
1910

Cf. B.O. No.
366 / V-B, 333
- C, dated
September 13,
1922

12. Gauge and proof at monthly stock -taking- Gauge and proof of the spirit in all the vats must take place at the time of the monthly stock-taking.

Cf. B.O. No.
423 / V-E 284 -
B dated
September 26,
1910

13. Receipt of spirit- When spirit is received inside the bonded warehouse from the distillery, the inspector shall carefully examine the state of the casks and seals, calling the attention of th agent to any apparent defects. The contents of the vessel shall then be ascertained.

Cf. B.O. No.
423 / V-E 284 -
B dated
September 26,
1910

(a) *Contents of vessels how to be ascertained-* by

weightment, if the contractor has supplied a weighing machine for the purpose, otherwise;

(b) by the bung rod provided the spirit is contained in a cask of the normal shape or else;

(c) by actual measurement in litre measures should the difference between the contents as determined by the gauging rod and the quantity entered in the pass, exceed the authorized allowance, the content shall be checked by measure, as the gauging rod methods is only exact for vessel of a particular shape.

14. Result of gauge and proof to be endorsed on distiller pass- The spirit each cask or other vessel shall then be proved the result of such gauge and proof shall then be endorsed on the pass covering the consignment and the pass returned to the distillery of issue.

Cf. B.O. No.
423 / V-284 - B
dated
September 26,
1910

15. Issued by metal measures- All issues of fixed strength spirit must be made by means of 1,2 and 4 litre measure provided by the contractor, unless the special sanction of the Commissioner has been obtained to the use of other measuring appliances.

Cf. B.O. No.
423 / V-284 - B
dated
September 26,
1910

16. Wastage allowance in storage - The free wastage allowance for the spirit stored in a Bonded warehouse excluding bottled spirit shall be as follows:

(1) 0.8 percent in warehouses where bottling is done.

(2) 0.6 percent in warehouses where bottling is not done.

If the total wastage exceeds the allowable limit, the duty shall be charge from the Supply contractor at the highest rate of duty livable on such country spirit , provided that if it is proved to the satisfaction of the Excise Commissioner that the wastage in excess to

the prescribed limit has been caused by accident or any other unavoidable cause, the payment of duty on such wastage shall not required.

When the wastage does not exceed the prescribed allowable limit, no action need be taken by the Excise Inspector of the Bonded warehouse but when the wastage exceeds the allowable limit, the Excise Inspector of Bonded warehouse shall obtain the explanation of the Supply Contractor's Agent and forward the same together with the full report of the circumstances to the Assistant Excise Commissioner or Deputy Excise Commissioner or Deputy Excise Commissioner shall charge duty on the excess wastage if he is satisfied that the wastage in excess of the prescribed limit is not on account of any accident or unavoidable cause. In case the excess wastage is on account of an accident or other unavoidable cause, the matter will be referred to the Excise Commissioner of orders.

17. Licensed vendors or their agents authorised in writing, wishing to obtain spirit shall present to the officer-in-charge of the bonded warehouse their receipted applications, as obtained from the sub -treasury, in proof of their having paid price and duty

. The officer-in-charge shall after satisfying himself that the price and duty paid fully cover the quantity and class of spirit to the removed, shall have the necessary entries made in the vendor's pass book and cancel the receipted application under his initials, or if there is a clerk attached to the bonded warehouse, initial the receipted application and hand it over to the clrk for making the necessary entries in the vendor's pass book, to which he will add his signatures after checking the entries.

Cf. B.O. No.
423 / V-284 - B
dated
September 26,
1910

Cf. E.C.'s.
Notification No.
1866 / IX - 241
A, dated June
10, 1924

Cf. E.C.s.,
Notification No.
9401 IX - 301
dated April 22,
1939

The pass book will remain in the custody of the person removing the spirit , who will, on demand by an officer authorised in this behalf, produce it as his authority for transport. A passbook will be issued to each licensed retail and wholesale vendor when a licence is first granted to him. The pass book will be kept in safe custody by the vendor and he shall not after nor erase any entry therein, when the pass book is finished, it shall be returned to the bonded warehouse for record by the vendor who will be supplied with a new pass book . When a passbook has been mutilated or lost by the vendor the officer-in-charge shall issue a duplicate on payment of fee or Rs. 1 into the local treasury or sub-treasury. Intimation of issue of duplicate passbook shall be given by the officer-in-charge to the Assistant Excise Commissioner. The officer-in-charge shall maintain account of all passbooks received and issued by him, and the Assistant Excise Commissioner, shall verify the account at his inspection.

18. The Inspector shall then have the spirit measured and issued.

19. Cancelled.

20. Coloring of Country spirit- (1) When issues are made which have to pass through a zone in which the rate of duty is higher than that applying to the place of destination, the Excise Commissioner may direct that the spirit issued to all shops within a specified area shall be distinctly colored before leaving the bonded warehouse.

(2) (a) Issue shall be made in vessel of fixed capacity made of strong material and capable of being securely sealed.

B.O. No. 333C
dated
September 13,
1922

Cf. B.O. No.
423 / V-284 - B
dated
September 26,
1910

EC.;s
Notification No.
13425/ IX-298
dated 22-3-
1935

Each vessel shall have distinctly painted on it the following in either Urdu or Hindi (with letters and figures at least 1½ inches in height on a suitably colored background);

- (i) Serial registered number.
- (ii) Year registration of the vessel.
- (iii) Name of the country spirit shop.
- (iv) Capacity of the vessel in whole gallons.

A register of all issue vessels shall be maintained by the Excise Inspector incharge of the warehouse after ascertaining their capacity in whole gallons.

Unless specially permitted, issues of spirit shall not be made in any vessel in quantities less than what is noted on the vessel as its maximum capacity in whole gallons.

(b) The Excise Inspector incharge of the warehouse should verify himself that the outlets or opening of each vessel in which issues of country spirit are obtained has been secured by means of wire or string and clamped lead seal before the vessel is removed from the warehouse premises.

(3) All spirit issued to a shop shall be taken from the warehouse to its destination by the most convenient route and the consignment shall not be broken or the seal fo the vessel tampered within transit. No spirit shall be disposed of in any way whatsoever in the course of its transport from the warehouse to the shop.

NOTES (1) In case of transport by railways, the spirit shall be taken direct to the railway station concerned unless a written permission of the Excise Inspector incharge of the warehouse has been duty obtained to keep the same at the specified place till the train time.

(2) In column 10 of passbook in Form B.W.1 7 shall be noted also:

- (i) the time at which the issue was made.
- (ii) the serial number of issue vessels used and
- (iii) the train if the spirit is intended to be carried by railway train.

21 Transport period to given in pass-book- The Assistant Excise Commissioner shall determine the periods to be allowed for transport to different shops, and a list of the periods so determined shall be maintained at the bonded warehouse. The period shall be specified each pass-book.

Cf. B.O. No.
366 / VEX 333
C, dated
September 13,
1922

NOTES- 1. These rules were originally notified by notification B.O. No. 423/v 284B, dated September 26,1910 ad amended by the marginally noted notifications.

2. Original rule contain the work " Gallon' which has been replaced by 'litre" in view of the metric system being prevalent.

SECTION XII
VEND OF COUNTRY LIQUOR
I (a) Wholesale Vend of Country Liquor

- (a) Rules for the establishment and regulation of wholesale depots for the sale of country spirit and fixing of the maximum price for sale at them.

The wholesale depots and their conditions- Contract distillers shall open such wholesale depots as may be prescribed by the Excise Commissioner which shall be subject to the following conditions.

(1) The dept shall be opened, ordinarily, for sale to retail county spirit vendors holding licences in the district in which the dept is situated provided that the shop of the person to whom the sale is made is not situated in an area where the rate of duty is higher than that applying to the place where the dept is situated.

Cf. No. 1509/
N- VE- 729 - B
dated
September
28, 1915, and
Notification No.
275 / VE 881-E
dated
September 13,
1919

(2) Country spirit reduced to issue strength and after payment of duty shall be transported to the depot from any bonded warehouse in the same district.

(3) Country spirit shall be sold at the fixed strength of 25⁰ U.P., 35⁰ U.P. subject in each to a margin of 1⁰ below the fixed strength, in quantities of not less than one gallon and at a price , which shall not exceed the total of the following items:

- (a) Still-head duty
- (b) Contract price
- (c) Depot rate which shall not exceed:
 - (i) 16 naye paise per gallon in the case of spirit of the strength of 25⁰ U.P.
 - (ii) 12 Naye paise per gallon in the case of spirit of the strength of 35⁰ U.P.
 - (iii) 9 naye paise per gallon in the case of spirit of the strength of 50⁰ U.P.

Cf. E.C.'s.
Notification No.
5931 / II - 564-
C, dated
September 16,
1933

Provided that in special cases the Excise Commissioner may sanction a higher rate.

Any flouring coloring or anxious or otherwise objectionable substance shall not be added to the spirit.

(4) Such minimum stock of spirit as may be fixed by the Excise Commissioner shall be maintained at the depot (As a general rule such minimum stock shall not be less than the average monthly sales).

Cf. E.C.'s.
Order in the file
II- 564-C

(5) Each vat or cask in the depot shall have its capacity out branded or printed on it correct to the nearest half gallon

(6) Each vat or cask in the depot shall have its capacity out branded or printed on it correct to the nearest half gallon.

(7) Only standard issue measures approved by the Excise Commissioner shall be used.

(8) Sale shall be made only at the depot premises, which may remain open only during the hours of sale, on such hour between sunrise and 6 p.m. as may be prescribed by the Excise Commissioner.

Cf. E.C.'s.
Notification No.
10340-43/ IX-
125 B, dated
July 21, 1954

(9) Sale shall not be made on credit.

(10) All issues from the depot must be dully entered in the pass-book B.W.L. 7 of the retail vendors removing the spirit and the entries signed by the person managing the depot on behalf of the contractors.

Cf. B.O. No.
367/VE/ 333-
C, dated
September 13,
1922

(11) A correct account of all receipts and issues of country spirit shall be kept in the annexed form:-

NOTE - In depots situated in Nainital District where spirit of the strength of 25⁰ U.P. is stored and sold the columns provided for 50⁰ U.P. spirit shall be utilised for the entry of accounts of 25⁰ U.P. spirit and the heading suitably amended . In depots when spiced spirit is also stored separate accounts shall be maintained for this class of spirit.

Cf. E.C.'s'
Notification No.
56931 / 11-
564- C, dated
September 16,
1933

(12) On the first day of each month a statement in Form C.L.-13 and the total monthly issues of each shop in Form B.W.L.-10 shall be submitted to the Inspector incharge of the bonded warehouse will include the figures of these issued in the monthly statements in Form B.W.L.-10 to be prepared by him for the whole district.

Cf. E.C.;s.
Notification No.
27891/ B - II
dted January
22, 1962

If the loss by wastage during the month as revealed by statement Form C.L.-13 mentioned above exceeds one percent and the excess is due to neglect, the Excise Commissioner may impose a fine not exceeding five rupees per proof gallon.

(13) A wastage allowance, upto the amount permitted be paragraph 814 of Excise Manual , on the quantity advised in each cask received at the depot will be allowed to wholesale depot keepers, who shall on the first day of each month submit to the Inspector of the

Date	
1	Number of gallons of spirit (in store yesterday)
2	No. of gallons of spirit received from bonded warehouse or distillery today
3	Total number of gallons to be accounted for
4	Number of gallons sold to retail vendors
5	Number of gallons remaining in store
6	Name of retail vendor
7	Locality of shop
8	No. of gallons sold from the person name in column 7
9	Price for gallon charged exclusive of duty
Detail of sales shown in column 5	
10	Actual balance in hand at end of month
11	L.P. gallons
12	Prentage
13	Remarks

35°
U.P.

50°
U.P.

circle a statement who wing (1) the number of the cask (2) the quantity advised , (3) the quantity actually received and (4) the wastage ascertained. All cases of excess wastage shall be reported t the Excise Commissioner who may impose a fine at a rate not exceeding five rupees pr proof gallon.

(14) The Excise Inspector of the circle in which the depot is situated shall be allowed every facility for examining the accounts and checking the stock of spirit whenever he visits the depot.

(15) A breach of any of the above conditions shall render the contractors liable to the penalties prescribed by section 64 of the Excise Act (IV of 1910).

Rules relating to

(b) Wholesale shops of country spirit

Wholesale shops- Wholesale shops may be licensed under the following conditions:

(1) Licences for wholesale shops may be granted only with the previous sanction of the Excise Commissioner and ordinarily only to the supply contractor of the district or to others with his consent. The licence will be in Form C.L.-2 and will be granted free of charge. Country spirit reduced to issue strengths ad after payment of duty shall be transported to the wholesale shop from any bonded warehouse in the same district.

Cf. E.C.'s. No.
423 / V-284 - B
dated
September 26,
1910

Cf. E.C.'s.
Notification No.
27893 / r-II
dated January
24, 1962

(2) **Location of wholesale shops-**Wholesale shops are meant to facilitate distribution and their number and location should be determined with reference to the convenience and reasonable requirements f retail vendors . The prevent wholesale licences being used as cover for sale of illicit spirit the place of vend should as far as possible, e at the headquarters of a Excise Inspector's circle, a tahsil or a thaa so that licensed premises can e kept under supervision.

(3) **To whom wholesale vendors may sell-** Wholesale vendor shall entitled to sell, subject to conditions of their licence to :

- (i) retail vendors licensed with the district;
- (ii) retail vendors licensed in another district with the permission of the Collector of that district.

(4) **Reduction of spirit prohibited accounts be kept -** Wholesale vendors are not permitted to reduce spirit below the prescribed strength at which it has been issued to them from a warehouse. They shall maintain regular and accurate accounts in the form prescribed in the licence and shall submit a statement in Form c.L.-14 and the total monthly issues of each shop in Form B.W.L. 10 to the Inspector incharge of the warehouse at the headquarters of the district in which the shops taking issues are situated on the 1st day of each month without fail. The

Inspector will follow the procedure that may be laid down for the maintenance of records.

(5) Spiced country spirit shall be sold only in sealed bottles with pilfer proof caps in tact as received from the distiller, warehouse, or wholesale depot.

(6) **Issues from wholesale shop to be covered by a pass-book**- All issues from a wholesale shop must be duly entered in the pass-books , B.W.L. 7 of the retail vendors removing the spirit and the entire is signed by the licensed wholesale vendors on his representative. The entries in the pass-books will serve as a pass to protect the consignment in transit.

(7) The Excise Inspector of the circle in which the wholesale shop is situated shall be allowed every facility for examining the accounts and checking the stock of spirit whenever he visits the wholesale shop.

II Country Spirit Retail Vend Licences
Uttar Pradesh Country Spirit Retail Vend Licences Rules , 1966
January 30,1966

No. 18386- In exercise e of the powers conferred under section 31 ad 41 of the U.P. Excise Act, 1910 (U.P. Act No. IV of 1910) read with section 21 of the U.P. General clauses Act 1904 (U.P. Act No. 1 of 1904), and with the previous sanction of the State Government the Excise Commissioner, Uttar Pradesh, is pleased to make the following rules relating to licences for retail vend of country spirit:

RULES

(a) These Rules may be called the Uttar Pradesh Country Spirit Retail Vend Licences Rules, 1966.

(b) They shall come into force with effect from the date of their publication in the official Gazette.

2. Licences for the retail vend of country spirit under the contact supply system shall be of three classes viz

1. Under the graduated surcharge system-

(i) for sale in open vessels for consumption both on and of the premises in Form C.L. 3 (enclosed)

(ii) for sale in sealed bottles for consumption off the premises only in Form C.L. 4 (enclosed).

(iii) for sale in sealed bottles for consumption "on and off" the premises in Form C.L. 5 (enclosed).

II. Under the auction system -

(i) for sale in open vessels for consumption both on and off the premises in Form C.L. 3-A (enclosed)

(ii) for in sealed bottles for consumption "on and off" the premises in Form C.L> 5-A (enclosed)

Ordinarily licences shall be granted in Form C.L. 3 or C.L.3-A , but the Excise Commissioner with the previous sanction of the State Government may direct that the specified localities or at specified shop country spirit may be sold (a) for consumption off the premises in sealed bottles under a licence in Form C.L. 4 or C.L.. 4-A or (b) for consumption "on and off" the premises under the a licence in Form C.L. 5 or C.L. 5-A.

III Vend of Tari

A- The Tree -Tax System

1. The tree-tax system- The tree-tax system of tari and sendhi is analogous to the distillery system of country spirit and under it the Government revenue is derived from (1) a fixed tax on every tree tapped , and (2) an surcharge or vend fee for tree to be paid by vendors for the privilege of vend. Vendors are to make their own arrangements for procuring trees, and the tree -tax levied is quite distinct from the tree owner's free.

Cf. Government Notification No. 121 / XIII- 17B ,dated September 14, 1921 ad No. 268/XIII- 48, dated September 6, 1922

2. Number and location of shops- Where the tree-tax system is introduced for the first item the number and location of existing shops need not be interfered with . It may safely be assumed that under the farming or shop to shop system, which ever may have been in vogue before the switch over, the number and location of shops have, form time to time, been carefully adjusted to serve the best interest of the consumer according to the number of trees ad the local demand.

Cf. Government Notification No. 121 / XIII - 17B, dated September 141921 and No. 268 / XIII - 48, dated September 6 , 1922

3. Settlement shall be made by individual shops annually under the surcharge system. A surcharge of Rs. 25.00 for each Tar tree and Rs. 15.00 for each Kahjur tree shall be levied for the privilege or vend on trees tapped by licensed vendors of shops settled under any of the three categories of the tree-tax system for the due observance of he conditions of his licence, the licensee shall be required to deposit security either in Government promissory notes, cash or such other form as the Collector may approve, of an amount deemed by the Collector to be sufficient having regard to importance of the shop. Vend licence shall be granted in form prescribed. The licence shall be bound by the conditions of his licence.

Cf. Govt. Notification No. 6704 - E/XIII- 275 (ii) 59, dated December 4, 1961

Cf. Govt. Notification No. 6281-B-1/XIII- 405-84, dated October, 26, 1984

4. The rates of tree-tax on Tar ad Khajur trees tapped by licensed vendors of owners of tree in the following areas which shall be governed by the tree-tax system shall be asl follows:-

Cf. Government Notification No. E-1/XIII-400 (12)- 85, dated March 24, 1986

(1) For consumption in the district of Gorakhpur, Deoria, Basti, Ghazipur, Azamgarh, Ballia, Mirzapur, Jaunpur, Godan, Bahraich, Faizabad, Lucknow, Barabanki, Rae Bareilly, Hardoi, Kanpur Nagar, Kanpur Dehat, Farrukhabad and Mainpuri-

Rs. 50.00 on account of each Tar tree and Rs.30.00 on account of each Khajur tree to be tapped.

(2) For consumption in the district of Varanasi - Rs. 60.00 on account of each Tar tree, and Rs. 40.00 on account of each Khajur tree to be tapped.

NOTE - Licences of low tax areas should as a rule not be allowed to tap trees in high tax areas but if it is necessary to do so, they will be required to pay high tax per tree.

5. Permit required for tapping - In the area under the tree-tax system no tree shall be tapped and no tari or sendhi drawn from any tree except under a tapper's permit obtained under the rule herein-after following:-

Cf. Govt. Notification No. 121 / XII - 17-B, dated September 14, 1921 and

6. Payment for tax (i) Tapper's permit may be issued on the application:-

Cf. No. 268/ XIII-48, dated September 6, 1922

- (a) of persons licensed to sell tari or sendhi by retail;
- (b) of tree owners (for not more than five tree in any period of twelve month ending September (30) for drawing tari or sendhi for domestic consumption but not for sale.

Cf. Govt. Notification No. 121 / XII-17B, dated September 14, 1921 and No. 268 - XIII- 48, dated September 6, 1922

(ii) The applicant for a permit, before proceeding to tap any trees, must pay in advance into the sub-treasury the tree-tax prescribed in Rule 4 together with (if the applicant is a licensed vendor) the surcharge prescribed in respect of the trees which he desires to tap. For this purpose he shall present to the officer incharge of the sub-treasury an application in triplicate in Form C.L.15 stating:-

- (a) the amount tendered in cash or remitted by money order;
- (b) the number and kind of trees to be tapped;
- (c) the village and Khasra number or other definite description of the fields in which the trees stand;
- (d) the owner's name; and (in the case of application by licensed vendors);
- (e) whether applicant has obtained the owner's permission.

The minimum number of tree to be entered on one application shall ordinarily be two, all of which should as far as possible, be situated in one village only.

(iii) Form of application may be obtained by applicants free of charge, from the District or Sub-Divisional Officer or from the Excise Inspector or the Tari Supervisor. Applications may be presented personally or forwarded by post to the officer incharge of the sub-treasury. The challan or the money order receipt for payment of the sum due on the application must be attached to the application.

(iv) If payment is made money order, the money order must be addressed to the Collector , and the following details must be entered on the Coupon to be retained by the payee:

- (a) Amount remitted;
- (b) a statement that the remittance is or account or tree-tax.
- (c) name and address of remitter.
- (d) if the remitter is a vendor, the name of the shop;
- (e) if the remitter is a tree owner who requires a permit for domestic consumption , the words "tree owner"

7. Treasury receipt - The officer incharge of the sub-treasury shall receive the application and the amount tree-tax together with (in the case of a licensed vendor) the surcharge calculated at the prescribed rates. If there is no reason to the contrary, he shall grant a receipt for the amount tendered and endorse the amount on each copy of the application under his signature and seal. He will retain one copy, return the duplicate to the vendor and sent the triplicate to the Excise Inspector.

Cf. Govt.
Notification 121/
XII-17-B, dated
September 14,
11921 and No.
268/ XIII- 48,
dated September
6, 1922

At the close of each account month the Tahsildar incharge of the sub-treasury shall prepare and submit the Collector's office, a statement showing the number of tari and Khaju trees applied fo and the total revenue deposited in respects of them into the treasury during the proviso account month.

Cf. Govt.
Notification No.
2074 E/XIII,
dated January 19,
1937

8. On receipt of the application the Excise Inspector shall forth-with take steps for the marking of the trees. He shall prepare the tapper's permit in duplicate in Form (C.L. 16) and make over one part to the vendor , noting on both copies the names of the subordinates dupted for the purpose of marking the trees. Entry differing from the receipted application or subsequent alterations shall not be made in the permit except under an order of the officer incharge of Excise or of the Collector. The order will be posted on the counterfoil of the permit.

Cf. Govt.
Notification No.
2074 E/XIII,
dated January 19,
1937

9. Marking of trees- The permit -holder shall point out to

Cf. Govt.
Notification 121/
XII-17-B, dated

the marking officer , when required, the trees which are to be tapped. The mode of marking tree shall be prescribed by the Excise Commissioner. No tari or sendhi shall be drawn from any tree, nor shall any pot be attached to any tree, until it shall have been marked by the department. The permit -holder and the tappers shall be responsible for the maintenance of the marks so put on the trees and shall not efface or attempt to efface them.

Sept. 14, 1921
and No. 268/
XIII- 48, dated
Sept. 6, 1922
Cf. Govt.
Notification No.
6704- E/XIII-275
(ii) 59 dated
December 4, 1961

NOTE- The mode of marking trees and the point for its use in particular year shall be prescribed by the department from time to time.

10. Currency of tapper's permit- The tapper's permit shall be in force from October 1 or any subsequent date to September 30 immediately following. In no case shall tari or sendhi be drawn except during the currency of the permit.

Cf. Govt.
Notification 121/
XII-17-B, dated
September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

11. Commencement tapping process - Tapper's permits may be issued from September 1, but the preparation of spathes shall not be permitted before September 15 nor shall pots be attached to trees before the evening of September 30. In the case of Khaju trees the process of preparation may be allowed from September 15, but the incision required for the insertion of the drip leaves shall not be allowed before the evening of September 30

Cf. Govt.
Notification 121/
XII-17-B, dated
September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

12. Night tapping - No trees shall be tapped nor any tari sendhi containing port taken down from a tree between sunset and sunrise.

Cf. Govt.
Notification 121/
XII-17-B, dated
September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

13. Transport of tari and sendhi - All tari or sendhi drawn shall as soon as the pots containing the same are removed from the trees, be conveyed direct to the retail shop without delay.

Cf. Govt.
Notification 121/
XII-17-B, dated
September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

14. Transport pass- The transport of tari or sendhi from the tree to the shop shall be covered by a pass in Form C.L. 10 to be obtained free of charge from the Excise Inspector, Separate passes

Cf. Govt.
Notification 121/
XII-17-B, dated

will be required for transport from each village.

September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

These passes, will be current up to the end of September subsequent changes in the names of carriers may be made on the application of the vendor by the Excise Inspector, who shall not the change on the counterfoil.

Cf. Govt.
Notification 121/
XII-17-B, dated
September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

15. Import of tari and sendhi - The import of tari or sendhi into the area under this system from elsewhere is prohibited.

Cf. Govt.
Notification 121/
XII-17-B, dated
September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

16. No tari shall be transported from a low tax area to a high tax area except with the written permission of the Collector and on such conditions as are prescribed by him.

Cf. Govt.
Notification No.
360 / XIII - 360/
XIII-128, dated
September 24,
1926

17. Sale in transit - No tari or sendhi drawn under the rules shall be sold or otherwise transferred except at the retail shop. Sales or transfers under the trees or on the way are prohibited.

Cf. Govt.
Notification 121/
XII-17-B, dated
September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

18. Adulteration of tari and sendhi- Adulteration of tari or sendhi with any noxious or objectionable substance in the course of manufacture, transport, storage or vend is prohibited.

Cf. Govt.
Notification 121/
XII-17-B, dated
September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

19. Persons Unfit for employment in tari and sendhi business- The following persons shall not be employed on shops or

Cf. Govt.
Notification 121/
XII-17-B, dated

as tappers of carries:

- (1) previous convicts of non-bailable offence;
- (2) persons previously found guilty of any serious breach of Excise rules of conditions;
- (3) Excise defaulters and persons of unsatisfactory or suspicious character;
- (4) person suffering from any contagious disease.

September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

20. Paing of permit and passes- The tapper's permits and the carriers' passes will be bound up in books containing 100 forms serially paged.

Cf. Govt.
Notification 121/
XII-17-B, dated
September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

21. Sale by vendors to one another- One licesed vendor may self transfer tari or sendhi to another in quantity exceeding 2 seels (1.86620 kilograms) under a transport pass (Form C.L. 16) to be obtained free of charge from the Excise - Inspector.

Cf. Govt.
Notification 121/
XII-17-B, dated
September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

22. Issue of duplicate permit or pass - If a taaper's permit or a charir's pass is lost or destroyed , a duplicate may be issued in payment of a fee of Re. I into the sub-treasury to be credited to '8-Excise Miscellaneous'

Cf. Govt.
Notification 121/
XII-17-B, dated
September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

23. Special staff and its duties-(1) A special staff consisting of one or more Excise Inspector and number of supervisors and constables proportionate to the requirements of the area under the system shall be provided by the Excise Commissioner with the approval of Government.

Cf. Govt.
Notification 121/
XII-17-B, dated
September 14,
1921 and No.
268/ XIII- 48,
dated September
6, 1922

The duties of this staff shall be:-

- (a) to put distinctive marks on trees permitted to be tapped .
- (b) to prevent and detect illicit tapping.
- (c) to see that rules and conditions are duly observed;
- (d) to ascertain the ret charged by owners of trees, selling

price of each vendor and the average produce of trees in different localities;

(e) other analogous duties imposed by the department.

(2) *Patrol by the staff* -Each area under the system shall be divided into block and sub-blocks. Each block shall be patrolled by supervisors and each sub-block by a constable. Each supervisor shall be required to keep a diary which the Inspector will check and scrutinize from time to time.

Cf. Govt. Notification 121/ XII-17-B, dated September 14, 1921 and No. 268/ XIII- 48, dated September 6, 1922

24. The Inspector shall enter his inspection notes in the following register:-

- (1) Shop Inspection Register in Form (C.L. 18)
- (2) Village Inspection Register in Form (C.L. 19)

Cf. Govt. Notification 121/ XII-17-B, dated September 14, 1921 and No. 268/ XIII- 48, dated September 6, 1922

25. Responsibility of the Excise Inspector - The Excise Inspector shall be personally responsible for the proper marking of trees and for preventing illicit tapping he shall see that supervisors and constables do not harass the vendors, tappers or carriers unnecessarily.

Cf. Govt. Notification 121/ XII-17-B, dated September 14, 1921 and No. 268/ XIII- 48, dated September 6, 1922

26. Verification etc. of trees by the special staff - After the commencement of each tapping season, the Excise Inspector shall verify the fact that only the trees entered in the lists have been tapped. He shall submit the result of his inquiry to the District Excise Officer, returning at the same time his copy of the vendors application. The Sadar Excise Ahalmad will verify the credit of the tree-tax from his accounts and report the fact of his having done so.

Cf. Govt. Notification 121/ XII-17-B, dated September 14, 1921 and No. 268/ XIII- 48, dated September 6, 1922

27. Verification of trees by district staff - Members of the district staff should, as opportunity offers; call for the copy of the application returned to the vendor under paragraph 528 and ascertain whether tapping has been confined to the trees shown herein.

Cf. Govt. Notification 121/ XII-17-B, dated September 14, 1921 and No. 268/ XIII- 48, dated September 6, 1922

NOTE - These rules were originally notified under Notification No. 121/XIII-17B, dated September 14,1921 and amended subsequently by the notifications given in the margin.s

**B-TENDER-CUM- TREE TAX AND AUCTION-CUM-TREE TAS SYSTEMS
THE U.P. SETTLEMENT OF TARI SHOPS (TENDER-CUM-TREE TAX OR
AUCTION -CUM-TREE-TAX)RULES, 1955¹**

ORDERS BY THE EXCISE COMMISSIONER, UTTAR PRADESH

September 24, 1955

No. 18485 / ix-164- In exercise of the powers conferred by section 41 of the U.P. Excise Act, 1910 (U.P. Act No. IV of 1910) the Excise Commissioner, with the previous sanction of the Government of Uttar Pradesh is pleased to make the following rules in respect of settlement of Tari shops in the Tree Tax Area of Uttar Pradesh by (1) inviting tenders and (2) auction:

RULES

1. Short title, extent and commencement -(1) These rules may be called the U.P. Settlement of Tari Shops (Tender-cum-Tree Tax of Auction -cum-Tree Tax) Rules , 1955.

(2) These rules shall apply to such district or district or part of a district and with effect from such date or dates as the State Government may, from time to time, by notification in the official gazette, extend.

(3) These rules shall have effect from October 1, 1955.

2. Definition - In these rules, unless there is anything repugnant in the subject or context -

- (a) "Act" means the U.P. Excise Act, 1910.
- (b) "Form" means a form appended to these rules.
- (c) "Tree" means Tar or khajur tree capable of yielding tari .
- (d) "Premises " means licensed premises.

3. The State Government shall, by notification in the official Gazette, declare whether the settlement of shop in a particular areas to which these rules apply shall be made by inviting tenders or by auction.

4. Licence required to tap tari - No tree shall be tapped and the Collector or the district concerned shall draw no tari in the area to which these rules apply except under a licence in Form C.L. 10-A granted.

NOTE- The provisions of the rule do not over- ride Rule 5 of the rules published with Notification No.121/XIII-17B, dated the 14th September 1921, applicable in respect of tapping of tree under authority of a pass in Form C.L. 16 issued in accordance with the general rules governing Tree Tax.

5. Number and location of shops- The number and location of shops for the retail vend of Tari shall be fixed by the Collector of the district with the prior approval of the Excise Commissioner.

6. Settlement of shops by inviting tenders - (1) (a) Each shop shall be settled afresh every year by the Collector by inviting tenders in the Form G-28-A Each tender shall be accompanied by a treasury receipt of Rs. 2 otherwise it shall not be considered.

(b) Tenders shall be submitted in sealed covers superscribed with the words " Tender for licence (C.L. 10-) for Tari shop under the tree tax System" and shall reach the Collector by the last date receipt fixed and notified by him.

(c) All the tenders received by the Collector shall be kept by him in his safe custody, and shall soon after the expiry of the last date of receipt be opened by him at one and the same time in the presence of such of the tenderers as may be present on a date notified at least one week in advance but no later than August 31, every year. The date of opening the tenders shall also be intimated in advance to the Assistant Excise Commissioner of the charge.

(d) A settlement report shall be submitted to the Excise Commissioner on or before September 15 every year in Form G-11-A for his sanction.

²(2) Shops shall be settled with the person offering the highest tender ²[but tenders may be invited afresh if the highest offer made is considered to be inadequate or the person who has submitted the tender] is disqualified from holding tari shops under the rules or is of a doubtful solvency or is otherwise considered undesirable.

(3) The tenderer with whom a shop is settled shall be required to deposit one-sixth of the total tendered amount as advance before August 31,. This amount shall be adjusted towards tree tax and surcharge on tree marked after April 30, one third of the tendered amount shall be payable till January 31 and the remaining half till April 30. In case the advance deposit of one-sixth of the total tendered amount is not deposited by the date fixed the licence shall not be granted by the Collector and the shop shall be settled with another tenderer considered suitable by the Collector. The deficit, if any, shall be recoverable from the defaulting tenderer as arrears of land revenue.

1. In case of default in depositing the two remaining instalments by the date fixed the licence shall be cancelled and the shop settled afresh at the risk of defaulter with the least possible delay and any loss arising from the resettlement shall be recoverable adjustment in the advance deposit. Balance , if any, shall be recovered as

arrears of land revenue a licensee is not able to get the total number of trees covered by an instalment marked within the period fixed for its payment he shall be allowed to utilize the balance of instalment in marking trees after April 30.

NOTE - Particulars of advance deposits made by the licensee shall be communicated by the Collector to the Excise Inspectors concerned.

(4) Marking of trees in excess of amounts recovered by an instalment shall be permitted against additional deposits, which may be adjusted towards subsequent instalments.

¹(5) Surcharge and tree -tax fixed by the Government for each Tar and Khajur tree for the area concerned shall be livable in the case of shops settled under this system."

(6) (b) For the due observance of the conditions of this licence, the licensee shall deposit security, either in cash, Government Promissory Notes or in such other form as the Collector may approve, of an amount ²[equal to 1/12th (One twelfth) of the amount tendered for the shop by the licensee.]

(7) Settlement of shops by auction - (1) (a) Shop shall be settled by the Collector under Tree-Tax System by auction with the person offering the highest bid ³[but a fresh auction may be held if the highest bid made is considered to be inadequate or the person offering the bid] is disqualified from holding tari shops under the Excise Rules or is of a doubtful solvency or is otherwise considered undesirable by the Collector.

(b) The person offering the highest bid shall be required to deposit one-twelfth of the total bid offered by him as advance immediately on the provisional acceptance of the bid at sale by the officer conducting the sale. The other one -twelfth shall be paid immediately after the final settlement of the shop by the Collector but not later than September 30. This amount of advance deposit of one-sixth shall be adjusted towards tree tax and surcharge on the tree marked after April 30. One-third of the total amount offered shall be payable latest by January 31 and the remaining half by April 30.

(c) In case the entire amount of any of the instalment mentioned in sub clause (b) is not deposited by the date fixed, licence shall be cancelled and shop settled afresh by resale by the Collector by auction at the risk of the defaulter. In there is any loss on resale, it shall be recovered by adjustment of the advance deposit and balance if any, shall be recovered as arrears of Land Revenue.

(d) It shall be open to the officer conducting the auction to demand one-twelfth advance deposit by the second or third highest bidder if he thinks that the bid of the highest bidder may not be accepted owing to reason mentioned under sub-clause -(a) *supra*.

(e) if a successful bidder, due to greater demand of Tari, wants to register trees of the value over and above the amount offered at auction, he can do so by depositing extra tree tax and surcharge for such trees during any of the tree periods specified above.

(2) Every person bidding shall be held to his bid , whether it be the highest or not and it will be distinctly understood that ny remission of the entire or part of the sum of the bid shall under no circumstances bye considered.

(3) No person shall be allowed to bid at auction on behalf of another person for a shop unless he holds a duly written authority from such other person to do so , or such person is present at the auction and authorises or ratifies the bid made on his behalf.

(4) On default of payment of the advance money either at the time of sale or after the final settlement of the shops by the Collector the shop shall be resold by auction. Should the price offered at the sale the difference will be recoverable as arrears of land revenue from the person who made the original bid.

(5) Every shop for which a licence issued shall be kept open throughout the Tari season and a supply of Tari season and a supply of Tari sufficient to meet the demand of consumers , shall be maintained.

(6) Whenever for any reason the final decision regarding the selection of licensees is likely to be delayed, it shall be open to th Collector to settle the shop provisionally with one of the bidders subject to the following conditions which shall be entered in the licence:

(a) That the licence shall be terminable at will if the shop is eventually settled with another person and the licensee shall not be eintitled to claim any remission in licence fee or to any compensation.

(b) The provisional licensee shall be bound to register such number of trees by paying tree tax and surcharge on them as the Collector thinks sufficient taking into consideration the bid offered by such licensee.

(c) The condition regarding the deposit of advance mentioned in sub-clause (b) of clause (1) supra shall be application to the provisional licensee issued under this clause, but this deposit shall be refunded, if the licence is eventually refused before May 1 and the licensee has not committed amny breach or a resport regarding breach of licence conditions is pending against him. If the licence is refused later on the whole or a part of deposit can be refunded by Collector in consultation with Excise Commissioner.

(7) If a licensee is not able to get the total number of trees covered by on instalment marked within the period fixed for its payment, he shall be allowed to utilize the balance of instalment in marking tree after April 30.

NOTE - Particulars f advance deposits mde by the licensee shall be communicated by the Collector to the Excise Inspector concerned.

(8) The provisions of sub-rule (5) of rule 6 supra in regard to surcharge and tree tax levilable shall apply in the case of shops settled by auction as well.

(9) The provisions of Rule 6 (5) shall apply in regard to the deposit of the security for due observance of the conditions of the licence.

(10) Vend licence shall be granted in Form C.L. 10-A. The licensee shall be bound by the condition of the licence.

8. Balance of advance money or instalments remaining unutilized shall not be refunded to the licensee.

9. Shops falling vacant during the course of a year shall also be settled by inviting tenders or by auction as the case may be. The amount of advance deposit and the instalments shall be fixed by the Collector having regard to the importance of the shop and the Tari season.

10. The details for deposits or unutilized amounts will be communicated by the licensees in For C.L. 1-A to the Excise Inspector when he applies for marking of trees . The Excise Inspector shall return one copy to the licensee, submit one copy to the District Excise Officer, and retain one copy for the record which shall be utilized for marking of trees.

11. The Excise Inspector shall report to the Collector in the first week of February the amounts remaining to the licensee's credit untulized out of the instalment payable till January 31 giving reference to the number and date of treasury challans under which tey were deposited . A similar report shall also be submitted in the first week of My in respect of the instalment payable till the April 30. The District Excise Officer shall cause the entries about unutilized balance to be made in the accounts maintained by the Excise Clerk.

Monthly report in respect of trees marked after April 30, against advance deposit and balance of instalments, if nay, will be submitted to the Collector in the manner mentioned in foregoing paragraph s of this rule. In the remarks columns the number and date treasury challan under which the amounts utilized during the month were deposited should be entered in the register C.L. 20 and in the statement submitted to Collector.

12. Rules contained in Chapters II,III, V, and VII of the U.P. Excise Manual , Volume I, shall also apply *mutatis mutandis* to the manufacture, transport, storage and sale of Tari.

NOTES - The U.P. Settlement of Tari Shops (Tender-cum-Tree Tax or Auction -cum - Tree Tax) Rules, 1985, published in U.P. Gazette, part 1-A, dated 1-10-1955 were amended as under ;

- | | |
|----------------------|---|
| 1. First Amendment - | Vide Excise Commissioner's Notification No. 30603/ IX-164 dated January 24, 1957, published in U.P. Gazette dated 9-2-57, Part 1,p. 208. |
| (2)Second Amendment | Vide Excise Commissioner's Notification No. 4164/IX-164 dated May 15, 1958 (Condition No. 6 or CL 10-A Amended) |
| (3) Third Amendment | Vide Excise Commissioner's Notification No. 26870/IX-164 dated January 15, 1962, published in U.P. Gazette, Part 1, Section (Ka) ated January 27, 1962 |

C-NIRA OR SEET TODAY

Aabkari Ayukta, Noti. No. 7460 Licence, dated February 15, 1979 published in the U.P. Gazette, Extra, dated 15th February, 1979, p.2.

In exercise of the powers under Section 41 of the U.P. Excise Act, 1910 (Act No. IV of 1910), read with Section 21 of the U.P. General Clauses Act, 1904 (Act No. 1 of 1904), the Excise Commissioner, U.P. with the previous sanction of the State Government do hereby rescind the U.P. Nira (or Sweet Toddy) Rules, 1951, notified under Excise Commissioner's Notification No. 11991/II - 664-A dated September 20, 1951 as amended from time to time.

THE U.P. NIRA (OR SEET TODDYS)RULES , 1979¹

In exercise of the powers under sections 42 and 47 read with section 40 of the U.P. Excise Act, 1910 (Act No. IV of 1910) the Governor of Uttar Pradesh is pleased to make the following rules to regulate the tapping of Nira Producing trees, the drawing of Nira therefrom and the grant of Nira Licences:

1. Short title, extend and commencement -(I) These rules may be called the U.P. Nira (or Sweet Toddy) Rules, 1979.

- (iii) They shall extend to the whole of Uttar Pradesh .
- (iv) They shall come into force with effect from the date of their publication in the official gazette.

2. Definition- In these rules, unless there is anything repugnant in the subject or context:

- (a) " Act" means U.P. Excise Act, 1910 (Act No. IV of 1910);
- (b) ' Form " means a form appended to these rules;
- (c) "Licence" means a licence granted under these rules;
- (d) "Nira (Sweet toddy or untermented toddy) means unfermented juice drawn from Tar, Kahjur or any other kind of plan tree.
- (e) " Premises " means licensed premises ;

(f) " Standard quality Nira" means the Nira which is -

- (1) Transparent ,
- (2) Syrupy
- (3) Sweet in smell and taste,
- (4) Without the slightest foam on its surface.
- (5) Without any tinge, and
- (6) Without any acid or alcoholic- fermentation.

(g)" Tree"means Tar or Kahjur tree or any other kid of plam tree capable of yielding ' Nira'

3. Purpose for which Licence to be granted - (1) Licence to tap tree and draw Nira therefrom shall be granted by the Collector for the following purposes.

- (a) Manufacture of gur or other similar product which is not an intoxicant ;
- (b) storage and supply of Nira to retail Licences ;
- (c) bona fide private consumption;

(2) Licence may also be granted by Collector to sell Nira by retail for consumption on premises.

4. Kinds of Licences - Licence shall be of the following four kinds :

(i) Form S.T.-I to tap tree and draw Nira therefrom for the manufacture of gur or other similar product, which is not an intoxicant.

(ii) Form S.T.-II to tap tree and draw therefrom for the storage and supply of Nira

(a) to licensee who manufactures gur or other similar product which is not an intoxicant from Nira , or

(b) to licensee, who sells Nira by retail for consumption on premises.

(iii) Form S.T.-III to sell Nira by retail for consumption on premises;

(iv) Form S.T.-IV to tap own tree for bona fide private consumption of Nira and not for sale, with the prior approval of the Excise Commissioner.

5. Eligibility for licence- Suitable applications, whether an individual or an institution shall be eligible for the licence. The comparative merit where necessary among various applicants shall be considered by the Collector in consultation with the District Level Committee constituted for the purpose by the state Government from time to time and regard being had to the following: -

(1) Honesty and ability to supervise the working under the licence personally.

(2) Weightage to :-

(a) local residence ,

(b) institution ,

(c) specific training to tap, draw and preserve Nira undergone by the applicant .

6. Ineligibility for licence - No applicant shall be eligible for the licence:-

(1) Who is an excise licensee connected with or having interest in business of any intoxicant.

(2) Who has been convicted by a criminal Court for a non-bailable offence.

(3) Who is in arrears of Government revenue.

(4) Whose conduct as an Excise licensee has been found unsatisfactory.

(5) Who has earlier been guilty of any serious breach of the condition of licence relating to Nira .

(6) Who on the date of the application is below the age of twenty-one years.

(7) Who is suffering from any infectious or contagious disease.

7. General Principles to be observed in granting licences - The following general principles are to be observed in granting licences under these rules:-

(1) Licence to tap tree and draw Nira therefrom shall be granted to an applicant who makes arrangement for sterilization referred to in Rule 14 and licence for storage and supply or sale of Nira shall be granted to an application who makes arrangements for refrigerator / ice-box to the satisfaction of the Collector to prevent fermentation in Nira.

(2) Licence to tap tree and draw Nira therefrom for the manufacture of gur or similar product or from the storage and supply of Nira shall not be granted to an applicant holding licence for the retail vend of Nira .

(3) Only institution may be granted more than one licence in such a manner that the licence for storage and supply of Nira and the licence for retail vend of Nira shall not co-exist.

(4) Settlement shall be made of individual licence and the licence will be granted for a period not more than year.

(5) Licence to tap own tree for bona fide private consumption of Nira shall be only for and up to the limit of the genuine need of the licensee.

8. Procedure for the grant of licence for the storage and supply of Nira or / and manufacture of gur- The following procedure shall apply for the grant of licence to tap tree and draw Nira therefrom for the manufacture of gur or other similar product which is not an intoxicant or / and for the storage and supply of Nira:-

(1) Any person who is eligible under these rules may apply to the Collector in the appropriate form appended hereto for alliances of the above category not later than one month before the date of tapping tree. An application for tapping tree situated on any Government land shall be supported with a certificate of the Government department concerned indicating that the applicant has been granted permission to tap the tree.

(2) The Collector after making such enquiries as he thinks fit shall consider the application in the light of the provisions of Rule-5 and having regard to the following:-

(a) Nira is expected to be consumed in the area in question in substantial quantity.

(b) The grant of licence is not likely to be inconsistent with the prohibition policy of the State Government.

(c) The grant of licence envisages scientific and economic exploitation of tree and provides employment to tappers and person genuinely interested in establishing and developing village industries.

9. Procedure for the grant of licence for retail vend of Nira- The following procedure shall apply for the settlement of licence for the retail vend of Nira for consumption on the premises:-

(i) Whenever a new licence is proposed to be granted the Collector shall invite applications for the purpose after giving publicity at the office of the Zila Parishad, Nagar Mahapalika or the Nagar Palika, the Collector's Office, the office of the Deputy / Assistant Excise Commissioner and in such other manner as is considered reasonable by the Collector.

(ii) A list of licence for the retail vend of Nira for which the Collector proposes to select licensee shall be exhibited at the Collector's office.

(iii) Applications for the grant of licence shall be in appropriate form appended hereto and shall be addressed to the Collector.

NOTE - The last date to be fixed for the receipt of applications shall not be earlier than fifteen days after the date of exhibition at the Collector's Office of the invitation of the applications.

(iv) The district Excise Officer shall scrutinise all the applications received for grant of licenced and draw up a list of eligible applicants whom he considers suitable. In preparing the list, he may make or cause to be made such enquiries as he may consider necessary and shall be guided by the principles laid down in Rule 5 to 7. He shall also prepare a second list containing the names of those applicants whose names could not be included in the list of suitable candidates and record against each name his reasons for omitting them from the first list. Both these lists shall be forwarded by him to the Deputy/ Assistant Excise Commissioner shall forward these lists to the Collector after recording his views in regard to the suitability of each of the applicants. The Collector may then make or cause to be made such further enquiries as he considers necessary and may, for reasons to be recorded, grant the licence to ay applicant whom he considers suitable having regard to the principles laid down in these rules.

10. Number and location of Nira Licence- (1) The number and location of Nira licences for storage and supply or retail vend of Nira or for the manufacture of gur (Jaggery) or other similar product which is not an intoxicant shall be such as fixed by the Collector with the prior approval of the Excise Commissioner.

(2) Sites for the premises under the licence for storage and supply of Nira or retail vend of Nira or manufacture of gur or other similar product which is not an intoxicant should be approved by the Collector with a view to ensuring that sanitation , etc. is maintained and they are enclosed or otherwise so located that the use of Nira for unauthorised purpose can be easily detected or prevented.

(3) The Collector may grant purely temporary licence for the establishment of temporary Nira selling centre on special occasion like exhibition fair conference, if he is satisfied that there is genuine need for such center and that misuse of Nira is not likely to occur at such centers.

11. Period of licences - The licence shall ordinarily be granted for a period of one year commencing from the first day of the October to 30th day of September following:-

Provided that the licence granted on date subsequent to the 1st day of October shall be granted only for the period from such date to the 30th day of September following (both days inclusive).

12. Arrangement for drawing Nira from tree- The licensee shall make his own arrangement with the owner of tree for drawing Nira unless he is himself the owner of such tree.

13. Marking and numbering of tree-(1) No tree shall be tapped unless it is marked by blue with 25 centimeters square in which shall be prominently painted in white the number of tree, the licence year and the appropriate figures as provided in sub-rule (2). The marking and numbering should be at height of 75 centimeters measured from the bottom of the tree, and on the northern or southern side of the trunk of the tree as the tapping will be done on the eastern or western side of the crest of the tree.

(2) The licensee shall paint the figures specified in column(2) of the table below to indicate that the tree is intended to be tapped for any of the purposes specified against them in column (1) of the said table .

Manufacture of gur or other similar product which is not an intoxicant.	I
Storage and supply of Nira	II
Bonafide private consumption	III

The marking should be distinct and such that it cannot be effected easily through rain water or similar natural cause.

14. Condition for tapping - (I) No tree which is less than 150 centimeters in height from the ground level shall be tapped nor Nira drawn therefrom. No tree shall be tapped nor shall any pot attached to any tree for the purpose of drawing Nira therefrom until the licence there for has been issued and until the tree has been marked and numbered by the licensee in the manner specified in the rules.

(ii) No juice from any Tar, Khajur or any other kind of palm tree shall be drawn except in a receptacle. Such receptacle before it is used for drawing and collecting Nira shall be washed with a freshly prepared solution of permanganate of potash and water. After it is so washed it shall be washed again with pure water in order to make it absolutely clean. After the receptacle is washed and rewashed as provided above, resh milk of lime shall be put in such receptacle in the proportion of 3 cubic centimeters for every 900 millilitres of Nira to be drawn therein for the purpose of sterilization.

(iii) When the receptacles are hung to collect Nira, their mouths should be covered with clean mulin cloth .

Explantion : - In this sub- rule -

(a) milk of lime " means the solution of water and pulp of quick lime in the proportion of 4:1.

(b) " pulp of quick lime" means the pulpy precipitate obtained by gradual addition of water to quick lime.

(iv) For better results, 0.2 percent by volume of Sodium Bezoate solution may be put in the receptacle before they are hung upon the tree.

(v) After the receptacles have been sterilized and dried, calculated amount of solution of Sodium Benzoate to make concentration of 0.1 percent in the expected amount of Nira should be added to the receptacle just before they are hung up on the tree. The juice so collected should be pooled and the final concentration of Sodium Benzoate should be made up to 0.2 percent.

15. Night tapping prohibited - No tree shall be tapped nor any receptacle containing Nira be taken down from a tree between sun-set and sun-rise except with the prior permission of the Collector.

16. Authorisation certificate - Every agent or tapper employed by the licensee in connection with his licence shall be provided with a authorisation certificate signed and dated by the licensee. The name of such employee together with the date on which he is appointed shall be communicated forthwith in writing by the licensee to the Excise Inspector having charge of the area in which the premises is situated, within two months of the date of appointment of such employee, the licensee shall get such authorisation certificate counter-signed by the said Excise Inspector and if he fails to do so, such authorisation certificate shall cease to be valid. No authorisation certificate shall be issued to any person under 21 years of the; and any such authorisation certificate if issued shall not be valid.

17. Adulteration of Nira prohibited- Nira drawn under these rules shall not be mixed or adulterated with any substance or liquid other than the prescribed preservative or taken to any place other than those mentioned in the conditions of licence.

18. Transport of Nira- Niradrawn under these rules shall not be taken to any place except under a valid transport pass.

19. Inspection of tree- Any person tapping tree for drawing Nira under these rules shall bring down the receptacles attached to any tree so tapped, for inspection on the demand by any officer of the Excise Revenue or Police Department.

20. Fees for licence - No fee shall be charged for a licence to tap tree for the manufacture of Gur or other similar product which is not an intoxicant but a fee of Rs.

10/- shall be charged for licence for sale of Nira by retail and a fee of Rs. 100/- for a licence for storage and supply of Nira.

21. Place manufacture or of sale -(1) The manufacture of gur or other similar product which is not an intoxicant shall be carried on at the premises.

(2) No licence for the tapping of tree beyond a radius of half a mile from the place of manufacture shall be granted:

Provided that the Collector may in his discretion grant licence for the tapping of tree beyond such radius if he is satisfied that for any special reasons such licence is necessary.

(3) Nira shall be sold at the premises.

(4) No licence for the storage and supply of Nira shall be granted if the tree to be tapped for drawing Nira for storage and supply is situated beyond 16 Kilometres of the place of storage and supply :

Provided tht this limit may not apply when adequate refrigeration arrangement to the satisfaction of Collector is made by the transporter to prevent fermentation in Nira during transit.

22. Undertaking for the observance of Act etc. - No licence under these rules shall be granted unless the applicant has given an undertaking in writing to the satisfaction of the Collector for the proper observance of the provisions of the Act and rules, regulation and orders made thereunder.

23. Regulation of sale etc.- Sale , utilization and destruction of Nira shall be regulated according to the licences granted for -

(i) Storage and supply of Nira

(ii) Manufacture of gur (jaggery) or other similar product, which is not an intoxicant from Nira.

(iii) Retail vend of Nira

24. House of sale of Nira - Sale of Nira shall be made during the following hours:-

From April 1 to September 30: from 6 a.m. to 10a.m.

From October 1 to March 31 : from 7 a.m. to 11 a.m.

25. Minimum stock of Nira to be maintained- The licensee shall during the first hour of opening of the shop on each day, maintain minimum stock of Nira which shall be fixed and entered in the licence by the Collector. The Collector shall have the right to vary this limit to within 50 percent at his discretion after giving written notice of at least 4 weeks on the expiry of which the licensee shall be bound to maintain the minimum stock so fixed, unless the Collector, after hearing the objection, (if any) cancels or modified the notice so issued.

26. Registers - (1) A person holding a licence in form ST-I, ST-II and ST-III shall maintain registers in Forms ST-I/R, ST-II/R and ST-III/R respectively and write therein true accounts from day to day of all Nira transactions.

(2) A person holding licence in Form ST-II shall also maintain a register of persons holding a licence in Form ST-I and ST-III and Nira supplied to them from day to day in Form ST-II/NR.

(3) The pages of registers maintained under sub-rules (1) and (2) shall be numbered and sealed with the seal of the District Excise Officer, Superintendent of Excise of the District or Assistant Excise Commissioner of the district, as the case may be.

(4) A person holding a licence in Form ST-I , ST-II or ST-III shall submit to the Excise Inspector of the circle concerned not later than the 7th of each month , monthly returns in Form ST-I/S, ST-II/S and ST-III/S.

27. Inspection of the premises for manufacture of Nira - Officers of the Excise Department not below the rank of an Excise Inspector , officers of the industries and Revenue Department of the corresponding rank duly authorised by the district officers of the Industries and Revenue Departments and officer-in-charge of police station may enter and inspect the premises for manufacture and the premises for sale and inspect the accounts maintained. The Inspecting Officer shall record his observations in the inspection book maintained by the licensee.

28. Penalty- In the event of any breach of any of the provisions of these rules or of any of the terms or conditions of the licence granted under these rules the licence shall be liable to be cancelled or suspended in accordance with section 34 section 35 of the Act without prejudice to any penalty to which the licensee may be liable under the Act or any other law for the time being in force.

In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of Notification No. 6280-E-1/XII-405-84, dated October 26, 1984.

No. 6280 -E-1/ XIII-405-84

Dated Lucknow, October 26, 1984

In pursuance of sub-rule (2) of Rule 1 of the U.P. Settlement of Tari shops (Tender-cum-Tree-Tax or Auction-cum-Tree-Tax) Rules 1955, read with section 21 fo the Uttar Pradesh General Clauses Act, 1904 (U.P. Act No. 1 of 1904), the Governor is pleased to rescind with immediate effect the following notifications through which settlement of Tari shops in certain specified areas of the State were declared to be made by auction under the said Rules :

- (1) Notification No. 4259-E/XIII-339-1953, dated September 28, 1955.
- (2) Notification No. 3987-E/XIII-120(i)-58, dated October1,1958.
- (3) Notification No. 3987(II)-E/XIII-120(I)-58 , dated October 1958.
- (4) Notification No. 4224-E/XIII-337(I)-1965, dated September29, 1966.