

Chapter IX

BREWERIES (Manufacture of Beer)

XXVI **Breweries**

- A- Establishment of breweries
- B- General arrangement and management
- C- Control of Breweries
- D- Mode of working
- E- Issue of Beer
- F- Allowable wastages and refund of duty
- G- Supervision
- H- General

Chapter IX

BREWERY (MANUFACTURE OF BEAR)

SECTION XXVI

BREWERIES

UTTAR PRADESSH BREWERY RULES, 1961¹

June 6,1961

No. 6352/II-931-In exercise of the powers conferred by section 41 of the U.P. Excise Act, 1910 (Act IV of 1910), the Excise Commissioner, Uttar Pradesh, Allahabad, with the previous sanction of the Governor of Uttar Pradsh, made the following rules relating to breweries:

Rule 1:- Short title and commencement- These rules may be called the Uttar Pradesh Brewery Rules, 1961, and shall come into force with effect from the date of publication in the Gazette.

Rule2- Definitions - Inthese rules, unless there is anything repugnant in the subject or context-

- (i) "Beer" include ale, short, p[ort and all other fermented liquor made from malt.
- (ii) "Brewer" menas a person holding licence in Form B-1 for running a brewery
- (iii) "Brewery" means a building where ber is brewed and includes every place therein where beer is stored or wherefrom it is issued.
- (iv) "Copper" menas any vessel in which either worts or water is boiled or heated in the course of brewing.
- (v) "Excise year" means that period from April 1 to March 31 following.
- (vi) "Fermenting vessel" means any vessel in which worts are fermented by the action of yeast.

- (vii) "Gravity" means the proportion which the weight of a liquid bears to that of an equal bulk of distilled water, the gravity of distilled water at 60⁰ F being taken to be 1000⁰.
- (viii) "Hops" means the ripe female flowers of the hop plant or its other parts used in brewing for giving bitter taste to beer and for providing and clarifying it.
- (ix) "Hop back" means any vessel into which worts are run after boiling for removal of the spent hops.

- (X) "Malt" means the basic germinated grain used for brewing obtained as a result of diastatic fermentation or subjecting grain to the process of steeping and couching.
- (XI) "Malt substitutes" means sugars or starches mixed in proper proportion for being used as a substitute for malt for brewing purposes.
- (XII) "Mash-tun" means any vessel in which malt or grains is exhausted of its fermentable content in the course of brewing.
- (XIII) "Officer-in-charge" means the Excise Inspector or any other officer of the Excise Department not below the rank of an Excise Inspector, appointed by the Excise Commissioner to hold charge of a brewery.
- (XIV) "Backing or Settling back" means any vessel into which worts are passed from a fermenting vessel and run off (racked), either at once after a time into store vats or casks.
- (XV) "Underback" means any vessel into which worts are run from the mash-tun or hop back.

A-Establishment of Brewery

Rule 3- (1) Any person desiring to obtain a licence to establish a brewery in the State of Uttar Pradesh shall apply for a licence therefor to the Excise Commissioner, Uttar Pradesh through the Collector of the district in which the brewery is proposed to be established. The application shall be in Form B-19.

(2) On his application being entertained, the applicant shall submit a plan and full description (hereinafter called the entry) of his premises and vessels, clearly specifying the purpose of, and the distinguishing mark on each room and vessel. The plan shall be drawn to scale on tracing cloth showing the exact position and dimension, of each room and vessel proposed to be used.

(3) If, after such enquiry as he may deem necessary, the Excise Commissioner is satisfied, he shall subject to such conditions as the State Government deem fit to impose, authorise the establishment of brewery and issue a licence in Form B-20. The fee for grant of such a licence shall be Rs. 25,000 (Rupees Twenty Five Thousand only) payable in advance for the year or part thereof for which the licence is granted.

NOTE:- The Excise Commissioner shall have power to grant or refuse any application for licence having regard to the actual requirement in the State.

(4) The aforesaid licence shall be valid only for a year from the date of issue, unless specifying extended and during the period of validity the holder thereof shall arrange to secure the land, building plants, machinery and other equipment for the establishment of the brewery. It shall not confer any right or privilege for grant of a licence for the manufacture of beer and is liable to be revoked or withdrawn at any time, in the public interest, after giving the holder a notice to

Show cause against such action and after hearing him, if so desires. No competition for damage or loss shall be payable when the licence is so revoked or withdrawn.

Rule 4- (1) No beer shall be manufactured and no person shall use, keep or have in his possession any material utensil, implement and apparatus whatsoever, for the purpose of manufacturing beer except under the authority and subject to terms and conditions of a licence granted in Form B-1 by the Excise Commissioner.

(2) An application for the grant of the aforesaid licence shall be in Form B-21 and shall submitted to the Excise Commissioner within one year from the date of grant of licence in Form B-20 unless specifying permitted otherwise.

(3) Before the licence in Form B-1 is granted an Excise officer authorised by the Excise Commissioner, shall inspect the premises, etc. and compare the same with the plan and entry aforesaid and certify accordingly.

Rule 5 - No licence in Form B-1 shall be granted until the applicant has -

- (a) Satisfied the Excise Commissioner that the plant is capable of producing not less than 2,500 litres of beer per day;
- (b) Satisfied the Excise Commissioner that the proposed building, vessel, plant and apparatus to be used in connection with the business of brewing, storage and issue of beer are built in accordance with the rules in this behalf and that due precaution has been taken against fire;
- (c) Deposited as security for fulfillment of all conditions of his licence and for the payment of all sums which may become due to Government by way of duty, penalties, fines and taxes under the provisions of his licence or to which the brewery may be liable by law or by rules having the force of law, or under any engagement or bond into which he may entered, a sum of Rs. 20,000 (Rupees Twenty Thousand only) in Government promissory notes or other securities shall, on deposit, be endorsed to the Collector of the district by designation. The brewer shall be allowed to draw, as it falls due, the interest accruing on them, and
- (d) Deposited the licence fee prescribed under Rule 7(1) in advance and proof of such deposit is furnished to the licencing authority for grant of the licence for the year or part thereof.

Rule 6- Power to refuse or grant licence - (1) Subject to provisions of subrule (2) the Excise Commissioner shall have power to grant or refuse any application for licence or for renewal of a licence having regard to actual requirements in the State.

(2) Any person aggrieved with any order of the Excise Commissioner refusing to Grant or renew a licence may, within thirty days the order, apply to the State Government for revision and the Government may such order in the case as i thinks fit.

Rule 7 - (1) The fee the grant or renewal of a licence in Form B-1 shall be as under:

- (i) For breweries having an yearly roduction upto, 5,000 kilo litres.....
..... Rs. 5,000 (Rs. Five Thousand only).
- (ii) For breweries having a yearly production of over 5,000 kilo litres and upto 10,000 (Rs. Ten Thousnad only).
- (iii) For breweries having and yearly production of over 10,000 kilo litres, the fee shall be increased by Re. 1 (Rupee One only) per kilo litre.

(2) No brewer shall bottle the beer produced in his brewery without having obtained a licence for the bottling of foreign liquor.

B-1 appended there to, the following:

Rule 8- Forfeiture of and deduction from the security deposit - In the event of any breach of the excise laws for the time being in force being proved before and officer of the Excise Department not below the rank of the Assistant Excise Commissioner the whole or part of the security deposit as the State Government may determine shall be forfeited together with the brewery licence. The Excise Commissioner may also direct deduction therefrom of all sums which may become due to the Government by way of duty, licence fee, penalty or fine.

Rule 9- Renewal of licence- Application for renewal of licence for the following Excise year shall be made to the Excise Commissioner through Collector on or before February 28 each year in Form B-2 If there has been alternation in either plant or building, fresh plans must b submitted. If there has been no alteration, a certificate to this effect from the officer-in-charge should be attached with the application for renewal of the licence.

Rule 10-Unrenewed licence shall be null and void and the beer produced in the brewery after the expiry of the licence shall be liable to seizure and confiscation and the parties working the brewery to the penalties provided by law for illicit brewing

Provided that in the event of renewal of licence being refused, permission may be granted for continuing operations temporarily, for a reasonable time pending revision before the State Government.

Rule 11- Removal of beer etc, after expiry of licence- On the expiry of his licence- On the expiry of his licence (unless a fresh licence has been granted to him), or if his licence is cancelled or suspended, the brewer shall be bound forthwith to pay the duty on, and to remove all beer remaining within the brewery in accordance with the rules in force. Failure to do within ten days of receipt of written notice from the Collector shall entail on the brewer the liability of meeting the cost of any establishment which it may be necessary to employ at the brewery. In the event of the failure continuing for more that three weeks, the beer shall be liable to be forfeited the discretion of the Excise Commissioner.

Rule 12- Office for officer-in-charge to be provided by the brewer- The brewer shall provide, within the brewery enclosure, and office for the officer-in-charge duly equipped with office furniture.

Rule 13-(872) Residential quarters for Excise Supervisory Staff to be provided by the brewer- The brewer shall also provide residential quarters to the satisfaction of the Excise Commissioner for the Government Excise Establishment posted to the brewery. The rent chargeable from the staff and other conditions of tenancy shall be such as may be determined by the Excise Commissioner.

Rule 15- Appointment of brewer's agents and other servants- Rules governing the appointment of distiller's agents and other servants in distilleries shall apply mutatis mutandis to agents and other servants in breweries.

B-General arrangement and management

Rule 16- Distinguishing mark to be painted on each room, place and vessel- On the outside of the door of every room and place in which business is carried on, and on some conspicuous part of each vessel, there shall be legibly painted in oil colour the name of the vessel, utensil, room or place according to the purpose for which it is intended to be used. If more than one room or vessel is used for the same purpose each shall be distinguishing by a progressive number.

Rule 17- Manner of fixing of vessels- Mash tuns, underbacks, wort receivers, coppers and colleting and fermenting vessels shall be so placed and fixed that contents of each can be accurately gauged or measured.

Rule 18- All mash-tuns and other vessels to be gauged- All mash-tuns and fermenting vessels shall be gauged jointly by the officer-in-charge and the licensee. Tables in Form B-3 shall be prepared by the officer-in-charge showing the total capacity of each vessel in imperial gallons (or in case of mash-tuns in imperial bushels) and the capacity of each tenth of an inch in depth.

Rule 19 - Placement of mash-tuns, etc. to admit of gauging and alterations to be limited to the officer-in-charge- All mash-tuns, underbacks, coolers, fermenting vessel and setting backs shall be so placed fixed as to admit to their contents being accurately ascertained by gauge or measure and shall not be altered in shape, position or capacity without two days notice in writing to the officer-in-charge.

Rule 20 - Regauging necessary after alteration in placement of mash-tuns, etc. - No vessel which has been altered in shape, position or capacity shall again be taken into use unless it has been regauged by the officer-in-charge and new tables worked out by him, if necessary.

Rule 21- Brewers to provide weights, scale and other appliances- The brewer must provide and maintain adequate number of scales in good working order and weights of correct specification and other necessary and reasonable appliances to enable the officer-in-charge and other officers to take account of or check by weight, gauge or measure, all materials and liquids produced in brewing and provide sufficient lights, ladders, facilities to enable the Excise staff to perform their duties.

C-Control of Breweries

Rule 22- Excise Commissioner to appoint officer-in-charge of brewery - Every brewery shall be placed by the Excise Commissioner under the charge of an Excise Inspector to be designated as officer-in-charge of the brewery. The Excise Commissioner will, further, appoint such other officers of the Excise. Department as he may deem fit to the charge of breweries. The pay of all such officers shall be met by the Government; provided that when the annual charges exceeds ten percent of the duty leviable on the issues made from the brewery to districts within the State, the excess shall be realised from the brewer.

Rule 23- Control- The officer-in-charge will, unless otherwise directed, work under the supervision of, and correspond with the Assistant Excise Commissioner in whose territorial charge the brewery lies. In all ordinary matters regarding the working of the breweries the brewers should, in the first instance, apply to the officer-in-charge, who will, if necessary, secure orders.

Rule 24- Controls of officer-in-charge over admittance and behaviour of persons to brewery premises- Rules governing admittance and behaviour of persons within distillery premises, shall apply, mutatis mutandis, to admittance within brewery premises of persons and their behaviour within the premises.

Rule 25 - Hours of attendance of and holidays allowed to Excise Officials- Rules governing the hours of attendance of Excise officials posted to distilleries, holidays allowed to them and overtime work by them, shall govern Excise officials posted to breweries also.

Rule 26 - Special duties of officers-in-charge posted to brewery- It shall be the special duty of the officer-in-charge to see that -

- (i) The brewer's in the prescribed Form B-1 is renewed in time;
- (ii) The brewer makes entry of his premises and utensils in the prescribed Form B-2;
- (iii) the vessels and rooms in the brewery are properly numbered and marked;
- (iv) the entries made by the brewer in the brewing book in Form B-4 are promptly and correctly made;
- (v) no materials other than those entered by the brewer in the brewing book are used;
- (vi) no worts are removed from the brewery until an account of them has taken; and
- (vii) the rules prescribed for the management of breweries are strictly followed.

Rule 27 - Instrument to be supplied - The officer-in-charge shall place indent on the Excise Commissioner through the Assistant Excise Commissioner for instruments, such as saccharometers and thermometers, as are necessary and will maintain an account thereof in Form B-5. He will be responsible for their safe custody and if any instrument is broken or lost for want of proper care, he may be required to make good such loss or damage.

Rule 28- Brewer open to inspection by officers- The brewer shall, at any time, permit the collector, the District Excise officer, or any officer of the Excise Department not below an Excise Inspector in rank, in whose jurisdiction the brewery lies, to inspect and examine his brewery, the premises, warehouses, utensils connected therewith, any room, place or utensil and the beer made or stored therein and shall render the inspecting officer all proper assistance in making such inspection and examination.

Rule 29- Notice before brewing - The Excise Commissioner may require any brewer to send to the officer-in-charge, 48 (forty-eight) hours before brewing, a written notice of his intention to brew.

Rule 30 - Use deleterious matter prohibited - The Excise Commissioner may prohibit the use of any material in the manufacture of beer, which, in his opinion, is of deleterious nature.

Rule 31 - Analysis of sample - The officer-in-charge or any inspecting officer may take without payment for the purpose of analysis, samples of any beer or material used in the manufacture thereof.

Rule 32- Sampling- All samples taken will be recovered by the officer-in-charge in the register in Form B-6 and will be forwarded by him direct to the Chemical Examiner, U.P. Government, Agra, along with an advice note stating the nature of the examination or analysis required.

NOTE- The sample should be prepared for dispatch in accordance with the instructions contained on page 125 of the Technical Excise Manual.

D- Mode of working

Rule 33- brewer's Book -The brewer shall keep a book in Form B-4 and shall observe the following rules in relation to it and to the entries to be made therein:

- (1) He shall keep the book in some part of his licensed premises, ready at all times, for the inspection of the collector the officer-in-charge or any other officer of the Excise department not below such rank as the State Government may prescribe and shall permit any such officer as a duly empowered to inspect the brewery at any time, to inspect the book and take and extract therefrom.
- (2) He shall enter separately in the book the quantity of malt, corn, sugar, hops and hop substitutes which he intends to use in his next brewing and also the day and hour when such next brewing is intended to take place.
- (3) He shall make such entry, so far as respects the day and hour of brewing, at least 24 hours before he begins to mash any malt or corn or dissolved any sugar, and so far as respects the quantity malt, corn, sugar, hops and hop substitutes at least, 2 hours before the hour entered for brewing.

- (4) He shall at least 2 hours before the hour entered for brewing entered the time when all the worts will be drawn off the grains in the mash-tun.
- (5) He shall within one hour of the worts being collected in the fermenting vessels or if the worts be not collected before six in the afternoon, before 8 in the forenoon on the following day, enter the dip and gravity of wort produced from each brewing, and also the description and number of the vessels into which the worts have been conveyed.
- (6) He shall, at the time of making any entry, insert the date when the entry is made.
- (7) He shall not canceling, obliterate or alter any entry in the book, or make therein any entry which is untrue in any respect. Should it be necessary to correct any entry, a line shall be drawn through the incorrect entry in such a manner as to leave it distinctly visible, and the amended entry shall be inserted above it, every correction shall be initialed by the person making it at the time.

Rule 34- Produced of any brewing not to be mixed with that of another unless accounted for - The brewer shall keep the produced of any brewing separate from the produced of the any other brewing unless the account (regarding bulk and gravity) of each has been taken by the officer-in-charge.

Rule 35 - Notice to be given when mixing to take place- The brewer shall not mix the produce of one brewing with that of another except in store vats or casks, unless he shall have given previous notice in writing to the officer-in-charge, when mixed, the brewer shall specify the quantity and gravity of the resultant mixture.

Rule 36- Time prescribed for grain to remove in mash-tun after the worts are drawn off- All grain in a mash-tun must be kept untouched for one hour after the time entered in the book as the time for the worts to be drawn off, unless the officer-in-charge has attended and taken account of such grain.

Rule 37 - Worts to be drawn off in the order of production- All worts shall be removed successively, and in the customary order of brewing, to the underback, copper, coolers, and fermenting vessels, and shall not be removed from the last named vessel until an account has been taken by the officer-in-charge or until after the expiry of 24 hours from the time at which the worts are collected in these vessels.

Rule 38- Time fixed for collection of the product of brewing- When worts shall have commenced running into a fermenting vessel, the whole of the produced of the brewing shall be collected within 18 hours.

Rule 39- Extraction of Spirit from refuse prohibited- No liquor except beer shall be manufactured within the brewery premises. no attempt shall be made to extract spirit from grain or the refuse of the brewery .

Rule 40 - Addition of beer of materials other than finings prohibited- The brewers shall not dilute, adulterate or add any thing to beer except finings or other metals sanctioned by the Excise Commissioner

E-Issue of Beer

Rule 41- Beer not to be issued until duty paid or bond executed- No beer shall be removed from a brewery until the duty imposed under section 28 of the U.P. Excise Act, 1910 (Act no. IV of 1910) has been paid or until a bond under section 19 of the Act in Form B-7 or B-8 has been executed by the brewer of export of beer outside the State, direct from the brewery.

Rule 42- Modes of realising duty- Duty shall be realised in either of the two ways viz.

- (i) by payment in cash either in local sub-treasury or in the Sadar treasury of the district if there is no sub treasury in the station.
- (ii) by book credit from any advanced account kept for the purpose.

Rule 43- Mode of tendering duty in cash- If the brewer wishes to pay duty in cash he shall present an application in Form B-9 in triplicate at the treasury or sub treasury, as the case may be, correctness where of shall be dully verified by the officer-in-charge. The accountant of the treasury or sub-treasury shall, after verifying that the amount tendered has been deposited with the treasurer, fill up the figure in the endorsement in all the copies of the applications. He shall then present them to the officer-in-charge of the treasury or sub-treasury who shall sign them in token of receipt of the amount tendered and stamp them. One copy of the application shall then be given to the applicant, the second copy forwarded to the officer-in-charge of the brewery and the third copy retained for record.

Rule 44- Payment of duty from brewer's advance deposit - Brewer are permitted to make advance payments on account of excise duty on beer to be removed from time to time from the brewery. Such removals shall be permitted upto the limit of the advance without separate payment of duty on account of each consignment of beer removed. No original advance deposit shall be of less than Rs. 2,000 and each time an advance is replenished, it must be of a sum which brings it up to not less than amount.

Rule 45- Form of application for removal of against advance deposit- Application for the removal of beer the duty on which will be debited against the advance will be Form B-10. Form of register of advance deposit - the register of advance deposit will be Form B-11.

Rule 46- Removal of beer from brewery not permitted save under a pass - No beer shall be removed except under a pass in form B-12 granted by the officer-in-charge empowered in his behalf. The pass shall be issued either on proof of full payment of duty or on proof of execution of bond. It shall be in triplicate, one copy shall be made over to cover the transport or export, the second forwarded to the Chief Revenue Authority of the district of import or transport and the third retained for record.

Rule 47- Modes of Issue of beer from brewery- Issue may be made from the brewery as under-
(i) On pre-payment of duty for transport to the wholesale premises of the brewers.
(ii) For export under bond to other states in India.

Rule 48- Pass required for export under bond- Any person may export under bond beer manufactured at a brewery in Uttar Pradesh to any place in India under a pass in Form B-12 granted by the officer-in-charge of the brewery empowered in this behalf and in accordance with the rules relating to export of foreign spirit under bond. The general bond to be executed shall be in Form B-7 and the special bond in Form B-8.

F-Allowable wastage and refund of required of duty

Rule 49- Destruction by accident -When any malt liquor on which duty has been charged or paid is destroyed by accidental fire or other unvoidable causes while the same is on the specified premises of a brewer, as given in his entry, the state Government may, on proof of such loss to their satisfaction, remit or order to be repaid the duty so charged pr paid.

Rule 50- Refund of duty -(1) When beer on which duty has been charged and paid becomes unfit for consumption as such, Excise Commissioner may, on receipt of formal claim from the brewer, through the Collector, order a refund of duty, provided such claim is preferred within six months of payment of duty.

(2) If the beer has been returned, the fact must be reported to the officer-in-charge as soon as the invoice received. The consignment shall on receipt be got checked by the officer-in-charge and claim preferred shall be got attested by him.

- (3) The claim must contain -
- (a) a declaration that the beer which is the subject of claim was brewed by the brewer;
 - (b) a statement of the circumstances to which the claim is due;
 - (c) a statement of date or dates on which the beer was brewed, and the quantity and the original gravity of each lot of beer referred to in the claim; and
 - (d) a statement that it is proposed to dispose of the beer either (i) by destroying, or (ii) by converting it into vinegar.
- (4) When required to do so the brewer must give satisfactory proof of any fact mentioned in the claim.
- (5) When the Excise Commissioner's order regarding refund has been received the Collector shall make the refund as soon as the Assistant Commissioner of the charge furnishes a certificate in Form B-13 or B-14 that the beer had been (i) destroyed in his presence, or (ii) turned into vinegar.

Rule 51- Beer on which refund of duty is claimed may be examined - In the case of refunds on beer returned to the brewery of issue, the collector may require the applicant to produce, in whole or part, the beer on which refund is claimed, tested or analyzed in any way he thinks fit; and may depute any officer to make any inquiry or examination concerning the said beer which the collector may consider necessary.

Rule 52- Quarterly account- On the 7th of the first month after the close of each quarter of the excise year an account, in form B-15, shall be forwarded by every brewer to the Assistant Excise Commissioner of the charge, in which shall be shown the total quantity of beer returned unsold to the brewery, and the amount claimed or received as refund of duty . The Assistant Excise commissioner shall, after testing the correctness of the entries, forward a copy to the Excise Commissioner for record in his office on the 15th of the month succeeding the close of the quarter.

Rule 53- On the last working day of every calendar month after all the issues for that day are made, the Officer- in- charge shall examine the accounts of brewery and take the stock of beer in hand in the brewery. If the quantity of the beer in stock of beer in the brewery on such examination be found to exceed the quantity shown as in hand in the stock account the brewer shall be liable to pay duty on such excess at the rate prescribed for ordinary issue if the quantity be found less than that shown in the stock account and such deficiency does not exceed nine per cent of the rate total stock of beer in the month the same may be disregarded allowances to that extent being made to cover losses due to evaporation, sullage and other contingencies within the brewery. But if the deficiency in stock be found to exceed nine per the cause shall be Enquirer into and the result reported to the Excise Commissioner who may direct the levy of duty on such deficiency as may be found in excess of nine per cent at the rate prescribed for ordinary issue. This nine percent free allowance shall be calculated up on the quantity represented by the actual ascertained balances in hand at the close of the last stock taking together with the total quantity since manufactured or received as shown in columns 2 and 3 of the register of manufactured and issue(FormB-16).

G- Supervision

Rule 54- Inspection by Assistant Excise Commissioner - The Assistant Excise Commissioner of the Charge will inspect the brewery at least once in every two months.

Rule 55- Trade secrets - The officer-in-charge is strictly enjoined to abstain from divulging to any person the nature or extent of the brewers operations.

Rule 56- Gauging of mash-tun - Mash-tuns should be gauged by the dry method, the measurements being taken above the false bottom, but the tables should be worked out by the wet method, that is from the top of the false bottom and no drip need be taken into account.

Rule 57- Intermediate gauges and gravities in brewers to be checks only - All gauges and gravities taken during the course of a brewing are to be deemed checks only, and should not form the basis of any charge for duty or calculation of out-turns.

Rule 58 - Office-in-charge not to ascertain dips and gravities for license- The office-in-charge may not ascertain for the licensee the quantity or gravity of any worts collects.

H- General

Rule 59 - Register to be maintained by the officer-in-charge and the brewer- The following registers shall be maintained in brewery-

(A) by the officer-in-charge:

- (i) Register in form B-6 of samples of malts and worts taken for analysis.
- (ii) Register of gauge tables in form B-3
- (iii) Register in Form B-11 of issues of beer against deposit of duty.
- (iv) Register of manufacture and issues of beer in Form B-16.
- (v) Register in Form B-17 of beer returned unsold to the brewery.

(B) by the brewer

- (i) Register in Form B-2 showing details of entry regarding premises and utensils.
- (ii) Brewing book in Form B-4.

Rule 60- Submission of annual statement of breweries - Every brewer shall submit to the collector through the officer-in-charge a statement in duplicate in Form B-18 relating to his brewery in respect of the excise year by December 5. The collector after satisfying himself that the entries made are correct, shall forward one copy of the statement to the Excise Commissioner, by December 15. The Excise Commissioner shall submit to the State Government by January 15, a consolidated statement in Form B-18.

Rule 61- The brewer shall be bond to report to the officer-in-charge any case in which any person employed by him has been found to have committed any breach of the excise laws or of the terms and conditions of service regulating his employment.