

Chapter IX

Distilleries

Sections

- XXXVII [General instruction governing distilleries](#)
 A- [General](#)
 B- [Control of distilleries](#)
 C- [General Arrangement and Management of distilleries](#)
 D- [Issue of spirit](#)
 E- [Stock taking and wastages](#)
 F- [Maintenance of forms and registers](#)
 G- [Miscellaneous instructions](#)
- XXXVIII [Power alcohol distilleries](#)
 I- [Introductory](#)
 II- [General](#)

SECTION XXXVII-GENERAL INSTRUCTIONS GOVERNING ALL DISTILLERIES

A-GENERAL

Definitions

410."Feints" means impure spirit produced from the distillation of low wines .

"low wines" means impure spirit produced from the distillation of wash;

"Obscuration" means the difference, caused by matter in solution between the true strength of spirit and the apparent strength as indicated by the hydrometer;

"Officer-in-charge" means the Excise Inspector in charge of distillery;

"Receiver room" means the part of a distillery where the receivers are kept;

"Receiver" means any vessel in to which the worm of a still discharges;

"Spent less" is the residue left after impure spirit has been redistilled;

"Spent wash " is the residue left after wash been exhausted of spirit;

"Vat" means any fixed vessel used for the storage of spirit;

"Warehouse" means the part of a distillery in which spirit in a fit state for consumption is stored;

"Wash" means a saccharine solution from which spirit is obtained by distillation; it includes also fermented wash or wort.

"Wash back" means a vessel in which fermentation is carried on.

411. Distillers responsible for loss etc. of spirits in distilleries- Distillers shall be responsible for the safe custody of spirit in their distilleries and shall be liable to make good any loss of revenue caused to Government by their negligence.

B-CONTROL OF DISTILLERS

412. The Excise Commissioner appoint officer to the charge of distilleries- The Excise Commissioner will appoint such officers of the Excise Department as he may see fit to the charge of distilleries. The pay of such officers, will be met by Government provided that when the annual establishment charges exceed the sum of total of 10 percent of the duty leviable on the issues made from the distillery to districts in the State, plus 60 percent, of the export duty levied on all exports of liquor during the year, this excess shall be realized from the distillers.

413. 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 distilleries lie. In all ordinary matters regarding the working of distilleries, the proprietors should in the first instance apply to the officer-in-charge, who will, if necessary apply for orders.

414. Smoking prohibitions- Smoking in any portion of a building used for fermentation, distillation or for storage of spirit is forbidden. The use of naked lights within a distillery is strictly prohibited.

C-GENERAL ARRANGEMENT AND MANAGEMENT OF DISTILLERIES

415. Wash and spirit to be conveyed through closed pipes- Wash shall be conveyed from the wash backs to the stills in closed pipes. The distilling apparatus shall be so arranged that from the time of distillation to the time when the spirit issued from the store, vats the distillate shall be contained in closed receptacles and conveyed through closed pipes. Spent wash and spent lees shall be carried off in closed pipes or covered drains.

416. Pipes to be visible throughout - Pipes intended for the conveyance of wash and spirit must be so fixed that they can be examined throughout their entire length.

417. Joints to be rivetted or bolted- All joints in spirit pipes must either be rivetted or be joined with bolts. In the latter case the flanges bolted together must have, in addition to the bolts, at least two holes for wires to pass through which shall be secured with a lead disc bearing a departmental seal.

418. Pipes to be painted- The ends of still worms, and all pipes which convey spirit or serve spirit receptacles shall be firmly fixed into the receptacles they serve

419. Pipes to be paintedd- Pipes in distilleries must be painted as follows:-

If intended for the conveyance of wash , green; if for the conveyance of spirit, red; if for the conveyance of feints, brown; if for the conveyance of water or steam, white; if for the conveyance of spent wash or m olassels, blue, The officers-in-charge will be held strictly respnsible for the colour of every pipe being correct and the paint bright.

NOTE- By gas is meant gas used for the purpose o f illuimination power only . A vapour pipe is not a gas pipe and must be painted red.

420. Distilleries responsible for leakage from pipes- The distiller shall be responsible for preventing any leakage from pipes.

421.Lock fastenings to be on all spirit pipes and vessels- The charging and discharge pipes of stills, all spirits safes all Mandoors, cocks or other openings in stills, spirit vats, spirit receivers and othehr receptacles for spirit shall be so fitted as to enable them to be secured by an excise lock of a pattern approved buy the Excise Commisioner.

422. Storage rooms to be provided with double locks- The doors jof all buildings of rooms which are used for the storage of spirit shall be provided with doule locks, the keys of which are not interchangeable, and of which one lock shall be an excise lock in the charge of the Inspector and the other a distillery lock in the charge of the proprietor.

423. Openings and cocks not opened for long periods may be secured by wire and lead excise seals- With the approval of the Assistant Excise Commisioner or Superintendent of Excise openings and cocks in still, receivers, vats or connecting pipes, which are not likely to be opened for long periods may be secured by means of wire and lead excise seals.

424. Locks on fastenings to be changed one a month - The locks used for the several parts of distillery, etc., should be changed once a month at irregular intervals , so that the same lock may not be known to continuously in use any particulare fastening.

425. Lock festening to be constructed - Lock fastenings are to be conctructed as much as possible in one piece then hings in them are necessary the hings must be formed welded joints, and not by rivetted pips; if part of any fastening is attached to a vessal or utensils, it must be by rivets and not by screws . The fastenings for cocks must be fitted so closely as not admit of any cokc being partially turned or opened , or the plugh or key lifted up or taken out, after the fastening is applied, Chain fastenings are not be used except in case where it would be impracticable to apply fasteing of any other descirption .

426. Working fastenings - When it is necessary for the distillers operations the cocks upon closed pipes be left open when the inspector is not present , working fastening must be provided. Such fastening must be so constructed that the excise lock shall not interfere with the free use of the cock, and so fitted that no abstraction of spirit is possible.

427. Lock not to be poked or forced but has filed- Should it happen at any time that a lock cannot be opened in the manner, it is not to be poked or forced; but must be removed by filling through the hasp, or if the distiller has no objection , through the fastening . All defective locks should be sent with the keys to the Excise Commissioner for examination and repair. On no account are they to be given out locally for repair.

428. Supply of ticket books- Officers-in-charge o distilleries will be supplied with books of ticket in Form P.D. 3 for use with the excise locks. Tickets must be used in the consecutive orders of their number.

429. Instructions regarding use of lock ticket- Whenever an excise lock is affixed to any pipe, cock, receptacle, door, etc. the officer affixing it shall first take a ticket out of the book and enter on it and its counterfoil with his initial the date, hour and minute of the affixing of the lock, after the word 'on' with the description of the pipe, cork, etc. on which he is about to affix it . The hours should be numbered 1 to 24 and counted from midnight. He will then place the ticket in space provided for the purpose uner the part of the flap which is hinged on to the front of the lock, taking care that the ticket is pierced by the spikes which stand up in the space in question . The flap should then be firmly, closed on the top of the ticket and the lock be loked on the pipe, cock, etc., as the case may be.

430. Entries on lock ticket and counterfoils to be abbreviated- The entries on tickets and ther counterfoils should be abbreviated thus -

For'still, write SI

For receiver, write R.

For receiver room, write R.R.

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

431. Instructions for removing lock from any pipe, etc., and for dealing with a case of tampering- When an excise lock has to be removed from any pipe, etc., the officer should first move the key-hole cover to one side so as to expose the ticket, which will be visible through the upper hole in the flap, and which he should carefully examine to ascertain if it has in any way been tampered with. If it should appear to have been tampered with; he should at once send for his own immediate superior, if at hand, or for an officer of police or a superior officer of some other department or other trustworthy person , and should cause such officer or person to make a careful note of the exact state of the ticket, after which the lock may be opened. In every case when a lock has been

opened the officer will at once remove the ticket, enter on it the date, hour and minute of removal with his initials, as when after the work ' off' carefully smooth it out, and gum it on the blank space left for the purpose at the edge of its counterfoil. A full report should at once be made by the officer to Excise Commissioner of every case in which a ticket has been found to be tampered with, a careful examination having previously been made as to whether any spirit has been removed or other infraction of the Law committed.

432. Number of ticket put on and taken of to be entered- In the form of diary (P.D.5) prescribed for use by officers-in-charge, columns have been provided for entry of the numbers of the tickets put on and taken of in connection with all operations. These columns must be filled up at the time when the various transactions take place.

433. Ticket books and keys of locks to be kept in personal custody of officer-in-charge- All ticket books and the keys of all locks whether in use or not, must invariably be kept in the personal custody of the officer-in-charges when not actually in use they must be locked in.

434. Failure to use lock without or make proper entries in diary treated as very serious offence- The use of a lock without a ticket or the failure to make the proper entries in a ticket or its counterfoil or fully to account for the use of ticket will be treated as very serious offences. Such occurrences must invariably be reported the Excise Commissioner for orders. It will be the duty of inspecting officers to see that these orders are most strictly carried out and that all pipes, corks, etc. are so made and secured as to render the obstruction of spirit impossible without immediate detection. They should also examine the lock to see that no means have been resorted to by which the ticket box might be opened without breaking the ticket.

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

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

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

progressive number on each, beginning with the number one. Each vessel or utensil shall also have its capacity per painted on it.

437. Receptacles to be gauged and passed- (a) No receptacle, whose contents are to be estimated by a gauge rod shall be brought originally into use till it has been gauged and passed by the officer-in-charge and if any gauged receptacle is repaired or moved it may not be brought again into use until it has been regauged and passed by the officer-in-charge.

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

438. Receptacles to be fixed at proper height and fitted with cocks- Receptacles must be fixed at a proper height and be fitted with cocks so that they can be emptied without being moved. It is better that they should be placed on slightly sloped stands on foundations, so that they may drain dry through the cocks without difficulty. The use of casks for storage purposes is forbidden except with the special permission of the Excise Commissioner.

439. Wash Backs - The wash backs for the fermentation of wash shall be placed in room or building exclusively set apart for them, which shall be kept securely locked if the Excise Commissioner so directs.

440. No wash except that prepared in distillery to be used; no wash to be removed from distillery- No wash shall be used except such as has been prepared within the distillery nor shall any wash be removed from the distillery.

441. Notice to given to officer-incharge when wash is to be prepared- When wash is about to be prepared the distiller shall give notice to the officer-incharge and as soon as the wash is ready for gauging and proving, submit to him a declaration in writing on the prescribed form(P.D.8) specifying the kind and quantity of materials used, the number of liters of wash made, and its initial specific gravity corrected for temperature.

442. Officer-in-charge to verify wash declaration - The officer-in-charge on receipt of the distiller's declaration, shall proceed to verify the same and enter the result in his diary.

443. Wash ready for distillation to be gauged by officer-in-charge- As soon as the wash is fully attenuated and is ready for distillation the distiller shall again inform the officer in-charge and that officer shall again, by gauging and the use of the saccharometer, and the alcoholometer(when one has been supplied), ascertain the quantity and specific gravity of the attenuated wash and record the particulars in the diary. The initial gravity shall be determined by adding the degrees of attenuation as ascertained by the alcoholometer to the actual gravity indicated by the saccharometer.

NOTE- If the Excise Inspector is off duty at the time a sample shall be kept for his examination . Care should e taken that in the sample acetic fermentation does not set in.

444. Stills to be securely closed- There shall be no openings into any still except those in connection with the charging and discharge pipes, condensers, manddoors, and air cocks on valve upon the breast of head. The external oriflce of an air value must be so consturcted and covered by a perforated metal plate as to make it impracticable by means of it eithr to introduce wash or to abstract spirit, or to convey spirit vapour away for condensation elsewhere.

445. Redistillation in pot-stills to be supervised by officer-in charge- When a pot- still is being used for the redistillation of unfinished spirit the mandoor and the charging and discharge pipes shall be secured by the officer-in-charged with closed fastening and such still shall be charged and discharged only after notice has been given to the officer in-charge and under his supervision. The officer-in-charge, on being required to open the discharge cock for the discharge of spentless, shall satisfy himself that the spirit contained in the unfinished spirit with which the still was charged has been completely extracted by distillation.

446. Safes to be fitted to stills - There shall be placed between every still and the receiver or reveivers into which it discharges, a glass "safe" furnished with a hydrometer capable of showing the strenth of liquor down to the zero of water. There may be separate safes between each still and its receiver or receivers, or a central safe which controls the worm end between a number of stills and their receivers.

447. Sampling apparatus - I desired, a sampling apparatus may also be used, provided that is is so constructed that for every sample drawn off, and exactly equal quantity is discharged into a closed and locked receiver. The samples shall be produced before the officer in-charge, who on finding that they agree in measurement and strength with the corresponding quantity discharge into the receiver, shall pass them into store. Should any deficiency, occur the matter must be reported for orders.

448. Arrangement of stills , etc. - The distiller shall so arrange his stills that spirit shall discharge into closed ad locked receivers of such pattern that no spirit can be removed from them unless they are uncloed. The Excise Commissioner may require the distiller to affix to ancy receiver an apparatus which will prevent the supply and discharge cocks being open at the same time.

449. Receivers, size and position of - Receivers should ordinarily be of sufficient size to hold all the spirit likely to be made in the stills during the 72 hours of continuous working, and must be placed so that a free passege is left round them and a clear space below them to permit of their being easily examined.

450. Working of cocks on charging and discharge pipes of receivers- Both the charging and the discharge pipes of receivers must be fitted with cocks which can be locked. The cock on the charging pipe must be shut and locked whenever that on the discharge pipe is open and vice versa, except when both are required to remain open

simultaneously for repairs for other proper reason , in which case either the whole apparatus must be disengaged from the still and be so secured and locked , that it cannot be used again until the officer-in-charge has removed the lock, or the still itself must be locked up so that cannot be used. When spirit runs from the receiver into the warehouse, the discharge cock of the receiver is to be frequently tested to see that it does not permit any leakage when shut, by shutting for half an hour or longer the discharge cock at the vats while spirit is collecting in the receiver, and ascertaining whether any accumulation takes place in the pipe. The date of such tests and their results should be entered in the diary.

451. All spirit to be run in empty receiver- The spirit, whether finished or unfinished produced by any one distillation, shall be run into an empty receiver or receivers and such spirit shall be gauged and proved by the officer-in-charge in the receiver or receivers of the still in which it is produced, before it is passed out such receiver or receivers or mixed with spirit produced by any other distillation. The particulars of such gauging and proof will be recorded in the diary.

452. Produce of distillation - The produce of a single distillation should not exceed the quantity that can be held in a single receiver, nor shall such produce consist of the distillate of the contents of a large number of complete wash backs than has been run into the still for a longer period than seventy two hours.

453. Store vats to be kept in warehouse- Store vats shall be kept in a room or building set apart entirely for them and provided with only one door such rooms or building will be designated "the warehouse".

454. Separate store vats to be used for different kinds of spirits - Separate store vats are to be used for the storage of different kind of spirit. If issues are made direct to vendors, of country spirit special vats must be provided for the issue, of such spirit at the fixed strengths prescribed for such issues.

455. Grogged liquor to be destroyed- Water which has been poured into empty liquor vats to prevent shrinkage of the wood, and has become alcoholic by absorption of the spirit absorbed by the wood should be run off into a sewer in the presence of the officer in charge. When water is added to a vat to prevent shrinkage, the vat should be kept locked.

456. Minor alteration in distillery arrangement - The previous sanction of the Excise Commissioner should be obtained to all alterations in and additions to buildings or permanent apparatus actually used in the preparation conveyance or storage of liquor, except in the following cases , in which officers in charge may sanction the alteration , subject to immediate report to and subsequent approval by the Excise Commissioner :

- (a) Additions , alterations or repairs to wash vessels pipes used for the conveyance of wash, steam , gas or water stills not actually in use, furnaces and fuses, mixing apparatus and wash or water pumps.
- (b) Necessary repairs to gauge vessels or to spirit pipes .

(c) Repairs of an emergent nature.

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

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

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

457. Repairs etc. to be reported- In all cases full report detailing the repairs, additions or alterations that have been permitted should be submitted to the Excise Commissioner within twenty-four hours of the grant of the permission, and the matter should also be noted in the diary of the officer incharge.

458. Blending and reduction of spirit- Blending and reduction of plain spirit is permitted in the store vats, provided such blending and reduction is done in the presence of the officer incharge and under his supervision. The officer incharge must see that through admixture has been effected and may then, if the distiller so desires, prove the spirit to see that the required strength has been obtained. He should, however, take no proof for the purpose of issue from a vat in which blending or reduction has taken place, until the lapse of a least twenty-four hours after such blending or reduction. In cases of emergency this rule may be relaxed, but in no case can a proof for issue be taken until after lapse of two hours.

459. Colouring in store vats not permitted- The colouring of spirits in the store vats is not permitted.

460. Coloured rum warehouse - Spirit to which it is desired to add caramel at the time of storing, instead of at the time of issue, must be stored in a separate "Coloured Rum" warehouse.

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

The volume of the caramel added will be noted by the officer in-charge in Form P.D.14 and on the following day, the contents of the vat will again be gauged and proved. The apparent loss in proof gallons due to obscuration will be shown as an "Issue" in columns 8 and 16 of the Form 14 "duty will be assessed on this apparent loss and will be debited against the distiller's advance in Form P.D. 23. The fact that this has been done

will be noted in the column of remarks in Form P.D. 14, The item must also be shown in register P.D.11, although no pass is actually issued.

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

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

461. Obscuration and mode of taking sample for analysis- Great care must be taken that no sugar, salt or other matter soluble in spirit and heavier than water, is added to the spirit before it is proved so as to effect the action of the hydrometer, or in other words, to 'obscure' the strength. If anything of the kind is suspected three samples of the spirit (of about 125 mt. each) should be taken, whereof, one should be sealed and sent for analysis, one sealed and kept under lock and key until the result of the analysis is known, and one sealed and handed over to the distiller or his manager. Each of the three samples should be marked with the same distinctive mark or number and should be dated and be verified by the initials or signature of the officer in charge. The officer in charge must not in any case make the distiller aware of his intentions to take samples, but he should request the distiller or his manager to be present at the time of taking them, and inform him that the samples are taken for the purpose of examination. These instructions as to the mode of taking samples apply also to cases in which collectors desire to take samples in order to ascertain whether substance deleterious to health although not such to effect the indications of the hydrometer, are present in spirit.

462. Tests for ascertaining presence of foreign matter- In cases in which an officer in charge suspects that salt, sugar or other substance likely to affect the indications of the hydrometer has been dissolved in the spirit, but his suspicions are not sufficiently definite to warrant his taking samples he should from time to time evaporate a small quantity of spirit in a watch glass when the presence of solid matter will be easily detected. Vegetable substance such as sugar may be distinguished from salt by their being blackened and dissipated by heat after the spirit and water have been driven off. From the ordinary impurities in the water used in the manufacture of spirit few samples will be found which do not leave some traces of solid matter after evaporation, but these may also be distinguished from foreign matter added in such quantities as would affect the strength indicated by the hydrometer. It will be for officer in charge occasionally to apply this simple test even when they have no suspicions that such substances as sugar etc. have been dissolved in the spirit made in the distillery under their charge.

D-ISSUE OF SPIRIT

463. Issue of country spirit under bond to contract supply areas- Issues of country spirit under bond to bonded warehouse in the contract supply areas of a distiller are regulated as follows.

- (1) The distiller shall execute a general bond in Form P.D.15

in respect of each contract for such sum as the Excise Commissioner shall in each case direct. Application for issue of passes shall be made to the officer-in-charge of the distillery in Form P.D.18

(2) The officer-in-charge will then prepare a pass in triplicate in Form P.D.25 and issue the spirit. One copy of the pass will be given to the distiller and one copy will be posted to the officer-in-charge of the bonded warehouse who will endorse the results of his gauge and proof of the consignment on the back of the pass, and return the same to the inspector of the issuing distillery. The counterfoil of the pass will remain at the distillery.

(3) In the case of issues in bond to contract bonded warehouses an advice in Form P.D. 26 will also be sent with Form P.D.25, and will be retained at the bonded warehouse until the necessary certificate on the back thereof has been obtained. The date of its return to the distillery should be noted in column 17 of Form P.D.-II

464. Issues vendors in distiller's contract area may be made from distillery warehouse - Where a distillery is situated in the district in distiller's contract area, issues to shop-keepers in that district will generally be permitted from the distillery bonded warehouse direct.

465. Issues under bond for export are governed by the rules on the subject contained in part I. The officer-in-charge will issue pass in Form P.D.25. The duplicate copy of the pass; be sent direct to the officer -in-charge of the bonded warehouse to which export takes place and advice in Form P.D.-26 will be sent to the officer granting to the officer granting to the authority to import.

466. Issues of duty paid foreign spirit to be made on passes and only to the distiller's wholesale premises- Except in the case of foreign spirits (other than denatured spirits) issued free of duty or at a reduced rate of duty, all foreign spirit on which duty is prepaid, will be made on passes and only to the premises in connection with which the distiller holds a licence for the wholesale vend of foreign spirit. The subsequent treatment of such spirit will be the same as that applying to imported foreign spirit.

467. The officer granting passes in respect of issues must:-

- (a) in case of issue of duty paid spirit, see that the correct amount of duty has been prepaid or debited against the advance deposit before issue;
- (b) in the case of issue of spirit under bond or duty-free, see that no spirit leaves the distillery, the issue of which is not covered by the bond executed or by the entry in Appendix C or by a general or special permission of the Chief Revenue Authority of the importing State or Union Territory;

(c) in all cases where an export duty is to be levied (as laid down in paragraphs 428 and 631), see that the export duty has been correctly levied and paid; and

(d) in all cases where vend fee is to be levied see that the vend fee has been correctly levied and paid.

Any case of neglect of these instructions will be taken serious notice

468. Issues against advance deposit of duty- Distillers are permitted to make advance payments on account of excise duty on spirit to be removed from time to time from distilleries. Such removals are permitted up to the limit of the advances, without separate payment of duty on account of each separate consignment of spirit removed. No original deposit payment shall be less than Rs. 2000 and each time an advance is replenished it must be by a sum which will bring it up to not less than that amount.

Applications for the removal of spirit, the duty on which will be debited against the advance, will be in Form, P.D.-20

469. Advance to be paid into headquarters treasury- Advances must be paid at the head quarters of the district in which the distillery is situated, by means of Form P.D.19 omitting the particulars as to rate of duty description of spirit, etc, and inserting the words 'advance duty.'

470. Vessels in which spirit may be issued- Spirit other than denatured spirit may be issued from distilleries in (1) casks, and (2) metal tanks or drums, but in quantities not less than 5 gallons unless issued duty free or at a reduced rate of duty. Bottling of liquor in bond is permitted only in the case of (a) spiced country spirit and (b) plain country spirit, provided that such bottled spirit shall be issued only to warehouses in the area for which the distiller holds a contract for supply.

471.A. Proving of spirit before issue- If the casks or other receptacles in which removal is to be made to be filled from a vat, it will suffice to prove the strength of the spirit in such vat, once for all before any of the receptacles are filled. But in this case the officer-in-charge must be careful to see that no addition to the contents of the such vat is made while the filling of the receptacles is in progress. If such vat is in communication with any other room or part of the distillery, by a pipe through which liquor can be passed into it, such pipe must, during the operation of filling cask, etc. for issue, be securely closed by a valve or stop cock on which an excise lock has been fixed. If these conditions are not complied with, the liquor in every cask or receptacle must be separately proved before it is passed out.

471-B. Margin of strength allowed- In proving spirit issued at fixed strengths of 42%, 36%, 28%, 25% alcohol v/v it will be sufficient for the officer-in-charge to satisfy himself that the strength is within 0.30 over the reputed strength. The issue of spirit below the fixed strength is not permitted.

472. Gauging of issues- The gauging of issues may be by weightment. All gallon measures must be compared with the standard gallon measure at least once a month. Other sanctioned measuring appliances must be tested at the beginning of each week. Where gauging is made by weightment, distillers must provide the necessary scales and weights, the correctness of which should be frequently tested by officers in charge and by inspecting officers. In testing platform weighing machines, the arm weights should be adjusted as accurately as possible against standard dead weights placed on the platform. No machine in which the error amounts to or exceeds 0.5 per cent should be permitted to be used until it has been properly adjusted.

473. Marking of casks and metal drums.- Casks or metal drums after being filled for issue, must legibly cut, branded or marked in oil paint on one head the capacity in gallons, the consecutive number of the cask, and the name or other distinctive mark or trade mark of the distillery.

474. Registering of casks etc.- Number may be assigned to casks in series in the order that they are filled for issue thus - A1 to A 1,000 B1 to B1,000 and so on, instead of from 1 to 10,000 or higher number. The full capacity may be determined by actual measurement of the contents or by weightment.

475. Casks and drums returned to distillery to be regauged and renumbered-

Any cask or drum on being returned to the distillery for refilling must be gauged and numbered as if an entirely new receptacle.

476. Procedure in gauging by weight- The procedure to ascertain the capacity of a cask or drum by weightment is given in the Technical Excise Manual Appendix II page 260. The register referred to therein is prescribed in Form P.D. 10.

477. Sealing of issue vessels- All vessels containing spirit, other than duty-paid foreign, shall, before issue, be sealed by the officer in-charge before issue of a pass. When spirit passes through a higher duty zone to a lower duty area, issues shall only be allowed in sound casks free from unnecessary holes. The holes actually in use in all casks must be sealed in all cases. The duty of preparing the casks for sealing to satisfaction of the officer in-charge falls upon the distiller. The duty of the officer in-charge is simply to do the sealing. The seal used should be a hollow lead disc, which, on compression in the sealer supplied by the department, will confine the strands of wire and will be impressed with the excise mark. Where the bung is out level with the staves, instead of using stretched wire and lead seal, it is permissible to use a tape or string stretched across the bung, and sealed at both ends by impressed sealing wax. The wax must lie in counter-sunk holes and the tape and seals must be protected by having a piece of tin tracked over them.

(E)- STOCK-TAKING AND WASTAGE

478. Stock to be taken monthly- On the last working day of every calendar month after all issues for that day are made, the officer incharge shall gauge and prove and spirit in the warehouse, danaturing room and coloured rum warehouse, in order to verify the stock and ascertain the wastage on each class of spirit.

(F) - INSTRUCTION FOR MAINTAINING FORMS AND REGISTERS

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

Over writing and erasures are forbidden; any necessary corrections must be clearly and must be initialled.

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

481. Stock register of Government property- (1) A stock book of all property belonging to Government and kept at the distillery must be maintained in Form P.D.4. Separate pages should be allotted to:-

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

Cf. E.C's
order dt.
April 5,
1935, on
page 18 of
file No. VIII-
2.

All sets of instruments in boxes should be recorded as complete set and not by items. No item is to be written off except under the order and signature of the Assistant Excise Commissioner.

(2) Whenever an Excise Inspector takes over charge. of distillery, he must verify each article in the stock register and give a formal certificate that this has been doen, should any article be missing or be unfit for use, he should report accordingly to the Assistant Excise Commissioner.

(3) All loss; damage or breakage should be reported at once to the Excise Commissioner.

(4) At his periodical Inspections the Assistant Excise Commissioner should examine the stock book and he should compare not less than once a year all appliances used for proving and gauging with the standard instruments and measures in his possession. A note showing the result of the comparison should be made in the column of "remarks."

482. Inspectors diary Forms P.D. 5- A diary in Form P.D. 5 is to be kept by the officer incharge. In it he will record in ink the date, the exact hour of his arrival at, and departure from, the distillery and of his opening and closing of the warehouse. He will also, in the same manner, record therein all gauges, proofs and gravities taken, in surveying the manufacturing operations of the distillery, the various transactions in connection with lock tickets the particulars of his night visits to the distiller (which should be made not less often than twice a week at irregular intervals and between the hours of 10 p.m. and 6 a.m.) and all other action taken by him in reference to his duties. Particular attention must be given to this book as it forms the basis for the maintenance of Form P.D.9. The various entries must be made on the spot at the time, a short explanatory note being made in the "remarks" column opposite each. One line must be allotted to each entry and no interlincation or crasure is allowed. Alterations must be made in red ink and initialled. Superior officers inspecting distilleries should invariably initial the diary after entry of such remarks as they find necessary and should append to their initials the hour and date of their visit.

483. Monthly round by the officer-in-charge- The Excise Inspector incharge of a distillery shall, once in every month, carefully inspect the entire distillery enclosure to ensure that there is no opening passage or crack in any building, receptacle or pipe through which liquor could be extracted unlawfully. Every such Inspection should be noted in the Inspector's diary. Any defect noted in the course of the inspection should be reported immediately to the Assistant Excise Commissioner.

484. Gauges register of receivers, vats and wash backs Forms P.D. 6 and 7- Gauge registers of receivers, vats and wash-backs must be compiled from the figure obtained in the gauging of the vessels. Receiver and vats will be entered in register P.D. 6 whilst in the case of wash-backs, where the measurement are in dry cms. from the top, registers P.D.7 will be used.

485. Distillers declaration of wash Form P.D. 8 - Distillers must thoroughly dissolve the saccharine materials used by them when they set-up the wash; and declare in Form P.D. 8 the kind and quantity of material used, the actual saccharometric gravity corrected for temperature before fermentation commenced and the total quantity for wash made.

486. Wash and spirit out-turn Form P.D. 9- All data for the maintenance of the wash and spirit out-turn register will be got from records P.D. 5 and 8, results of each distillation being entered from time to time as it is completed.

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

The "attenuation" of the wash is the number of degrees on the saccharometer by which the highest or initial gravity and the final or lowest one differ. Thus in the case of a wash with initial gravity 66^0 and final one of 20^0 the attenuation would be 40^0 and calculation for column 20 would be as follows:-

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

Example: 1,200 Liters of wash initial gravity 60^0 final gravity 20^0 proof spirit out-turned 96 litres.

$$\text{Thus } 96 \times 100 / 1,200 = 8; \quad 60 - 20 / 8 = 40 / 8 = 5.$$

In other words the out-turn of proof spirit is 8 per 100 Litres of wash, and as the production of this percentage is accompanied by a loss of gravity of 40^0 the wash has attenuated 5^0 for each Litre of proof spirit obtained.

Where the working is satisfactory and the wash thoroughly exhausted of its spirit, the results should invariably be between 4 and 5, never above the latter figure. In other words, the out-turn should never be below the minimum yield. Any great variation from this standard should also any combined distillation.

When the spirit from two or more lots of wash is collected in one receiver, the quantities of wash used (column 4) should be bracketted together, and the spirit out-turn be shown, together with all the necessary calculations on one line only. The average attenuation would, of course, be calculated on the whole of the wash used.

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

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

(a) the maximum yield should be 120 L.P.

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

Note- Paragraph 415 to 421, 441 to 444 and 486 may be relaxed in the case of distilleries working with pot-still by the permission or the Excise Commissioner.

487. Weighment register Form P.D. 10- Issues by weighment are recorded in the weighment register, the object being to ascertain the contents of each cask or drum as consigned. Before any spirit is put into a drum or cask, the weight of each cask empty with its screw plug or bung should be ascertained and recorded in column 3 of the register. After the cask or drum is filled to the bung, the distiller may be permitted to draw off a measured quantity from the full cask before the bung is finally inserted. In such cases the quantity drawn off should be recorded in column 9. The gross weight of the cask or drum shall then be ascertained and recorded in column 4. The other columns are self-explanatory. Columns 11 and 12 need not be filled in when issues are made in metal drums.

488. Register in Form P.D. 11- All issues, other than at fixed strengths, whether on pass or not, will be recorded in register P.D. 11 Gauge and proof of each issue must be recorded there in immediately after they are taken. After issues are completed, the appropriate entries in register P.D. 12, 13 and 14 must be made. Issues at fixed strengths will be recorded in register B.W.L. 2 and the totals thereof in P.D. 12. Cf. B.O. No. 196/V, E-945-B, dt. May 2, 1918.

Abstracts of registers P.D. 11 and B.W.L. 5 will be forwarded to the Collector of the district in which the distillery is situated at the close of each month. They must show the total issues ex-distillery to the districts and be supported by receipted applications in Forms B.W.L. 6 or P.D. 19 by the distiller's application in Forms P.D. 23. These enclosures will after examination be returned by the Collector to the distillery and deposited there.

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

498. Warehouse ledger for plain and rectified spirit, Form P.D. 12- The register for plain and rectified spirit is maintained to show how plain and rectified spirits are disposed of after receipt into the warehouse stock.

The entry in column 2 must be made from P.D. 9 other columns need no instructions. At the end of each calendar month actual balance must be taken from B.W.L.5 and monthly wastage ascertained and recorded. Cf. B. O. No. 196/VE-945-B, dt. may 2,

490. Ledger for denatured spirit, Form P.D. 13- In maintaining the ledger for denatured spirit the figures for column 1 are obtained from Form B.W.L. 5.

Issues of spirit from the warehouse or from the spirit receiver to the denaturing room for denaturation will, in the first place, be recorded in the appropriate columns of register P.D. 11, the total litres of alcohol being recorded thereafter in column 5 of the register P.D. 12, and column 6 of this register (P.D. 13). Account taken for issues, after denaturation will be recorded in the appropriate columns of P.D. 11, after which the entries appropriate to each issue will be recorded in the columns provided for the purpose in this register (P.D. 13). Stocks taken monthly in accordance with paragraph 812.

491. Ledger for sophisticated spirit Form P.D. 14- The figures for column 1 of P.D. 14 will be obtained from register B.W.L. 5, issue of plain spirit from the warehouse for sophistication either in cask at time to issue or in vat for subsequent issue, will, in the first place, be recorded in columns 5, 8, 9, 10 and 11 of register P.D. 11 the appropriate entries being made, thereafter, in column 5 of register sophistication will be recorded in columns 7,8,9,10 and 13 of P.D. 11 and after words in the appropriate columns of this register (P.D. 14). The stock of sophisticated spirit remaining at the end of each month will be taken in accordance with paragraph 478 and a balance struck in this register.

492. Stock book, Form B.W.L.5- The particulars of the gauges, etc. taken at the monthly stocktaking in accordance with paragraph 812, will be recorded in Form B.W.L. 5. A total will be made of the litres of alcohol remaining of each class of spirit to enable a balance to be struck in Forms P.D. 12, 13 and 14.

493. Register of bonds, Form P.D. 17- A register of bonds, will be maintained in Form P.D. 17 and every issue in bond will on the day it is made, be entered in this register. On the receipt of intimation that the consignment has duly arrived, column 6 of the register will be filled in, and the bond, so far as the consignment is concerned, will be discharged.

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

494. Register of issue of spirit against advance deposit of duty Form P.D. 22- The following instructions are to be observed in maintaining Form P.D. 22.

On the strength of the receipt granted at the foot of Form P.D. 19 the officer incharge of the distillery will make the necessary entries in Form P.D. 22, crediting the

distiller with the amount of the advance and debiting him with the duty on the quantity of spirit removed from time to time. As each entry is made, the amount of all the issues entered on the same will be totalled; and it will be the duty of the officer in charge to see that such total is not allowed to exceed the total of the entries of balance and of fresh advance appearing at the head of the page. He should also daily send a memorandum to the manager of the distillery of the amount standing to the distiller's credit, so that the later may replenish his advance, if necessary. No balance need ever be struck in this register except when the bottom of a page is reached in which the balance then standing to credit will be carried forward to a fresh page. Particulars of issues made against advance payments will be entered in the register of issues P.D. 11, in the usual course, in column 16 the word "advance" will be noted. At the end of each month the officer incharge will submit to the Collector, together with the abstract of register P.D. 11, an "account current" of excise duty paid in advance in Form P.D. 23.

495. Dip-book- Particulars of all gauges and proofs taken in connection with all transactions in receivers and vats should be recorded in Form B.W.L.4. Separate pages should be allotted to each receiver or vat and all entries will be made by the Excise Inspector as soon as the gauges and proofs are taken.

In addition to the above, B.W.L. 2 and 9 will be maintained where issues are made direct from the warehouse to shops in the distiller's contract area under paragraph 794.

496. Abstract of issues- A return of issues in Form P.D. 27 showing in abstract, the total issues for the month under each head will be forwarded monthly to the Excise Commissioner, the data for filling in the form will be obtained from registers P.D. 12, 13 and 14.

Cf. B.O. No.
196/V.C. 945
dt. May 2,
1918 Cf.
B.O. No.
193/V.E. 945
D. dt. may
2, 1918.

G- MISCELLANEOUS INSTRUCTIONS

विभिन्न संस्थाओं को दिये जाने वाले निःशुल्क सुरासव तथा विशुद्ध मद्यसार

497. वर्गीकृत विभिन्न संस्थाओं को दिये जाने वाले निःशुल्क सुरासव तथा विशुद्ध मद्यसार दिये जाने हेतु सिद्धान्तों का पालन किया जायेगा:

(क) विधि द्वारा स्थापित विश्वविद्यालय, मेडिकल कालेज, सरकारी अस्पताल, शिक्षा विभाग द्वारा मान्यता प्राप्त शैक्षिक संस्थाओं, भारत सरकार की प्रयोगशालाओं की निर्धारित अधिकतम वार्षिक

आबकारी आयुक्त का आदेश संख्या ४६६६

ई-२/तेरह-१०० /८८, दिनांक

कोटा देने के लिए कालान्तर में एक विशेष प्रकार का स्थायी परमिट आबकारी आयुक्त द्वारा जारी किया जायेगा, जिस पर वह प्रति वर्ष निःशुल्क कोटा प्राप्त करने के लिए अधिकृत रहेंगे। इस बीच वर्तमान प्रक्रिया अनुरूप आबकारी आयुक्त द्वारा वार्षिक कोटा प्रतिवर्ष स्वीकृत करने की कार्यवाही की जायेगी।

मार्च १७, १९८६

(ख) गैर सरकारी अस्पतालों, राजकीय एवं अराजकीय विभिन्न संस्थाओं और सुरक्षा सामग्री उत्पादित करने वाली इकाइयों को निर्धारित सीमा तक संबंधित विभाग के जिला स्तरीय अधिकारी की संस्तुति एवं जिला आबकारी अधिकारी द्वारा परीक्षण रिपोर्ट पर परमिट जारी करने का अधिकार जिलाधिकारी को होगा।

(ग) उक्त प्रस्तर (क) और (ख) के मामलों में निर्धारित सीमा से अधिक निःशुल्क सुरासव/विशुद्ध मद्यसार की आवश्यकता होने पर प्रस्ताव आबकारी आयुक्त को संदर्भित किया जायेगा।

(घ) किसी संस्था द्वारा प्राप्त निःशुल्क सुरासव/विशुद्ध मद्यसार की सुविधा समाप्त की जा सकेगी। ऐसी स्थिति में उस संस्था की माँग के अनुसार सशुल्क सुरासव एवं विशुद्ध मद्यसार दिया जायेगा।

परिशिष्ट "क"

संस्था का नाम	श्रेणी	माँग-पत्र देने वाला अधिकारी	माँग-पत्र पर प्रति हस्ताक्षर करने वाला अधिकारी	माँग-पत्र की जाँच कर संस्तुति देने वाला अधिकारी	आबकारी आयुक्त/जिलाधिकारी द्वारा एक वर्ष में निःशुल्क जाने वाली अधिकृत मात्रा (लीटर में)	
१	२	३	४	५	६	
१. अस्पताल	(१) मेडिकल कालेज	प्रिंसिपल	—	जिला आबकारी अधिकारी	सुरासव १,५००	विशुद्ध मद्यसार ५००
	(२) सरकारी अस्पताल	मुख्य चिकित्सा या वरिष्ठ चिकित्सा अधिकारी	—	जिला आबकारी अधिकारी	५००	१००
	(३) गैर सरकारी अस्पताल	प्रभारी चिकित्सा अधिकारी	सी०एम०ओ० एवं कलेक्टर द्वारा प्रमाणित करने पर अस्पताल धर्मार्थ है।	जिला आबकारी अधिकारी	५००	२०

२. शिक्षण संस्थायें	(१) विश्वविद्यालय	रजिस्ट्रार	कलेक्टर	उप आबकारी आयुक्त चार्ज	८००	२००
	(२) कालेज	प्रिंसिपल	कलेक्टर	जिला आबकारी अधिकारी	४००	१५०
	(३) स्कूल माध्यमिक	प्रिंसिपल	जिला स्कूल निरीक्षक	जिला आबकारी अधिकारी	२००	१००
३. सरकारी प्रयोग शालाएँ	(१) केन्द्रीय	प्रभारी अधिकारी प्रयोगशाला	कलेक्टर	उप आबकारी आयुक्त चार्ज	४००	५०
	(२) प्रदेशीय	—तदैव—	कलेक्टर	जिला आबकारी अधिकारी	३००	३०
४. विविध संस्थायें	(१) राजकीय	प्रभारी अधिकारी संस्था	कलेक्टर	जिला आबकारी अधिकारी	२५०	२०
	(२) अराजकीय	—तदैव—	कलेक्टर द्वारा प्रमाणित करने पर कि संस्था का कार्य जनहित में है।	जिला आबकारी अधिकारी	१००	१०
५. सैनिक प्रतिष्ठान	सुरक्षा सामग्री उत्पादित करने वाली इकाइयाँ	प्रभारी अधिकारी	कलेक्टर	जिला आबकारी अधिकारी	१०००	१००

कलर, फलेवर, इसेन्सेज आदि का परीक्षण

४६८. १. कलर, फलेवर तथा इसेन्सेज के नमूनों का परीक्षण उत्तर प्रदेश की सभी आसवनियाँ आबकारी मुख्यालय इलाहाबाद स्थित प्रयोगशाला में आबकारी मैनुअल खण्ड १ के नियम ७१३ के अन्तर्गत निर्धारित परीक्षण शुल्क देकर करवायेगें। जो कम्पनियाँ कलर, इसेन्स तथा फलेवर उत्पादन के लिये आबकारी आयुक्त द्वारा अनुमोदित हैं उनके निर्मितियों का परीक्षण वित्तीय वर्ष में एक बार ही करवाना आवश्यक होगा। परन्तु अन्य कम्पनियों के प्रत्येक बैच के कलर, इसेन्स और फलेवर के नमूनों का परीक्षण आबकारी मुख्यालय की प्रयोगशाला में करवाया जायेगा। जो आसवक अपने प्रयोग हेतु कैरामेल बनाते हैं वे नियमानुसार आबकारी आयुक्त का अनुमोदन प्राप्त करने के आबकारी आयुक्त का आदेश संख्या १६८/एटी लैब/विधि परीक्षण दिनांक अगस्त ६, १६८६.

पश्चात कैरामेल के नमूने को वर्ष में केवल एक बार परीक्षण हेतु भेजें।

२. कलर, इसेन्स तथा फ्लेवर उत्पादन करने वाली कम्पनियों का अनुमोदन नियम ७१३ के अन्तर्गत आबकारी आयुक्त द्वारा प्रत्येक वर्ष किया जायेगा।

३. कलर, इसेन्स तथा फ्लेवर के नमूने परीक्षणार्थ २०० एम०एल० मात्रा में भेजे जायें। आसवनी के प्रभारी अधिकारी परीक्षणार्थ भेजे जाने वाले नमूनों पर निम्नांकित सूचनाएँ स्पष्ट अंकित करें तथा इसी प्रकार का लेबिल आसवनी में संचित कलर इसेन्स तथा फ्लेवर के स्टाक पर भी लगायें।

(क) नमूने का नाम एवं प्रकार

(ख) उत्पादक कम्पनी का नाम

(ग) उत्पादन का बैच नं० तथा दिनांक

(घ) नमूना लेने की तिथि एवं समय

(ङ) आसवकों का कोड नम्बर (यदि आसवक चाहे तो)

(च) प्रभारी अधिकारी के हस्ताक्षर एवं दिनांक

४. प्रदेश की सभी ब्रुवरीज केवल उसी बियर के प्रत्येक बैच के नमूने आबकारी मुख्यालय के प्रयोगशाला में जाँच हेतु निर्धारित परीक्षण शुल्क सहित भेजेंगे जिसकी उत्तर प्रदेश में खपत हेतु बाटलिंग की जायेगी। उत्तर प्रदेश के बाहर निर्यात की जाने वाली बियर का परीक्षण करवाना अनिवार्य नहीं है।

६. स्प्रिट और बियर के नमूने अब परीक्षण हेतु रासायनिक परीक्षक, आगरा के यहाँ नहीं भेजे जायेंगे।

७. आबकारी मुख्यालय की प्रयोगशाला में परीक्षणार्थ भेजे जाने वाले नमूनों पर रूपये ८०/- (अस्सी रूपये) प्रति नमूने की दर से "०३६ स्टेट एक्साईज ड्यूटीज विविध प्राप्ति" (परीक्षण शुल्क) लेखा मद में परीक्षण शुल्क जमा की जायेगी।

उपरोक्त आदेश तात्कालिक प्रभाव से लागू होंगे।

४६६. निम्नांकित पदार्थों के नमूना का परीक्षण आबकारी आयुक्त (मुख्यालय) की प्रयोगशाला में ही करा जाये:-

१. बियर,

२. रेक्टिफाईड स्प्रिट, कन्ट्री स्प्रिट तथा एब्सोल्यूट अल्कोहल,

३. शीरा,

४. विकृत सुरा, विशेष विकृत सुरा एवं विकारक,

आबकारी आयुक्त के आदेश संख्या १७४.

२३५/ए०टी०लैब /विविध परीक्षण दिनांकित

२७-४-८४ एवं सं.

५१४-५७६/ए०टी० लैब/ विविध परीक्षण दिनांक

आसवनी/ब्रुवरी के प्रभारी अधिकारी उपरोक्त नमूनों का परीक्षण रू० अस्सी (रू० ८०/-) प्रति नमूने की दर से परीक्षण शुल्क "०३६ स्टेट एक्साइज ड्यूटीज मिसलेनियस रिसीट्स" (परीक्षण शुल्क) लेखा मद में जमा करवाकर आबकारी मुख्यालय की प्रयोगशाला में अनिवार्यतः करवाएँ:

(१) प्रदेश की सभी आसवनीयों में साधारण विकृत स्पिट के निर्माण में बेडफोर्ड के टेक्निकल मैनुअल के पृष्ठ-१४८-१४९ के अपेन्डिक्स दस के अनुरूप पिरीडीन वेसेज के स्थान पर तात्कालिक प्रभाव से आई०एस०आई० के आई०एस०- ४११७-१६७३ में वर्णित स्पेशिफिकेशन की पिरीडीन वेसेज मिनरल या सिन्थेटिक का प्रयोग किया जायेगा।

(२) साधारण विकृत स्पिट के निर्माण में पूर्व निर्धारित स्पेशिफिकेशन की पिरीडीन वेसेज के ०.५ प्रतिशत के स्थान पर तात्कालिक प्रभाव से आई०एस०आई० के उक्त स्पेशिफिकेशन (आई०एव०. ४११७-१६७३) की पिरीडीन वेसेज मिनरल या सिन्थेटिक का ०.६ प्रतिशत (जीरो दशमलव छः प्रतिशत) प्रयुक्त किया जायेगा और इसके साथ निर्धारित स्पेशिफिकेशन की क्रोटोनल्लिडहाइड का ०.०६ प्रतिशत तथा मिथलीन ब्लू का ०.००१ प्रतिशत का प्रयोग पूर्ववत् किया जाता रहेगा।

५००. (१) शीरे के अल्कोहल की प्राप्ति एवं शीरे की फरमेन्टेबल शुगर के परीक्षण विषयक आबकारी आयुक्त की विज्ञप्ति संख्या १०६००८/नौ-२४१-अ, दिनांक ८-२-७८ के अनुसार प्रत्येक तीन क्रमिक आउट टर्न में प्रयुक्त शीरे का विमिश्रित नमूना लिया जाना चाहिए।

आबकारी आयुक्त का ओदश संख्या ११५८-१२३२/ए ०टी०लैब/एम-३ ४६०, दिनांक अगस्त १८, १९८४.

(२) आसवनी के प्रभारी अधिकारी विशेष ध्यान रखेंगे कि शीरे के विमिश्रित नमूने प्रश्नगत आउट टर्न में प्रयुक्त शीरे के ही होने चाहिए। शीरे के सही नमूने लेने का दायित्व आसवनी के प्रभारी अधिकारी का ही होगा।

(३) शीरे के नमूने आसवनी के प्रतिनिधि के समक्ष लिए जायेंगे तथा नमूनों के लेबिल तथा पत्र दोनों पर आसवनी के प्रतिनिधि तथा प्रभारी अधिकारी दोनों के ही हस्ताक्षर आवश्यक रहेंगे।

(४) शीरे के विमिश्रित नमूनों को नमूने लेने के एक सप्ताह के अन्दर ही अल्कोहल टेक्नालाजिस्ट के पास फरमेन्टेबल शुगर के परीक्षणार्थ पोस्ट, पार्सल अथवा विशेष वाहक द्वारा भेज दिया जाना चाहिए।

(५) फरमेन्टेबल शुगर के परीक्षण हेतु प्राप्त शीरे के नमूनों को अल्कोहल टेक्नालाजिस्ट प्रयोगशाला में एक माह के अन्दर विश्लेषित करके परीक्षण आख्या संबंधित प्रभारी अधिकारी, आसवनी को भेज दी जायेगी।

(६) प्रभारी अधिकारी को शीरे के फरमेन्टेबल शुगर की परीक्षण आख्या प्राप्त होने के एक पक्ष के अन्दर ही आसवकों का स्पष्टीकरण लेकर अपनी आख्या को संबंधित सहायक/उप आबकारी आयुक्त के पास भेज देना चाहिए।

(७) सम्बन्धित सहायक/उप आबकारी आयुक्त को आसवनी के प्रभारी अधिकारी से आख्या प्राप्त होने के एक पक्ष के अन्दर ही अपनी आख्या आबकारी आयुक्त के विचारार्थ अल्कोहल टेक्नालाजिस्ट के पास भेज देना चाहिए, तदुपरान्त आबकारी आयुक्त यथावश्यक समुचित आदेश पारित करेंगे।

आसवनी पर प्रभावी नियंत्रण हेतु निर्देश

५०१. (१) शीरे की प्राप्ति, संचय एवं उससे निर्धारित मात्रा में अल्कोहल उत्पादन सुनिश्चित करने का कुल दायित्व आसवनी के प्रभारी अधिकारी का होगा।

(२) आसवनी के क्रिया-कलापों पर प्रभावी नियंत्रण रखने का दायित्व प्रभारी अधिकारी आसवनी के साथ-साथ सम्बन्धित उप-आबकारी आयुक्त, चार्ज, जिला आबकारी अधिकारी (जहाँ पर आसवनी में सहायक आबकारी आयुक्त नहीं हैं) व सहायक आबकारी आयुक्त (प्रवर्तन) का भी होगा। आसवनी में पायी गयी अनियमितताओं के लिये वे भी उत्तरदायी होंगे।

(३) प्रभारी अधिकारी प्राथमिकता के आधार पर मासिक सूचनाएँ संशोधित पी०डी०-२६ प्रपत्र में भरकर प्रत्येक माह की ५ तारीख तक मुख्य विकास अधिकारी (अल्कोहल उद्योग) को विशेष वाहक द्वारा अवश्य उपलब्ध करा दिया करें।

(४) आसवनी में शीरे की प्राप्ति आबकारी निरीक्षक की उपस्थिति में दैनिक कार्यकाल के दौरान की जायगी तथा यदि इस अवधि के अतिरिक्त किसी समय में शीरे की प्राप्ति होती है तो वह आसवनी में नियुक्त सिपाही की उपस्थिति में की जायेगी। आसवनी में प्राप्त शीरे को तौल कर ही संचित किया जायेगा।

(५) आसवनियों में शीरा स्टील टैंकों अथवा ऐसे पक्के ढके मण्डों में संचित किया जायेगा कि शीरे की गुणवत्ता में कोई गिरावट न आने पाये।

(६) प्रत्येक शीरा संचय टंकी की एक ड्रिप बुक (लाग-बुक) रखी जायगी जिसमें टैंकवार शीरे की प्राप्ति, शीरे का उपभोग एवं शीरे के अवशेष की दैनिक प्रविष्टियाँ ड्रिप एवं शीरे की मात्रा सहित आसवनी के प्रभारी अधिकारी द्वारा हस्ताक्षर सहित अंकित की जायेगी।

(७) प्रत्येक माह शीरे के स्टॉक का मासिक सत्यापन अवश्य किया जाना चाहिये जिसमें शीरे की ड्रिप, तापमान, ब्रिक्स तथा स्पेसिफिक ग्रेविटी की गणना करके शीरे की मात्रा कुंटल में घोषित की जानी चाहिये।

(८) रिसीवर रूम तथा उन सभी गोदामों में जहाँ अल्कोहल संचित किया जाता है अथवा मदिरा का निर्माण किया जाता है टिकट लाक लगाये जाने चाहिये जो संबंधित आबकारी निरीक्षक के हस्ताक्षर से खोले एवं बन्द किये जाने चाहिए।

(९) आसवकों द्वारा रखे गये पी०डी०-६९ रजिस्टर की चेकिंग आबकारी निरीक्षक (उत्पादन) द्वारा प्रत्येक सप्ताह में तथा प्रभारी अधिकारी द्वारा माह में एक बार अवश्य की जानी चाहिये तथा उन्हें चेकिंग का दिनांक और समय भी अंकित करना चाहिये।

(१०) विभिन्न प्रकार के स्पिरिट एवं मदिरा के संचय एवं मार्गनयन छीजन से संबंधित अभिलेखों का रख रखाव प्रभारी अधिकारी द्वारा बहुत सावधानी से किया जाय और निर्धारित सीमा से छीजन अधिक होने की स्थिति में उप आबकारी आयुक्त प्रभार को सूचित किया जाय ताकि वे संबंधित आबकारी स्टाफ के विरुद्ध यथा आवश्यक कार्यवाही करने की संस्तुति आबकारी आयुक्त को भेज सकें।

(११) ड्रमों में निकाली तौल द्वारा ही दी जानी चाहिये और तौल करने वाली मशीनों का

आबकारी आयुक्त
के आदेश संख्या
२८५/२२६७२/ए
० टी०
एल०/आसवनी-
नियं०-६० दिनांक
१८-८-१९६०.

समय-समय पर मानकीकरण भी करवाया जाय।

१२) आसवनियों से देशी शराब/अल्कोहल/डिनेचर्ड स्पिरिट/स्पेशल डिनेचर्ड स्पिरिट/रेक्ट्रीफाइड स्पिरिट की निकासी यदि टैंकरों के की जाय तो टैंकरों को पूरी क्षमता तक भरकर ही निकासी दी जानी चाहिये। टैंकरों में उतनी ही न्यूनतम स्थान रिक्त छोड़ा जाना चाहिये जो कि निर्धारित वैक्यूटी के अन्तर्गत हो अर्थात् किसी भी दशा में टैंकर की वास्तविक क्षमता से कम मदिरा की निकासी नहीं दी जानी चाहिये। इसके लिये आवश्यक है कि बंधित गोदामों से टैंकर की क्षमता से कम मदिरा का इन्डेन्ट ही न दिया जाय। यदि असाधारण परिस्थितियों में टैंकर की क्षमता से कम शराब का इन्डेन्ट बंधित गोदामों से निर्गत करना आवश्यक हो तो उप आबकारी आयुक्त प्रभारी की अनुमति अवश्य प्राप्त की जाय।

१३) डिनेचर्ड स्पिरिट के निर्माण के लिए वैट्स में निर्धारित मात्रा में विकारक डालने के उपरान्त ही डिनेचुरेशन के लिए रेक्ट्रीफाइड स्पिरिट का स्थानान्तरण किया जायगा।

१४) जिस विशेष विकृत सुरासव का परीक्षण वैटवार कराया जाना निर्धारित नहीं है, उस प्रकार की निर्मित विशेष विकृत स्पिरिट का नमूना माह में कम से कम एक बार परीक्षण हेतु अवश्य भेजा जाय।

(१५) डिनेचुरेन्ट्स के रजिस्टर की चैकिंग आबकारी निरीक्षक को प्रत्येक सप्ताह में एक बार तथा प्रभारी अधिकारी को माह में एक बार करनी चाहिये। प्रत्येक माह के अन्त में हिसाब लगाकर आबकारी निरीक्षक व प्रभारी अधिकारी को देखना चाहिए कि जितनी डिनेचर्ड स्पिरिट का उत्पादन व निकासी हुई है उसके अनुपात में डिनेचुरेन्ट्स का उपभोग हुआ है अथवा नहीं। प्रभारी अधिकारी को यह भी सुनिश्चित करना चाहिए कि निर्धारित मानक के अनुरूप अनुमोदित विकारकों का प्रयोग प्राविधानानुसार परीक्षणोपरान्त पास कराकर ही किया जाय।

(१६) माह के अन्त में आसवनी के रिसीवर रूम तथा संचय गोदामों के स्टॉक का सत्यापन आबकारी निरीक्षक द्वारा प्रभारी अधिकारी की उपस्थिति में किया जाय। यदि सत्यापन के समय छीजन निर्धारित मात्रा से अधिक मिले तो तत्काल प्रभारी अधिकारी द्वारा आबकारी निरीक्षक के स्पष्टीकरण सहित आख्या उपायुक्त चार्ज को भेजी जाय जिसे वे अपनी अभिमत/आख्या सहित आयुक्त को भेजेंगे। निर्धारित मात्रा से अधिक छीजन के सम्बन्ध में प्रभारी अधिकारी एवं आबकारी निरीक्षक का स्पष्टीकरण असन्तोषजनक पाये जाने पर कठोर कार्यवाही की जायगी।

(१७) अन्य प्रान्तों को निर्यात की जाने वाली विदेशी मदिरा के पी०डी०-२५ पास आबकारी स्टाफ द्वारा रजिस्टर्ड डाक से आयात करने वाले राज्य के मुख्य राजस्व अधिकारी को भेजे जायें। किसी भी दशा में यह पास आसवको को सत्यापन हेतु न दिये जायें। प्रान्तों के मुख्य राजस्व अधिकारियों के नमूना हस्ताक्षर आसवनी के प्रभारी अधिकारी द्वारा अवश्य मंगा लिया जाये ताकि हस्ताक्षर का मिलान करके ही विदेशी मदिरा का निर्यात किया जाये।

(१८) देशी शराब, विदेशी मदिरा, अल्कोहल तथा डिनेचर्ड स्पिरिट एवं स्पेशल डिनेचर्ड स्पिरिट की निकासी के पास प्रत्येक दशा में प्रभारी अधिकारी द्वारा प्रतिहस्ताक्षरित किये जायें।

(१९) प्रत्येक शीरा टंकी की गेजिंग का सत्यापन चार्ज के उपायुक्त द्वारा किया जायेगा।

(२०) आसवकों की फरमेन्टेशन तथा डिस्टिलेशन लाग बुक को अधिकारिक अभिलेख मानते हुए, प्रभारी अधिकारी द्वारा उनका निरीक्षण किया जाय तथा उनको सरकारी अभिलेख के रूप में रखा जाय।

(२१) पी०डी०-२६-ए रजिस्टर का निरीक्षण हर सप्ताह आबकारी निरीक्षक उत्पादन द्वारा तथा पाक्षिक निरीक्षण आसवनी के प्रभारी अधिकारी द्वारा किया जायेगा।

(२२) आसवनियों का निरीक्षण विभिन्न अधिकारियों द्वारा निम्न तालिका के अनुसार किया जायेगा और निरीक्षण टीम आबकारी आयुक्त के अवलोकनार्थ प्रस्तुत की जायगी।

अधिकारी (पद)	निरीक्षण की संख्या	संकेत
१. प्रभारी अधिकारी आसवनी	प्रत्येक माह-	आसवनी के प्रत्येक अनुभाग का अलग-अलग निरीक्षण।
२. जिला आबकारी अधिकारी	दिस० से फर०-१	प्रत्येक आसवनी का विस्तृत निरीक्षण।
	जून से अगस्त -१	प्रत्येक आसवनी का एक विस्तृत निरीक्षण
	सित० से नव०-१	
३. उप आबकारी आयुक्त	दिसम्बर से मई-१	प्रत्येक आसवनी का विस्तृत निरीक्षण
	जून से नवम्बर-१	प्रत्येक आसवनी का एक विस्तृत निरीक्षण

५०१-ए. वर्तमान में कार्यरत पुरानी आसवनियों के सुदृढीकरण हेतु उनके आधुनिकीकरण के साथ-साथ उनकी अधिष्ठापित क्षमता में विस्तार- पूर्व में स्थापित आसवनियों के आधुनिकीकरण/सुदृढीकरण के फलस्वरूप केवल औद्योगिक अल्कोहल के उत्पादन हेतु उनकी अधिष्ठापित वर्तमान क्षमता में विस्तार की अनुमति निम्नांकित शर्तों एवं प्रतिबंधों के अधीन दी जायेगी:-

शासनादेश संख्या
१६२/तेरह
-१८-६१ दिनांक
५ अप्रैल, १९६१

(१) जिन आसवनियों की वर्तमान अधिष्ठापित क्षमता ६० लाख लीटर अथवा उससे अधिक प्रतिवर्ष है, को सामान्यतया उनकी वर्तमान अधिष्ठापित क्षमता के २५ प्रतिशत तक क्षमता विस्तार, गहन परीक्षण के पश्चात गुण-दोष के आधार पर स्वीकृत किया जाय।

(२) जिन आसवनियों की वर्तमान अधिष्ठापित क्षमता ६० लाख लीटर से कम है, को वर्तमान में उनकी अधिष्ठापित क्षमता का ३० प्रतिशत क्षमता विस्तार या अधिकतम ६० लाख लीटर तक का क्षमता विस्तार, जो भी अधिक हो, स्वीकृत की जाय। ६० लाख लीटर वार्षिक क्षमता की आसवनी उपयुक्त स्तर की आर्थिक रूप से लाभकारी आसवनी होती है। विस्तार के प्रस्ताव सामान्यतया ६० लाख लीटर वार्षिक क्षमता से कम क्षमता हेतु स्वीकृत न किये जाय। इन आसवनियों के क्षमता विस्तार के प्रस्तावों को बड़ी क्षमता की आसवनियों की अपेक्षा वरीयता दी जायेगी।

(३) जो आसवनियाँ इन्टीग्रेटेड केमिकल प्रोजेक्ट के रूप में आसवनी के साथ केमिकल प्रोजेक्ट के स्थापना का प्रस्ताव करेंगी, उन आसवनियों को नयी इकाईयों की तरह केमिकल प्रोजेक्ट

के लिए वांछनीय सीमा तक अल्कोहल उत्पादन का क्षमता विस्तार के रूप में पूर्व की भांति ६८:३२ के अनुपात में शीरा/अल्कोहल के रूप में कच्चा माल अनुमन्य होगा।

(४) अल्कोहल उत्पादन की दक्षता को प्रोत्साहित करने के लिए यह मापदण्ड अपनाया जाये कि यदि किसी आसवनी ने पिछले तीन वर्षों में औसत आधार पर प्रति कुन्टल शीरे से २० लीटर अल्कोहल (सामान्य रूप से २० प्रतिशत दक्षता) की रिकवरी से अधिक अल्कोहल रिकवरी का औसत प्राप्त किया है तो प्रति कु० शीरे से २० लीटर अल्कोहल से अधिक प्राप्त की गयी प्रत्येक एक लीटर अल्कोहल रिकवरी वृद्धि (अर्थात् एक प्रतिशत) के लिए एक प्रतिशत की दर से उपरोक्त बिन्दु सं० (२) व (३) में इंगित की गयी क्षमता वृद्धि के साथ अतिरिक्त क्षमता वृद्धि की अनुमति दी जाय। अर्थात् यदि किसी आसवनी ने पिछले तीन वर्षों में २३ लीटर अल्कोहल प्रति कुन्टल शीरा से औसत रिकवरी प्राप्त किया हो, तो उसे सामान्य रूप से अनुमन्य क्षमता वृद्धि के साथ ३ प्रतिशत क्षमता वृद्धि अतिरिक्त रूप से अनुमन्य होगी।

(५) उपरोक्तानुसार क्षमता वृद्धि के प्रस्ताव तभी स्वीकृत किये जायेंगे, जबकि आसवनी के सुदृढीकरण/आधुनिकीकरण के प्रस्ताव की योजना रिपोर्ट अर्थात् लगाई जाने वाली प्लांट/मशीनरी से यह स्थापित हो जाय कि राष्ट्रीय मानक अर्थात् २२.५ लीटर अल्कोहल प्रति कु० शीरा से कम रिकवरी वाली आसवनियों की रिकवरी २२.५ प्रतिशत हो जायेगी एवं २२.५ लीटर प्रति कु० शीरा से अधिक अल्कोहल रिकवरी वाली वर्तमान आसवनियों की रिकवरी वर्तमान दक्षता/रिकवरी से १० प्रतिशत अधिक हो जाय। अतिरिक्त स्वीकृत एवं अधिष्ठापित क्षमता पर शीरे का आवंटन भी पूरे प्रदेश में शीरे की उपलब्धता तथा आसवनियों के इन्टाइटिलमेंट को दृष्टिगत रखते हुए प्रोरेटा के आधार पर तभी किया जायेगा जब आसवनी रिकवरी में उक्त अतिरिक्त वृद्धि लाने हेतु सक्षम हो जाय।

(६) आधुनिकीकरण/सुदृढीकरण के साथ क्षमता विस्तार की अनुमति देने के लिये अनिवार्य होगा कि आसवनी प्रदूषण नियंत्रण संयंत्र की स्थापना भी करेगी।

(७) आधुनिकीकरण/सुदृढीकरण के प्रत्येक प्रस्ताव का अलग-अलग गुण दोष के आधार पर परीक्षण करके प्रशासकीय विभाग द्वारा निर्णय लिया जायेगा।

५०१-ब. शीरा एवं अल्कोहल पर आधारित उद्योगों की स्थापना हेतु दिये जाने वाले आश्वासन की शर्तों के अनुसार निर्धारित समय पर प्रोजेक्ट की स्थापना न कर पाने पर आश्वासन की वैधता बढ़ाने हेतु कमिटमेंट लेवी लगाया जाना— प्रदेश में शीरा तथा अल्कोहल पर आधारित उद्योगों की स्थापना हेतु शीरा व अल्कोहल की आपूर्ति का आश्वासन दिया जाता है। वर्तमान में उद्योगों की स्थापना हेतु शीरा/अल्कोहल की आपूर्ति का आश्वासन एक वर्ष के लिए दिया जाता है। इस अवधि में उद्यमी को प्रोजेक्ट की स्थापना हेतु भारत सरकार के सम्बन्धित विभाग के आशय पत्र या डी०जी०टी०डी० से पंजीकरण अथवा उद्योग निदेशक उत्तर प्रदेश से पंजीकरण प्राप्त करना, भूमि क्रय करना, वित्तीय संस्थाओं से संस्थागत वित्त प्राप्त करना, प्रोजेक्ट स्थापना में सिर्फ निर्माण काग़ एवं प्लान्ट/मशीनरी की स्थापना का कार्य करना अपेक्षित होता है तथा इसी अवधि में आबकारी नियमों के अन्तर्गत आवश्यक अनुज्ञापन आदि प्राप्त करना आवश्यक होता है।

शासना
देश संख्या २८७६
ई-२/तेरह
६०-४४३, ६०
दिनांक १३
नवम्बर १९६० एवं
शासनादेश संख्या
४२०४
ई-२/तेरह
६२-४४३/६०
दिनांक १८
सिम्बर १९६२.

२. सामान्यतः यह देखा गया है कि अधिकांशतः इकाईयां केवल शीरा/अल्कोहल की आपूर्ति का आश्वासन प्राप्त करने तक ही सक्रिय रहते हैं और बाद में उद्योग की स्थापना लम्बे समय तक टालते रहते हैं। इससे वास्तव में उद्योग स्थापना के इच्छुक उद्यमियों को कच्चा माल की उपलब्धता न रहने के कारण आश्वासन पत्र दिया जाना सम्भव नहीं हो पाता है। शीरा/अल्कोहल की

उपलब्धता के आधार पर एक निश्चित सीमा तक कच्चा माल आवंटित किये जाने का आश्वासन दिया जाता है तो एक प्रकार के अनुबन्ध (कान्ट्रेक्ट) के अन्तर्गत उत्तर प्रदेश सरकार व उद्यमी बँध जाते हैं। यदि उद्यमी आश्वासन की शर्तों के अनुसार समय से उद्योग स्थापित कर लेता है तो आबकारी विभाग को सम्बन्धित नियमों के अन्तर्गत अनुज्ञापन प्रदान करने व कच्चा माल के आबंटन की व्यवस्था करनी पड़ती है। परन्तु यदि उद्यमी प्रस्तावित प्रोजेक्ट की स्थापना नहीं करता है तो जिस अवधि के लिए उसे कच्चा माल का आश्वासन दिया गया है उतनी अवधि तक के लिए कच्चे माल की उद्यमी/उद्योग को पूर्व आश्वासित मात्रा के विरुद्ध नया आश्वासन देना सम्भव नहीं हो पाता है। उद्यमी द्वारा अनावश्यक रूप से शीरा/अल्कोहल की आपूर्ति का आश्वासन न प्राप्त किया जाय इस प्रवृत्त को हतोत्साहित करने के उद्देश्य से शासन द्वारा विचारोपरानत निम्नांकित निर्णय लिया गया है:-

(१) शीरा/अल्कोहल पर आधारित उद्योगों की स्थापना हेतु दिये जाने वाले आश्वासन पत्र वर्तमान शर्तों एवं व्यवस्थानुसार पहले केवल एक वर्ष की अवधि के लिये दिये जाय और इस अवधि के अन्दर उद्योग की स्थापना में कोई प्रगति न करने अथवा कोई रूचि न लेने वाले उद्योगों के आश्वासन पत्र निरस्त कर दिये जाये।

(२) आश्वासन पत्र में दिये गये एक वर्ष की अवधि के भीतर उद्योग की स्थापना की दिशा में उद्यमी द्वारा पूरे प्रयास करने के बाद भी उद्योग स्थापित न हो पाने की दशा में वैधता अवधि बढ़ाने हेतु यदि उद्यमी द्वारा किये गये अनुरोध की परीक्षोपरान्त गुणावगुण के आधार पर उचित पाया जाय तो एक वर्ष के लिए निःशुल्क वैधता अवधि बढ़ा दी जाय। इस बढ़ायी गयी अवधि में उद्योग की स्थापना में रूचि न रखने अथवा कोई प्रगति न करने वाले उद्योगों को दिया गया आश्वासन निरस्त कर दिया जाय।

(३) उद्यमी द्वारा पूरे प्रयास करने पर उपरोक्त प्रकार से प्रदान किये गये दो वर्ष की अवधि के भीतर उद्योग स्थापित न होने की दिशा में यदि उद्यमी फिर से आश्वासन की वैधता अवधि बढ़ाने हेतु अनुरोध करता है तो निम्नलिखित दर से कमिटमेन्ट लेवी चार्ज किये जाने के पश्चात् ही आश्वासन की वैधता अवधि अगले छः माह के लिए शासन द्वारा बढ़ायी जायेगी।

(१) आश्वासित शीरा हेतु-

आश्वासित शीरे के कुन्तल में मात्रा के १५ प्रतिशत रूपया धनराशि की दर से कमिटमेन्ट लेवी की धनराशि जमा करने पर।

(२) आश्वासित अल्कोहल हेतु-

आश्वासित अल्कोहल की मात्रा (लीटर में) के ०.७५ प्रतिशत रूपया धनराशि की दर से कमिटमेन्ट लेवी की धनराशि जमा करने पर।

इसी प्रकार आगामी प्रत्येक छः माह के लिए उपरोक्त दर पर कमिटमेन्ट लेवी उद्यमी द्वारा जमा करने और उचित आधार पाये जाने पर आश्वासन की वैधता अवधि बढ़ायी जायेगी।

यह कमिटमेन्ट लेवी आश्वासित उद्योग के स्थापित हो जाने के पश्चात् इस उद्योग द्वारा अल्कोहल पर देय आबकारी अभिकर/फीस आदि में समायोजित कर ली जाय। कमिटमेन्ट लेवी जमा करने वाले उद्योग यदि स्थापित नहीं होते, तो जमा की गयी कमिटमेन्ट लेवी स्वतः ही शासन में समयहृत हो जायेगी।

(४) उपरोक्त कमिटमेन्ट लेवी की धनराशि रेखांकित बैंक ड्राफ्ट या नकद धनराशि के रूप में जमा की जायेगी। बैंक ड्राफ्ट आबकारी आयुक्त, उत्तर प्रदेश, इलाहाबाद के पक्ष में या नकद धनराशि आबकारी आयुक्त के

मुख्यालय में जमा की जायेगी जो नान रिफण्डेबुल होगी। आबकारी आयुक्त उपरोक्तानुसार प्राप्त धनराशि को अपने ससपेन्स एकाउन्ट में जमा कराकर प्राप्तियों का विधिवत् लेखा-जोखा रखेंगे।

SECTION XXXVIII- POWER ALCOHOL DISTILLERIES

I-Introductory

502. Besides being used as in intoxicant and for medicinal purposes alcohol, after denaturation has been used for industrial purposes, also, since long. Taxation on alcohol when diverted for industrial as also for medicinal use has to be much lower for obvious reasons. For reasons equally obvious, great vigilance is needed that alcohol, ear-marked for industrial or medicinal purposes, is not misused for potation.

Ordinary distilleries, rule governing the working whereof have been given in the Part II of this volume are of two types; pot-still and patent-still distilleries. The distillate of the former type being a product of comparatively lower strength is used for potable purposes only. The distillage of other type viz. the patent still distillery, though 95 percent in alcoholic content. The product of patent-still distillery, though higher in strength is generally below 90 percent and never higher than 95 percent in alcoholic content. The product of patent- still distilleries has been used both for potable and industrial purposes (other than use as motor fuel) as the extent to which moisture remains in the distillate of patent-still does not vitiate its use for such industrial purposes as indicated above.

503. That was the position obtaining till about 1920, prior to which alcohol of strength than 95 percent was obtainable in only laboratories or in small scale plants at a comparatively higher cost. The idea of using alcohol as motor fuel received motor fuel from indigenous sources was deeply felt consequent on great shortage of petrol then experienced. Discovery was however, soon made that alcohol when used as motor fuel did not work quite satisfactorily.

504. During the war, power alcohol known as fuel alcohol was used for propelling heavy vehicles. Fuel alcohol as such was, however, found to cause damage to lighter vehicles. The presence of moisture hindered satisfactory working of machinery. Attempts were, therefore, made to remove the last traces of water from alcohol by using benzene as a dehydrating agent. Such dehydrated alcohol, after being blended with petrol, worked satisfactorily as motive power in lighter vehicles also.

505. Within a few years, two main types of dehydrating plants were designed so efficient that alcohol containing less than 1 percent water was obtainable therefrom at only slightly higher cost.

Distilleries installed with dehydrating plants enabling them to produce alcohol above 99 percent in strength are termed power alcohol distilleries. The types of

dehydrating plants with which they are installed can be divided and sub-divided as under:-

(1) Dehydrating plants using dehydrating agents such as:-

(a) Solid drying agents- Calcium oxide and calcium sulphate.

(b) Liquid dehydrating agents- Such as acetates of sodium and potassium in the ratio of 30:70.

(2) Dehydrating plants using a zeotropic methods.

" Entraining liquid" such as benzene is used therein for separating water from high strength alcohol.

Previously, solid or liquid drying agents were used for the production of absolute alcohol.

506. Most power alcohol distilleries are now fitted with plants using azeotropic methods and utilise benzene as the 'entraining liquid' for dehydrating alcohol. The process consists in the addition of benzene to aqueous alcohol and distillation of the ternary azeotropic mixture so formed. Water is exhausted first and a binary alcohol benzene azeotrope is left. The remnant mixture is then distilled at a slightly higher temperature until all benzene is also exhausted and pure alcohol alone is finally left. This is absolute alcohol of strength over O.P. The entire process is a continuous one and throughout the operation careful control is maintained at all points by means of thermometers, pressure gauges and testing of samples drawn from various flow streams.

507. Plants with arrangements technically known as the 'fourth technique' are the most economical for producing dehydrated alcohol.

II- General

508. Applicability of distillery rules to power alcohol distilleries- Central Government Notification No. S.R.O. 1539, dt. Sept. 28, 1951.
The manufacture, of power alcohol and by products, storage denaturation, issues, wastage within distillery premises and transport of power alcohol besides being governed by the Indian Power Alcohol Act, 1948 and Rules 1950 framed thereunder as amended up-to-date, shall also be governed by the U.P. Excise Act and rules framed thereunder regarding distilleries in general given in Part II of this volume.

509. Power alcohol Authority- The Excise Commissioner, Uttar Pradesh, appointed in accordance with rule 2(q) of the Indian Power Alcohol Rules, 1950 by the State Government as the power Alcohol Authority for Uttar Pradesh shall perform all functions as such throughout the Pradesh. Cf. State Government Notification No. 4358-E/XIII 42-50,

dt. Sept 24,
1952.

510. Licences in forms P.D. 1 and P.A. 2 required by Power alcohol Distilleries- Every power Alcohol Distillery within the State shall have to obtain under the U.P. Excise Act and rules framed thereunder a licence in Form P.D. 2 from the Excise Commissioner. Uttar Pradesh, as well as licence in form P.A. 2 under the Indian Power alcohol Act, 1948 and Rules, 1950 framed thereunder from the Power alcohol Authority, Uttar Pradesh for the manufacture of power alcohol.

Cf. E.C's
Order No.
8534 XIX-
154, dt Sept.
28, 195

511. Storage or power alcohol- Every distiller shall set apart a building within the distillery for the storage and issue of power alcohol.

Cf. Central
Government
Notification
No. S.R.O.
907, dt. Nov.
2, 1950.

512. Minimum stock- Every distiller shall maintain such minimum stock of power alcohol as may be fixed from time to time by the Power Alcohol Authority, Uttar Pradesh.

Cf. Central
Government
Notification
No. S.R.O.
907, dt. Nov.
2, 1950.

513. Control of manufacture- The distiller shall set apart two charge of the distillery shall maintain a manufacture account of power alcohol or dehydrated alcohol separate from that of industrial. alcohol in a manner approved by the Central Government.

Cf. Central
Government
Notification
No. S.R.O.
907, dt. Nov.
2, 1950.

514. Pipe lines for power alcohol to be separate from those of weaker spirit- Every distiller shall be bound to provide and maintain separate set of pipe lines for power alcohol and for weaker spirit, manufactured in the distillery.

515. Every Power Alcohol Distillery besides maintaining register and submitting returns prescribed by the Indian power Alcohol Rules, 1950, shall also maintain registers and submit statements prescribed in the foregoing Section XXXVII of this Chapter.

516. In addition to returns prescribed under the Indian power Alcohol rules, 1950 and in Section XXXVII of this Chapter, every power Alcohol Distillery will submit the following statements to the Power Alcohol Authority so as to reach him by the 5th of the month following that they relate to:

Cf. E.
C's. Order
No.
4467/XXII-
12, dt. July

(1) A statement in Form P.D. 28, showing stock-return of coal for the month. 25, 1953.

(2) A consolidated statement of raw materials, production and working in Form P.D.29.

(3) A statement showing production and issues of spirit is Form P.D. 30.

The officer in-charge of the Power Alcohol Distillery shall scrutinise these statements very minutely and remove discrepancies, if any before submitting them.