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## **ANDHRA PRADESH EXCISE (MOHWA FLOWERS) RULES, 1973**

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## **ANDHRA PRADESH EXCISE (MOHWA FLOWERS) RULES, 1973**

In exercise of the powers conferred by Section 72 read with Section 12, 13, 14, 15 and 53 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act No.17 of 1968), the Governor of A.P.hereby makes the following rules, the draft of the same having been previously published, as required by sub-section (1) of Section 72.

### **1. Title, extent and commencement :-**

(1) These rules may be called the Andhra Pradesh Excise (Mohwa Flowers) Rules, 1973.

(2) These rules shall extend to all the areas of the State of Andhra Pradesh where the Andhra Pradesh Excise Act, 1968 is in force.

(3)[x x x x]

## **2. Definitions :-**

In these rules, unless there is anything repugnant to the subject or con :

(a) 'Act' means the Andhra Pradesh Excise Act, 1968;

(b) 'Authorised Officer' means an officer duly authorised by the Commissioner;

(c) 'Form' means a form appended to the rules;

(d) 'Recognised' means a person or body of persons or an institution, whether incorporated or not, recognised by the Commissioner as such for the purpose of these rules;

(e) 'Section' means a section of the Act;

(f) Words and expressions used but not defined in these rules shall have the meaning respectively assigned to them in the Andhra Pradesh Excise Act, 1968 and Hyderabad Land Revenue Act, 1317 Fasli.

## **3. Licence or Permit when not necessary :-**

(1) No licence or permit shall be necessary for the collection, transport, sale, purchase or possession of any quantity of Mohwa flowers not exceeding five kilograms.

(2) In the areas notified under Section 13(3) of the Act no licence or permit shall be necessary for collection, possession, sale and transport of gulmohwa by the members of the schedule tribes within the said areas.

## **4. Permit for possession :-**

A permit in Form M.F.1, for possession of mohwa flowers exceeding the limit prescribed in Rule 3 may be granted-

(a) by the Excise Commissioner to any person in charge of distillery licenced under the Act, for his use of the flowers in distillation on payment of a fee of Rs.50 per annum.

(b) by the Deputy Commissioner to any person requiring mohwa flowers for bona fide manufacturing process on payment of a fee of Rs.50 per annum in any factory as defined in the Factories Act, 1948 and of a fee of Rs.10 per annum, if in any other industrial concern.

(c) by the Excise Superintendent,-

(i) to any person requiring mohwa flowers for a bona fide scientific, agricultural, educational or medicinal purpose on payment of a fee of rupees ten per annum; and

(ii) to any person requiring mohwa flowers for a bona fide domestic use such as for food or fodder for cattle, on payment of rupees two per annum.

**5. . :-**

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**6. Licence for Possession and Sale :-**

(1) A licence in Form M.F.2 for the possession and sale of mohwa flowers exceeding the limit prescribed in Rule 3 shall be granted only to-

(a) a person who has lawfully collected or purchased mohwa flowers for the purpose of sale, but he is not the owner of the trees of which they are the produce;

(b) an owner of mohwa flowers which are the produce of the trees belonging to him;

(c) a recognised body, by the Excise Superintendent, if the sale is within a district; by the Deputy Commissioner, if the sale is in more than one district within his jurisdiction and by the Commissioner if the sale is in an area within the jurisdiction of more than one Deputy Commissioner.

(2) The annual fees in respect of a licence granted to a person mentioned under sub-rule (1) (a) or (1) (b) shall be respectively as specified in column (2) of the Table below :

**TABLE**

<b>(1)</b>	<b>(2)</b>
For a licence in Form M.F.2 where the quantity of mohwa flowers to be possessed and	By a person other than the owner of trees who has lawfully collected or purchased mohwa flowers or the owner of the trees of which the

sold per year.	mohwa flowers are the produce
(i) Does not exceed two hundred (200) quintals when such quantity is to be stored in a single place of storage or in more than one place.	Rs. 50
(ii) Exceeds 200 quintals but does not exceed 1,000 quintals and when such quantity is to be stored.	
(a) in a single place of storage	Rs. 250
(b) in more than one place of storage	Rs. 250 plus Rs. 50 for each additional place of storage
(iii) Exceeds 1,000 quintals but does not exceed 2,000 quintals and when such quantity is to be stored	
(a) in a single place of storage	Rs. 500
(b) in more than one place of storage	Rs. 500 plus Rs.50 for each additional place of storage
(iv) Exceeds 2,000 quintals and when such quantity is to be stored :	
(a) in a single place of storage	Rs.1,000
(b) in more than one place of storage	Rs.1,000 plus Rs.50 per each additional place of storage.

(3) The fee in respect of a licence for possession and sale of mohwa flowers granted to a recognised shall be Rs. 10 only

## **7. Application for grant of Licence for possession or sale :-**

(1) Any person desiring to possess or sell mohwa flowers may make an application to the competent licensing authority as specified in Rules 4, 5 or 6 as the case may be.

(2) An application for licence to possess mohwa flowers shall contain the following particulars namely :

(i) the name and address of the applicant;

(ii) the address of the place where mohwa flowers will be stored or used;

(iii) the quantity of mohwa flowers which shall be required for use per year in case of distilleries and per month in the case of other persons;

(iv) the period for which the licence is required;

(v) the details of the use or uses to which the mohwa flowers will be put.

(3) An application to possess and sell mohwa flowers shall contain

the following particulars namely-

- (i) the name and address of the applicant;
- (ii) the address of the place or places where mohwa flowers will be kept for sale;
- (iii) the total quantity of mohwa flowers to be stocked for sale during the course of the licence period;
- (iv) the period for which the licence is required;
- (v) whether the applicant is a trader or owner of mohwa trees or a recognised body;
- (vi) whether the applicant has collected mohwa flowers from his own trees or has he purchased the flowers from others. Number and date of the permit authorising him to collect or purchase mohwa flowers may be given.

#### **8. Grant of Licence :-**

(1) On the receipt of an application under Rule 7, the licensing authority specified in Rule 4 or 6 as the case may be, shall make enquiries for verification of the particulars given in the application and such other enquires as they deem necessary. \*[If he is satisfied that there is no objection to grant the licence applied for, he may grant the applicant a licence on payment of the prescribed fee according to Rules 4 and 6

#### **9. Limit of possession by licencees :-**

Before granting any licence under Rule 8, the licensing authority, after making such enquiries as he deems fit the maximum quantity of mohwa flowers which the licensee may possess :

- (a) during the period of the licence or at any one time, and
- (b) in the case of a licence granted for the possession of mohwa flowers for bona fide use other than use in distillation during any one month.

#### **10. Duration of Licence or Permit :-**

No licence or permit under these rules shall be granted for a period beyond the 30th September next following the date of commencement of the licence or permit, as the case may be. Application for renewal of licences or permit shall be sent on or before the 30th of September.

## **11. Maintenance of Accounts :-**

(1) The accounts to be maintained by a person holding a permit in Form M.F.I. for the possession and use of mohwa flowers shall be in Form MF.A and the monthly return to be furnished to the Licensing Officer and Deputy Commissioner by such persons shall be in Form M.F. B.

(2) The accounts to be maintained by a person holding a licence in Form M.F./II for the sale of mohwa flowers shall be in Form M.F.C. and monthly return to be furnished to the licensing authority and to the Excise Officer by such persons shall be in Form M.F.D

## **12. Licence for collection :-**

No licence for the collection of mohwa flowers shall be granted to any person unless :

- (a) the mohwa flowers are the produce of trees belonging to him, or
- (b) such person has acquired a right to collect mohwa flowers of trees not belonging to him, or
- (c) such person is authorised to collect mohwa flowers of the trees belonging to the Government.

## **13. Application for Licence to collect :-**

Any person desiring to collect mohwa flowers shall make an application to the Deputy Commissioner of the place where the mohwa trees are situated or the officer authorised in this behalf for a permit to collect mohwa flowers. The application shall contain the following particulars, namely :

- (a) The name and address of the applicant.
- (b) The situation of the trees from which mohwa flowers are to be collected, i.e. survey numbers, village or town, taluk and district.
- (c) The number of trees.
- (d) The name and address of the owner of the trees.
- (e) The place or places to which the mohwa flowers will be transported after collection.
- (f) Whether the applicant has got a licence for the possession or sale of mohwa flowers at the above place, if so, its number and date.

(g) The period for which the permit is required to be valid.

**14. Grant of Licence to collect :-**

(1) On receipt of an application under Rule 13, the Deputy Commissioner or the Officer authorised in this behalf may make enquiries for the verification of the particulars given in the application and also such other enquiries as he deems necessary. If the Deputy Commissioner is satisfied that there is no objection to grant the licence applied for, he may grant a licence in Form M.F.III on payment of a fee of rupees two only.

(2) The licence shall contain four parts which shall be dealt with as under: Part I shall be retained on the record of the Officer granting the licence. Part II shall be given to the applicant. Part III shall be sent to the Excise Officer of the place where mohwa trees are situated. Part IV shall be sent to the Excise Officer of the place to which the mohwa flowers are to be transported after collection.

**15. Licence for buying :-**

(1) No Licence for the purchase of mohwa flowers shall be granted to any person unless such person holds a licence for the possession and sale or for the possession of mohwa flowers.

(2) A licence for buying mohwa flowers under sub-rule (1) shall be granted-

(a) by the Excise Superintendent if the buying is within the district;

(b) by the Deputy Commissioner, if the buying is in more than one district within the jurisdiction; and

(c) by the Commissioner, if the buying is in an area within the jurisdiction of more than one Deputy Commissioner.

**16. Application for Licence for buying :-**

Any person desiring to buy mohwa flowers shall make an application to the competent authority, that is Excise Superintendent, Deputy Commissioner or Commissioner as the case may be, for licence for buying such flowers. The application shall contain the following particulars, namely :

(i) the name and address of the applicant;

(ii) whether the applicant holds a licence for the possession and/or sale of mohwa flowers, its number and the place in respect of which

such licence is held;

(iii) the quantity of mohwa flowers to be bought;

(iv) the name and address of the person from whom mohwa flowers are to be bought;

(v) the place to which mohwa flowers will be transported after purchase.

(vi) the route by which mohwa flowers will be transported.

(vii) the period for which the licence is required to be valid; and

(viii) the purpose for which it is being bought.

### **17. Grant of licence for buying :-**

(1) On receipt of an application under Rule 16, the Excise Superintendent, the Deputy Commissioner or the Commissioner, as the case may be, may make enquiries for the verification of the particulars given in the application and also such other enquiries as he deems necessary. If the competent licensing authority is satisfied that there is no objection to grant the licence applied for he may grant such licence in Form MF.IV on payment of a fee of Rupees two only, provided that the members of Schedule Tribes are exempted from payment of such fees.

(2) The licence shall contain four parts which shall be dealt with as under : Part I shall be retained with record of the officer issuing the licence. Part II shall be given to the applicant. Part III shall be sent to the Excise Officer of the place to where mohwa flowers are to be transported after purchase. Part IV shall be sent to the vendor from whom mohwa flowers are to be purchased.

### **18. Permit for Transport :-**

No mohwa flowers exceeding the limit prescribed in Rule 3 shall be transported except under a permit issued by the Excise Superintendent. No transport permit shall be granted to any person unless such person holds a permit for possession, and licence for sale or for buying and permit for import or export of mohwa flowers.

### **19. Application for transport permit :-**

Any person desiring to transport mohwa flowers shall make an application to the Excise Superintendent for a permit to transport mohwa flowers. The application shall contain the following



particulars, namely :

- (a) The name and address of the applicant;
- (b) The number of the licence for the possession or sale, import or export of buying licence as the case may be, of mohwa flowers held by the applicant;
- (c) The quantity of mohwa flowers to be transported;
- (d) The place from and to which mohwa flowers are to be transported;
- (e) The routes by which mohwa flowers will be transported;
- (f) The name and address of the person from whose premises mohwa flowers will be removed;
- (g) The period for which the permit is required to be valid; and
- (h) The number of licence held by the vendor.

## **20. Grant of Transport permit :-**

(1) On receipt of an application under Rule 19 the Excise Superintendent shall make enquiries for verification of the particulars given in the application and also such other enquiries as he deems necessary. If the Excise Superintendent is satisfied that there is no objection to grant the permit applied for he may grant such permit in Form M.F.V. on payment of a fee of Rs. two only : Provided that no such fee is payable in the case of a member of the Scheduled Tribes.

(2) The permit shall contain four parts which shall be dealt with as under : Part I shall be retained on the record of the officer issuing the permit. Part II shall be sent to the person supplying mohwa flowers. Part III shall be sent to the Excise Officer in whose jurisdiction the place of business of the permit holder is situated. Part IV shall accompany the consignment of mohwa flowers and thereafter shall be kept by the permit-holder.

## **21. Import permits :-**

No permit for the import of mohwa flowers shall be granted to any person unless such person holds a permit or a licence, as the case may be for the possession or possession and sale of mohwa flowers : Provided that such permit may be granted to other persons if the quantity to be imported does not exceed the prescribed limit in

weight under Rule 3 and mohwa flowers are to be used for bona fide scientific agricultural, educational, medicinal or domestic purposes

## **22. Application for Import Permit :-**

Any person desiring to import mohwa flowers shall make an application to the Deputy Commissioner for a permit. The application shall contain the following particulars namely :

- (a) The name and address of the importer;
- (b) The number of licence, for the possession or sale as the cases may be of mohwa flowers held by the applicant;
- (c) The quantity of mohwa flowers authorised for possession under the licence or without a licence, as the case may be;
- (d) The quantity of mohwa flowers to be imported;
- (e) The place from and to which mohwa flowers are to be imported;
- (f) The route by which mohwa flowers will be imported;
- (g) the name and address of the person from whom mohwa flowers are to be imported;
- (h) The purpose or purposes for which mohwa flowers are to be imported;
- (i) The period for which the permit is required to be valid.

## **23. Grant of Import permit :-**

(1) On receipt of application under Rule 22, the Deputy Commissioner may make enquiries for the verification of the particulars given in the application and also such other enquiries as he deems necessary. If the Deputy Commissioner is satisfied that there is no objection to grant the permit applied for he may grant such permit in Form M.F. VI on payment of a fee of rupees two only.

(2) The permit shall contain four parts which shall be dealt with as under : Part I shall be retained on the records of the officer issuing the permit. Part II shall be sent to the person from whom mohwa flowers are to be imported. Part III shall be sent to the Excise Commissioner of the place from which mohwa flowers are to be imported. Part IV shall be handed over to the applicant and it shall accompany the consignment under Import and thereafter be kept

with the applicant.

#### **24. Export Permit :-**

No permit for the export of mohwa flowers shall be granted to any person unless such person holds a permit for the possession or licence for sale of mohwa flowers or a licence for buying them.

#### **25. Application for Export Permit :-**

Any person desiring to export mohwa flowers shall make an application to the Deputy Commissioner for a permit. The application shall be accompanied by an import authorisation or a no-objection certificate issued by an officer duly authorised in this behalf of the place to which mohwa flowers are to be exported and shall contain the following particulars, namely :

- (a) the name and address of the applicant.
- (b) The number of the permit for the possession or licence for sale of mohwa flowers held by the applicant of the number of licence for buying mohwa flowers if any held by him.
- (c) The quantity of mohwa flowers to be exported.
- (d) The place from and to which mohwa flowers are to be exported.
- (e) The route by which mohwa flowers will be exported.
- (f) The name and address of the person to whom mohwa flowers are to be exported.
- (g) The period for which the permit is required to be valid.
- (h) The number and date of import authorisation or no objection certificate granted by the Prohibition or the Excise authority of the place to which mohwa flowers are to be exported.

#### **26. Grant of Export Permit :-**

(1) On receipt of an application under Rule 25 the Deputy Commissioner may make enquiries for the verification of the particulars given in the application and also such other enquiries as he deems necessary. If the Deputy Commissioner is satisfied that there is no objection to grant the permit applied for he may grant such permit in Form MF.VII on payment of a fee of rupees two only.

(2) The permit shall contain four parts which shall be dealt with as under : Part I shall be retained on the record of the officer issuing

the permit. Part II shall be sent to the person supplying mohwa flowers. Part III shall be sent to the officer of the place to which mohwa flowers are to be exported, and who has issued the import authorisation or no objection certificate. Part IV shall accompany the consignment of mohwa flowers and thereafter it may be kept by the person to whom the mohwa flowers are sent.

**27. Powers of Commissioner to give directions :-**

If any doubt arises as to the meaning or interpretation of these rules the decision of the Commissioner in respect thereof shall be final. Subject to the provisions of the Act and these rules the Commissioner may from time to time give such directions as he may think fit for the purpose of carrying out the provisions of these rules.

**28. Transitory Provisions :-**

The provisional permits and licences for collection, possession, buying, sale, import, export, and transport of gul-mohwa flowers issued or granted from 1st July, 1971, pending framing of these rules shall be deemed to have been the permits and licences issued under and subject to these rules.