
ANDHRA PRADESH EXCISE (TAPPING OF TREES and TODDY SHOPS SPECIAL CONDITIONS OF LICENCE) RULES, 1969

CONTENTS

1. Short title, extent and commencement
2. Definitions
3. Application
4. Toddy drawn from marked trees alone to be sold
5. Adulteration of toddy Prohibited
6. Transport of toddy
7. Grant of occasional licences
8. No restriction on retail sale price of toddy
9. Payment of the Tree Tax and Tree Owners Rent by the Licensee
10. Certain acts prohibited without licence
11. Issue of tapping licences
12. Conditions governing the tapping of excise trees
13. Certain restriction on tapping of trees
14. Allotment of Excise trees
15. Allotment of Excise trees in excess of the quota
16. Licensee to obtain permit for transport
17. Transport of toddy in excess of permissible quantity prohibited
18. Reservation of trees after payment of tree tax
19. Facility for tapping
20. Re-numbering of trees in case of re-auction
21. Shop not to face road
22. Licensee bound to observe rules and orders
23. Interpretation

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1. Short title, extent and commencement :-

(1) These rules may be called the Andhra Pradesh Excise (Tapping of Trees and Toddy Shops Special Conditions of Licence) Rules, 1969.

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

(3) They shall come into force at once.

2. Definitions :-

In these rules, unless the context otherwise requires,-

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

(b) Licence means a licence granted for the tapping of excise trees or drawing of toddy therefrom or the sale of toddy in retail under the Act and the term Licensee means the holder of such licence;

(c) Shop means the licensed premises where the sale of toddy for public consumption in retail has been authorised under the licence;

(d) tree owners rent means the sum payable as rent under Section 26;

(e) tree tax means the duty leviable under Section 22 as tax on excise trees from which toddy is drawn.

3. Application :-

(1) These rules shall apply to all toddy shops.

(2) The licence for the retail sale of toddy shall be in Form TS.1.

(3) The licensee shall have right only for the retail sale of toddy in the shop.

4. Toddy drawn from marked trees alone to be sold :-

(1) The licensee shall possess or sell toddy drawn from the excise trees marked for the shop after payment of tree-tax and tree owners rent thereof. In case of group of shops the licensee shall be entitled to transfer the surplus toddy of one shop to another shop within the same group and to sell it but toddy to be transferred shall be covered by a permit issued in Form TS.2 in respect of a licensee holding more than one group of shops in the cities of Hyderabad and Secunderabad or such towns as the Excise Commissioner may specify, and, the shops within all such groups shall be deemed to be included in one group only for the purposes of these rules.

(2) Where a licensee of the group of shops in any such city or town or a licensee who has obtained several shops contiguous to each other desires to pool toddy of all shops at one place and distribute it to constituent shops in separate receptacles, instead of transporting direct to all the individual shops, he shall do so after obtaining the prior permission of the Excise Superintendent, if all shops are located in one and the same district of the Deputy Commissioner, if all the shops are located in one excise division and of the Commissioner, if the shops are located in more than one excise division. In such a case, the licensee shall obtain a licence in Form TS 3 for establishing a depot on payment of a fee of rupees one hundred only from the Excise Superintendent concerned and shall maintain accounts in Form TS 3(A). The depot shall ordinarily be established within the area of the group of shops. Transport of toddy from depot to constituent shops shall be under Form TS 3(B).

5. Adulteration of toddy Prohibited :-

The licensee shall not mix in toddy Chloral Hydrate or any other article in the shop or depot or outside, except sugar, nor shall he sell or offer for sale adulterated toddy in any shop. The licensee

shall not keep within the premises of the shop Chloral Hydrate or any other article injurious to health, which may be used for adulteration of toddy.

6. Transport of toddy :-

Toddy drawn from excise trees marked for one shop shall not be transported with that drawn for another shop in one and the same receptacle. If for administrative reasons the Excise Superintendent concerned deems fit, he may permit the transport of toddy drawn for more than one shop in the same receptacle. The licensee having more than one licence, may use for transporting toddy of different shops the same conveyance.

7. Grant of occasional licences :-

No occasional licence shall be granted to any person for sale of toddy.

8. No restriction on retail sale price of toddy :-

There shall be no restriction on the retail sale price of toddy.

9. Payment of the Tree Tax and Tree Owners Rent by the Licensee :-

The licensee shall remit into the Government Treasury, tree tax at such rates as may be notified by the Government, from time to time through challans under the relevant head of account. The licensee shall also pay tree owners rent at such rates as may be notified, from time to time, in respect of trees standing on Government lands in a separate challan under the relevant heads of account and in case of private trees the licensee shall produce a receipt in triplicate duly attested by the Village Karnam (Patwari) or Headmen (Malipatel) for the amount of tree owners rent paid to the owner by him under the Rule 3(1) (b) of the Andhra Pradesh Excise Tree Owners Rent Rules, 1968}.

10. Certain acts prohibited without licence :-

The licensee shall not be entitled to cut the stalks or prepare golas for tapping excise trees or to prepare rough or fine faces, to cause incision or to attach drip leaves or pots to draw toddy from excise trees without payment of tree-tax and tree owners rent fixed for

those trees and without obtaining licence therefor.

11. Issue of tapping licences :-

(1) It shall be the duty of the licensee to present an application in Form T.S. 5 together with treasury challans pertaining to tree-tax and tree owners rent (paid in case of Government trees or receipt of payment to the private trees as the case may be) to the concerned (Station House Officer) for issue of licence in Form T.S.5 (A) and obtain intimation slip and Form T.S. 6 and also to prepare frames for the excise marking of the trees within five days after obtaining Form T.S.6. The licensee shall be entitled to cut the stalks of the trees or prepare golas. In case of his failure to prepare the frames within the specified time, he shall be liable to lose his priority for marking of the trees.

(2) In case of sendhi trees, the duration for tapping shall be four months to be reckoned from the date of marking which include the period required for rough and smooth facing of the trees.

(3) Any licensee desiring to reserve trees shall express his intention in Form TS. 5 in red ink. Such trees shall be reserved after they are marked. It shall be the duty of the licensee to apply to the Excise Superintendent concerned for permission when he intends to tap such reserve trees specifying the date on which the tapping would begin. Tapping licence in Form TS 5 (A) shall then be issued by the Excise Superintendent, specifying the date of commencement of tapping. In such cases, a period of four months shall be followed from such date, which shall include the period of preparation of rough and fine faces.

(4) Marking of excise tree may be permitted one and a half months before the commencement of the fresh lease, namely the 15th August of any year. However rough facing and fine facing shall be permitted to be done only fifteen days before the end of September of that year and pots may be attached on the 30th September. Tapping shall be reckoned from the 30th September and the duration of tapping of such trees shall be shown from the

30th September to the 15th January of the succeeding year.

(5) If before the beginning of the 1st October of any year marking has not been made of excise trees for any shop and after the date, sendhi trees are marked for the first time, tapping of these trees ordered in Form T.S. 5(A) therefor, during the months of October, November or December shall cease on the 31st January on the succeeding year. The duration for the tapping of such trees for the shops whose initial auction or reauction might have taken place after the beginning of the 1st October, shall, however be allowed in accordance with sub-rule (2).

12. Conditions governing the tapping of excise trees :-

The licensee shall tap excise trees subject to the following conditions namely :

(1) The licensee shall not leave tappable trees in between the trees, stalks of which are cut or frames are prepared. The Excise Superintendent may at his discretion permit the licensee to tap such trees which are left in between after taking action for the offence committed.

(2) If the licensee, or any person in his employ or on his behalf and with his knowledge, cuts the stalks of sendhi or date trees or prepares golas of those trees without remitting the tree-tax or tree owners rent thereof, or if rough or smooth faces are made or toddy is drawn, the Excise Superintendent shall be competent to prosecute the licensee or his agent or servant under the Act and the licence shall also be liable for cancellation.

(3) If the licensee or any person in his employ or acting on his behalf and with his knowledge cuts the stalks of the excise trees or prepares golas or makes rough or fine faces or draws toddy from those trees situated in unallotted tops, or in blocks reserved for the succeeding year in allotted topes, or in excess of allotment in the current years blocks in allotted topes, the licensee or such person shall be liable for prosecution under the Act and his licence is also

liable for cancellation.

13. Certain restriction on tapping of trees :-

(1) The sendhi, palmyrah, date or other excise trees may be marked till the end of July of any year. Trees shall not be marked for any shop, after July in the year save with the permission of the concerned Deputy Commissioner, licences or permits for tapping or for transport issued before or after 31st July of any year shall cease to be effective after 1.00 p.m. on the 30th September of that year.

(2) The Excise Superintendent may, at his discretion permit tapping of such sendhi, date or other excise trees during the year for which a licence is granted, or have been marked in the preceding year for is one and the unexpired period of tapping. If in the preceding and current year the licensee is one and the same person or persons, he/they shall not be required to pay additional tree-tax, and the tree owners rent for such tapping. However if the current years licensee is not the same as that of the preceding years he/they shall have to pay tree-tax and tree- owners rent specified below which shall be recoverable from the licensee of the current year and in either of the cases if there is enhancement of tree tax and tree owners rent over that of the preceding year, the whole of the excess regardless of the unexpired period of tapping shall be recovered from the licensee concerned.

(3) If the excise trees and the shop are situated in different places the Excise Superintendent in whose jurisdiction the shop is situated, shall be competent to permit tapping of such trees.

(4) {x x x x x}

(5) Excise trees to the extent of one half of the total number if the unexpired period of tapping is one and half month or below and to the extent of three fourths of the total number of the unexpired period if tapping is above one and half months, shall be deducted

from the quota of the current year fixed for the shop.

14. Allotment of Excise trees :-

(1) Every licensee who sells toddy shall be allotted a specified number of excise trees for tapping and drawing of toddy; therefrom, for supply to his shop, subject to payment of tree tax and tree owners rent :

Provided that it shall be the duty of the licensee to ascertain before participating in the auction as to the availability of trees allotted to the shop and where any shortage in the number of trees available for tapping out of the trees allotted to the shop, is noticed by the Excise Superintendent or the Deputy Commissioner as the case may be, he shall allot excise trees to make up the shortage on being pointed out by the licensee, but no remission of rentals shall be entertained in lieu thereof.

(2) The licensee shall tap not less than 75% of the trees allotted for the shop regularly and pay the tree tax and the tree owners rent thereof. He shall insure that toddy is available in the shop every day for sale. If he fails to do so the licence shall be liable for cancellation.

15. Allotment of Excise trees in excess of the quota :-

(1) Excise trees in excess of the quota shall not ordinarily be allotted during the course of the year. The 4{Collector within the concerned District and Deputy Commissioner of Excise within the Division, subject to availability of trees} may, in special circumstances, allot extra trees after collecting proportionate rental in addition, to the tree tax and tree owners rent :

Provided that proportionate rentals in addition to the tree tax and tree owners rent, shall not be collected on the extra trees allotted to the Tappers Co-operative Society and Tree for Tappers Scheme subject to a maximum of 160 sendhi trees or 48 toddy trees per member who is actually engaged in tapping;

Provided further, that in case of allotment of both sendhi and toddy trees to a tapper, conversion formula of 3 toddy trees as being equal to 10 sendhi trees and one coconut-tree as being equal to 2 toddy trees shall be followed for the purpose of this rule;

Provided also that this rule shall not apply to the category of trees mentioned in sub-rule (3) of Rule 11.

(2) Where there is increase in rentals of a toddy shop or toddy group in auction, and the ration fixed is insufficient, the Commissioner of Excise may allot extra trees in proportion to the increase in rentals on payment of tree tax and tree owners rent without collecting proportionate rental, in genuine cases, subject to such conditions, which the Commissioner of Excise may prescribe.

16. Licensee to obtain permit for transport :-

Every licensee shall obtain a permit in Form TS.-2 for the transport of toddy to shop or depot from the tope.

17. Transport of toddy in excess of permissible quantity prohibited :-

The licensee shall not transport toddy more than ten percent in excess of the quantity shown in the permit. If toddy is found in excess of this limit at the time of inspection, the excess quantity shall be confiscated to Government and released in favour of the licensee on payment of its cost which shall be determined in accordance with prevailing retail price, if found fit for consumption or otherwise it shall be destroyed under panchanama.

17-A. Stock of Toddy in excess of permissible quantity prohibitedThe licensee shall not keep either at the Department or

shop, toddy more than ten percent in excess of the toddy drawn from the excise trees marked for the shop(s) as per Form TS. 5(A). Toddy found fit for consumption and in excess of this limit at the time of inspection, shall be confiscated to Government and released in favour of the Licensee on payment of the cost, which shall be determined in accordance with prevailing retail price. Toddy found unfit for consumption or adulterated shall be destroyed under panchanama.

18. Reservation of trees after payment of tree tax :-

Where the excise trees are allotted in favour of a licensee and reserved by him for any shop after payment of tree-tax and tree owners rent, the licensee shall not transfer the excise trees in favour of any other shop. Amount paid in advance towards the trees for reservation or to be tapped immediately shall not be refunded. The licensee shall ascertain the availability of trees and his requirements before the payment of tree-tax and tree owners rent and the Commissioner may in special cases, sanction trees from other places on the basis of the payment made already.

19. Facility for tapping :-

(1) In case of any licensee having several shops in one and the same district the licensee may tap with the permission of the Excise Superintendent having jurisdiction, all the marked trees of any one or more topes allotted to any one or more shops and transport toddy to all the shops. Such permission shall be accorded by the concerned Deputy Commissioner if the shops are located in more than one district or by the Commissioner, in other cases.

(2) Every licensee who wants to obtain the permission referred to in sub-rule (1) shall submit to the competent authority a list of tope wise and turn-wise number of trees to be tapped and the shops to be supplied with. After obtaining permission of the competent authority, he shall submit for each shop, application in Form TS. 5 to the Excise Superintendent in accordance with the sanctioned list of trees.

20. Re-numbering of trees in case of re-auction :-

In the event of any shop being re-auctioned for default of payment of rental, violation of rules, breach of conditions or for any other reason, the excise trees that may be under tapping for the time being and tree tax, tree owners rent that might have been paid shall be deemed to have been auctioned together with the shop for the purpose of their tapping for the unexpired period of licence. The re-auction purchaser shall tap those trees paying tree-tax and tree owners rent in accordance with Rule 11. Such reauctioned trees shall be marked with the letter R under the numbers given to them.

21. Shop not to face road :-

No shop situate within ten metres from any P.W.D. road or a road under the control of a Zilla Parishad, shall face such road.

22. Licensee bound to observe rules and orders :-

Every licensee shall be bound by the rules and orders for the time being in force regarding the safeguarding, marking and tapping of excise trees and rules relating to permits and any other rules or regulations which may be made from time to time in this behalf.

23. Interpretation :-

If there is any doubt or difficulty regarding the application of interpretation of any of these rules, the decision of the Government thereon shall be final.