

**DELHI IMPORT, EXPORT TRANSHIPMENT, TRANSIT AND
POSSESSION (IN BOND) OF RECTIFIED SPIRIT ORDERS,
1960**

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1. . :-

These orders may be called the Delhi Import, Export Transhipment, Transit and Possession (in bond) of Rectified Spirit Orders, 1960.

2. . :-

In these orders, unless the context otherwise requires

(a) "Act" means the Punjab Excise Act, 1914 (1 of 1914) as in force in the Union Territory of Delhi;

1"

(b) "Bonded Ware-house" means a Ware-house licensed by the Excise Commissioner for storage (in bond) of rectified spirit of Indian manufacture imported into the Union Territory of Delhi without payment of duty at the source and shall include tanker and truck containing rectified spirit parked at the Transit Centre.";

(c) "Inspector" includes Sub-Inspector;

(d) "Licence" means a licence granted for storage and possession (in bond) of rectified spirit under section 22 of the Act;

(e) "Officer Incharge" means an Excise Inspector appointed by the Excise Commissioner for supervision of a Bonded Ware-house;

(f) "Rectified spirit" means spirit of strength of 43 degree or more over proof and includes absolute alcohol and ethyl alcohol;

2"(ff) 'Re-export Centre' means export of rectified spirit out of the Union territory of Delhi after its import into the Union territory of Delhi.";

(g) "Section" means a section of the Act;

(h) "Transhipment" means transfer from one tank-wagon to another,

(i) "Transhipment Centre" means a place near or at a railway siding and approved by the Excise Commissioner for transhipment of rectified spirit.

2 "(j) 'Transit Centre' means a place approved by the Excise Commissioner for parking the truck or tanker containing rectified spirit".

1. Subs, vide Delhi Gazette (Extra) Part IV Dated 18.10.1989.

2. Ins. Delhi Gazette (Extra) Part IV Dated 18.10.1989.

3. . :-

A person desirous of obtaining a licence for establishing a Bonded Ware-house under these orders shall apply to the Collector, and

shall supply the following particulars and plans:

- (a) name and address of the applicant;
- (b) location of the Ware-house;
- (c) maximum quantity of rectified spirit proposed to be stored at any one time in the Bonded Ware-house;
- (d) amount of security which the applicant is prepared to pay;
- (e) a correct plan of the site and the building proposed to be used;

4. . :-

The Collector shall forward the application to the Excise Commissioner for his consideration. In case he approves of the grant of a license, the Excise Commissioner shall fix the amount and specify nature of the security which the applicant should be required to deposit for the compliance of the various provisions of these orders and for securing the payment of all sums chargeable and due from him. Provided that with the approval of the Excise Commissioner, the Collector may require the applicant to execute a bond in lieu of the prescribed security to the satisfaction of the Excise Commissioner pledging his stock spirit, all apparatus, tanks, etc. employed in the storage of rectified spirit.

5. . :-

On receipt of approval of the Excise Commissioner and on completion of other formalities, the Collector shall issue a licence in form R.S.B.W. 1 on payment of a fee of Rs. 100.00 for the year ending the 31st March following and may, unless otherwise directed by the Excise Commissioner, renew the licence every year on payment of a like fee.

6. . :-

(1) The functioning of the Bonded Ware-house shall be supervised by an Officer In-charge.

(2) The Collector shall arrange at the beginning with the licensee the number of hours per day for which and the number of days per week on which the Ware-house shall be open for receipt or issue of rectified spirit and for such other operations as may be necessary. If at any time it appears to the Collector that re-arrangement is necessary, he may reduce or increase the number of hours for which or the number of days on which the Ware-house shall remain

open.

7. . :-

The licensee shall be liable to pay for the services of the Excise Staff required for the supervision, such amount as the Excise Commissioner may, from time to time, direct. Every such amount shall be paid within 15 days of the receipt of order in this connection.

8. . :-

Every Bonded Ware-house shall be under double locks, the key of one lock being in the hands of the officer incharge and of the other in the hands of the licensee.

9. . :-

The licensee shall provide at the Bonded Ware-house such fittings, articles required for storage, gauging, transfer and issue of rectified spirit, and vessels, weights, measures and instruments as may from time to time be directed by the Collector. Such . fittings, articles etc. shall be subject to a periodical test by such officer as may be appointed in this behalf by the Excise Commissioner. The licensee shall keep them in good and proper condition and shall replace them at his cost if and when required to do so by the said appointed officer.

10. . :-

All vats and tanks to be used for storage of rectified spirit shall be gauged so that their contents may at any time be ascertained by means of a gauging rod marked in inches and tenth of an inch. The result of gauging will be recorded in a register in such form as may be specified by the Excise Commissioner.

11. . :-

All operations in the Ware-house shall be carried out during such hours as may be fixed by the Collector. The Ware-house shall only be opened or closed in the presence of the Officer Inchrge.

12. . :-

(1) No consignment shall be opened unless the same has been verified with the relevant pass by the Officer Incharge who shall be informed by the licensee of the receipt of the consignment immediately on its arrival at the Ware-house.

(2) The bulk litres, strength and proof lites found by him after

gauging and providing shall be entered in ink on the pass. The transit wastage shall also be worked out in proof litres for each vessel, and noted on the pass. One copy of the pass with the entries thereon shall be immediately returned to the Officer who issued the pass. The other copy with the entry thereon shall be kept in the Ware-house.

13. . :-

When rectified spirit is to be imported (in bond) from the licensed distilleries or Ware-houses to the Bonded Ware-house of the licensee, the licensee shall obtain a permit in form L-32 from the Collector.

14. . :-

Export-in-bond of rectified spirit shall be permitted only against the importinbond permit granted by the Collector of any other officer of the District or State of destination.

15. . :-

No authority or permit or pass shall be granted to authorise the despatch of any consignment under these orders unless the licensee has given and executed a bond in form L-37 binding himself in respect of the consignment to be despatched to produce a certificate in form L-38 and also binding himself to pay such duty in respect of the consignment despatched as may be demanded from him in accordance with the provisions of these orders.

16. . :-

If the certificate is not produced within a month after the expiry of the period of the currency of the pass, the Collector may recover from the licensee, at the rate for the time being fixed under section 31, the duty which would in ordinary circumstances have been levied on the spirit removed under the pass.

17. If the certiicate is produced before or within the period specified in rule 15 then :-

(i) if the certificate shows delviery of the consignment to have occurred in full with no greater deficiency than that allowable according to the scale laid down in rule 20(1), the Collector shall order that the bond in respect of such consignment has been discharged;

(ii) if the certificate shows a deficiency greater than that allowable according to the said scale in the consignment, then unless the said

deficiency is satisfactorily explained, the Collector shall obtain orders of the Excise Commissioner as to the portion of the total deficiency which is to be charged with duty at a rate not less than that fixed for such spirit under section 31.

18. . :-

(1) The Officer Incharge shall maintain a stock book in such manner as may be required by the Excise Commissioner.

(2) On the last working day of each calendar month, the Officer Incharge shall gauge and prove the spirit in the Ware-house in order to verify the wastage, if any.

(3) The result of monthly stock taking shall be submitted by the Officer Incharge to the Excise Commissioner in the manner laid down, by the 5th of the month following that to which it relates.

19. . :-

(1) If the licensee or any of his employees infringes or causes or permits any other person to infringe any provisions of these orders, any condition of the licence or any provision of the Act or the Rules made thereunder, the licence shall be liable to be revoked.

(2) If a licence becomes liable to be revoked under sub-rule (1), the Collector may either cancel the licence or permit the licensee to retain the same on payment of such additional fees as he may deem fit to impose.

(3) On revocation, cancellation or determination of the licence, the licensee or his representative shall not carry on his work thereunder and shall return the licence to the Collector.

20. . :-

(1) An allowance not exceeding 1 per cent shall be made for the actual loss in transit, by leakage, evaporation or other unavoidable cause, of rectified spirit imported in bond.

(2) An allowance not exceeding 1 per cent shall be made for dryage and wastage of rectified spirit in the Bonded Ware-house. The wastage shall be calculated immediately at the end of the year, account, however, being taken every month.

(3) In case extraordinary wastage of rectified spirit occurs in transit or in the Bonded Ware-house, owing to any cause, an enquiry into

the circumstances shall be made immediately under the orders of the Collector by a Gazetted Officer in order to ensure whether the loss was due to a cause which could be foreseen or guarded against by the licensee.

21. . :-

Transshipment of rectified spirit at a transshipment Centre from a Broad Gauge tank wagon to a Meter Gauge tank wagon and vice-versa shall be subject to the following conditions:

(1) The rectified spirit shall be covered by a pass granted by the competent Excise Authority.

(2) No transshipment shall be allowed, unless the tank wagon containing rectified spirit has been duly inspected by an Excise Inspector authorised by the Excise Commissioner in this behalf, hereinafter referred to as the "authorised inspector"

(3) The authorised Inspector shall be informed immediately of the arrival of the tank wagon at the transshipment centre. The tank wagon shall not be opened until the same has been examined and verified by him with a view to-see that the seal is intact. The result of such examination and verification shall be recorded by the authorised inspector in such manner as may be specified by the Excise Commissioner. If the seal is found to have been damaged or tampered with in transit, the authorised inspector shall note the facts on the relevant pass.

(4) The transshipment at a transshipment centre shall take place in the presence of the authorised Inspector who shall prepare, in quadruplicate with carbon paper, a statement in form'R.S.B.W. 2 duly signed by him and the representative of the transhipper at the transshipment centre.

(5) The original copy of the statement shall be forwarded by the authorised Inspector to the Excise Authority of the State of destination. The second copy shall be forwarded to the Excise Commissioner, the triplicate shall be handed over to the representative of licensee and the quadruplicate shall be retained for his office use.

(6) The authorised Inspector shall supervise the transshipment of rectified spirit if and when required at the transshipment centre and shall seal the tank wagons after transshipment operation.

21A. Re-export of rectified spirit shall be subject to the following conditions :-

(1) The import of rectified spirit shall be covered by a pass granted by the Competent Excise Authority of the State/Union territory from which the rectified spirit shall be imported.

(2) On receipt of the consignment of rectified spirit in Delhi, the licensee shall inform the authorised Excise Authority in Delhi, who shall issue an export permit for the State/Union territory of destination against import permit issued by the said State/Union territory.

(3) The authorised Excise Authority shall prepare a statement in quadruplicate with carbon papers, a statement in form RSBW-2 duly signed by him and the representative of the re-exporter.

(4) The original copy of the statement shall be forwarded by the authorised Excise Authority to the Excise Authority of the State/Union territory of destination. The second copy shall be forwarded to the Excise Commissioner the triplicate shall be handed over to the representative of the licensee and quadruplicate shall be retained for office use.

22. . :-

Rectified spirit shall be imported, exported, or transhipped or stored in the Bonded Ware-house at the sole risk and the responsibility of the transhipper of the licensee, as the case may be. Government shall not be held responsible for any destruction, loss or damage by fire, theft or any other cause whatsoever, which may occur to any rectified spirit, during transit or in storage. In case of fire and other accidents the Officer Incharge shall cause the ware-house to be opened at any time during day or night.

23. . :-

In all matters, not expressly provided for in these orders, licensee shall accept the ruling of the Collector subject to an appeal to the Excise Commissioner, whose orders thereon shall be final.

24. . :-

The licensee shall cause his employees to comply with, the provisions of the Act, all rules framed thereunder in so far they are applicable, and all special orders issued or which may hereafter be issued by the Excise Commissioner.

