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## **KARNATAKA EXCISE (MHOWRA FLOWERS) RULES, 1977**

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## **KARNATAKA EXCISE (MHOWRA FLOWERS) RULES, 1977**

Whereas the draft of the Karnataka Excise (Mhowra Flowers) Rules, 1976 was published as required by sub-section (1) of Section 71 of the Karnataka Excise Act, 1965 (Karnataka Act 21 of 1966) in Notification No. GSR 331 (HD 93 PES 72), dated 24th July 1976 published in Part IV, Section 2C(i) of the Karnataka Gazette, dated 14th October 1976 inviting objections or suggestions, if any, on or before 1st December, 1976; And, whereas, the said Gazette was made available to the public on 14th October, 1976; And, whereas, no objections or suggestions have been received on the said draft; Now, therefore, in exercise of the powers conferred by Section 71 of the Karnataka Excise Act, 1965 (Karnataka Act 21 of 1966), the Government of Karnataka hereby makes the following rules, namely:-

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

(1) These rules may be called the Karnataka Excise (Mhowra Flowers) Rules, 1977.

(2) They shall extend to the whole of the State of Karnataka, where the Karnataka Excise Act, 1965 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 Karnataka Excise Act, 1965.

(b) "Authorised Officer" means an Officer duly authorised by the Commissioner.

(c) "Form" means a form appended to these rules.

(d) "Mhowra Flower" means the flower of Passialatifolla (Ippe) but does not include the berry or seed of the mhowra tree.

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

(f) "Section" means section of the Act.

### **3. Possession of Mhowra Flower :-**

No person other than a person who is authorised by the person holding a licence for the collection of mhowra flowers shall collect or possess more than 5 kilograms of mhowra flowers without a licence granted under these rules.

### **4. Issue of licence for possession :-**

A licence for the possession of Mhowra flowers exceeding the limit prescribed in Rule 3 may be granted to,

(a) a person in-charge of a distillery licensed under the Act for his use in distillation; or

(b) a person requiring mhowra flowers for bona fide industrial, agricultural, scientific, educational or domestic purposes; or

(c) an owner of mhowra flowers which are the produce of trees belonging to such owner.

### **5. Issue of licence for Possession and sale :-**

(1) A licence for the possession and sale of mhowra flowers exceeding the limit prescribed in Rule 3 shall be granted only to,

(a) a person who has lawfully collected or purchased mhowra flowers for the purpose of sale; or

(b) an owner of mhowra flowers which are the produce of trees belonging to such owner; or

(c) a recognised body.

(2) Such licences shall be granted only to persons,

(a) holding a licence for possession or sale of mhowra flowers; or

(b) holding a permit for the export of mhowra flowers.

**6. Application for grant of licence for possession or sale :-**

(1) Any person desiring to possess or sell mhowra flowers may make an application to the Deputy Commissioner or the Authorised Officer.

(2) An application for a licence to possess mhowra flowers shall contain the following particulars, namely,

(i) the name and address of the applicant;

(ii) the particulars of the place or premises where mhowra flowers will be stored or used;

(iii) the quantity of mhowra flowers which will be required for use per year in case of distillers, 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 mhowra flowers will be put.

(3) An application to sell mhowra flowers shall contain the following particulars, namely,

(i) the name and address of the applicant;

(ii) the particulars of the place or premises where mhowra flowers will be kept for sale;

(iii) the total quantity of mhowra 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 mhowra trees or a recognised body.

## **7. Grant of licence :-**

(1) On receipt of an application under Rule 6, the Deputy Commissioner or the authorised Officer shall make enquiries regarding the particulars given in the application and such other enquiries as he deems 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 fee prescribed under sub-rule (2). The licence for the possession of mhowra flowers shall be in Form M.F. (I) and the licence for the possession and sale thereof shall be in Form M.F. (II).

(2) The fees in respect of licences granted under sub-rule (1) shall be as specified below,

(i) For possession.

(a) When mhowra flowers are required for use in distillation by private distilleries licensed under the Act - rupees fifty only;

(b) When mhowra flowers are required for bona fide industrial purpose in any factory as defined in the Factories Act - rupees fifty only and in any other industrial concern - rupees ten only;

(c) When mhowra flowers are required for bona fide domestic use, such as use for food or fodder for cattle by a member of a scheduled, Tribe - rupee one only, by any other person - rupees two only.

(ii) For sale by a person who has lawfully collected or purchased the mhowra flowers for the purpose of sale but who is not the owner of the trees of which they are the produce,

(a) When the total quantity allowed for sale during a year does not exceed one thousand quintals, when such quantity is to be stored in a single place of storage in a village or town - rupees two hundred and fifty only;

(b) When the total quantity allowed for a sale during a year does not exceed one thousand quintals and when such quantity is to be stored in more than one place of storage in a town or village - rupees two hundred and fifty only plus rupees fifty only for each

additional place of storage;

(c) When mhowra flowers are required for bona fide scientific, agricultural, educational, or medicinal purpose - rupees ten only. When the total quantity allowed for sale during a year exceeds one thousand quintals per year, but does not exceed two thousand quintals and when such quantity is to be stored in a single place of storage in a village or town - rupees five hundred only;

(d) When the total quantity allowed for sale during a year exceeds one thousand quintals but does not exceed two thousand quintals and when such quantity is to be stored in more than one place of storage in a village or town - rupees five hundred only plus rupees fifty only for each additional place of storage;

(e) When the total quantity allowed per year exceeds two thousand quintals and when such quantity is to be stored in a single place of storage in a town or village - rupees one thousand only;

(f) When the total quantity allowed for sale per year exceeds two thousand quintals and when such quantity is to be stored in more than one place in a town or village - rupees one thousand only plus rupees fifty only for each additional place of storage;

(iii) For the sale of mhowra flowers by the owner of trees of which the mhowra flowers are the produce,

(a) When the total quantity allowed for sale during a year does not exceed two hundred quintals and when such quantity is to be stored in one village or town (whether in one place of storage or in more than one place) - rupees fifty only;

(b) When the total quantity allowed for a sale during a year exceeds two hundred quintals but does not exceed one thousand quintals and when such quantity is to be stored in a single place of storage in a village or town - rupees two hundred and fifty only;

(c) When the total quantity allowed for sale during a year exceeds two hundred quintals but does not exceed one thousand quintals and when such quantity is to be stored in more than one place of storage in a town or village - rupees two hundred and forty only plus rupees fifty only for each additional place of storage;

(d) When the total quantity allowed for sale during a year exceeds one thousand quintals but does not exceed two thousand quintals and when such quantity is to be stored in a single place of storage

in a village or town- rupees five hundred only;

(e) When the total quantity allowed for sale per year exceeds one thousand quintals but does not exceed two thousand quintals and when such quantity is to be stored in more than one place of storage in a village or town - rupees five hundred only plus rupees fifty only for each additional place of storage;

(f) When the total quantity allowed for sale during a year exceeds two thousand quintals and when such quantity is to be stored in a single place of storage in a village or town - rupees one thousand only;

(g) When the total quantity allowed for sale during a year exceeds two thousand quintals and when such quantity is to be stored in more than one place of storage in a village or town - rupees one thousand only plus rupees fifty only for each additional place of storage;

(iv) The fee in respect of a licence for the sale of mhowra flowers granted to a recognised body shall be rupees ten only.

#### **8. Limits of Possession by the Licensee :-**

Before granting any licence under Rule 7 the Deputy Commissioner or the Authorised Officer shall, after making such enquiries as he deems fit, fix the maximum quantity of mhowra 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 mhowra flowers for bona fide use other than use in distillation, during any one month.

#### **9. Duration of Licence :-**

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

#### **10. Permit for collection :-**

No permit for the collection of the mhowra flowers shall be granted to any person unless,

(a) the mhowra flowers are the produce of trees belonging to him; or

(b) such person is lawfully entitled to the ownership of mhowra flowers of trees not belonging to him.

**11. Application for permit to collect :-**

Any person desiring to collect mhowra flowers shall make an application to the Deputy Commissioner of the place where the mhowra flower trees are situated or the authorised Officer for a permit to collect such mhowra 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 mhowra flowers are to be collected that is, 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 to which the mhowra flowers will be transported after collection;
- (f) whether the applicant has got any licence for the possession or sale of mhowra flowers at the above place; if so, its number and date;
- (g) the period for which the permit is required to be valid.

**12. Grant of permit to collect :-**

(1) On receipt of an application under Rule 11, the Deputy Commissioner or Authorised Officer may make enquiries regarding 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 a permit in Form M.F. (III) 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 given to the applicant; PART III shall be sent to the authorised Officer of the place where mhowra flowers trees are situated; and PART IV shall be sent to the Authorised Officer at the place to which the mhowra flowers are to be transported after collection.

**13. Condition of Grant :-**

No permit for the purchase or transport of mhowra flowers shall be granted to any person unless such person holds a licence for the possession or sale of mhowra flowers.

**14. Application for permit to purchase :-**

Any person desiring to purchase mhowra flowers shall make an application to the Deputy Commissioner of the place where mhowra flowers are to be purchased, or the authorised Officer for a permit to purchase 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 or sale of mhowra flowers and its number and the place in respect of which such licence is held;
- (iii) the quantity of mhowra flowers to be purchased;
- (iv) the name and address of the person from whom mhowra flowers are to be purchased;
- (v) the place to which the mhowra flowers will be transported after purchase;
- (vi) the route by which mhowra flowers will be transported; and
- (vii) the period for which the permit is required to be valid.

**15. Grant of permit to purchase :-**

(1) On receipt of an application under Rule 14, the Deputy Commissioner or the Authorised Officer shall make enquiries regarding the particulars given in the application and also such other enquiries as they deem necessary. If the Deputy Commissioner or the Authorised Officer, is satisfied that there is no objection to grant the permit applied for, he may grant such permit in Form M.F. (IV) on payment of a fee, in the case of a member of a scheduled tribe of rupee one only and in any other case 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 given to the applicant; PART III - shall be sent to the Officer of the place where mhowra flowers are to be transported after purchase; and PART IV - shall be sent



to the vendor from whom the mhowra flowers are to be purchased.

**16. Application for transport permit :-**

Any person desiring to transport mhowra flowers shall make an application to the Deputy Commissioner or the authorised Officer for a permit to transport mhowra flowers. The application shall contain the following particulars namely,

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

**17. Grant of Transport permit :-**

(1) On receipt of an application under Rule 16, the Deputy Commissioner or the Authorised Officer shall make enquiries regarding the particulars given in the application and also such other enquiries as he deems necessary. If the Deputy Commissioner or the authorised Officer 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, in the case of a member of a scheduled tribe, of rupee one only and in any other case 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 the mhowra flowers; PART III - shall be sent to the Authorised Officer in whose jurisdiction the place of business of the permit holder is situated; and PART IV - shall accompany the consignment of mhowra flowers and thereafter shall be kept by the permit holder.

**18. Import permits :-**

No permit for the import of mhowra flowers shall be granted to any person unless such person holds a licence for the possession or sale of mhowra flowers: Provided that such permit may be granted to other persons in case the quantity to be imported does not exceed the prescribed limit in weight under Rule 3 and mhowra flowers are to be used for bona fide, scientific, agricultural, educational, medicinal or domestic purpose.

**19. Application for Import Permit :-**

Any person desiring to import mhowra flowers shall make an application to the Deputy Commissioner or the authorised Officer for a permit. The application shall contain the following particulars namely,

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

**20. Grant of Import Permit :-**

(1) On receipt of an application under Rule 19, the Deputy Commissioner or the Authorised Officer may make enquiries regarding the particulars given in the application and also such other enquiries as he deems necessary. If the Deputy Commissioner or the Authorised Officer 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 record of the Officer issuing the permit; PART II - shall be sent to the person from whom the mhowra flowers are to be imported; PART III - shall be sent to the Excise Commissioner of the place from which mhowra flowers are to be imported; and PART IV - shall be handed over to applicant and it shall accompany the consignment under import and thereafter be kept with the applicant.

**21. Export Permit :-**

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

Provided that such permit may be granted to other person in case the quantity to be exported does not exceed the limit in weight prescribed in Rule 3.

**22. Application for Export Permit :-**

Any person desiring to export mhowra 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 mhowra flowers are to be exported and shall contain the following particulars, namely,

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

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

(1) On receipt of an application under Rule 22, the Deputy Commissioner or Authorised Officer 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 or Authorised Officer is satisfied that there is no objection to grant the permit applied for, he may grant such permit in Form M.F. (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 persons supplying the mhowra flowers; PART III - shall be sent to the officer of the place to which mhowra flowers are to be exported, and who has issued the import authorisation or no objection certificate; and PART IV - shall accompany the consignment of the mhowra flowers and thereafter it may be kept by the person to whom the mhowra flowers are sent.