

Rajasthan Excise Rules, 1956

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Rajasthan Excise Rules, 1956

In exercise of the powers conferred by section 41 of the Rajasthan Excise Act, 1950 (Rajasthan Act II of 1950), the Government of Rajasthan is pleased to make the following rules and to order, with reference to the proviso to sub-section (3) of the said section, that previous publication of these rules is dispensed with as the Government of Rajasthan considers that the rules should be brought into force at once.

CHAPTER 1 Preliminary

1. Short Title And Commencement :-

These rules may be called the Rajasthan Excise Rules, 1956 and shall come into force on their publication in the Rajasthan Gazette.

2. Definitions :-

In these rules, unless the context otherwise requires:-

(a) "the Act" means the Rajasthan Excise Act, 1950 (Rajasthan Act II of 1950);

(a-l) "Bonded Warehouse" means any warehouse or apart of distillery licensed by the Excise Commissioner as a bonded warehouse for the receipt and storage of liquor or any other accessible article under bond, both bottle and bulk, of Indian manufactures, transported or imported into Rajasthan State, from a n y place within Indian Union as approved by the Excise Commissioner for its reduction, bottling, transport or export in bond, or on payment of duty within or outside the State;

(b) "Country Liquor" means the substances for the time being declared by the Government as country liquor under sub-section (2) of Section 4;

(b-l) "Draught Beer" means fresh beer of such specifications as determined by Excise Commissioner from time to time and contained in kgs of prescribed quantity of not less than twenty liter each;

(c) "Foreign Liquor" means substances declared for the time being as foreign liquor under sub-section (2) of Section 4 of the Act.

(c-l) "Heritage Liquor" means alcoholic beverages prepared with such herbs or spices and in the manner approved by Excise Commissioner from time to time.

(d) "Indian Made Foreign Liquor" means foreign liquor made in India;

(d-l) "Issued under bond" means issued under a bond for the subsequent payment of duty;

(e) "Liquor" includes all substance declared by the Government as liquor under sub-section (1) of Section 4;

(e-1) [Deleted]

(e-2) "London Proof Liter" means a liter containing liquor of strength of London proof;

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

(g) Words and expressions defined in the Act and not defined in these rules have the meaning respectively assigned to them in the Act; and

(h) Reference to duty on import shall be deemed to include reference to countervailing duty.

CHAPTER2 Import, Export, Transport and Possession of Country Liquor Import

3. Import Of Country Liquor :-

Country liquor may be imported into Rajasthan only -

- (a) under the authority and in accordance with the terms of a permission granted by the Excise Commissioner; or
- (b) under a bond for the payment of the prescribed import duty, executed by a person to whom the exclusive privilege for the supply of such liquor has been granted under section 24; or
- (c) as permitted by any notification issued by the Government on the subject and for the time being in force.

4. Import To Be In Accordance With The Rules :-

All imports of country liquor shall be in accordance with these rules.

5. Import To Be Subject To The Rules Of The Exporting State :-

All import of country liquor shall be subject to such rules as may be in force in the State or District from which the liquor is to be obtained.

6. Making Of Casks :-

On each cask or other vessel containing country liquor imported into Rajasthan the importer shall cause to be pointed legibly:-

- (a) the name of exporting distillery or warehouse;
- (b) Serial number of cask or other vessel;
- (c) the quantity and strength of the country liquor contained in the cask or other vessel; and
- (d) The capacity of the cask or other vessel.

7. Consignment To Be Accompanied By Pass And Accounts :-

Each consignment of imported country liquor shall be accompanied by a pass and dispatch account in such form as may be prescribed by the Excise Commissioner and the particular noted on cask or other vessel containing the liquor shall tally with the entries in the pass,

8. Verification Of Consignment On Arrival :-

On arrival of the consignment in the warehouse in Rajasthan the Inspector-in-charge shall prove the liquor and verify the details of the consignor: Export

9. Export Of Country Liquor :-

Country liquor may be exported from Rajasthan only-

- (a) under the authority and in accordance with the terms of permission granted by the Excise Commissioner concerned; and
- (b) by a person who has paid export duty on the country liquor to

be exported or, at the discretion of the Excise Commissioner concerned, who has executed a bond for the payment of export duty to the satisfaction of the Commissioners; or,
(c) as permitted by any notification issued by the Government on the subject and for the time being in force.

10. Application For Permission :-

(1) When any person desires to export country liquor in bond from Rajasthan, he shall present a written application to the Excise Commissioner containing the following particulars:-

- (a) the name of the consignor;
- (b) the name of consignee: and
- (c) the description, quantity and strength of the country liquor to be exported.

(2) Every such application shall also be accompanied by ;-

- (a) an authority of import, issued by the appropriate excise authority of the State to which the country liquor is to be exported.
- (b) the receipt in proof of the payment of export duty; and
- (c) a duly executed bond.

11. Application How To Be Dealt With :-

(1) On receipt of an application for export of country liquor, the Excise Commissioner shall himself see that the duty has been paid and shall unless there is reason to the contrary issue a pass for export in quadruplicate.

(2) One part of such pass will be given to the applicant and the second part will be sent by post to the officer-in-charge of the bonded warehouse in the importing State, third to accompany the consignment and the fourth be retained for record.

(3) Within a reasonable time to be fixed by the Excise Commissioner who granted the pass and to be specified in the bond or pass, the exporter shall produce before Excise Commissioner his copy of the pass endorsed with a certificate signed by the appropriate excise authority of the importing State the due arrival or otherwise of the country liquor at its destination.

12. Particulars To Be Marked On Cask In Which Liquor Is Exported :-

On each cask or other vessel containing the country liquor for export, the exporter shall cause to be painted legibly;-

- (a) the name and mark of the exporting distillery;

- (b) the serial number of the cask or other vessel and its capacity;
- (c) the nature, quantity and strength of the contents, and their particulars shall tally with entries made in the pass.

13. Extension Of Time :-

On a written application being made to the Excise Commissioner establishing sufficient cause for the grant of an extension of time or on the production before him of the certificate from the appropriate Excise Officer of the importing State to the effect that there are good reasons for extending the time it shall be within the competence of the Excise Commissioner to extend the time specified in the pass or bond for the due arrival of the country liquor at its destination, and such power may be exercised, for sufficient reason from time to time.

14. Discharge Or Enforcement On Bond :-

(1) In the case of country liquor exported under special bond the Excise Commissioner of the state of export shall discharge the bond on receipt of the pass and certificate provided that none of the conditions of the bond has been infringed.

(2) The duty on consignment issued under a general bond shall be written off on receipt of pass and certificate provided none of the conditions of the bond has been infringed.

(3) if the certificate is not received within the time mentioned in the bond or pass or if on the receipt of the certificate it appears that any of the conditions of the bond has been infringed, the Excise Commissioner, of the exporting State shall take necessary step for the realization of the penalty from the exporter or his surety under the bond. Transport

15. Transport Of Country Liquor :-

(1) The transport of country liquor in bond from one distillery to another or between distillery and bonded warehouse shall be governed by the rules relating to export of country liquor with necessary modifications.

(2) The transport of country liquor from Distilleries or warehouses or wholesale depots or wholesale and retail shops shall be regulated by rules governing the issue of country liquor from the distillery or warehouse.

(3) The transport of country liquor from wholesale shops to retail shops shall be governed - by rules relating to sales at such depots

and wholesales shops.

(4) The provision of this rule shall be subject to the provisions of the Act.

16. Restrictions On Transport :-

(1) Subject to the provision of sub-rule

(2) any person may transport country liquor within Rajasthan in any quantity not exceeding the limit for the time being in force for retail sale of such liquor.

(2) The transport of country spirit to any area in which a higher duty is levied or in respect of which a higher retail place has been fixed for the time being under any contract made by the distiller or manufacture for that area with the Government is prohibited except under the authority of and in accordance with the conditions of a special permission given by the Deputy Excise Commissioner, having jurisdiction over the area to which the liquor is to be transferred. Provided that this prohibition shall not extend to country liquor passing through such area when duly protected by a pass. Possession

17. Possession Of Country Liquor Obtained Or Manufactured Unlawfully :-

The possession without a authority of country liquor which has not been lawfully manufactured or obtained lawfully is prohibited.

18. Permit For Possession Beyond Limit Of Retail Sale :-

(1) Any person desirous of obtaining a permit under sub-section (1) of Section 19 for the possession of Indian made foreign liquor or country liquor in excess of the limit for retail sale may make an application in writing stating -

(a) The quantity required and the date on which it is to be purchased.

(b) The occasion which renders the purchase necessary;

(c) The vendor for whom the purchase is to be made;

(d) The place where the liquor is to be consumed.

(2) The application under sub - rule (1) shall be made to the District Excise Officer concerned, who may, unless there are reasons to the contrary, grant the permit.

(3) Such permit, if granted shall be prepared in triplicate, the original and the duplicate shall be given to the applicant, who shall present the original before the vendor from whom the liquor is to

be purchased. The vendor shall, after compliance, return it to the officer who granted it. The duplicate shall remain with the consignment in its transit form the shop to the place of consumption.

CHAPTER 3 Import and Export of Indian Made Foreign Liquor Foreign Liquor & Beer

19. Methods Of Import :-

Subject to the provision of the Act Indian Made Foreign Liquor, Foreign Liquor and Beer may be imported in accordance with this Chapter either-

- (1) In bond for payment of duty in Rajasthan, for wholesale vend by manufactures by wholesale vendors.
- (2) On payment of duty in Rajasthan, or
- (3) On payment of duty in the State of export, at the rates leviable in Rajasthan, to be subsequently transferred to Rajasthan by book transfers.

20. Section 20 :-

21. Section 21 :-

22. Section 22 :-

23. Deleted :-

Import on pre-payment of Duty in Rajasthan

24. Condition Of Import :-

(I) A person holding a licence for the sale of Indian made Foreign Liquor and Foreign Liquor or the Commandant of Regimental units of the Armed Forces of the Union of Indian stationed in Rajasthan may import Indian made Foreign Liquor on pre-payment of import duty in Rajasthan and under a permit issued under the next succeeding rule from a distillery, brewery or warehouse of the exporting State; Provided that duty paid Rum possessed by any units of the Indian Armed forces may be imported into the State without payment of duty and such import shall not require any permit pass from the State authorities.

(2) If the person authorised to import Indian Made Foreign Liquor under sub-rule

(1), does not import the liquor for which he has deposited either the duty or the permit fee or both, he may be allowed refund by the Excise Commissioner.

(3) The Excise Commissioner, if he is satisfied that there are sufficient reasons for doing so, may allow refund of excise duty paid in respect of IMFL that after having brought into the godowns of Rajasthan State Beverage Corporation Limited had to be returned back or destroyed.

25. Procedure For Permit :-

(1) For a permit under the preceding rule, an application shall be made in writing to the District Excise Officer or Assistant Excise Officer, as the case may be, of the District in which the licensed vendor holds a licence or the unit of the regiment is stationed (as the case may be) specifying.-

(a) the name of the distillery, brewery, bonded warehouse or bonded laboratory from which the import is to be made.

(b) the name complete description and quantity of each kind of liquor to be imported and whether the import is to be in bulk or in bottles.

(c) the route of import, and

(d) the amount of import duty to be paid.

(2) A separate application shall be made for each consignment. If the application is in order the District Excise Officer or Assistant Excise Officer, as the case may be, shall after checking and correcting the amount of duty entered therein endorse the application with an order directing the applicant to pay the amount unless there are reasons for rejecting the application.

(3) The applicant shall, after paying the amount of duty as ordered to the District Excise Officer or Assistant Excise Officer, as the case may be, and the prescribed permit fee, produce the receipt and the application before the District Excise Officer or Assistant Excise Officer, as the case may be, who shall issue the permit in quadruplicate, sanctioning the import by the applicant of Indian-made Foreign Liquor of the kind and quantity specified in the permit for the purpose mentioned in the permit. One copy of the permit shall be given to the applicant, the second copy shall be sent to be Excise Inspector of the circle and the fourth copy shall be retained by the District Excise Officer or Assistant Excise Officer as the case may be for record and for verification (if deemed necessary) of the consignment on arrival.

26. Procedure On Arrival :-

(1) On receipt of the consignment importer shall at once notify its

arrival to the Excise Inspector of the circle in which his licensed premises are situated, and shall allow him to check the consignment and to examine and, if necessary, to test the contents or to take a sample thereof for test.

(2) The District Excise Officer or Assistant Excise Officer, as the case may be, may, if he thinks it necessary cause the contents of the consignment to be checked with the application and with the permit issued by him.

(3) The importer shall be liable to pay duty on excess transit wastage, if any claim is made by the State of export thereof. In that case, he shall, be allowed to set-off against that claim the amount of import duty pre paid by him on the quantity representing the excess loss in transit.

27. Import On Pre-Payment Of Duty In The State Of Export :-

Indian made foreign liquor may be imported by a person holding a licence for the sale of foreign liquor and also by the Commanding Officer of Regimental units in Rajasthan from any distillery, brewery, warehouse or premises licensed for whole-sale vend, in any State to which this provision may be applied by the Government by notification on pre-payment of duty in the State of export at the rates in force in the Rajasthan.

28. How Imported :-

(1) The importer, unless generally or specially exempted by the Excise Commissioner, to this effect, shall first apply to the District Excise Officer or Assistant Excise Officer of the District of import, for the issue of permit in accordance with rule 23(1).

(2) The District Excise Officer or Assistant Excise Officer, as the case may be, if he sees no objection, shall issue a permit in quadruplicate containing the particulars given in the application. The permit shall be in force upto the date noted therein. One copy of the permit shall be made over to the importer, the second copy shall be forwarded to the appropriate Excise Officer of the district or place of export; the third copy shall be sent to the Excise Inspector of the Circle and the fourth shall be retained for record. The permit shall clearly specify that import is authorised on repayment of duty in the State of Export as the rates prevailing in Rajasthan.

(3) The importer shall present his copy of the permit before the appropriate Excise Officer of the District or place of export or the Officer-in-charge of the distillery, brewery, warehouse or premises

from which export is to be made together with a receipt for the amount of duty paid by him. The said officer, after satisfying himself, that the import is duly authorised and that the amount of duty paid is correct, shall authorise export and issue a pass to cover the same. A copy shall be sent direct to the District Excise Officer or Assistant Excise Officer as the case may be, who shall forward all export passes received from other States to the Excise Commissioner, at the end of each quarter.

29. Import Free Of Duty Or At A Reduced Rate :-

(1) Indian-made rectified spirit may be imported free of duty or at the reduced rate of duty say chemists or druggists holding a licence and educational institutions, charitable hospitals, Government hospitals and similar institutions, if so authorised by the notifications under Section 28.

(2) The provision of Rules 25 and 26 shall also apply mutatis mutandis to all imports under this rule.

30. Denatured Spirit [Deleted] :-

Export General

31. Duty How Paid :-

(1) The export duty on Indian - made foreign Liquor will be levied by pre-payment in the District of Export or by credit against a distillers advance duty deposit, before the liquor is exported from the distillery, ware house or licensed wholesale vendors premises.

(2) No pass covering the export of any such consignment shall be issued by any Excise Officer of the District of until the duty above referred to has been paid.

(3) Rectified spirit shall not be exported without the permission of the Excise Commissioner. Export from Distilleries in Bond to other States in India

32. Export In Bond Under Pass :-

Any person may export in bond Indian made Foreign Liquor manufactured at a distillery in Rajasthan in any place in India under a pass granted as provided in the following rules.

33. Application To Be Made To The District Excise Officer Or Assistant Excise Officer :-

(1) When any person desire, to export in bond spirit manufactured

in distillery in Rajasthan, he shall submit an application to the District Excise Officer or Assistant Excise Officer of the District in which the distillery of manufacture is situated.

(2) The application must specify (a) the name of the consignor,
(b) the name of the consignee,
(c) the description, quantity and strength of the liquor to be exported.

(3) Every such application must be accompanied by

(a) a permit from the appropriate Excise Officer of the District to which the spirits are to be exported authorising the import of the spirits, and

(b) a duly executed special bond or a reference to the general bond in force. Note: The permit referred to in clause

(a) may be general permit covering all consignments for 1 year.

34. Permit Granted By District Excise Officer Or Assistant Excise Officer Of Exporting District :-

(1) The permit granted by the District Excise Officer or Assistant Excise Officer of the exporting district shall be in quadruplicate.

(2) One copy of the permit shall be delivered to the exporter, second copy will be forwarded to the appropriate Excise Officer of the District to which the liquor is to be taken, the third will be sent to the Excise Inspector of the Circle and the fourth will be retained for record. Note: Usually, the officer in-charge of the warehouse to which the liquor is consigned will be the appropriate Excise Officer of the district of imports.

(3) With a reasonable time to be fixed by the District Excise Officer or Assistant Excise Officer, as the case may be, of the exporting district and specified in the bond or pass the importer shall produce before the District Excise Officer or Assistant Excise Officer, as the case may be, of the exporting district his copy of the pass endorsed with a certificate signed by the appropriate Excise Officer of the importing district certifying the due arrival or authorizes of the liquor at its destination.

35. Particulars To Be Painted On Cask :-

On each cask or other vessel containing Indian-made foreign liquor for export there shall be legibly cut or painted-

(i) the name and mark of the exporting distillery;
(ii) the number of the cask or other vessel and its capacity;
(iii) the nature, quantity and strength of its contents. These particulars shall tally with those entered in the pass.

36. Extension Of Time :-

On a written application being made to the District Excise Officer or Assistant Excise Officer, as the case may be, of the exporting district establishing sufficient cause for the grant of time or on the production before him of a certificate from the appropriate Excise Officer of the district destination to the effect that there are good and sufficient reasons for extending the currency of the pass or bon, it shall be competent for the District Excise Officer or Assistant Excise Officer, as the case may be, of the exporting district if he thinks fit, to extend the time specified in the pass or bond of the due arrival of the liquor at its destination,

37. Bond When To Be Discharged :-

(1) In the case of Indian made foreign liquor exporting under special bonds the District Excise Officer or Assistant Excise Officer, as the case may be, of the exporting district shall discharge "the bond on receipt of the pass and certificate mentioned above, provided that none of the conditions of the bond have been infringed. The duty on consignments issued under a general bond shall be written off on receipt of the said pass and certificate, provided that none of the conditions of the bond have been infringed.

(2) If the certificate be not received within the time mentioned in the bond or pass, or if on receipt of the certificate it appears that any of the conditions of the bond have been infringed the District Excise Officer or Assistant, Excise Officer, as the case may be, of the exporting district shall forthwith take the necessary steps to recover from the executants or his surety the penalty due under the bond. Export from Distilleries on Payment of Duty

38. Export Of Duty Paid Indian Made Foreign Liquor To Any Place In India :-

Any person may export duty paid Indian-made foreign liquor manufactured at a distillery in Rajasthan to any place in India under a permit granted as provided in the following rules: Provided that duty paid rum possessed by any Unit of the Indian Armed Forces may be exported from the State without payment of duty and such export shall not require any permit pass from the State Authorities. Provided further that if any person authorised to export Indian made Foreign Liquor on payment of export duty does not export the liquor, refund of the export duty paid may be allowed by the Excise Commissioner.

39. Application For Pass :-

(1) The exporter shall present an application for a pass to the District Excise Officer or Assistant Excise Officer, as the case may be, together with a permit authorising the import signed by the appropriate Excise Officer of the State of import specifying the rate of duty chargeable on the foreign liquor and a receipt for the amount of duty on the total quantity of L.M.F. liquor to be exported. The District Excise Office or Assistant Excise Officer, as the case may be, if satisfied, will send the application to the inspector-in-charge, Distillery for compliance.

(2) The Inspector may thereupon grant a pass authorising the export of the Indian made foreign liquor and endorsing the rate of duty specified in the permit, and the total amount of duty recovered. One copy of the pass shall be sent to the authority granting the import permit.

40. Export Of Rum For Troops :-

Rum manufactured at a distillery in Rajasthan and intended for Indian troops may be exported to any part of India in accordance with Rule 39: Provided that it shall be the duty of the Exporter to obtain on the back of the pass a certificate signed by the Commanding Officer of the unit to which the rum is supplied or any Commissioned Officer empowered by the Commanding Officer, in this behalf certifying the receipt of the consignment. The exporter shall produce the pass endorsed with this certificate before the District Excise Officer or Assistant Excise Officer, as the case may be, who will forward it to the in-charge of the distillery within the period specified in the pass. Export from wholesale shops

41. Pass :-

(1) Whenever a wholesale vendor exports a consignment of duty paid I.M.F. Liquor manufactured in Rajasthan to any place in India he shall, at the time of dispatch, prepare a pass in quadruplicate. He shall send one copy of the pass to the District Excise Officer or Assistant Excise Officer, of the district of export, one copy to the appropriate Excise Officer of the place of export, one copy to consignee, and shall retain the fourth copy.

(2) The pass shall state clearly

(a) the name and address of the consignor;

(b); the name and address of the consignee;

(c) the exact description and quantity 14 of each kind of Foreign

Liquor dispatched under the pass,

(d) the route by which it is dispatched and

(e) the date of dispatch.

(3) A separate pass shall be issued in respect of each consignment.

Book Transfer of Duty

42. Book Transfer Of Duty :-

The duty, other than export duty on Indian made foreign liquor manufactured at any distillery in Rajasthan and exported there from on pre - payment of duty (i.e. import duty) of any State of India shall be credited by book transfer to the Government of the importing State annually, after the closing of the financial year.

CHAPTER 4 Transmission and Possession of Intoxicating Drugs

43. Transmission By Post :-

Subject to Rule 44, transmission by post of intoxicating drugs, within, into or out of Rajasthan is prohibited except on behalf of the Government or by a Government servant acting bonafide in execution of his duty.

44. Transport Through Rajasthan :-

Transport of any intoxicating drugs from any state in India through Rajasthan to another State in India shall be unlawful unless authorised by the Chief Excise Authority of the State from which it is being exported by a pass which has been granted on the condition that the consignment is not broken in transit, is carried by specified route to a specified destination and subject to such examination as a Gazetted Excise Officer of Rajasthan may require.

45. Possession Of Drugs Unlawfully Obtained :-

No person shall without lawful authorities, have in his possession any intoxicating drug in any quantity whatsoever which he knows or has reason to believe to have unlawfully obtained.

46. Admixture Of Drugs :-

(1) In the case of an admixture of two or more intoxicating, drugs, the lowest limit of possession applicable to any such of drugs (under Section 19 read with the notification for the time being in force under Section 5) shall be deemed to apply to the admixture.

(2) In the case of an admixture of one or more intoxicating drug with any other substance (the other substance not being an intoxicating drug) the lowest limit of possession applicable to any such drugs (under Section 19 read with the notification for the time

being in force under Section 5) shall be deemed to apply to the admixture. Provided that where water is added, its weight shall not be taken into account in calculating the weight of the admixture for the purposes of this sub-rule. CHAPTER IV-A Import, Export, Transport, Possession, Sale of Denatured Spirit and licenses thereof
Import

46A. By Whom :-

Save upon a limit fixed under Section 14 of the Act, no person other than a licensed whole-sale vendor of denatured spirit or denatured spirituous preparation shall import any denatured spirit or denatured spirituous preparation in Rajasthan.

(ii) Application for import- A whole-sale vendor of denatured spirit or denatured spirituous preparation, shall supply to the District Excise Officer or Assistant Excise Officer of the district of import in writing specifying-

(a) the name of the distillery, bonded warehouse or bonded laboratory from which the import is to be made;

(b) the name, complete description and quantity to be imported and whether the import is to be in bulk or in bottles.

(c) the route of import and the amount of countervailing duty to be paid. A separate application shall be made for each consignment and if the application is in order District Excise Officer or Assistant Excise Officer as the case may be, shall after checking and correcting the amount of duty entered therein, endorse the application with an order directing the applicant to pay the amount, unless there are reasons for rejecting the application.

(iii) Issue of permit - The applicant shall after paying the amount of prescribed countervailing duty and permit fee in case the spirit to be imported is manufactured outside India, produce the receipt thereof and the application before the District Excise Officer or Assistant Excise Officer, as the case may be, who shall issue the permit in quadruplicate sanctioning the import by the applicant of denatured spirit or denatured spirituous preparation of the kind and quantity to be specified by him in the permit. One copy of the permit shall be given to the applicant, the second copy shall be sent to the appropriate Excise Officer of the State of export and the third shall be sent to the Excise Inspector of the Circle, the fourth shall be retained by the District Excise Officer or Assistant Excise Officer, as the case may be, for record and for verification, if necessary, of the consignment on arrival.

(iv) Procedure on arrival- On receipt of the consignment the importer shall at once notify its arrival to the Excise Inspector of the Circle in which his licensed premises are situated and shall allow him to check the consignment and to examine and the test the contents and to take sample thereof for test. The importer shall be liable to pay duty on the excess transit wastage, if any claim is made by the State of export thereof. In the case, he shall be allowed to set 17 off against that claim the amount of countervailing duty prepaid by him on the quantity representing excess loss in transit.

(v) Procedure at place of export- The importer shall present his copy of the permit to the Chief Excise Authority of the exporting District who may grant a pass covering the import of the spirit into Rajasthan which shall be returned after the receipt of the consignment is recorded on it by the District Excise Officer or Assistant Excise Officer, as the case may be, of the District. Export

46B. By Whom :-

Save up to a limit fixed under Section 14 of the Act, no person other than a licensed whole-sale vendor of denatured spirit or denatured spirituous preparation shall export denatured spirit or denatured spirituous preparation outside Rajasthan.

(ii) Permit of Export- The exporter shall obtain a permit from the appropriate Excise Officer of the State of import authorising import of denatured spirit or denatured spirituous preparation and specifying the quantity to be imported. Provided that the exporter shall not be required to obtain the said permit where there is no restriction on such import in the State of import.

(iii) Application for pass- The exporter shall then present an application to the District Excise Officer or Assistant Excise Officer, of District specifying -

(a) the name of the consignee;

(b) the quantity of denatured spirit or denatured spirituous preparation to be exported;

(c) the description of the spirit stating the denaturants and their proportion used therein along with the certificate to this effect issued by the Excise Officer in-charge. The application shall be accompanied by the permit of import and a treasury receipt of the excise duty prepaid on the quantity of denatured spirit or denatured spirituous preparation to be exported.

(iv) Issue of pass- If the application is in order, the District Excise

Officer may grant a pass authorising export. The pass shall be in quadruplicate. One copy deliverable to the exporter, second to be forwarded to the Excise Inspector concerned of the exporting State, the third to the officer who granted the permit and the fourth to be retained for record.

(v) Verification of export- The consignment shall be sealed with the departmental seal. On reaching the consignment at the destination, the exporter shall get a certificate on his copy of the pass from the officer of the place of import in proof of the same having reached there, and then present the said before the issuing authority.
Transport

46C. Transport From Wholesale Vendors Premises :-

Denatured spirit or denatured spirituous preparation may be transported from a distillery by licensed wholesale vendors of denatured spirit or denatured spirituous preparation in any quantity provided that a pass has been obtained from the District Excise Officer or Assistant Excise Office of the District in whose area the wholesale shop is situated on payment of prescribed duty. The pass shall be issued in triplicate, one copy of which shall be given to the transporter, the Second shall be forwarded for verification of the receipt of the consignment to the Excise Inspector in whose jurisdiction the licensed premises for wholesale vend, are situated and the third shall be retained for record.

(ii) Excise Duty - Duty paid denatured spirit or denatured spirituous preparation may be transported from the premises of the licensed whole-sale or retail licensed vendor under cover of a pass issued by the whole-sale licensee who sell the spirit. Such pass shall be in duplicate, one copy of which shall be given to the transporter and the other copy retained by him for record.

(iii) Transport by individual - No pass for the transport of denatured spirit or denatured spirituous preparation with the limit or private possession by any individual shall be required. Possession

46D. Possession By An Individual :-

No person not being a licensed wholesale or retail vendor of denatured spirit or denatured spirituous preparation shall possess denatured spirit or denatured spirituous preparation in excess of the limit of retail sale, unless, he holds a permit from the District Excise Officer or Assistant Excise Officer authorising him to possess the spirit in a larger quantity.

(ii) Permit for possession - The District Excise Officer may grant permit-

(a) for the purchase of denatured spirit or denatured spirituous preparations from a wholesale vendor or from a retail vendor, where there is no wholesale vendor and for possession thereof to a person requiring denatured spirit or denatured spirituous preparations for private purposes for a quantity in excess of private possession, but not exceeding 18 liters.

(b) For the purchase of denatured spirit by hospitals, dispensaries, educational and research institutions for their bonafide use in excess of the limit or private possession from any distiller holding a licence for wholesale vendor any other whole-sale vendor, or from retail vendor where there is no whole-sale vendor. 19

(iii) Possession for specified purposes - Licence for possession and use of denatured spirit for industrial purposes, or for manufacturing denatured spirit for industrial purposes, or for manufacturing denatured spirituous preparations, if satisfied that there are sufficient grounds to do so may be granted by the District Excise Officer concerned with the previous sanction of Excise Commissioner. Sale

46E. Wholesale Vend :-

Licence for the sale by whole-sale of denatured spirit or denatured spirituous preparation distillers who denatures spirit to wholesale dealers and by wholesale dealers to other wholesale or retail dealers shall if satisfied that there is reasonable ground to do so, be granted by the District Excise Officer concerned with the previous sanction of the Excise Commissioner. The licence shall also cover the right to the bottled denatured spirit or denatured spirituous preparation. All sales under this licence shall be covered by a pass. An application for the grant of renewal of a licence under this sub rule may be rejected on the ground that the applicant is not, in the opinion of the licensing authority a fit person to hold a licence, or that he has no legitimate demand for such spirit, or that sufficient number of licence have already been granted, or for any other sufficient reason. The applicant will have no claim to know the reasons for rejecting his application.

(ii) Retail vend- If satisfied that there is a reasonable demand for denatured spirit or denatured spirituous preparation in any locality, the District Excise Officer may with the previous sanction of the Excise Commissioner or by an officer duly authorised by him in its

behalf, grant to a suitable applicant a licence which covers the right to bottle denatured spirit or denatured spirituous preparation or the retail vend of denatured spirit or denatured spirituous preparation.

(iii) Limit of retail vend- The quantity, within which sale to all purchasers of denatured spirit or denatured spirituous preparation shall be deemed to be limit of sale by retail shall be as fixed under Section 14 of the Act

46F. If The Person Authorised To Import, Export Or Transport Denatured Spirit :-

or denatured spirituous preparations does not import, export or transport denatured spirit or denatured spirituous preparations for which he has deposited the permit fee, he may be allowed refund by the Excise Commissioner.

CHAPTER 5 Licence for Foreign Liquor and Beer

47. Wholesale Vend Licences :-

(1) Licences for the wholesale vend of foreign liquor and beer shall be of four classes:

(a) For wholesale vend by manufacturers to Rajasthan State Beverages Corporation Limited;

(b) For wholesale vend by Rajasthan State Beverages Corporation Limited to wholesale vendors;

(c) For wholesale vend by wholesale vendors to retail vendors; and

(d) For wholesale vend by manufacturers of wine for its own wholesale vend and other wholesale vendors. Provided that manufacturers holding license under clause

(a) may sell draught beer and manufacturers holding license under clause

(d) may sell wine, directly to retail on

(bar licensee) licensee on the basis of permit issued by the District Excise Officer concerned.

(2) Wholesale licenses under sub-rule

(1) shall be granted by Excise Commissioner in such form as may be specified by the State Government.

(3) A licensee holding a licence under clause (b) of sub-rule (1) covering any district or districts shall not hold a licence for the retail sale of foreign liquor for such district or districts, unless the Excise Commissioner has given a special sanction for such retail licence.

(4) Notwithstanding any thing contained in this rule, licence for

wholesale vend by traders or dealers of foreign liquor bottled in foreign countries to wholesale venders may be granted by Excise Commissioner on such terms and conditions as State Government may specify. Licence for retail Sale

48. Who May Grant :-

Subject to the provision of Rule 47 (3) and subject to the other provisions of these rules the following kinds of licences for the retail sale of foreign liquor may be granted by the District Excise Officer concerned with the previous sanction of the Excise Commissioner:-

- (a) Shop licences;
- (b) Hotel and Dak Bungalow licences;
- (c) Restaurant or Hotel Bar Licences;
- (cc) Club bar licences;
- (d) Railway Refreshment Room or Dining Car Licences; 21 (e) Canteen Tenant Licences;
- (f) Occasional licences;
- (g) Licences for the sale of tonic and medicated wine; Explanation - Subject to Rule 47 (3), grant of the occasional Licences and renewal of any of these licences does not require the previous sanction of the Excise Commissioner.

49. Shop Licences :-

(1) Shop Licences for the retail sale of foreign liquor shall be of two classes as described below-

- (a) for retail sale, for consumption "on" the premises, and
 - (b) for retail sale for consumption "off" the premises only.
- (2) A licensee holding a licence for retail sale for consumption "off" premises shall not allow the consumption of foreign liquor on his premises and shall sale only in original sealed bottles.

50. Hotel Licences :-

Hotel Licences for retail sale of Foreign Liquor shall cover for consumption on the premises and to serve Liquor and Beer to all customers and visitors who visit such Hotel.

51. Restaurant Or Hotel Bar Licences :-

Restaurant or Hotel Bar Licences shall cover only retail sale of foreign liquor to persons served with stables at the restaurant or not for consumption on the premises and the licensee shall not sell foreign liquor for any other purpose or to any other person.

51A. Club Bar Licences :-

A club which is duly registered may be granted club bar licences and such licence shall cover only retail sale of foreign liquor by the club to its bonafide members for consumption in the club premises and such club shall not sell foreign liquor for any other purpose or to any person who is not its member.

52. Railway Refreshment Room Or Dining Car Licences :-

Railway Refreshment room or Dining Car Licences for retail sale of foreign liquor shall cover retail sale for the consumption on the premises to bona fide Railway passengers either in course of transit by train or asking a temporary halt at the Railway Station at the beginning or end of journey and the licensee shall not sell foreign liquor to any other person or for any other purpose.

53. Canteen Tenant Licences :-

Canteen tenant licences shall be issued only to person running a Military canteen established under the Canteen Tenants system and shall cover retail sale for consumption on premises or by bona fide members of the Armed Forces of Union of India served by the Canteen and the licensee shall not sell foreign liquor to any other person or for any other purpose.

54. Occasional Licence :-

In respect of the entertainments of temporary nature, occasional licence may be granted for a period not exceeding 30 days and for such hours and on such terms and conditions as may be specified in the licence for:

- (a) Consumption of foreign liquor on the payment fee @ Rs. 1000/- per day (when there is no sale and liquor is served);
- (b) Sale of foreign liquor on payment of licence fee @ Rs. 5000/- per day. Provided that a person having occasional licence, can lift draught beer from a brewery notwithstanding the provisions of rule 47 of these rules.

55. Licence For The Retail Sale Of Tonics And Medicated Wines :-

Licences for the retail sale of foreign liquor in the shape of tonics and medicated wines shall be granted only to bonafide chemists and druggists and shall cover the retail sale of tonics and medicated wines containing not less than 20% and not more than 42% of proof spirit.

56. Rectified Spirit :-

Licences for the sale of rectified spirit shall be granted only, by the Excise Commissioner and shall be granted only to chemists, medical practitioners and persons-in-charge of Laboratories.

CHAPTER 6 Licences

57. Retail Licences :-

general - Licences for the retail sale of excisable articles may be granted either:

- (1) by auction in accordance with the procedure described in the Chapter on auction, or
- (2) On commission basis, or
- (3) Any other system sanctioned by the Government from time to time for instance the guarantee system.

58. Licensing Authority :-

Licences for the retail sale of excisable articles shall be granted by the District Excise Officer concerned in accordance with the procedure described in these rules or any other system as may be sanctioned by Government and shall authorise the licensee to purchase such articles from the warehouse to which shop is attached or, with the permission of the Excise Commissioner from any other ware house in Rajasthan provided the transport of excisable article to his shop is covered by an entry in his pass book signed by the officer-in charge of the warehouse and is effected within the period mentioned in such entry.

59. Prohibition Against Admixture :-

A licence for retail sale of Bhang or Ganja shall not entitle the licensee to prepare the preparations or admixtures thereof. A separate licence will be given for such preparations and admixture.

CHAPTER 7 Licences

60. Licences By Auction :-

Licences may be granted by auction in cases where any of these rules provide for the grant of the licences in such manner in such cases, the procedure prescribed by this Chapter shall be followed.

61. Rules For Auction :-

- (1) The District Excise Officer or any other Officer authorised by the Excise Commissioner shall be the presiding officer for auctions.
- (2) Subject to such terms and conditions as may be laid down by the Excise Commissioner the presiding officer shall call bids to be

offered regarding the annual fee to be paid for the licence concerned.

(3) The presiding officer shall not be bound to accept the highest or any bid and no reasons will be given for not accepting higher bid or any bid.

(4) Every bidder will be liable to be held to his bid whether it be the highest or not.

(5) The presiding officer shall, in accepting or rejecting the bids, exercise his discretion in such manner as to exclude bids which are the result of speculation or unhealthy rivalry or disproportionate with reference to the market value of the licence or which are likely to lead to undesirable monopoly or to malpractices. He shall have also discretion to reject bid by persons of doubtful solvency or with doubtful moral antecedents.

(6) Where the highest bid is not accepted, the presiding officer shall record his reasons in writing.

(7) If the amount offered by the highest suitable bidder is not adequate, the grant of the licence may be withheld for re-auction at a subsequent date, or for grant on commission.

(8) After the bid has been accepted by the presiding officer, no subsequent bid at that auction shall be considered.

(9) The acceptance of the bid or any other alternative system by the presiding officer shall be subject to confirmation by the Excise Commissioner.

62. Presiding Officer To Report The Result Of Auction :-

(1) As soon as auction has been held its result shall be reported by the presiding officer to the Excise Commissioner for sanction.

(2) The Excise Commissioner may either sanction the auction or pass such other orders as he may think fit regarding the disposal of all or any of the licences offered for sale.

63. Persons Debarred From Bidding :-

Without prejudice to the provisions of Rule 61, the following restrictions shall apply regarding persons who can offer bid at auctions:-

(1) Former licensees who are in arrears to the Government as regards payment of Excise Revenue or who have been guilty of serious breaches of the Rajasthan Excise Act, 1950, the Opium Act, 1873, any law repealed by either of these two Acts or under such repealed laws, or any condition of any licence in respect of any excisable or opium, shall not be entitled to bid without the consent

of the presiding officer.

(2) An agent shall not be allowed to bid unless -he holds a due authority or unless the principal is present and authorises the agent to bid on his behalf.

(3) Without the express sanction of the District Excise Officer, no person shall bid for a licence or exercise a privilege who holds and who is the agent or servant of any person holding a similar licence in an adjoining area, in any other State in India.

(4) No person below the age of eighteen years shall be entitled to bid at auctions.

(5) [Deleted]

64. Copies Of Notices Is To Be Made Available :-

A copy of the notice issued for auction shall be made available before the commencement of the auction for the inspection of the intending bidders.

65. Register Of Shops To Be Kept :-

Every District Excise Officer shall keep a register of shops auctioned by him.

66. The Adoption Of A Method Other Than Auction :-

(1) The Excise Commissioner may at his discretion direct the adoption in a particular case of method other than auction for the grant of a licence.

(2) In particular when a licence is cancelled under Section 34 of the Rajasthan Excise Act, 1950 (Act II of 1950), a fresh licence for the unexpired period or any part thereof may with the previous approval of the Deputy Excise Commissioner, be granted by the tender, re-auction or on commission basis subject to confirmation by the Excise Commissioner.

(3) In case a licence is suspended under Section 34 of the Rajasthan Excise Act, 1950 (Act 2 of 1950) he District Excise Office may with the previous approval of the Deputy Excise Commissioner run the shop on commission basis during the period of a suspension subject to confirmation by the Excise Commissioner.

67. Delegation Of Powers :-

The Excise Commissioner may delegate all or any of powers under this Chapter to any subordinate officer. CHAPTER VII-A Licence under the Guarantee System

67A. Licence Under The Guarantee System :-

(1) Licenses for retail shops of country liquor under the guarantee system may be granted to persons guaranteeing to draw from a Government warehouse and sell, in a financial year or part thereof country liquor of a specified value, herein-after called the "amount of guarantee". Explanation: - "Value" for the purpose of the above rule shall be the total issue price at a Government warehouse calculated at the rate of such price current on the first day of January preceding the financial year to which the guarantee relates.

(2) Licences under the guarantee system may be granted either-

(a) by inviting tenders, or

(b) by auction, or

(c) by negotiation.

(3) The amount of guarantee shall be -

(a) where a licence is granted by inviting tenders- the amount of the tender accepted for the grant of the licence.

(b) where a licence is granted by auction- the amount of the bid accepted for the grant of the licence: and

(c) where a licence is granted by negotiation the amount determined by the Excise Commissioner and accepted by the licensee.

67B. Procedure For Tenders :-

(a) In cases in which tenders are to be invited the grant of licence for a shop, sealed tenders for the amount of guarantee for the period of the licence shall be invited by the Excise Commissioner.

(b) A tender notice shall be issued by the Excise Commissioner at least 15 days before the date fixed in the notice for the receipt of tenders. The time up to which the tenders shall be received on the fixed date shall be indicated in the notice. The tenders shall be submitted in the form to be obtained from the District Excise Officer on payment of such fees as may be fixed by the Excise Commissioner. Tenders received after the prescribed time and date shall not be valid and shall not be taken into consideration.

(bb) The Excise Commissioner shall specify the minimum amount of guarantee for each shop. Provided that where tenders are invited, or negotiation and auction is made in respect of a group of shops, the minimum amount of guarantee for such group as a whole may be so specified.

(c) Every tender shall be accompanied by such earnest money as

may be indicated by the Excise Commissioner with the approval of the State Government.

(d) Tenders shall be received by District Excise Officer concerned who shall send them to the Deputy Excise Commissioner concerned. They shall be opened by the Deputy Excise Commissioner on the date and at the time to be fixed by him in the presence of such tenderness as may care to be present.

(e) Every tender shall be initialed by the Deputy Excise Commissioner, and the amount of tender shall also be written on the tender form by the Deputy Excise Commissioner in his own hand, as soon as the tender is opened.

(f) All tenders received shall be recorded in the register in the form laid down by the Excise Commissioner.

(g) The Deputy Excise Commissioner shall be the authority competent to accept or reject any tender. He may accept the tender other than the highest without assigning any reasons therefore. Where the guaranteed amount offered by any tendered is acceptable to the Deputy Commissioner but such an amount has been offered by more than one tenderer and one of them is existing licensee for the shop under the guarantee system, licence for the shops shall be granted to such existing licensee. If none of the tenderer offering the same amount to such a licence, a decision shall be taken by the Deputy Excise Commissioner by drawal of lots, in the presence of the tenderers concerned.

(h) Notwithstanding any thing contained in Rule 62, the decision of the Deputy Excise Commissioner accepting any tender shall be final, provided that if the tender accept by the Deputy Excise Commissioner is not the highest tender for a shop or a group of shops, as the case may be, the Deputy Excise Commissioners decision shall be subject to confirmation by the Excise Commissioner. The Excise Commissioner may either confirm the decision of the Deputy Commissioner or require that the highest tender shall be accepted or that the shop or the group of shops, as the case may be, shall be put to open auction.

(i) Acceptance of tender shall be communicated to the successful tenderer in the form laid down by the Excise Commissioner, and the tenderer shall be required to furnish due security in cash within the time indicated in this communication.

(j) If the required security is not furnished with the time indicated the acceptance of the tender may be revoked by the Deputy Excise Commissioner and the earnest money deposited by the tenderer with the tender shall in the event of such revocation be forfeited to

the State.

67C. Procedure For Auction :-

(1) Subject to such general or special directions as may be issued by the Excise Commissioner from time to time the District Excise Officer may put the licence for a shop to auction under the guarantee system on the basis of minimum guarantee as may be specified by the Excise Commissioner for that shop.

(2) In such an auction the Presiding Officer shall call bids for the amount of guarantee for the period of the licence.

67D. Procedure For Tenders Or Auction :-

Clauses (1) and (3) to (9) of Rule 61 and Rules 62 to 66 shall, as far as may be, be applicable mutatis mutandis in cases of grant of licence under the guarantee system by inviting tenders or by auction.

67E. Grant Of Licence By Negotiation :-

(1) Subject to such general or special directions as may be issued by the Excise Commissioner from time to time the District Excise Officer, before the commencement of a financial year make an offer to the licence of a shop in the form laid down by the Excise Commissioner, for the grant of the licence for the ensuing financial year, indicating there in the amount of guarantee and the conditions of the licence. Such an offer shall give not less than 10 days time to the licensee, within which he may communicate to the District Excise Officer his acceptance or otherwise of the offer, in the form laid down by the Excise Commissioner. The acceptance shall be accompanied with proof of payment of such security and in such manner as may be indicated in the offer: Provided that if the licensee fails to communicate his acceptance with in the aforesaid period of 10 days or if the acceptance is not accompanied by proof of payment of security as aforesaid, such offer shall be deemed to have been rejected by him. Provided further that where any of the other two methods, namely, invitation of tenders under Rule 67-B or auction under Rule 67-C has already been adopted, before an offer is made under this rule to the licensee of a shop, the minimum timelimit of 10 days referred to above shall be reduced to five days.

(2) Notwithstanding anything contained in Rule 67-C, but subject

to such general or special directions as may be issued by the Excise Commissioner from time to time, the District Excise Officer may on rejection of as provided that:

(i) the amount of guarantee in the offer made to such other person shall not be less than the amount determined by the Excise Commissioner; and

(ii) the minimum time-limit of ten days referred to in sub-rule (1) shall not apply to an offer under this rule.

(3) On receipt of the acceptance of the offer from the licensee or any other person referred to in sub-rule (2), as the case may be, the District Excise Officer shall, subject to such general or special directions as may be issued by the Excise Commissioner, grant the licence.

67F. Licence For Part Of Financial Year :-

Where a shop is running under a system other than the guarantee system, or where the licence for a shop has been cancelled or is otherwise terminated during the course of a financial year, the Excise Commissioner may direct that such a shop be put to auction under the guarantee system for the remaining part of the financial year.

67G. Licence For Group Of Shops :-

Nothing in these rules shall prevent a group of shops being put to auction under the guarantee system on tenders being invited, or to an offer under Rule 67-B being made, for a group of shop jointly.

67H. Adoption Of Various Methods For Grant Of Licence :-

Nothing in these rules shall prevent any of the methods, namely, invitation of tenders under Rule 67-B or auction under Rule 67-C, or negotiation under Rule 67-I; being adopted for grant of licence on guarantee system for various shops, or any of these methods being tried in any other for the grant of licence of a shop. CHAPTER VII-B Licence on Payment of lump sum instead of or in addition to duty

67I. Licence On Payment For Exclusive Privilege :-

(1) Licence for exclusive privilege of selling country liquor by retail within any local area under Section 24 may be granted on condition of payment of such lump sum instead of or in addition to excise

duty, as may be determined by the Excise Commissioner and subject to such other terms and conditions as may be laid down by him.

(2) Licence for exclusive privilege of selling by retail country liquor at a shop may be granted either-

(a) by negotiations with the existing licensees; [Offer under sub-rule (1), or where no offer is made under subrule (1) on account of any general or special direction of the Excise Commissioner, make an offer to any other person for the grant of a licence on the same terms and conditions as those, contained in the offer under sub-rule (1)]*; (b) by auction;

(c) by inviting sealed tenders;

(d) by negotiation with the third parties (persons other than existing licensees);

(e) by following any other system sanctioned by the Government from time to time.

67J. Procedure For Allotment By Negotiations :-

(1) Subject to such general or special directions as may be issued by the Excise Commissioner from time to time, A licence under, Rule 67 -E may be granted by way of allotment by negotiation in accordance with the procedure laid down in sub-rules (2) and (4).

(2) Subject to such general or special directions as may be issued by the Excise Commissioner from time to time, the District Excise Officer may, before the commencement of the financial year, make an offer to the existing licensee of the shop in the form laid down by the Excise Commissioner for the grant of licence for the ensuing year, indicating therein the amount of payment for exclusive privilege payable by him under Rule 67-I, and the conditions of licence. Such an offer shall give not less than five days, within which he may communicate to the District Excise Office his acceptance, or otherwise of his offer in the form laid down by the Excise Commissioner. The acceptance shall be accompanied with proof of payment of such security and in such manner as maybe indicated in the offer. Provided that no offer under this sub-rule shall be made to an existing licensee who has not been of good behavior during the period of previous licence or suffers from any of the disabilities mentioned in Rule 74. Provided further that if the licensee fails to communicate his acceptance within the period of 5 days or if the acceptance is not accompanied by proof of payment of security as aforesaid, such offer shall be deemed to have been

rejected by him

(3) [Deleted]

(4) On receipt of the acceptance of the offer from the licensee, the District Excise Officer shall, subject to such general or special direction as may be issued by the Excise Commissioner, grant the licence,

(5) Subject to the written sanction of the Excise Commissioner licence under this rule may be granted in respect of group of shops jointly.

67K. Procedure For Auction :-

(i) Subject to such general or special directions as maybe issued by the Excise Commissioner from time to time, the District Excise Officer may put the licence under Rule 67-I for any area to auction,

(ii) In such an auction the Presiding Officer shall call bids for the Lump sum payment for exclusive privilege payable instead of, or in addition to excise duty, as may be directed by the Excise Commissioner.

(iii) Clauses (1) and (3) to (9) of the Rule 61 and Rules 62 to 65 shall, so far as may be, be applicable mutatis mutandis to such auctions.

(iv) Subject to the Written sanction of the Excise Commissioner licence under- this rule may be granted in respect of a group of shops.

67KK. Procedure For Invitation Of Sealed Tenders :-

(1) Subject to such general or special directions as may be issued by the Excise Commissioner from time to time, licences under rule 67-I may be granted for any area by inviting sealed tenders.

(2) In such case, sealed, tenders will be invited by the Excise Commissioner for the amount of sum payable for exclusive privilege instead of or in addition to excise duty as may be directed by the Excise Commissioner.

(3) A tender notice shall be issued by Excise Commissioner at least 15 days before the date fixed in the notice for receipt of tenders. The time upto which tenders shall be received on the fixed days shall be- indicated in the notice. The tenders shall be submitted in the form to be obtained from office of any District Excise Officer/Excise Commissioner on payment of such fee as may be fixed by the Excise Commissioner. Tenders received after the time and the date fixed in the notice shall not be valid and shall not be

taken into consideration. Provided that after once having invited tender if it is considered necessary to invite tenders afresh with such changes as may be deemed necessary, tender notice shall be issued for such a shorter period not less than 3 days as may be deemed proper by the Excise Commissioner.

(4) The Excise Commissioner shall specify minimum amount of sum payable for grant of exclusive privilege in case of each shop and no tenders less than this amount shall be acceptable.

(5) Subject to the written sanction of the Excise Commissioner, licence under this rule may be granted in respect of a group of shops.

(6) Every tender shall be accompanied by such earnest money as may be indicated by the Excise Commissioner. The tender shall be received by the Excise Commissioner, and shall be opened by him on the date and at the time to be fixed by him in presence of such tenderers as may be present.

(7) Every tender shall be initialed by the Excise Commissioner and the amount of tenders shall be written thereon by the Excise Commissioner as soon as the tender is opened.

(8) All tenders received shall be recorded in a register in the form laid down by the Excise Commissioner. The Excise Commissioner shall be authority competent to accept or reject any tender. Where the amount offered by any tenderer is acceptable to the Excise Commissioner but such an amount has been offered by more than one tenderer, a decision shall be taken by the Excise Commissioner by drawal of lots in the presence of tenderer concerned, if any.

(9) Acceptance of a tender shall be communicated to successful tenderer in the form laid down by the Excise Commissioner and the tenderer shall be required to furnish due security in cash within the time indicated in this communication.

(10) If the required security is not furnished within the time indicated, acceptance of the tender may be revoked by the Excise Commissioner and the earnest money deposited by the tenderer with the tender shall in the event of such revocation be forfeited to the State.

(11) On the cover of the sealed envelop containing the tender submitted, shall not be required to indicate amount or name of shop for which tender is being submitted.

67L. Adoption Of Any Other Method :-

The Excise Commissioner may at his discretion grant licence under

Rule 67-1 for any area by negotiation of any third party: Provided that in making negotiations with third parties highest bidder if any shall also be given a chance to make a higher offer or highest tenderer unless he is de barred from holding licence under any provision of the Act or Rules or has rejected the offer under sub-rule (2) of Rule 67-J.

CHAPTER 8 Licences and Permit fees

68. Fees And Terms For Certain Licences :-

The under mentioned fees and terms are prescribed for the following kinds of licences-

S.No.	Description of Licences	Terms of Licences (in years)	Fee for the Terms or Part thereof (in Rupees)
(1)	Licence for the possession and use of rectified spirit and absolute alcohol for the purpose of Research Laboratory.	Ten Years	1,000/-
(2)	Licence for possession and use of rectified spirit and absolute alcohol for educational, medical & Scientific purposes in Educational Institution, Hospitals and diagnostic Laboratories.	Ten Years	250/-
(3)	Licence for possession and use of rectified spirit and absolute alcohol for industrial purposes.	One Year	15,000/-
(3a)	Licence for possession and use of rectified spirit and absolute alcohol for testing laboratories in commercial enterprises. (Provided consumption is limited to 250 ltrs. per annum).	One Year	2,000/-
(4)	Licence for the wholesale vend of rectified spirit and absolute alcohol in bond by persons who are not manufacturer.	One Year	2,000/-
(5)	Licence for retail sale of rectified spirit by Chemists and medical practitioners.	Ten Years	2,500/-
(6-A)	Application for grant of No Objection Certificate for: (a) Distillery / brewery (b) Bottling plant	One time levy	1,00,000/- 50,000/-
(6-B)	Permission for construction of: (a) Distillery / brewery (b) Bottling plant	One time levy	3,00,000/- 1,50,000/-
	Licence to work: (a) Distillery		15,00,000/-

(6-C)	with permission to bottle IMFL (b) Brewery (b) Bottling plant	One Year	12,00,000/- 5,00,000/-
(6-D)	Permission for addition/alterations during a financial year in - (a) Distillery / brewery (b) Bottling plant	-	2,00,000/- 1,00,000/-
(7)	Licence for manufacture and wholesale vend of rectified spirit absolute alcohol & denatured spirit,	Five Years	22,500/-
(8)	Licence for sale by wholesale dealers of denatured spirit & denatured spirituous preparations.	Five Years	33,850/-
(9)	Licence for the retail sale of denatured spirit and denatured spirituous preparations.	Five Years	13,500/-
(10)	Licence for the possession and use of denatured spirit for industrial purposes or manufacture of denatured spirituous preparations.	One Year	20,000/-
(11)	Licence for possession and use of specially denatured spirit for industrial purposes for manufacture of methylated preparations like, Tincture Iodine, Methyl, Benjoin, Co- Methyl and the like.	One Year	1,500/-
(12)	Licence to manufacture country liquor.	One Year	1,00,000/-
(13)	Licence for wholesale vend by manufactures of liquor to wholesale vendors.	One Year	(i) Rs. 8,00,000/- at Jaipur & Jodhpur. (ii) Rs. 6,00,000/- at other divisional Headquarters. (iii) Rs. 5,00,000/- at other places.
(13A)	License for wholesale vend of country liquor from bonded warehouses established at places other than the manufacturing unit	One Year	2,00,000/-
(13B)	License for wholesale vend by manufacturers of wine for its own wholesale vend and other wholesale vendors from bonded warehouse established at any place in Rajasthan.	One Year	8,00,000/-
(14)	[Deleted]		
(15)	Licence for heritage liquor manufactory.	One Year	5,000/-

69. The Fee For Licence For Sale Of Foreign/Heritage Liquor

:-

(1) The fees for a licence for the sale of foreign liquor shall be as follows:- Licence fee per bulk litre (in Rs.) Foreign Liquor (excluding IMFL and Indian made beer

S. No.	Kind of Licence	Licence fee per bulk litre (in Rs.)		
		Foreign Liquor (excluding IMFL and Indian made beer		Indian made beer
		Liquor	Beer	
1	2	3	4	5
1	Wholesale	20/-	20/-	--
2	Retail	50/-	10/-	2/-

Provided that: (i) in respect of wholesale licences granted to Canteen Stores Department a privilege fee amounting to Rs. 30 lac shall be charged in addition to the annual wholesale licence fee prescribed for licences under rule 47(1)(b). (ii) a sum of Rs. 2500/- shall be charged from the commanding officer of the Armed Forces of the Union of India stationed in Rajasthan and Commandant of the Border Security Force personnel for holding retail off licence. (2) (a) The fee for a licence to bottle country liquor, foreign liquor, beer and draught beer shall be as under:-

S. No.	Kind	For self brand manufacturing (Rs. per bulk litre)	For bottling under franchisee arrangements (Rs. per bulk litre)
1.	Country Liquor	2.00	2.00
2.	IMFL	2.40	2.40
3.	Beer	1.50	2.30
4.	Drought Beer	1.00	1.50

(b) The fee to bottle heritage liquor shall be Rs. 0.50 per bottle whether quart containing upto 750 ML, Pint, Nip or other miniature size.

(3) Every manufacturer of Country Liquor, IMFL and beer shall have to get labels (irrespective of size, viz. quart, pint or nip) of brands intended to be sold or manufactured in Rajasthan, approved and recorded with Excise Commissioner and a fee of Rs. 25000/- shall be payable per brand per year or part thereof for this purpose.

69A. The Fee For A Licence For Retail Sale Of Country Liquor (Under Guarantee System) Shall Be As Under :-

	Licence fee per year or part thereof (in Rs.)
When guarantee amount for the year :-	
(1) does not exceed Rs. 15,000/-	100/-
(2) exceeds Rs. 15,000 but does not exceed Rs. 50,000/-	250/-
(3) exceeds Rs. 50,000 but does not exceeds Rs. 2,00,000/-	1000/-

(4) exceeds Rs. 2,00,000/-	5000/-
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Provided that a sum of Rs. 1000/- (one thousand rupees only) shall be charged from the Commanding Officers of the Armed Forces of the Union of India stationed in Rajasthan and the Commandant of the Border Security Force Personnel for holding a retail off licence.

69AA. Xxx :-

The basic license fee for retail sale of country liquor shall be at such rate and on such conditions, if any, as may be specified by the State Government from time to time.

69B. Fees For Certain Permits :-

The under mentioned fees are prescribed for a permit for bringing into, sending outside or transport within the State of Rajasthan of the following excisable articles.-

S.No.	Name of Excisable Article	Permit fee per Bulk Litre/per Kg. for		
		Bringing into	Sending outside	Transport within State
1	Absolute Alcohol, Methylated Alcohol and preparations of Denatured Spirit	6.00	10.00	4.00
1A	Denatured Spirit	6.00	5.00	4.00
2	(a) Rectified Spirit for manufacture of Country Liquor, Extra Neutral Alcohol, High Bouquet Spirit and like spirits/alcohols for liquor manufacture.	5.00	0.20	2.50
	(b) Rectified Spirit for other purposes.	15.00	0.20	2.50
	(c) Extra Neutral Alcohol, High Bouquet Spirit and like spirits/alcohols for other purposes.	6.00	0.20	2.50
3	Imported Liquor and Beer	10.00	10.00	10.00
4	IMFL (a) Bottled (b) Bulk	5.00, 3.00	0.20	4.00
5	Indian Made beer	5.00	--	4.00
6	Country Liquor	--	--	--
7	Bhang	10.00	..	5.00
8	Heritage Liquor	--	10.00	4.00
9	LPH	5.00	3.00	4.00
10	Molasses (per Qtl.)	1.50	--	--

Provided that a distillery utilising rectified spirit/extra neutral alcohol produced by it for the manufacture of country liquor shall have to pay fee prescribed above for transportation within state of rectified spirit/extra neutral alcohol for liquor manufacture. Provided further that -

(a) [deleted]

(b) manufacturers of IMFL/beer and country liquor shall pay in addition to fee calculated at the rates indicated in the table above a sum of Rs. 500/- for each

permit or pass (irrespective of the quantity involved) obtained for sending out the liquor; and

(c) every retail licensee of country liquor shall pay Rs. 50/- for every permit irrespective of the quantity involved. Explanation - Fee mentioned against S. No. 4 to 9 below column No. 5 above shall be charged at the stage when retailer purchases goods and same shall be paid by the retailer/purchaser.

69C. The Fee For Permission To Use Ahata Attached To A Country Liquor Shop For Consumption Of Liquor On The Premises Shall Be As Under :-

(a)	In case of Municipal Towns with a populations of one lakh or above	Rs. 20,000/- per annum
(b)	In case of Municipal towns with a population of less than one lakh	Rs. 12,000/- per annum
(c)	At other places	Rs. 8,000/- per annum

69D. Stock Transfer Fee :-

In the event of transfer of closing stock from one licensee to another licensee, the stock transfer fees shall be chargeable at the following rates:

S.No.	Name of Item	Rate (In Rupees)
1	IMFL / Beer	4.00 per bulk litre
2	Country Liquor	5.00 per Bulk litre
3	Bhang	5.00 per kg.
4	Lanced Poppy Heads	2.00 per kg.

70. Section 7 :-

The minimum fee shall be paid before grant of licence and if, at any time the fees assessed per litre as prescribed under the preceding rule, exceed the minimum fees paid, such excess shall be paid by the wholesaler before he imports the articles, and by the retailer before he obtains it from another dealer for sale.

71. Maintenance Of Accounts :-

Every licensee for the sale of foreign liquor shall maintain a regular and an accurate account of sale and submit the same for each calendar month by the 10th day of the following month.

CHAPTER 9 Licences-General Provisions

72. Who May Grant Licences :-

Except as otherwise provided in these rules, all licences under the Act shall be granted by the Excise Commissioner. Provided that of the licences description of which is given in rule 68 of these rules,

the Additional Commissioner, Excise of the area may grant the licence described at Rule 68(8) and the District Excise Officer of the area may grant the licences described at Rules 68 (1), 68(2), 68(3-A), 68(5), 68(9) and 68(11) and 54.

72A. Application For Licences :-

Every application for a licence shall clearly describe the premises in which the applicant intends to conduct his business and shall be submitted in case of renewal at least one month before the commencement of the year and where the licence is granted for a longer period at least one month before the commencement of the first year of the period for which it is required and shall be accompanied by a treasury receipt showing payment of licence fee, provided where an application for renewal of licence is not made within the prescribed period, it shall be accompanied by additional fee, at the following rates :

(i) Rs. 5000/- or 5% of the licence fee whichever is less, if the delay in deposition of fee is upto one month.

(ii) Rs. 10,000/- or 10% of the licence fee which ever is less, if the delay in deposition of fee is more than a period of one month. Provided that for renewal of licences upto the year 2001-2002, additional fee equivalent to 25% of the renewal fee or five rupees, whichever is higher shall be charged. Provided that the additional fee referred to in the rule shall not be charged from the Commanding Officers of the Units of the Armed Forces of the Union of India stationed in Rajasthan and holding a "Retail off licence, if the delay in applying for renewal is due to the absence of the unit outside the state or due to such other reason as the licensing authority may, with the prior approval of the Commissioner, deem fit to condone.

72B. Transfer Of A Licence :-

(a) Every licence shall be deemed to have been granted or renewed personally to the licensee and no licence shall be sold or transferred without obtaining previous permission in writing from the licensing authority and such permission shall not be accorded unless an amount equal to 50% of the licence fee has been paid. Provided that addition(s) or deletion(s) or substitution(s) of name(s) of colicensees constituting a particular licence in or from running licence shall be sanctioned by the Licensing Authority on such terms and conditions as he thinks fit.

(b) If during the currency of a licence, the licensee desires to transfer his business to a new premise, he shall intimate his intention to the licensing authority at least 15 days in advance, and get his licence suitably amended. The licence shall thereupon hold good in a respect of new premises.

(c) Every licensee of a licence shall be liable jointly and severally for all kinds of dues of Excise Department and other liabilities, whatsoever, in respect of licence granted.

(d) In the event of death of licensee where provision exists for year to year renewal, the transfer of licence may be considered in the name of such legal heir by Excise Commissioner in whose favour all the heirs of deceased licensee agree through application supported by affidavit submitted personally before him, on payment of 10% of annual renewal fees and on production of death certificate of original licensee issued by competent authority. In case legal heirs do not agree on any name, it would be transferred either in the name of all the heirs or in whose favour a competent civil court directs. The heir, in whose name licence is to be transferred, must be otherwise eligible for holding such licence as per prevailing provisions.

73. Period Of Licence For Retail Sales :-

(1) Except otherwise provided Licence for the retail sale of excisable articles shall ordinarily be granted for one year corresponding to the financial year of the Government subject to the following exceptions-

(a) A licence granted during the course of the financial year shall expire at the; mid-night of the last day of the financial year.

(b) Licence granted for particular occasion shall be valid only for that occasion, and

(c) Licences for the retail sale of country liquor, foreign liquor and Hemp drugs may be granted for a period exceeding one year by or with special sanction of the Excise Commissioner.

(d) Licence for the retail sale of country liquor may be granted for any part of the financial year by or with the sanction of the Excise Commissioner.

(2) Licences for the wholesale manufacture or supply of liquor may be granted for a period not exceeding five years.

74. Persons Debarred From Holding Licences :-

Without the previous written sanction of the Excise Commissioner:-

(1) No person holding or having an interest in a licence for the

manufacturer sale or supply of foreign liquor in a district may hold or possess any interest in a licence for the retail sale of country liquor in the same district.

(2) No person holding an interest in a licence for the retail sale of opium denatured spirit, or intoxication drugs in a district may hold or possess any interest in a licence for the whole sale or retail manufacture or sale of foreign or country liquor in the same district.

(3) No person shall hold or have an interest in two or more shops for the retail sale of the same excisable articles in the same village, or in the same city or town, and

(4) No person holding or having an interest in a licence for the manufacture of country liquor or supply thereof from a distillery or retail vendor shall hold or have an interest in a licence for the retail sale of country liquor in the area in which the distillery is established in any area supplied from such distillery.

(5) No person whose tender or bid at an auction for grant of licence under the Act or these Rules has been accepted but who fails to deposit within the time allowed, the security amount required to be deposited according to the conditions of tender or auction in the financial year 972- 73 or thereafter shall be entitled to hold any licence under the Act or these rules for a period of three years from the last date allowed for deposit of such security.

75. Location Of Shops :-

(1) A licensee for the retail sale of Country Liquor, Foreign or Indian Made Foreign Liquor or hemp drugs shall have his shop only at a place approved by the District Excise Officer concerned.

(2) A shop for the retail sale of Country Liquors or Foreign or Indian Made Foreign Liquor shall not be located within a distance of 200 metres of Collegiate Educational Institution, Senior Higher Secondary School, Girls School of any standard, Hospital, Place of Worship or Place of Public Entertainment, a Factory or a Labour or Harijan Colony.

(3) A retail shop shall not be shifted from one place to another but if a licensee desires to change already approved location of the shop, same may be allowed by the District Excise Officer concerned on such conditions and fees as determined by the Excise Commissioner from time to time

(4) The District Excise Officer, with sufficient reasons to be recorded in writing, shall have the powers to shift a shop from one place to another and no compensation shall be given to the licensee

for such shifting of a shop. Provided that the Excise Commissioner may grant relaxation in the above conditions of location of a Liquor shop in exceptional circumstances after recording sufficient reasons in writing for doing so.

(5) A shop for the retail sale of country liquor, Foreign liquor and Indian Made Foreign Liquor, beer or Hemp Drugs shall not be located within a distance of 150 meters on both sides from the Centre of National or State High ways. But this condition shall not apply in areas falling within the jurisdiction of Municipal Corporation/ Municipal Council/ Municipality or where a developed market at a distance specified by Public Works Department is located. Explanations-

(1) For the purpose of sub-Rule(2) of Rule 75, the restriction about the distance of a shop from a "Place of Worship" in the cities having a population of more than one lac shall only be applicable in respect of those places of worship entered in the list maintained in the Office of District Excise Officer.

(2) Harijan Colony shall mean a Municipal Ward, in which population of Person belonging to Scheduled Castes according to the latest census exceeds fifty percent of the total population of that ward,

(3) Any shop situated near an Educational Institution other than a College or Senior Higher Secondary School level Institutions or girls school of any standard shall be opened only at least one hour after the closing time of that institution.

(4) for the purpose of sub-rule (2) of Rule 75 "Place of Public Entertainment" shall mean Theater and Cinema Hall only.

75A. Xxx :-

Government may permit consumption of Country Liquor on the premises to be called "Ahata" attached to a Country Liquor shop on such terms and condition as may be laid down.

76. Cancellation, Modification And Suspension Of Licences :-

The authority granting a licence under these rules may cancel, suspend or modify the licence-

(a) to rectify clerical mistakes;

(b) if the licence has been obtained by fraud; or

(c) if the licensee has been guilty of the violation of a condition of his licence or the contravention of the provision of the Act or any notification order or rule issued under the Act.

76A. Notice Of Demand :-

As soon as the demand of any duty fee or other demand due against any person under this Act or rules made thereunder is determined by the District Excise Officer, Assistant Excise Officer he shall serve notice of demand in Form ETI alongwith a certified copy of the order requiring him to pay the amount so determined within time specified in the notice which shall not be less than fifteen days from the date of its service and in the manner specified in the notice and the person shall pay the amount accordingly.

77. Refund Of Fees And Levies :-

The Excise Commissioner may refund any amount of fee or levy paid for:

- (1) The licence under the Act or rules framed thereunder and not sanctioned, provided the application for the same is not rejected on account of any fault, deceit, misrepresentation of facts, suppression of material information or any other illegal act on the part of applicant.
- (2) The permit/pass under the Act a rules framed thereunder and not utilised or not issued, provided there is no fault on the part of applicant for non-utilization or non- issue of permit or pass, as the case may be.
- (3) The licence/permit/pass in excess of or above the prescribed rates under the relevant provision or any over collection.

77A. Samples :-

Samples required for analysis under these rules shall be supplied free of cost by the licensee and all expenses in connection with packing, dispatch, chemical analysis, etc. shall be borne by him. The spirit which has not been sufficiently denatured shall be denatured afresh under the order of the District Excise Officer when insufficiently denatured spirit is denatured again, the expenses will either be borne by the supplier or by licensee concerned. CHAPTER - IX - A Prohibition of Publication of advertisements

77B. Prohibition Of Printing And Publication Of Advertisements Relating To, Intoxicants, Etc :-

- (1) No person shall print or publish in any newspaper, newssheet, book, leaflet, booklet or any other single or periodical publication or otherwise display, or distribute any advertisement or to the matter

which comments or solicits the use of or offers, any intoxicant or which is calculated to encourage or initiate any individual or class of individuals or the public generally to commit an offence under the Act, or to commit a breach or evade the provisions of any rule or order made thereunder, or the conditions of any licence, permit or pass obtained thereunder.

(2) Save as otherwise provided in Rule 77-C, nothing in this rule shall apply to-

(a) Catalogues or price-lists which may be generally or specially approved by the Excise Commissioner in this behalf;

(b) any advertisement or other matter contained in any newspaper, news-sheet, book leaflet, booklet or other publication printed and published outside the State;

(c) any advertisement or other matter contained in any newspaper printed and published in the State before the commencement of this rule and

(d) any other advertisement or matter which the State Government may, by notification in the Official Gazette, generally or specially exempt from the operation of this rule.

77C. Prohibition Or Circulation Etc. :-

Of Newspapers Etc. containing advertisements regarding intoxicants
- Notwithstanding anything contained in sub-rule (2) of Rule 77-B, the State Government may by notification in the Official Gazette, prohibit within the State the circulation, distribution, or sale of any newspaper, news-sheet, book, leaflet, booklet or other publication printed and published outside the state which contains any advertisement or matter of the nature described in sub-rule (1) of Rule 77-B. CHAPTER-IX-B Compounding of Offences

77D. Condition And Restrictions Subject To Which Power Under Section 70 Shall Be Exercised :-

Powers under Section 70 shall be exercised subject to the following conditions and restrictions-

(a) any District Excise Officer specially empowered in that behalf may accept in lieu of cancellation or suspension of a licence, permit or pass or by way of composition of an offence, sum of money not exceeding Rupees five hundred.

(b) Notwithstanding anything in clause

(a) powers under Section 70 shall not be exercised by any District Excise Officer specially empowered in that behalf, if the offence

committed or reasonably suspected of being committed is punishable under clause (c) or (d) of Section 54 or under Section 56, or if any proceedings have been pending in the court of law for the commission of any offence under the Act, without obtaining the previous sanction of the Excise Commissioner.

CHAPTER 10 Disposal of Confiscated Articles

78. Magistrate To Send The Articles To Excise Officer :-

A Magistrate passing under this Act an order of confiscation of any excisable articles or any receptacle, packet or cover or any animal, cart, vessel, raft or other conveyance shall make it over to the District Excise Officer concerned.

79. Disposal Of Animals And Things Other Than Excisable Articles :-

All animals confiscated under the Act and all things other than excisable articles so confiscated shall be sold by public auction under the orders of the Excise Commissioner within a reasonable time after they are received under rule 78 from the Magistrate and the proceeds thereof shall be credited to the Government under the head "8 State Excise Penalties."

80. Disposal Of Excisable Articles :-

All excisable articles confiscated under the Act shall be dealt within a reasonable time after they are received from the Magistrate under Rule 78.

(a) Excisable articles not exceeding Rs. 5/- in value may be destroyed by the District Excise Officer.

(b) Lawfully manufactured liquor in sealed bottles not exceeding Rs. 50/- in value shall be disposed off in such manner as the District Excise Officer may direct and such liquor exceeding Rs. 50/- in value shall be disposed off in such manner as the Excise Commissioner may direct.

(c) Bhang exceeding Rs. 5/- in value shall be deposited in the nearest bonded warehouse, if it is fit for issue, with the sanction of the District Excise Officer, and if unfit, shall be disposed off in such manner as the Excise Commissioner may direct.

(d) Disposal of excisable articles in cases not covered by the above sub-rule shall be in such manner as the Excise Commissioner may direct by general or by special order.

81. Perishable Articles :-

Notwithstanding anything in these rules contained above in this

Chapter, perishable articles or an animal in respect of which proper arrangements for custody cannot be made, may be disposed off immediately by public auction by the Magistrate himself or by the District Excise Officer.

82. Sale Or Disposal To Be Deferred Pending An Appeal :-

The sale or other disposal of an excisable articles, animal or any other substance confiscated under the Act shall be deferred till the period of appeal against the order of confiscation has expired, or, if an appeal has been made to the knowledge of the officer concerned against such order, then until the appeal is disposed of: Provided that the perishable article or an animal in respect of which no proper arrangement can be made for custody may be disposed off immediately and the sale- proceed may be credited in the Government treasury as deposits till the period of appeal expires, or until the appeal is disposed off, as the case may be.

CHAPTER 11 Witnesses and their Expenses

83. Expenses Of Witness :-

(1) Witnesses summoned by a criminal court for excise case before it or produced by an Excise Officer shall be paid expenses by the court in accordance with the rule for the time being in force for the grant of expenses to witnesses in criminal cases:

(2) Witnesses summoned by an Excise Officer in any excise case shall be granted expenses by that Excise Officer out of the budget provision under that head, in accordance with the same scales as are applicable to witnesses summoned by a criminal court.

84. Witnesses From More Than 5 Miles Not To Be Summoned :-

An Excise Officer shall not summon witnesses residing at a place more than 5 miles from the border of the area which he is appointed.

CHAPTER 12 Mode of Payment of Duty

85. Duty On Foreign Liquor And Country Liquor Payable Before Issue :-

(I) The duty on manufacture imposed for the time being in respect of foreign or country liquor shall be payable before the issue of such liquor from the distillery, brewery, warehouse or godown as the case may be except where the issue is under a bond for the

payment of duty.

(2) Export duty in all cases is payable before issue. Provided that Excise Commissioner, if he is satisfied that there are sufficient reasons for doing so, may allow refund of excise duty paid in respect of IMFL that after having brought into the godowns of Rajasthan State Beverage Corporation Limited had to be returned back or destroyed.

86. Duty On Ganja And Bhang Payable Before Issue :-

The duty imposed for the time being on transport of Ganja or Bhang shall be payable before issue from the warehouse or godown concerned, except where the issue is under bond.

87. Bonds-Their Effect :-

Every person executing a bond for the payment of a duty levied under the Act shall be liable to pay the penalty of the bond according to its tenor.

CHAPTER 13 Powers of Officers

88. Powers Under Section 43, 44, 45 And 47 :-

All Excise Officers of the Government of Rajasthan not below the rank of Excise Inspector and Patrolling Officers in the Excise Preventive Force may exercise the powers referred to in Sections 43, 44, 45 and 47.

89. Power Under Section 45 :-

All Excise Officers of the Government of Rajasthan including Excise Guards may exercise the powers mentioned in Section 45: Provided that when power is exercised by an Excise Officer other than an Excise Inspector of the Circle concerned, such officer shall immediately hand over the person arrested and the articles seized to the Excise Inspector of the Circle concerned.

90. Powers Conferred By Notification Under Section 10 :-

All Excise Officers may exercise the powers conferred upon them by any notification under section 10 for the time being.

91. Powers Conferred By Notification Under Section 9 :-

All Excise Officers may exercise the powers conferred upon them by any notification under Section 9 or by any order issued under such notification.

CHAPTER 14 Miscellaneous

92. Observance Of Laws Of Other States :-

All passes, permits and permissions issued under these rules shall be on the implied condition that the holder thereof has observed and will observe the Excise laws and rules of other State or States in India (as applicable to the subject matter) for the time being in force.

93. Forms :-

The Excise Commissioner may prescribe forms for any licence, permit, permission, or pass to be issued under these rules, any application or statement to be submitted under these rules or any account to be maintained under these rules and may similarly prescribe forms for statement to be submitted, registers to be maintained and records to be kept by Excise Officer under the Act or these rules and other form for the purpose of carrying out of the provisions of the Act and these rules.

94. Repeal :-

All rules in force in Rajasthan or in any part thereof regarding any matter for which provision is made by these rules are hereby repealed but not so as to effect their previous operations.