



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
EXCISE DEPARTMENT

NOTIFICATION

The 20th February, 2017

No.EX.138/2015/pt/57: In exercise of the powers conferred by section 84 of the Assam Excise Act, 2000 (Assam Act No. XIV of 2000), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Excise Rules, 2016, hereinafter referred to as the principal Rules, namely:-

Short title and commencement	1. (1) These rules may be called the Assam Excise (Amendment) Rules, 2017. (2) They shall, except rule 4, come into force on the date of their publication in the Official Gazette. (3) Rule 4 of these Rules shall come into force on such date as the State Government may, by separate notification, appoint.
Amendment of rule 585	2. In the principal Rules, in rule 585, the existing provision shall be renumbered as rule 618.
Insertion of rule 585 to rule 617	3. In the principal Rules, after rule 584, the following new rules 585 to 617 shall be inserted, namely:-

"PART – VIII**COUNTRY SPIRIT(PLAIN, COLOURED AND/OR FLAVOURED)**

585. Definition: (1) In the succeeding rules, unless there is anything repugnant in the subject or context;

- (a) **"Act"** means the Assam Excise Act, 2000 (Assam Act XIV of 2000);
- (b) **"country spirit"** means plain spirit and coloured and/or flavoured spirit which has been made in India from ENA (Grain Based) as base material and which is issued for consumption as potable alcoholic liquor and is not deemed to be foreign liquor;

"London Proof (L.P.)" or "Proof" means the strength or proof as ascertained by means of Sykes Hydrometer and denotes that spirit which at the temperature of 51° Fahrenheit weighs exactly 12/13th part of an equal measure of distilled water;

- (c) **"manufactory"** means the licensed premises where country spirit is manufactured and stored and from where country spirit may be supplied by wholesale;
- (d) **"country spirit manufactory"** means "country spirit bottling plant".
- (e) **"wholesaler"** means a person or a firm or a company or a corporation who has been granted a license for the sale of country spirit by wholesale;
- (f) **"duty"** means "Excise Duty" or "*Ad-valorem levy*" or "Countervailing Duty" as defined in section 20 of the Act;
- (g) **"duty paid country spirit"** means country spirit on which
 - (i) duty leviable under the Indian Tariff Act, 1934 or the Customs Act, 1962, or,
 - (ii) the Excise Duty or "*Ad-valorem levy*" or Countervailing Duty under the Act has been paid ;
- (h) **"duty paid country spirit warehouse"** means a place licensed for the deposit of country spirit on payment of duty and includes duty paid godown in country spirit manufactory;
- (i) **"license"** means the license granted under these rules;
- (j) **"licensing year"** means the period from the first day of April of any calendar year to the thirty first day of March of the following year ;
- (k) **"plant"** means a plant where country spirit is manufactured and bottled;

- (l) **"State Government"** means the Government of Assam in the Department of Excise;
 - (m) **"bottling line"** means any system consisting of all or a subset of the following processes – cleaning, washing, rinsing, filling, sealing, labelling and packaging etc. of bottles leading to bottling of country spirit as prescribed under these rules ;
 - (n) **"prescribed"** means prescribed by these rules ;
 - (o) **"PET"** bottles means bottles made of polyethylene terephthalate.
 - (p) **"unit"** means either a capsuled or labelled bottle containing country spirit or a sealed or labelled bottle containing country spirit.
 - (q) **"Coloured and/or flavoured spirit"** means coloured, flavoured or coloured and flavoured spirit;
- (2) The words and expressions used and not defined in these rules, but defined in the Act and rules, shall have the same meaning as respectively assigned to them in the Act or rules, notifications or orders issued under the Act.

586. Licensing Authority: The Excise Commissioner shall be the licensing authority for the manufactory licences and the Collector of the respective district shall be the licensing authority for the wholesale and retail country spirit licences subject to the previous sanction of the State Government.

587. Application for grant of country spirit licence or shifting of licensed premises: All applications for grant of country spirit licence or shifting of licensed premises shall be made to the State Government in prescribed form and shall be accompanied by a non-refundable and non-adjustable Application Fee at the following rates irrespective of sanction or grant of the applied licence;

(a) For country spirit manufactory licence: Rs.1,00,000.00.

(b) For country spirit wholesale licence: Rs.30,000.00.

(c) For country spirit retail licence: Rs.10,000.00.

588. Particulars to be accompanied with an application for manufactory license: (1)
Any person desirous of having a license to set up a plant in Assam shall apply in writing,

affixing appropriate court fee stamp and the Application Fee as per rules 587 of these Rules, to the Excise Commissioner, giving the following particulars and documents:

- (i) name and address of the person applying;
- (ii) purpose for which the plant proposed to be opened, specifying in detail the nature of business which the applicant desires to carry on therein;
- (iii) name of the place in which, the site on which and the building in which the plant is to be set up;
- (iv) proof of financial capacity of the applicant ;
- (v) Income Tax, Sales Tax and Professional Tax Clearance Certificate, as the case may be ;
- (vi) original challan showing the payment of the application fee ;
- (vii) copy of the document showing the applicant's right, title and interest on the proposed site or the land.

(2) If the applicant is a firm, company or corporation, it shall submit the following particulars and documents in addition to the particulars and documents submitted under sub-rule (1) :—

(A) In case of a partnership firm :

- (i) two copies of the partnership deed, if any ;
- (ii) a copy of the registration certificate duly notarized by a Notary showing the registration of the Partnership Deed;
- (iii) complete biodata of partners including names and addresses ;
- (iv) statement of net worth of partners duly certified by a Chartered Accountant ;
- (v) a photocopy of the PAN Card duly attested by a gazetted officer ;
- (vi) bank particulars of partners ;
- (vii) copies of Income Tax Returns for the last three years along with acknowledgement certificates ;
- (viii) the name and complete biodata of the person who shall deal with Excise matters.

(B) In case of a company :

- (i) two copies each of certificate of incorporation issued by the Registrar of Companies and Memorandum of Articles of Association;
- (ii) a copy of the latest audited financial statements such as the Balance Sheet and the Profit & Loss Accounts ;
- (iii) location of the registered office ;
- (iv) particulars of Directors ;
- (v) proof of filing the documents with the Registrar of Companies ;
- (vi) particulars of bank account of the company as well as the individual Directors ;
- (vii) a photocopy of the PAN Card of the company as well as those of the individual Directors duly attested;
- (viii) copies of Income Tax Returns filed by the company for the last three years along with acknowledgement of the Income Tax Returns as well as those for the individual Directors ;
- (ix) a copy of the Board's resolution, if any, relevant to the application ;
- (x) a copy of the Board's resolution stating the name and complete biodata of the person who shall deal with Excise matters.

589. Condition of application: (1) On receipt of the application referred to in rule 588, the Excise Commissioner shall examine it and after proper enquiry, if he is satisfied with the application, may recommend the same to the State Government for issuance of Letter of Intent.

(2) On receipt of the recommendation, the State Government shall consider the application and may sanction the issuance of the Letter of Intent.

(3) On receipt of the information about the sanction of the Letter of Intent, the Excise Commissioner shall request the applicant to deposit earnest money of rupees one lakhs to the Collector and on submission of receipted original challan showing the payment of Earnest Money Deposit, the Excise Commissioner shall issue the Letter of Intent. The applicant shall then be required to submit the application for license to the Collector within a period of six months from the date of receipt of the Letter of Intent failing which the Letter of Intent shall stand cancelled and the Earnest Money deposited shall

stand forfeited to the State Government, unless the time period of six months for applying for a license is extended by the State Government on reasonable grounds. The application for obtaining license shall be accompanied with the following particulars and documents:-

- (i) name and address of the applicant ;
- (ii) purpose for which the plant is proposed to be opened ;
- (iii) site on which the proposed bottling plant is to be set up ;
- (iv) copy of the document showing the applicant's right, title and interest on the proposed site or the land.
- (v) number and description of stills, vats and other permanent apparatus, which the applicant desires to install and the size and capacity thereof ;
- (vi) tentative date of commencing production of the plant ;
- (vii) four copies of the plan of the building which the applicant intends to use or construct for his plant and a layout plan showing the position of stills, vats, other permanent apparatus along with a list of store-rooms, warehouses connected therewith ;
- (viii) project report, cost-benefit analysis, estimated production and market feasibility;
- (ix) estimated quantity of spirit or other raw materials required to be imported from other states ;
- (x) Income Tax, Sales Tax and Professional Tax Clearance Certificate, as the case may be;
- (xi) estimated requirement of foreign exchange, if any ;
- (xii) a copy of Fire License or No-Objection Certificate in this regard from the appropriate authority ;
- (xiii) a copy of clearance from the appropriate authority in the matter of environmental pollution, if necessary ;
- (xiv) No-objection certificate from the Municipal Corporation, Municipality, Town Committee, Gaon Panchayat concerned.
- (xv) any other particulars;

(4) When the applicant is a firm, company or corporation, it shall submit the above particulars and documents in addition to the particulars and documents referred to in sub-rule (2) of rule 588;

590. Procedure for the grant of license: (1) On receipt of the application under sub-rule (3) of rule 589, the Collector shall examine the suitability of the site and the buildings on which the plant is proposed to be set up and verify the correctness of the particulars and documents enclosed along with the application.

(2) The Collector shall, after examination and verification under sub-rule (1), forward the application with his opinion to the Excise Commissioner.

(3) The Excise Commissioner shall, after such further enquiry as he may think necessary, forward to the State Government with his opinion in this regard.

(4) The State Government shall consider the opinion of the Excise Commissioner under sub-rule (3) and may sanction the grant of license.

(5) After the State Government has sanctioned the grant of license for setting up the plant, the Excise Commissioner shall call upon the applicant to construct the plant within six months of such communication.

(6) The applicant shall, after completion of the building and installation of storage vats, appliances and apparatus, deposit two fresh copies of the plan of the plant to the Collector who shall cause them to be verified as to its correctness and send one copy to the Excise Commissioner for examination and comparison with the first plan submitted, and for further verification that he may think necessary.

(7) The Excise Commissioner may require the applicant to make addition alteration to the buildings, vats or other permanent apparatus within such time as may be fixed by him, whether before or after the copy of the plans are submitted under sub-rule (6).

(8) The Excise Commissioner shall approve the plan of the plant with such modifications, as may be necessary, and shall grant license to the applicant. The license so granted shall be valid till the expiry of the licensing year in which the license is granted.

(9) Provided that when the application for manufactory licence of country spirit is made by an existing IMFL manufactory licence holder and for an existing IMFL manufactory licensed premises, the procedure provided in rule 588, 589 and sub-rule (1), (2), (3), (4), (5), (6), (7) and (8) of rule 590 above shall not be applicable.

591. Addition or alteration to buildings, still etc. requires previous sanction: (1) No addition or alteration to buildings or other permanent apparatus as shown in the plans of the plant approved by the Excise Commissioner shall be made without the previous sanction of the Excise Commissioner.

(2) When any addition or alteration to the plan of the plant approved by the Excise Commissioner is required to be made, the licensee shall submit to the Excise Commissioner, through the Collector, a revised copy of the plan of the plant with a certificate from the Officer-in-Charge of the plant as to its correctness.

(3) The Excise Commissioner may, if he thinks it necessary, approve the revised plan submitted under sub-rule (2).

592. Excise Commissioner may verify description and plans at any time: (1) The Excise Commissioner may verify at any time the description and plans approved under rule 590 or rule 591 and if he finds any deviation from the approved plans, he may require the licensee to submit revised plan for approval.

(2) The Excise Commissioner may depute any officer for verification, as mentioned in sub-rule (1) and such officer shall be allowed full access to the premises. The manufacturer shall be bound to carry out any rectification as per direction of Commissioner within a reasonable time to be fixed by the Commissioner.

593. Initial Grant Fee and execution of bond: (1) The manufacturer shall deposit an initial grant fee of rupees one lakhs in treasury before the grant of the license. Before the license to work the manufactory is granted by the Excise Commissioner, the manufacturer shall deposit a security equivalent to the initial grant fee in the form of bank guarantee or interest bearing security pledged to the Excise Commissioner, for the due observance of the conditions of the license. On granting of such license by the

Excise Commissioner, the Earnest Money deposited under sub-rule (3) of rule 589 shall stand converted to security deposit.

(2) The manufacturer shall also execute a bond of such value as may be fixed by the Excise Commissioner pledging the plant premises, all apparatus and utensils employed in the manufacture or bottling of country spirit and all spirit and the stock-in-trade for the discharge of all payments which may become due to the State Government;

Provided that if the total value of the stock-in-trade, plant premises, vats and apparatus exceeds the value of the bond at any time, the licensee shall furnish adequate interest bearing security for such amount as the licensing authority may determine;

Provided further that the stock-in-trade, plant premises, vats and apparatus so pledged shall not, under any circumstances, be pledged or hypothecated or mortgaged to any bank or financial institution or to any other organization;

Provided further also that in lieu of the pledging of the plant premises and the land thereof, the manufacturer may furnish as security, either in cash to be deposited in the treasury or in the form of any interest bearing security, such amount as the Excise Commissioner may direct along with an Indemnity Bond accompanied by a bank guarantee of such value as may be fixed by the Excise Commissioner for due discharge of all payments which may become due to the State Government at any point of time.

594. Grant of licenses: (1) The validity of licences shall not exceed a period of one year and will ordinarily be for a period of one year unless otherwise specifically directed by the Excise Commissioner for reasons recorded in writing.

(2) The Excise Commissioner may, subject to the approval of the State Government, grant the licences of the following description;

(a) license to establish a private bonded warehouse for the deposit and storage of Extra Neutral Alcohol (ENA) within the premises of a manufactory without payment of duty for the manufacture of country spirit and for the deposit and storage of manufactured country spirit ;

(b) licence for reduction of ENA for manufacture of country spirit.

(c) license for the bottling of country spirit.

(3) The District Collector may, subject to the approval of the State Government, grant licenses of the following description;

(a) license for the sale, by wholesale, of country spirit ;

(b) license for the retail sale of country spirit ;

(4) The applications for the grant of licenses are to be made in the following manner: (a) all applications for grant of licenses are to be made in approved formats to the Excise Commissioner through the Deputy Commissioners of the concerned district;

(b) the following documents are to be submitted by the licensee along with the application for the annual renewal of license –

(i) Hypothecation Bond ;

(ii) a copy of the general or special bond ;

(iii) a copy of the Balance Sheet (of the last audited accounts) ;

(iv) a copy of Fire License, FSSAI or No-Objection Certificate from the appropriate authority ;

(v) copies of Income Tax, Sales Tax and Professional Tax Clearance Certificate, as may be applicable ;

(vi) a copy of Trade License;

(vii) a certificate from the Officer-in-Charge of the plant confirming that the provisions of rule 591 have been duly followed ; and

(viii) a statement showing the dues payable to the State Government in respect of the licenses along with an affidavit pertaining to previous year, that all other dues have been paid;

(ix) a copy of clearance from the appropriate authority in the matter of environmental pollution, if necessary.

(c) if the manufacturer is a firm or a company or a corporation, the following documents along with the particulars and documents under clause (b) shall be submitted –

(i) name and address of the Director ;

(ii) name of the authorized signatories ; and

(iii) a copy or certificate of incorporation issued by Registrar of Companies.

(5) All existing IMFL manufactories, IMFL wholesale warehouses and IMFL and Country spirit retail sale licensees (mahals) having a valid licence, shall be eligible to apply for Country Spirit manufactory, wholesale and retail licence respectively in terms of these Rules.

595. Fees for grant of license: (1) The fee for grant of license shall be as follows:

(a) Licence fee for grant of Bonded Warehouse within a Country Spirit manufactory and renewal thereof: Rupees one lakh per annum;

(b) Licence fee for reduction of ENA for manufacture of Country spirit and renewal thereof: Rupees Fifty thousand per annum;

(c) Licence fee for bottling of Country spirit and renewal thereof: Rs.2.00 per case.

The provisions contained in rule 129 and 130 of these Rules shall apply *mutatis mutandis* in the matter of renewal of all kinds of country spirit licences.

596. Appointment of Excise Officer/ Staff and their cost: The appointment of excise officers and staff shall be governed by rule 461 of these Rules.

597. Accommodation for Officer-in-charge and established: The accommodation for Officer-in-charge and other establishment shall be governed by rule 462 of these Rules.

598. Office furniture: The manufacturer shall provide such office furniture as may be required for the use of the officers within the plant.

599. Notice of commencement and cessation of work: Every proprietor or manager of a licensed plant shall give at least fifteen days' notice in writing to the Collector of the date on which he proposes to commence the work of the plant and at least one month's notice before he desires to cease the work of it.

600. Power to withdraw the establishment: In case a manufacturer desires to cease the production of the plant for a period exceeding one month, he shall intimate the same in writing and request to withdraw the establishment to the Excise Commissioner. The Excise Commissioner shall withdraw the establishment stationed at the plant and prohibit further production of the country spirit in the plant until the manufacturer has

given him a fifteen days' notice in writing of the date on which he proposes to recommence the production of country spirit in the plant.

601. Fastenings for lock: The manufacturer shall provide and maintain suitable and secure fastenings, wherever the Excise Commissioner may deem necessary, to all vats and other receptacles, store-rooms, pipes etc. to the satisfaction of the Excise Commissioner for the attachment of locks. The keys of all such locks shall be retained by the Officer-in-Charge. The manufacturer shall also attach his locks to all rooms used for the manufacture or storage of spirit and he shall be bound to remove such locks when required by the Officer-in-Charge.

602. Conditions of vats and receivers: (1) Vats and receivers in the plant shall be so placed that contents of them may be gauged or measured accurately.

(2) Vats and receivers referred to in sub-rule (1) shall be fitted with proper dipping rods, so adjusted to the fixed dipping places that the contents thereof, at fifth of a centimetre of depth, may be ascertainable.

(3) No vessel shall be used as a store-vat until it has been gauged and the gauging shall be checked by such officer as the Excise Commissioner may appoint.

603. Quality: (1) The manufacturer shall ensure use of transparent white glass/ PET bottles and also ensure proper cleaning, washing, rinsing, sealing, labelling and packaging to the satisfaction of the Excise Commissioner;

Provided that the Excise Commissioner may require the manufactory to strictly adhere to such standards of cleaning, washing, rinsing, sealing, labelling and packaging, as may be directed by him from time to time.

(2) The Excise Commissioner may require any manufactory or wholesaler or retailer to affix security holograms or adhesive tapes or shrink sleeves or any other distinguishing mark on the cap of the bottle or neck of the bottle or on the label of the bottle or one or more combinations thereof or at any portion of the body of the bottle, as may be directed by him from time to time.

604. Automatic Bottling Lines: The manufacturer shall install automatic bottling lines in the manufactory to the satisfaction of the Excise Commissioner.

605. Chemical analysis of country spirit: (1) The manufacturer shall provide two bottles of country spirit measuring 600 ml. and 300 ml. from each batch at free of cost to the Officer-in-Charge of the warehouse for analysis and declaration of the true strength and obscuration by the Chemical Examiner, Excise, Assam.

(2) In case of urgency, and on the requisition of the manufacturer of country spirit, bottled country spirit may be allowed to be issued on the basis of the strength and obscuration declared by the manufacturer's chemist in a certificate as regards to the fitness of that country spirit for human consumption, subject to the condition that if the report of the Chemical Examiner, Excise, Assam shows a strength higher than that declared by the manufacturer's chemist, the manufacturer shall pay on demand by Excise Officer in Charge the excess duty on the quantity manufactured in that batch.

606. Marking and numbering of rooms and vessels: (1) The manufacturer shall paint the outside wall of every room or place of his plant with colour.

(2) The manufacturer shall paint and number the vessels and utensils of the plant in such manner as may be directed by the Excise Commissioner.

607. Vessels for storage: No spirit shall be stored in a plant except in round vessels, each vessel containing spirit shall bear a serial number painted or engraved thereon, and the external part of each such vessel shall be clearly visible.

608. Dipping place or level not to be altered: The manufacturer shall not alter or allow to be altered the dipping place or level of any vessel containing spirit or use any other means to deceive and/or mislead the Officer-in-Charge taking the gauge of spirit in any vessel.

609. Permission of transport of spirit: No person shall transport spirit into a plant except with a written permission to that effect from the Excise Commissioner and under the cover of a permit/pass.

610. Working hours: (1) No operations in a plant requiring the presence of any officer of the State Government shall be made on Sundays and public holidays under the Negotiable Instruments Act, 1881 (26 of 1881).

(2) The manufacturer shall so arrange operations of his plant that officers of the State Government shall not ordinarily be on duty for more than eight hours on any working day.

(3) If the manufacturer requires any officer of the State Government to be on duty at the plant on any Sunday or public holiday mentioned in sub-rule (1), or for more than eight hours on any working day mentioned in sub-rule (2), he shall give in writing at least twenty four hours' notice to this effect to the Officer-in-Charge of the plant, stating clearly the work to be done and the approximate time that the work is likely to continue.

611. Issue of country spirit only on payment of duty: (1) No country spirit in labelled and capsuled bottles shall be issued without payment of *Ad-valorem* levy from a country spirit manufactory.

(2) For the purpose of these rules, the *Ad-valorem* levy on country spirit imposed under section 20 of the Act shall be charged on the basis of a duty multiplier as mentioned below, on the assessed value ascertained by applying an abatement of 65% on the declared MRP.

Prescribed *Ad-valorem* levy on Country Spirit for sale in Assam:

Country Spirit containing alcoholic strength at 60^o under proof for a quantity of 600 ml or equivalent quantity: 0.7 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP.

612. (1) The manufacturer shall keep daily accounts showing the following particulars:—

- (i) quantity of country spirit manufactured ;
- (ii) quantity of country spirit issued ;
- (iii) quantity of country spirit remaining in store in each cask, vat, bottle or other receptacle.
- (iv) quantity of ENA received.
- (v) quantity of ENA issued for the purpose of manufacturing country spirit.
- (vi) quantity of ENA remaining in store in each vat.

(2) The daily accounts referred in sub-rule (1) shall be opened at all times to inspection by the Officer-in-Charge of the plant or other officers authorized by the Collector.

613. Procedure of issue of country spirit: The provisions contained in rule 20, 21, 22 and 24 of these Rules shall apply *mutatis mutandis* to the procedure of issue of country spirit also.

614. Establishment of duty paid country spirit wholesale warehouse: (1) Persons desirous of obtaining wholesale licenses for the deposit and storage of duty paid country spirit shall apply to the District Collector, who shall grant the license with the previous sanction of the State Government.

(2) The applications shall contain the following particulars and documents:

(i) the name or names and the address or addresses of the person or persons applying ;

(ii) the purpose for which the wholesale warehouse is proposed to be opened, specifying in detail the nature of the business which the applicant desires to carry on therein and the expected volume of transaction ;

(iii) the name of the place at which, the site on which and the building in which the warehouse is to be constructed or worked ;

(iv) copy of the document showing the applicant's right, title and interest on the proposed site or the land.

(v) the date from which in the event of a license being granted to him, the applicant proposes to commence working the wholesale warehouse ;

(vi) 4 (four) copies of the approved plan of the buildings which he intends to use for his warehouse and a layout plan showing the position of store-rooms, warehouses etc.;

(vii) whether the applicant or any of his partners holds on the date of application or, held at any time in the past, individually or in partnership with others, any license for the sale of country spirit and if so, the details ;

(viii) proof of solvency of the applicant ;

(ix) receipted original challan showing the deposit of application fee.

(x) whether the applicant/ applicants is/ are liable to pay any dues to Government, such as arrears of Excise Duty or fees, Sales Tax, Income Tax etc. in respect of any other license held by him.

(3) (i) On receipt of the application for license, the District Collector shall, examine the suitability of the site, the building and with regard to any other matter and thereafter send the application along with his opinion to the Excise Commissioner.

(ii) The Excise Commissioner shall, after such further enquiry as he may think necessary, forward to the State Government with his opinion in this regard.

(ii) The State Government shall consider the application and the opinion of the Excise Commissioner and may sanction the grant of license ;

(iii) after the State Government has sanctioned the grant of license the applicant shall be called upon to make arrangements for the construction of the warehouse within six months of such communication. Upon completion of the building, he shall deposit two fresh copies of the plan with the Collector, who shall cause them to be verified and then submit one copy to the Commissioner for examination and comparison with the plan first submitted and for further verification that he may think necessary.

The applicant shall be bound to conform to the instruction of the Commissioner within a reasonable time, to be fixed by him, regarding any addition or alteration to the building which he considers necessary, whether before or after the final plans are submitted;

(iv) After the applicant has complied with the instruction as aforesaid, the Excise Commissioner shall approve the plans with such modifications as are necessary and shall send the same to the District Collector for grant of the license to the applicant.

(v) No addition or alteration to the building as shown in the plans finally approved by the Commissioner shall be made without the previous sanction of the Commissioner. When any addition or alteration is made with the previous sanction of the Commissioner, fresh plans shall be submitted to the Commissioner through the Collector where the warehouse is located.

(vi) It shall be open to the Commissioner to verify at any time any of the descriptions and plans mentioned hereinbefore, and on proof of error, to require fresh ones to be

submitted for sanction. Such verifications may be made by any officer deputed for the purpose and such officer shall be allowed full access to the premises. Sanction to the plan may be withheld in respect of which it differs from plan, already sanctioned, and unless it has been rectified to the satisfaction of the Commissioner. The wholesaler shall be bound to carry out such rectification within a reasonable time to be fixed by the Commissioner.

(4) Provided that when the application for wholesale warehouse licence of country spirit is made by an existing IMFL wholesale warehouse licensee and for an existing IMFL wholesale warehouse premises, the procedure provided in sub-rule (1), (2) and (3) of rule 614 above shall not be applicable.

(5) Before the license to the warehouse is granted by the District Collector, the applicant shall pay —

- (a) The prescribed security deposit which shall be equivalent to the licence fee;
 - (b) The licence fee of rupees fifty thousand only.
 - (c) Any other fee which may be required to be paid as per provisions of the Act or rules made thereunder.
- (6) (i) The license for the retail sale may be granted by the Collector with the previous sanction of the State Government.
- (ii) application for the grant of retail licenses may be submitted to the Collector along with receipted challan showing deposit of application fee ;
- (iii) the collector shall conduct such enquiry as he may think necessary and if he is satisfied with the suitability of the proposal in all respect including that of the site, the proposal shall be sent to the Excise Commissioner with his specific comments.
- (iv) The Excise Commissioner shall examine the proposal so sent by the Collector concerned and if he is satisfied, the same shall be forwarded to the State Government with his specific comments.
- (v) Licences for the retail sale of country spirit shall be granted by the District Collector with the previous sanction of the State Government.
- (vi) Before grant of such licence, a licence fee of rupees twenty thousand only and a security deposit equivalent to the licence fee as provided in rule 19(b) of these Rules shall be realized from the applicant.

(7) Provided that when the application for retail sale licence of country spirit is made by an existing Country Spirit retail sale licence holder (Mahal) or an IMFL retail sale licensee and for an existing Country Spirit retail or IMFL retail sale licensed premises, the procedure provided in sub-rule (i), (iii), (iv) and (v) of sub-rule (6) of rule 614 above shall not be applicable.

(8) No license shall be renewed if the licensee is in arrear of any Excise revenue or fee payable for the license unless otherwise directed by the Excise Commissioner.

615. Label, batch number, maximum retail price and holograms.— (1) The capsuled or sealed (ROPP) bottles shall be labelled. A distinct serial number, to be known as the batch number, shall be allotted to each bottle and this number along with the date of manufacture is to be printed on the label at the time of bottling. The label shall also contain printed instructions showing –

- (a) description of the guaranteed fluid contents in litres and/or millilitres ;
- (b) alcoholic strength of the contents ;
- (c) brand name ;
- (d) description of the product ;
- (e) place of manufacture ;
- (f) full name and address of the manufacturer and the date of manufacture ;
- (g) in case of products meant for sale in Assam, the legend “For sale in Assam only” ;
- (h) in case of products meant for sale in Assam, the maximum retail price (MRP) inclusive of all taxes of the product.

(2) No label shall be used unless the same has been duly registered under these rules. No country spirit shall be manufactured or sold or offered for sale in bottles by the manufacturer or wholesaler in Assam unless the brand names under which and the label and measure in litre with which it is to be manufactured or sold, have been registered with the Excise Commissioner and a certificate authorizing manufacture and sale under such brand name and with such label for each measure has been granted by him.

(3) The registration shall be for a period not exceeding one year from the first day of April to the thirty first day of March.

A fee of rupees twenty thousand shall be payable by the licensee for the certificate under sub-rule (2) and rupees twenty thousand for renewal thereof.

(4) Application for registration of a brand and label of country spirit under sub-rule (2) shall be made to the Excise Commissioner at least two months prior to its manufacture or sale or offer for sale:

Provided that the application for renewal of the existing brands and labels shall be submitted to the Excise Commissioner by the month of February every year.

(5) Application submitted under sub-rule (4) shall be accompanied with the following particulars :—

(a) the brand name under which and the measure in litres or millilitres in which the country spirit is proposed to be manufactured or sold ;

(b) the name and address of the manufacturer ;

(c) the date of manufacture ;

(d) certificate from the manufacturer to the effect that the applicant is authorized to apply for registration of such brands and labels ;

(e) specimen copies of the labels, authenticated by the applicant with his signature in full and date showing —

(i) the particulars mentioned in clause (a), (b) and (c), and

(ii) in case of products meant for sale in Assam, the printed inscription "For sale in Assam only" :

(f) a copy of the challan showing the payment of fee for registration :

Provided that in case of renewal of certificate for the existing brands and labels, the challan showing the payment of renewal fee shall be dated prior to the date of expiry of the existing registration.

(6) The registration fee payable shall be half of the prescribed registration fees as may be applicable in case registration is necessitated by any change in the particular(s) of the

label already registered excepting changes in one or more of the following particulars when the prescribed registration fee in full shall be payable:

- (i) Brand name.
- (ii) Name of the manufacturer.
- (iii) Registered address of manufacturer.
- (iv) Measures in litres/millilitres.
- (v) Strength of country spirit.
- (vi) Description of content.

(7) A correct and up-to-date record of all brands and labels, which are registered for manufacture or sale of country spirit or whose registration is renewed from time to time, shall be maintained separately by the Excise Commissioner.

(8) The labels on the bottles of the country spirit intended to be manufactured or sold by a permit granted under sub-rule (2) shall conform to the labels registered by the Excise Commissioner and shall contain particulars under sub-rule (5) and/or such other particulars as may be required under any other rule for the time being in force:

(9) No country spirit shall be sold or offered for sale in bottles in Assam unless the words "For sale in Assam only" are prominently printed on the label with which it has to be sold except in specific cases where the Excise Commissioner has allowed any exemption in writing.

616. Strength of country spirit to be sold by retail sale: Country spirit of 60° under proof (as printed in the label fixed on the bottles) in measures of 600 ml or 300 ml in transparent glass/PET bottles fitted with pilfer-proof seals/ capsules are to be sold to the wholesalers by the manufacturers and to the retailers by the wholesalers to whom a license may be granted for the purpose. One case of Country Spirit will contain 20 bottles of 600 ml i.e. 12 BL or equivalent quantity.

617. General provisions regarding sale of country spirit: The provisions contained in rule 6, 7, 8, 9, 10, 11, 16, 17 and 18 of these Rules shall apply *mutatis mutandis* to the import/ transport/ sale of country spirit also."

- Omission of rule:** 4. In the principal Rules, the provisions contained in rule 145 to rule 274 in Part-II of the
145 to rule 274 said Rules shall be omitted.
- Omission of rule:** 5. In the principal rules, in rule 280, the existing provision shall be omitted.
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- Amendment of** 6. In the principal rules, in rule 298, the existing provision in sub-rule (i) and (ii) shall
rule 298 be deleted and sub-rule (iii) shall be renumbered as rule 298.

R. PRASAD,

Commissioner and Secretary to the Govt. of Assam,
Excise Department.