

The  
Dadra And Nagar Haveli  
Gazette  
सरकारी राजपत्र  
संघ प्रदेश दादरा एवं नगर हवेली, प्रशासन



भारत सरकार / Government of India

असाधारण

EXTRAORDINARY

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MINISTRY OF LAW AND JUSTICE

( Legislative Department )

New Delhi, the 25th January, 2012 / Magha 5, 1933 (Saka)

THE DADRA AND NAGAR HAVELI EXCISE REGULATION, 2012

( 1 OF 2012 )

Promulgated by the President in the Sixty-second Year of the Republic of India.

A Regulation to consolidate the excise laws relating to manufacture, import, export, transport, possession, sale and purchase of liquor and other intoxicants in the Union Territory of Dadra and Nagar Haveli and for matters connected therewith or incidental thereto.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by her :-

## CHAPTER-I

### PRELIMINARY

1. (1) This Regulation may be called the Dadra and Nagar Haveli Excise Regulation, 2012. Short title,  
extent and  
commencement

(2) It extends to the whole of the Union territory of Dadra and Nagar Haveli.

(3) It shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint.

2. In this Regulation, unless the context otherwise requires, - Definitions

(1) “Administrator” means the Administrator of the Union Territory of Dadra and Nagar Haveli appointed by the President under article 239 of the Constitution;

(2) “alcohol” means ethyl alcohol of any strength and purity having the chemical composition  $C_2H_5OH$ ;

(3) “alcoholic beverage or Potable liquor” means any beverage containing alcohol in conformity with Bureau of Indian Standards, which may be intoxicating and is fit, for human consumption;

(4) “alcoholic strength by volume (% Volume) of mixture of water and alcohol” means the ratio of volume of alcohol, measured at 20° C, contained in the total volume of the mixture;

(5) “Appellate Authority” means the Appellate Authority referred to in section 76;

(6) “authorized officer” means an officer authorised to exercise any of the powers to perform any of the duties and functions under the provisions of this Regulation and Rules framed thereunder;

(7) “Beer” means alcoholic beverage prepared from malt or grain with or without addition of sugar and hops and includes black beer, ale, stout, porter and such other substance as may be specified by the Administrator by notification;

(8) “BIS Standards” means standard specified under the Bureau of Indian Standards Act, 1986 and the rules made thereunder or in any other law for the time being in force; 63 of 1986

(9) “black jaggery” means coarse brown sugar made from palm trees or cane juice ordinarily unfit for human consumption, but contains sufficient quantity of fermentable sugar for manufacture of ethyl alcohol;

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- (10) “blending” means mixing of two or more spirits of different strengths and different qualities;
- (11) “Board of Experts” means the Board of Experts constituted under section 11;
- (12) “bottling” means transfer of liquor from a cask or other vessel to a bottle or other approved receptacle for the purpose of sale whether any process of rectification be employed or not and includes rebottling;
- (13) “brewery” means premises where beer is manufactured and includes every place therein where beer is stored or wherefrom it is issued;
- (14) “compounding” means the manufacture of alcoholic beverage by addition to spirit of a flavouring or colouring matter or both;
- (15) “counterfeit liquor” means a liquor in respect of which –
- (i) there is any violation of any rights under the Trade Marks Act, 1999 or the Copyright Act, 1957 or such other law for the time being in force; or. 47 of 1999  
14 of 1957
  - (ii) in respect of which an offence under section 481 or section 483 or section 486 of the Indian Penal Code has been committed; 45 of 1860
- (16) “countervailing duty” means any duty of excise imposed under this Regulation on excisable articles manufactured or produced outside the Union Territory and imported into the Union Territory;
- (17) “country or traditional liquor” means plain or spiced spirit which has been manufactured in India from material recognized as base for country or traditional spirit, namely, mahua, rice, gur, molasses etc;
- (18) “denaturant” means any substance completely miscible in spirit and of such a character that its addition renders the material, or any aqueous dilution of it, non-potable;
- (19) “denatured spirit” means spirit with an added denaturants to render it effectively and permanently unfit for human consumption;
- (20) “Deputy Commissioner” means the Deputy Commissioner appointed under section 5;
- (21) “distillery” means premises where spirit is manufactured and includes every place therein where it is stored or wherefrom it is issued;
- (22) “District Excise Officer” means the District Excise Officer appointed under section 5;
- (23) “e-governance” includes use of information and communication technology to promote efficient and cost-effective service to the public;
- (24) “excisable article” means any alcoholic liquor for human consumption or

- any other article which the Administrator may declare to be an excisable article;
- (25) “excise duty” means such excise duty or countervailing duty, as the case may be, as mentioned in entry 51 of List II in the Seventh Schedule to the Constitution;
- (26) “Excise Commissioner” means the officer appointed as Excise Commissioner by the Administrator under section 3;
- (27) “Excise Officer” means any officer or person appointed or invested with powers under the Regulation;
- (28) “excise revenue” means revenue derived or derivable from any payment, duty, fee, tax, confiscation or fine imposed or ordered under this Regulation, or of any other law for the time being in force relating to liquor, but does not include fine imposed by a court of law;
- (29) “excise tree” includes the gul mahua, coconut, palm, palmyra, date, begani or doddasal tree or any other tree, the fermented or unfermented juice of which contains alcohol and from which toddy or any other liquor can be prepared;
- (30) “excise year” means 1st day of April of a year to the 31st day of March of the next year;
- (31) “export fee” means the fee prescribed by the Administrator for export of liquor;
- (32) “export” means to take out of the Union Territory of Dadra and Nagar Haveli to any other State or Union territory within the country;
- (33) “extra neutral alcohol or silent spirit” means spirit as may be specified by the relevant Central Government Authority;
- (34) “fermented liquor” means liquor obtained by the process of fermentation and includes beer, ale, stout, porter, wine, pachwai, fermented tari and any other similar liquor;
- (35) “foreign liquor” means any liquor imported by land, sea or air into India;
- (36) “gauge” means to determine the quantity of spirit contained in, or taken from any cask or other receptacle or to determine the capacity of any cask or receptacle;
- (37) “Government” means the Administrator of Dadra and Nagar Haveli;
- (38) “hop” means ripened cones of female hop plant used for giving flavour to malt liquor;
- (39) “Illicit liquor” means any liquor manufactured or stored or distributed or sold, in contravention of the provisions of this Regulation or rules frame

thereunder or liquor on which appropriate duty or fee leviable under this Regulation or rules framed thereunder, has not been paid and includes foreign liquor on which appropriate duty of custom has not been paid;

- (40) “import” means to bring into Union territory of Dadra and Nagar Haveli from any other State or Union territory of the country;
- (41) “import fee” means the fee prescribed by the Government for import of liquor;
- (42) “Import into India” with its grammatical variations and congnate expressions, means bringing into the Union territory from any place outside India;
- (43) “Indian liquor” means liquor manufactured in India by process of distillation or using alcohol obtained by distillation such as whisky, brandy, rum, gin, vodka, liquors, but does not include country liquor or fermented liquor;
- (44) “Intoxicant” means any liquor or any substance from which liquor may be manufactured and includes any substance declared as intoxicant by the Administrator;
- (45) “licence fee” means the fee prescribed for issue of license under this Regulation;
- (46) “licence” means a licence granted under this Regulation;
- (47) “liquor” means any alcoholic beverage and includes whisky, brandy, beer, wine, toddy, tari, pachwai, vodka, gin, tequila, country liquor, arrack and intoxicating liquid consisting of or containing alcohol, besides any similar substance which the Administration may, by notification, declare to be liquor for the purposes of this Regulation;
- (48) “London proof spirit” means a mixture of ethyl alcohol and water which at a temperature of 15.5 degrees centigrade has a specific gravity of 91984 and contains 49.24 percent weight or 57.06 per cent volume of alcohol;
- (49) “major offences” means the offences punishable under section 36, 37, 38, 40, 41, 45, 46 and 47 of this Regulation;
- (50) “malt” means the germinated barley;
- (51) “manufactory” means any distillery, brewery, winery or any establishment distilling, brewing, manufacturing, blending or bottling liquor;
- (52) “manufacture” includes any process -
  - (a). incidental or ancillary to the completion of a manufactured liquor; or
  - (b). whether natural or artificial, by which any liquor is produced or prepared and also re-distillation and every process for the rectification,

reduction, flavouring, blending or colouring of liquor; or

- (c). which in relation to liquor involves packing or repacking of such article in a bottle or unit package or labeling or re-labeling of bottles or unit package including the declaration or alteration of Maximum Retail Price (MRP) on it or adoption of any other treatment on the excisable article for sale to the consumers.

*Explanation* - For the removal of doubts, it is hereby declared that labeling of bottles or unit packages, imported into India or into the Union territory, to comply with statutory requirements shall not be construed as manufacture;

- (53) “manufacturer” means any person who manufactures Indian liquor and intoxicants and includes a manufacturer of alcohol subject to excise duty under the Central Excise Act, 1944; 1 of 1944
- (54) “mashtun” means any vessel in which malt or grain exhausted in the course of brewing;
- (55) “minor offence” means the offences other than the major offences under this Regulation;
- (56) “molasses” means heavy dark coloured viscous liquid produced from residual syrup drained away in the final stage of manufacture of gur or sugar including khandsari sugar from sugarcane or gur, when liquid as such or in any form or ad-mixture contains sugar which can be fermented;
- (57) “MRP” means the maximum retail price at which the liquor may be sold to the ultimate consumer and shall include all taxes, freight, transport charges, commission or trade margin payable to dealers and all charges towards marketing, delivery, packing forwarding and the like, as the case may be;
- (58) “notification” means a notification issued under this Regulation or the rules made thereunder and published in the Gazette of Union territory of Dadra and Nagar Haveli;
- (59) “officer-in-charge” means the excise officer authorized to supervise and control manufactory or warehouse;
- (60) “pachwai” means fermented rice, millet or other grain, and includes liquid obtained therefrom, whether diluted or undiluted, but does not include beer;
- (61) “permit” means an authorization granted under this Regulation and the rules made thereunder;
- (62) “police station” means a police station having jurisdiction over the place and any other place, which the Administrator may by notification declare to be a police station for the purposes of this Regulation;
- (63) “prescribed” means prescribed by rules, made by the Administrator under

this Regulation;

- (64) “receiver” means a vessel with which the spirit discharges directly from a still;
- (65) “rectified spirit” means un-denatured alcohol including absolute alcohol, extra neutral alcohol and alcohol derived from malt as may be specified by the Bureau of Indian Standard;
- (66) “retail sale” means sale in quantities not exceeding the limits of sale by retail for any consideration or not;
- (67) “sales tax or value added tax” means tax on sale or purchase of goods referred to in Entry 54 of List II of the Seventh Schedule to the Constitution;
- (68) “spirit” means any liquor containing alcohol obtained by distillation, whether denatured or not;
- (69) “spurious liquor” means liquor which has been adulterated with an object to bring intoxication easily and is harmful to consumers;
- (70) “Still” means an apparatus for distillation or manufacture of spirits and includes any part thereof;
- (71) “toddy and tari” means fermented or unfermented juice drawn from a coconut, palmyra, date or any other kind of palm tree;
- (72) “transport” means to move from one place to another within the Union territory.
- (73) “warehouse” means a place where storage of liquor is permitted and includes a relevant part of manufactory;
- (74) “wholesale sale” means sale in quantities exceeding the limit of sale by retail;
- (75) “Wine” means a fermented juice of grapes or other fruits with or without the addition of sugar or jaggery containing self generated alcohol and includes fortified wine;
- (76) “winery” means premises where wine is manufactured and includes every place therein where wine is stored or wherefrom it is issued;
- (77) “wort” means the liquor obtained by exhaustion of malt or grain or by the solution of saccharine matter in the process of brewing;

**CHAPTER II**  
*ESTABLISHMENT AND CONTROL*

Appointment of Excise Commissioner **3.** The Administrator may, by notification, appoint an officer as the Excise Commissioner who shall be the chief controlling authority for administration of this Regulation in the Union territory of Dadra and Nagar Haveli.

Powers and functions of Excise Commissioner **4.** The Excise Commissioner shall exercise and perform the following powers and functions namely :-

- (a) to regulate, control and monitor manufacture, possession, import, export, transport, sale and consumption of liquor and other intoxicants;
- (b) to curb illegal trade in liquor and illicit distillation;
- (c) to protect excise revenues of the Union territory and ensure prompt recovery;
- (d) to submit returns and informations as required by this Regulation or the rules framed thereunder, upon all matters concerning excise;
- (e) to ensure social well-being through education for responsible drinking;
- (f) to take adequate steps for imparting training to the excise staff in preventive and detective work;
- (g) to coordinate in the matters covered by this Regulation with other authorities;
- (h) to introduce e-governance in various aspects of excise administration and to maintain on the national network information on manufacture, possession, import, export, transport, sale of liquor and other intoxicants;
- (i) to submit to the Administrator an annual report on the administration of this Regulation in such form as may be prescribed;
- (j) to perform such other functions and to exercise such other powers as may from time to time be entrusted or delegated to him by the Administrator;

Appointment of certain officers and staff **5.** The Administrator may appoint such number of Deputy Commissioners, District Excise Officers and such other Officers and staff as it may deem fit for the purpose of performing the functions under this Regulation.

Excise  
Intelligence  
Bureau

**6.** (1) There shall be an Excise Intelligence Bureau headed by the Excise Commissioner and consisting of such number of excise officers and staff as may be appointed by the Administrator or by the Excise Commissioner with the prior approval of the Administrator.

(2) The Excise Intelligence Bureau shall, -

- (a) collect intelligence, keep surveillance and maintain information of excise offences;
- (b) collect and disseminate information regarding prominent excise offenders and history sheeters;
- (c) monitor detection, investigation and trial of offences under this Regulation; and
- (d) maintain information network on manufacture, possession, transport, sale, import or export of liquor or other intoxicants.

**7.** (1) Subject to the provisions contained in sub-section (1) of section 14, the Administrator may issue licence or permit to any Government Corporation or Government Company or a Government Agency or an autonomous body, owned or controlled by the Government for the purposes of import and retail vending of liquor in the Union territory.

Excise  
Administration

(2) Save as otherwise provided in sub-section (1), the Deputy Commissioner shall be the licensing authority who shall exercise all powers and functions under this Regulation, subject to the general control and supervision of the Excise Commissioner.

(3) The Deputy Commissioner shall, within the limits of his jurisdiction, exercise such powers and perform such duties and functions as are assigned by or under the provisions of this Regulation subject to such control as the Administrator or the Excise Commissioner may from time to time direct.

(4) The District Excise Officer and other subordinate officers shall assist the Deputy Commissioner in exercising his functions.

**8.** (1) The Administrator may, by order, delegate his powers to the Excise Commissioner subject to such limitations and conditions as may be specified in the order of delegation.

Delegation and  
withdrawal of  
powers

(2) The Excise Commissioner and Deputy Commissioner may, by order, delegate their powers under this Regulation to any subordinate officer subject to such limitations and conditions as may be specified in the order of delegation.

(3) The Administrator or the Excise Commissioner or the Deputy Commissioner, as the case may be, may by an order, also withdraw from any officer or person any or all the powers so delegated.

**9.** The Administrator may, by notification, invest the power with any officer of the Union territory not being an Excise Officer, to perform all or any of the powers or functions of any Excise Officer under the Regulation. Investing persons with special powers

**10.** The Excise Commissioner may grant such reward to such officers and employees under this Regulation and also to such informers for such work, subject to such terms and conditions as may be prescribed. Reward for exemplary performance

**11.** (1) The Administrator may constitute the Board of Experts consisting of such number of members, with such qualifications and for such period as may be prescribed, for the purpose of advising the Administrator on the technical or legal issues relating to advertisement of liquor, use of denaturants and such other legal or technical aspects as may be considered necessary. Board of Experts

(2) Without prejudice to sub-section (1), the general functions of the Board of Experts shall be to determine as to whether -

- (a) any flavouring extract, essence or syrup containing alcohol is an article fit for use as intoxicating liquor; or
- (b) any communication amounts to an advertisement for soliciting use of liquor or whether it is informative or educative communication for responsible drinking; or
- (c) any denaturant can be used as effective denaturant and whether it suits or harms manufacture of any chemicals; or
- (d) any other matter as may be referred to by the Administrator.

### CHAPTER III

#### LICENCE AND PERMIT FOR MANUFACTURE, POSSESSION, SALE, ETC., OF INTOXICANTS

Prohibition of manufacture, import, export, sale, etc., of intoxicants

**12.** (1) No person shall construct or establish any manufactory or warehouse or manufacture, bottle, import, export, transport, transit, collect, possess, sell, or purchase any liquor or use, keep or have in his possession any still, utensil, implement, apparatus, label, cork, capsule or seal for manufacture of any liquor and other intoxicants except under the authority and in accordance with the terms and conditions of a licence or letter of intent or permit granted under this Regulation and rules framed thereunder:

Provided that possession of labels, corks or capsules by its printer or manufacturer, as the case may be, will not amount to illegal possession constituting an offence if the label, cork or capsule is printed or

manufactured under the authority from the holder of license to manufacture liquor and other intoxicants under this Regulation.

(2) No person shall engage in manufacture of alcohol exclusively for industrial use unless he is registered with the Excise Commissioner in such manner as may be prescribed.

Grant of letter of intent licence or permit.

**13.** Every letter of intent, licence or permit under this Regulation shall be granted on payment of such fees for such period and subject to such terms and conditions and in such form and shall contain such particulars as may be prescribed.

Qualification for grant of licence

**14.** (1) While considering an application for grant of a licence or permit, the authorised officer shall ensure that the applicant -

- (a) is a citizen of India;
- (b) is above twenty-one years of age;
- (c) is not a defaulter or blacklisted or debarred from holding an excise licence;
- (d) submits an affidavit as proof for the following, namely :-

- (i) that he possesses or has an arrangement for taking on rent a suitable premises for conducting the business and the said premises is located more than fifty metres away from any medical institution, education institution, religious institution, women hostel, orphanage, hospital, primary health centre or community health centre;
- (ii) that the premises have not been constructed in violation of any law or rules;
- (iii) that he possesses good moral character and has no criminal background nor has been convicted of any offence punishable under this Regulation or other law for the time being in force;
- (iv) that he shall not employ any salesman or worker or representative who has criminal background or suffers from any infectious or contagious diseases or is below twenty-one years of age;
- (v) that he does not owe any public dues or dues to the Administrator;
- (vi) that he is solvent and has the necessary funds or has made arrangements for the necessary funds, for conducting the business:

Provided that the details of such funds shall be made available to authorised officer, if so required.

(2) The licence or permit shall be liable for cancellation if any statement made in the affidavit or any document produced with the application is found to be false or forged.

Power to take security and counter part agreement

**15.** Subject to such conditions as may be prescribed, the authority granting a licence under this Regulation may require the licensee to -

- (a) give security for the observance of the terms of his licence; and
- (b) execute a counterpart agreement in conformity with the tenor of his licence.

**16.** (1) No licence or permit granted under this Regulation shall be deemed to be invalid by reason merely of any technical defect, irregularity or omission in the licence or permit, or in any proceeding conducted prior to grant thereof.

Technical defects in licence and permit

(2) The decision of the licensing authority, as to what is a technical defect, irregularity or omission shall be final and binding.

**17.** (1) Whenever the authority which granted a licence or permit under this Regulation considers that such licence or permit should be withdrawn for any reason, it may do so, on expiry of 21 days notice of its intention to do so forthwith, assigning reasons therefor in writing.

Power to withdraw licence and permit

(2) If any licence or permit is withdrawn, the licensee or the permit holder shall be paid such sum, by way of compensation as the authority who granted licence or permit, may direct and refund any fee paid in advance or deposit made by the licensee in respect thereof after deducting the amount recoverable by the Government.

**18.** (1) Subject to such restrictions as may be prescribed, the authority who granted licence or permit under this Regulation may, after giving reasonable opportunity of being heard, suspend or cancel the licence or permit in the following circumstances, namely:-

Power to suspend or cancel licence and permit

- (a) if the licence or permit is transferred or sub-let by the holder thereof without the permission of the said authority ;
- (b) if any excise revenue payable by the holder thereof is not duly paid;
- (c) in the event of any breach in terms and conditions of such licence or permit by the holder or by his employee, or agent;
- (d) if the holder of licence or permit or his agent or employee of such holder is convicted of an offence punishable under this Regulation or any other law for the time being in force, relevant to and connected with excise matters or relating to excise revenue or of any cognizable and non-bailable offence;
- (e) if the purpose for which the licence or permit was granted ceases to exist;
- (f) if the licence or permit has been obtained through misrepresentation or fraud.

(2) When a licence or permit held by such person is cancelled under sub-section (1), the aforesaid authority may cancel any other licence or permit granted to such person under this Regulation or under any other law relating to excise revenue.

(3) In the case of cancellation or suspension of licence or permit under sub-section (1), the fee payable for the balance of the period for which any licence or permit shall have been current but for such cancellation or suspension, may be recovered from the ex-licensee as excise revenue.

(4) The holder of a licence or permit shall not be entitled to any compensation for the cancellation or suspension thereof nor shall be entitled to refund of any fee paid or deposit made in respect thereof.

**19.** No person to whom a licence or permit has been granted, shall be entitled to claim any renewal thereof, and no claim shall lie for damages or otherwise in consequence of any refusal to renew a licence or permit on the expiry of the period for which the same remains in force.

Bar to right of renewal and to compensation

**20.** No holder of a licence granted under this Regulation shall surrender his licence except on the expiration of one month's notice in writing given by him to the Deputy Commissioner of his intention to surrender the same on payment of the fee payable for the licence for the whole period for which it would have been current but for the surrender.

Surrender of licence or permit

Provided that, if the Deputy Commissioner is satisfied that there are sufficient reasons for surrendering the licence, he may remit to the holder thereof the sum so payable on surrender or any portion thereof.

Transfer of licence or permit

**21.** Licence or permit granted under this Regulation shall not be transferable except with the prior approval of the Excise Commissioner or of any officer authorized by him subject to such terms and conditions as may be prescribed.

Grant of exclusive privilege of manufacture, etc of any liquor or other intoxicants.

**22.** Subject to the provisions of this Regulation and subject to such terms and conditions as may be prescribed, the Excise Commissioner may grant to any person a licence or lease or both, either jointly or severally, for the exclusive privilege of manufacturing and or of supplying by wholesale and sale by retail, any liquor or other intoxicants within any local area.

Removal of liquors from manufactory, warehouse etc on payment of duty

**23.** No liquor or other intoxicants shall be removed from any manufactory, warehouse or other place of storage established under this Regulation unless duty payable has been paid or a bond, as may be prescribed has been executed for the payment thereof.

Prohibition of sale to certain persons.

**24.** No person or licensed vendor or his employees or agent shall sell or deliver any liquor to any person apparently under the age of twenty-one years whether for consumption by self or others.

Prohibition of employment of certain persons

**25.** No licensee shall employ or permit to be employed in his premises any person under the age of twenty-one years or suffering from contagious disease.

Closing of shops for preservation of public peace

**26.** The District Magistrate or any other officer authorized by him may, by notice in writing to the licensee, require that any shop in which any liquor or other intoxicants is sold shall be closed at such times or for such period as he may think necessary for public peace:

Provided that the closure days in a licensing year shall not exceed seven days in all or more than three days continuously at any one time:

Provided further that if the Excise Commissioner or any Officer authorised by him in this behalf is of the opinion that any particular shop or all shops in any particular area shall be closed for a period exceeding seven days in a licensing year or more than three days continuously at any one time, he may with prior sanction of the Administrator, permit to do so.

## CHAPTER – IV

### EXCISE REVENUE

Nature and components of excise revenue

**27.** The excise revenue shall be levied and recovered under the following heads, namely,

- (a) duty;
- (b) licence fee;
- (c) label registration fee; and
- (d) import or export fee.

Excise duty and countervailing duty

**28.** (1) There shall be levied and collected at such rates and in such manner as may be prescribed, duties of excise on all liquor and other intoxicants which are produced or manufactured in the Union territory not exceeding the rate as set forth in the Schedule.

(2) There shall be levied and collected in such manner as may be prescribed, countervailing duties of excise, on all liquor and other intoxicants for human consumption manufactured or produced elsewhere in India and imported into the Union territory equal to excise duty for the time being leviable on the liquor and other intoxicants if produced or manufactured in the Union territory.

Provided that if a like item is not so produced or manufactured, the countervailing duty shall be equal to the duty which would be leviable on the class or description of items to which the imported liquor belong.

(3) There shall be levied and collected fee for issue of licence or permit subject to such terms and conditions as may be prescribed.

(4) The excise duty or the countervailing duty may be levied in one or more of the following manners, namely :-

(a) excise duty to be charged in the case of liquor and other intoxicants either on the quantity produced in, or passed out of a manufactory or warehouse licensed or established under this Regulation, or in accordance with such scale of equivalents, calculated on the quantity of materials used or by the degree of attenuation of the wash or wort, as may be prescribed;

(b) the import, export or transport duties assessed in such manner as the Administrator may direct.

**29.** (1) Where under this Regulation, the duty of excise is chargeable on any liquor or other intoxicants with reference to value, then, such value shall be deemed to be the maximum retail price declared on such article less amount of abatement, if any, from such maximum retail price.

Valuation of liquor or other intoxicants for the purposes of charging of excise duty.

(2) Notwithstanding anything contained in sub-section (1), where duty of excise is chargeable on any liquor or other intoxicants with reference to value, the Administrator may, by notification, declare that such value shall be the ex-factory price :

Provided that where ex-factory price is not ascertainable for some reason, the nearest ascertainable equivalent thereof may be determined in such manner as may be prescribed.

(3) The Administrator may, for the purpose of allowing any abatement under sub-section (1), take into account the amount of duty of excise, post-manufacturing expenses, sales tax and other taxes, if any, payable on such goods.

(4) The manufacturer shall declare ex-factory price or maximum retail price, as the case may be, of liquor or other intoxicants in such manner as may be prescribed.

*Explanation* - For the purposes of this section, “ex-factory price” means the cash price actually paid or payable for the liquor or other intoxicants at which liquor or other intoxicants are ordinarily sold by the manufacturer to a wholesaler for delivery at the place of manufacture, where buyer and seller are so associated that there is no mutuality of interest and the price is the sole consideration for sale but excludes excise duty, sales tax and other taxes or fees payable thereon.

**30.** The ex-factory price and maximum retail price shall be declared by the manufacturer or the licensee along with the application for registration of brand & label to the Excise Commissioner:

Declaration of ex-factory and maximum retail price.

Provided that maximum retail price shall be determined based on declared ex-factory price, applicable duties or fees, margins to wholesalers or retailers and any other declared basis as may be prescribed.

**31.** (1) All duties, fees, taxes, fines payable to the Union territory Administration under this Regulation may be recovered from the persons liable to pay the same or from his surety or his agent as if they were arrears of land revenue.

Recovery of duty and levies and lien on the property of defaulter

(2) In the event of default by any person to whom license has been granted under this Regulation, warehouse, shop or premises and all fittings, apparatus, stocks of liquor and other intoxicants or materials for the manufacture of the same, held therein shall be liable to be attached towards any claim for excise revenue or in respect of any loss incurred by the Union territory Administration through such default and be sold to satisfy such claim which shall be a first charge upon the proceeds of such sale.

(3) Where the duty is not levied or not paid or short-levied or short –paid or erroneously refunded, -

(a) the District Excise Officer may, within three years from the relevant date, serve notice on the person chargeable with the duty of excise which has not been levied or paid or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

*Explanation(1).* – For the purposes of this clause, where the service of the notice is stayed by an order of the court, the period of such stay shall be excluded in computing the aforesaid period of three years.

*Explanation(2).* – For the purpose of this clause “relevant date” means,

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(i) in a case in which duty of excise has not paid or has been short-levied or short-paid, the date on which the duty is to be paid under this Regulation or the rules made thereunder;

(ii) in a case where duty of excise is provisionally assessed under this Regulation or the rules made thereunder, the date of adjustment of duty after the final assessment thereof;

(iii) in a case where duty of excise has been erroneously refunded, the date of such refund;

(b) the District Excise Officer shall, after considering the representation, if any, made by the person on whom notice is served under sub-section (1), determine the amount of duty of excise due from such person (not being in excess of the amount specified in the notice) and thereupon such person shall pay the amount so determined.

Interest payable for failure to pay excise revenue.

**32.** If the duty of excise payable by a person under this Regulation or the rules made thereunder is not paid within time, he shall be liable to pay on the sum due, a simple interest at the rate of twelve per cent. per annum from the day next following the day on which such payment became due.

*Explanation.-* For the purposes of this section, where the duty determined to be payable is reduced or increased by the Appellate Authority or the court, the interest shall be payable on such reduced or increased amount of duty, as the case may be.

Power to reduce or waive interest in certain cases.

**33.** Notwithstanding anything contained in this Regulation, the Excise Commissioner, may on an application made in this behalf by a person, with the approval of the Administrator and after recording his reason for so doing, reduce or waive the amount of any interest payable by him under this Regulation if he is satisfied that –

(a) to do otherwise would cause genuine hardship to the person having regard to the circumstances of the case; and

(b) the person has co-operated in any proceeding for the recovery of any amount due from him.

Excise revenue to be paid irrespective of pendency of any writ petition, suit etc

**34.** Notwithstanding that a writ petition has been preferred or a suit or other proceeding has been instituted in any court or any appeal has been filed before any Tribunal or before the Excise Commissioner, or a revision has been filed before the Administrator, any sum due to the Union territory Administration under this Regulation as a result of demand or order made or passed by any officer or authority empowered in this behalf by or under this Regulation, shall be payable in accordance with such demand or order unless and until such payment has been stayed by the competent authority.

**35.** Every licensee shall maintain such accounts and submit to the concerned officers such returns in such forms, containing such particulars relating to stock, apparatus, excise duty or fee payable or paid and such other information at such interval as may be prescribed.

Accounts and returns.

## CHAPTER V

### *OFFENCES AND PENALTIES*

**36.** (1) Whoever, in contravention of this Regulation or of any rule, notification or order made, or condition of license or permit granted or issued thereunder, -

Penalties for illegal manufacture, sale, import etc.

- (a) manufacturers, imports, exports, transports or removes any liquor and other intoxicants;
- (b) constructs or works any manufactory or warehouse;
- (c) bottles any liquor for purposes of sale ;
- (d) uses, keeps or possesses any materials, stills, utensils, implements or apparatus whatsoever for the purpose of manufacturing any liquor other than toddy or tari;
- (e) possesses any material or film either with or without Union territory logo or wrapper or any thing in which liquor can be packed, or any apparatus, or implement or machine for the purpose of packing any liquor; or
- (f) sells, transports, possesses or buys any liquor beyond prescribed quantity, shall be punished –

- (A) in the case of an offence falling under clause (a),-
  - i) where the liquor or other intoxicants involved in the offence is less than the prescribed value, with imprisonment for a term which shall not be less than one year but which may extend to five years and shall also be liable to fine which shall not be less than fifty thousand rupees or five times of the value of liquor or other intoxicants, whichever is higher;
  - ii) where the liquor or other intoxicants involved in the offence exceeds the prescribed value, with imprisonment for a term which may extended to seven years and with fine which may extend to one lakh rupees or five times of the value of liquor;
- (B) in the case of an offence falling under clause (b), with imprisonment for a term which may extend to three years and also with fine which may extend to fifty thousand rupees;
- (C) in the case of an offence falling under clause (c), with imprisonment which may extend to one year and also with fine which may extend to one lakh rupees or five times of the value of liquor or other intoxicants, whichever is higher;
- (D) in the case of an offence falling under clause (d) with imprisonment which may extend to six months and also with fine which may extend to twenty thousand rupees :

- (E) in the case of an offence falling under clause (e), with imprisonment which may extend to three months and also with fine which may extend to fifty thousand rupees ;
- (F) in the case of an offence falling under clause (f), with imprisonment which may extend to three months and also with fine which may extend to one lakh rupees or five times of the value of liquor or other intoxicants, whichever is higher.

(2) If any offence is punishable under sub-section (I) is committed by a person not holding a valid license of permit under this Regulation, he shall be liable to twice the penalty prescribed for the said offence..

Penalty for rendering denatured spirit fit for human consumption

**37.** Whoever, renders or attempts to render fit for human consumption any spirit which has been denatured, or has in his possession any spirit in respect of which he knows or has reason to believe that any such attempt has been made, shall be punished with imprisonment for a term which shall not be less than two years, but which may extend to three years, and also with fine, which may extend to two lakh rupees or five times of the value of liquor or other intoxicants, whichever is higher.

Penalty for mixing noxious substance with liquor

**38.** Whoever, mixes or permits to be mixed with any liquor other intoxicants sold or manufactured or possessed by him any noxious drug or any foreign ingredient likely to cause disability or grievous hurt or death to human beings, shall be punishable,-

- (a) if as a result of such an act, death is caused to any person, with death or imprisonment for life and shall also be liable to fine which may extend to ten lakh rupees;
- (b) if as a result of such an act, disability or grievous hurt is caused to any person, with imprisonment for a term which shall not be less than seven years, but which may extend to imprisonment for life, and with fine which may extend to five lakh rupees;
- (c) if as a result of such an act, any other consequential injury is caused to any person, with imprisonment for a term which may extend to one year and shall also be liable to fine which may extend to two lakh fifty thousand rupees;
- (d) if as a result of such an act, no injury is caused to any person, with imprisonment which may extend to six months and with fine which may be extend to one lakh rupees or five times the value of liquor or other intoxicants, whichever is higher,

Explanation - For the purpose of this section the expression “grievous hurt” shall have the same meaning as assigned to it in section 320 of the Indian Penal Code,

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Order to pay compensation

**39.** (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the Court, when passing an order under this Regulation

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may, if it is satisfied that death or injury has been caused to any person due to consumption of a liquor or other intoxicants sold in any place, order the manufacturer or the seller, whether or not he is convicted of an offence, to pay, by way of compensation, an amount not less than three lakh rupees to the legal representatives of the each deceased or rupees two lakh rupees to the person to whom grievous injury has been caused, or twenty thousand rupees to the person for any other consequential injury.

Provided that where the liquor or other intoxicants is sold in a licensed shop, the liability to pay the compensation under this section shall be on the licensee.

(2) Any person aggrieved by an order under sub-section (1) may, within a period of thirty days from the date of the order, prefer an appeal to the High Court :

Provided that no appeal shall be filed unless the amount ordered to be paid under sub-section (1) is deposited by him in the Court :

Provided further that the High Court may entertain appeal after expiry of the said period of thirty days if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal in time.

Penalty for selling Indian liquor as foreign liquor

**40.** Whoever, sells or keeps or exposes for sale as foreign liquor which he knows or has reason to believe to be Indian Liquor shall be punished with imprisonment for a term which may extend to six months and shall also be liable to fine which may extend to one lakh rupees or five times the value of liquor, whichever is higher.

**41.** Whoever, has in his possession any liquor knowing the same to have been unlawfully imported, transported or manufactured or knowingly avoids payment of prescribed duty, shall be punished with imprisonment for a term which may extend to six months and shall also be liable to fine which may extend to one lakh rupees or five times of the value of liquor whichever is higher.

Penalty for possession of liquor unlawfully imported or non-duty paid etc.

**42.** (1) If a chemist, druggist, apothecary or keeper of a dispensary, allows any liquor which has not been bona fide medicated for medicinal purposes to be consumed on his business premises by any person, he shall be punished with fine which may extend to five thousand rupees.

Penalty for consumption of liquor in chemist's shop

(2) If a person consumes any such liquor on such premises, he shall be punished with fine which may extend to two thousand rupees.

**43.** Whoever, in contravention of any provision of this Regulation or of any rule, notification or order made, thereunder, -

Penalty for consumption of liquor in public places.

- a. consumes liquor in public places; or
- b. consumes liquor in public places and creates nuisance; or

c. permits drunkenness or allowing assembly of unsocial elements on the premises of liquor establishments,

shall be punished –

- i. in the case of an offence falling under clause (a), with fine which may extend to five thousand rupees;
- ii. in the case of an offence falling under clause (b), with imprisonment for a term which may extend to three months and shall also be liable to fine which may extend to ten thousand rupees;
- iii. in the case of an offence falling under clause (c), with imprisonment for a term which may extend to six months and shall also be liable to fine which may extend to fifty thousands rupees.

**44.** Whoever, prints, publishes or gives an advertisement in any media soliciting use of any liquor, shall be punished with imprisonment for a term which may extend to six months or with fine which may extend to ten lakh rupees, or with both:

Penalty for unlawful advertisement

Provided that this section shall not apply to catalogue or price list or advertisement generally or specially approved by the excise officer for the purpose of display at the points of sale for consumer information and education.

**45.** Any person who unlawfully releases or abets escape of any person arrested under this Regulation or abets commission of any offence against this Regulation, or engages himself in a criminal conspiracy for contravening the provisions of this Regulation shall be punished with imprisonment for a term which may extend to one year and shall also be liable to fine which may extend to fifty thousand rupees.

Penalty for abetment and conspiracy

**46 :-** If any licence holder or any person acting in his behalf, sells or delivers any liquor to any person apparently under the age of twenty-one years or employs any person under the age of twenty-one years, he shall be punished with imprisonment for a term which may extend to three months or with fine which may extend to fifty thousand rupees, or with both.

Penalty for employing minors or selling liquor to minors

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**47.** Notwithstanding anything contained in the Indian Penal Code, any person who assaults or threatens to assault or obstructs or attempts to obstruct any Excise Officer in discharge of his official duties shall be punished with imprisonment for a term which may extend to two years and shall also be liable to fine which may extend to one lakh rupees.

Penalty for assault and obstruction

Liability of employer for offence committed by the employee or agent

**48.** The holder of a licence or permit granted or issued under this Regulation, as well as the actual offender, shall be liable for any offence committed by his employee or his agent unless he proves that due and reasonable precautions were exercised by him to prevent commission of such offence.

Penalty for manufacture, sale or possession by one person on account of another.

**49.**(1) Where any liquor has been manufactured or sold or is possessed by any person on account of any other person and such other person knows or has reason to believe that such manufacture or sale was or that such possession is, on his account such liquor shall, for the purposes of this Regulation, be deemed to have been manufactured, sold or to be in the possession of such other person.

(2) Nothing in sub section (1) shall absolve any person who manufactures, sells or has possession of any liquor on account of another person from liability to any punishment under this Regulation for unlawful manufacture, sale or possession of such liquor.

Penalty for misconduct of licensee etc.

**50.** Whoever, being the holder of a licence or permit granted or issued under this Regulation or being the employer of such holder and acting on his behalf,-

- (a) fails to produce such licence or permit on demand by any Excise Officer or any other officer duly empowered to make such demand ; or
- (b) wilfully does or omits to do anything in breach of any of the conditions of his licence or permit otherwise than provided in this Regulation; or
- (c) fails to submit returns; or
- (d) fails to print maximum retail price on the label or tampers it; shall be punished,-
  - (i) in the case of an offence falling under clause (a), with fine which may extend to fifty thousand rupees;
  - (ii) in the case of an offence falling under clause (b) and (d), with imprisonment for a term which may extend to six months and shall also be liable to fine which may extend to one lakh rupees;
  - (iii) in the case of an offence falling under clause (c), with fine which may extend to one lakh rupees, and ten thousand rupees per day for subsequent delay.

Penalty for non payment of excise duty or fee

**51.**(1) If any person fails to pay any duty or fee under this Regulation, he shall be punished with imprisonment for a term which may extend to one year and shall also be liable to fine which may extend to one lakh rupees.

(2) Without prejudice to sub-section (1), that person shall also be liable for interest on delayed payment and damages at such rates as may be imposed.

Penalty for false statement made in declaration or affidavit or periodic returns

**52.** Whosoever, in any declaration or affidavit or periodic return made to an Excise Officer makes any statement which is false or found to be false after due verification or which he believes to be false or does not believe it to be true, touching any point material to the object for which the statement is made or used shall be punished with imprisonment for a term which may extend to one year and shall also be liable to fine which may extend to fifty thousand rupees.

Penalty for allowing premises, etc to be used for commission of an offence

**53.** whoever, being a licensee under this Regulation and having the control or use of any house, room, enclosure, space, animal conveyance, knowingly permits it to be used for commission by any other person of an offence punishable under any provision of this Regulation, shall be punished in the same manner as if he had himself committed the said offence.

**54.** whoever, attempts to commit any offence punishable under this Regulation, he shall be liable for half of the punishment provided for the offence under the Regulation.

Penalty for attempt to commit an offence under this Regulation

**55.** Any Excise Officer or other person who vexatiously and without reasonable ground for suspicion,-

Penalty on Excise Officer making vexatious search, seizure, detention or arrest.

- (a) enters or searches or causes to be entered or searched any closed place under colour of exercising any power conferred by this Regulation, or
- (b) seizes the moveable property of any person on the pretext of seizing or searching for any article liable to confiscation under this Regulation; or
- (c) searches, detains or arrests any person; or
- (d) in any other way exceed his lawful powers under this Regulation,

shall be punished with fine which may extend to ten thousand rupees.

**56.** Any Excise Officer who, without lawful excuse refuse to perform, or withdraw himself from the duties of his office, unless expressly allowed to do so in writing by the Excise Commissioner, or unless he has given to his superior officer two months notice in writing of his intention to do so, or who shall be guilty of cowardice, shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to ten thousand rupees, or with both.

Penalty on Excise Officer refusing to do duty.

**57.** Whoever, does any act in contravention of any of the provisions of this Regulation, or any rule or order made thereunder and punishment for which has not been otherwise provided for such contravention, shall be punished with imprisonment for a term which may extend to six months and shall also be liable to fine which may extend to ten thousand rupees or five times the value of liquor, whichever is higher.

Penalty for offences not otherwise provided for.

**58.(1)** In prosecution under Section 36, it shall be presumed, until the contrary is proved, that the accused persons has committed the offence punishable under that section in respect of any liquor, still, utensil, implement or apparatus, for the possession of which he is unable to account satisfactorily.

Presumption as to commission of offence in certain cases.

(2) Where any animal, vessel, cart or other vehicle is used in the commission of any offence under this Regulation, and is liable to confiscation, the owner thereof shall be deemed to be guilty of such offence and such owner shall be liable to be proceeded against and punished accordingly unless he satisfies the court that he had exercised due care in the prevention of the commission of such an offence.

**59.** If any person, after having been previously convicted of an offence punishable under this Regulation, subsequently commits and is convicted of offence under this Regulation, he shall be liable to twice the punishment provided for the first conviction subject to the maximum punishment provided for the same offence and with fine twice the amount provided under the first conviction or with both.

Enhanced punishment after previous conviction.

**60.(1)** If any person committing an offence under this Regulation is a company, the company as well as every person who at the time the offence was committed, was in-charge of and was responsible to, the company for the conduct of its business at the time of the commission of the offence, shall be deemed to be guilty of offence and shall be liable to be proceeded against and punished accordingly:

Commission of offence by companies.

Provided that where a company has different establishments or branches or different units in any establishment or branch, the concerned Chief Executive Officer and the person in-charge of such establishment, branch, unit nominated by the company as responsible for food safety shall be liable for contravention in respect of such establishment, branch or unit:

Provided further that nothing in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Regulation has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any neglect on the part of, any director, manager, secretary, or other officer of the company, such director, manager secretary or other officer shall also be deemed to be guilty of the offences and shall be liable to be proceeded against and punished accordingly.

Explanation. - For the purposes of this section, -

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director”, in relation to firm, means a partner in the firm.

Procedure for launching prosecution in the case of major offences.

**61.** (1) The authorised Excise Officer shall after investigation of any offence committed under this Regulation, send his report to the Deputy Commissioner

(2) The Deputy Commissioner after scrutiny of the investigation report shall decide as to whether alleged offence is major or minor and in the case of major offences, he shall decide within such period as may be prescribed, as per the gravity of offence, whether the matter be referred to -

- (a) a court of ordinary jurisdiction in case of offences punishable with imprisonment for a term which may extend to three years; or
- (b) a Special Court in case of offences punishable with imprisonment for a term exceeding three years where such Special Court is established, and in case no Special Court is established, such cases shall be tried by a court of ordinary jurisdiction.

(3) The Deputy Commissioner shall communicate his decision to concerned Excise Officer, who shall launch prosecution before courts of ordinary jurisdiction or Special Court, as the case may be.

Procedure for adjudication in case of minor offences

**62.** (1) All minor offences shall be adjudicated by the Adjudicating Officer under this Regulation.

(2) The Administrator shall, by notification, appoint an officer not below the rank of Additional District Magistrate of the district where the alleged offence is committed, to be the Adjudicating Officer for adjudication in the manner as may be prescribed.

(3) The Adjudicating Officer shall, after giving the person a reasonable opportunity for making representation in the matter, and if, on such inquiry, he is satisfied that the person has committed the contravention of provisions of this Regulation or the rules made thereunder, impose such penalty as he thinks fit in accordance with the provisions relating to that offence.

(4) The Adjudicating Officer shall have the powers of a civil court and –

- (a) all proceedings before him shall be deemed to be judicial proceedings within the meaning of section 193 and 228 of the Indian Penal Code;
- (b) he shall be deemed to be a court for the purposes of sections 345 and 346 of the Code of Criminal Procedure, 1973 ;
- (c) while adjudicating the quantum of penalty under this Chapter, the Adjudicating Officer shall have due regard to the guidelines specified in section 64.

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Compounding  
of certain  
offences

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**63.** (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the offences punishable under section 42, clause (a) of section 43, clauses (a) and (c) of section 50 and section 55, may either before or after the institution of any proceedings, be compounded by the District Excise Officer under this Regulation.

(2) On receipt of an application under sub-section (2), the District Excise Officer, having regard to the circumstances of the case, may at his discretion order for compounding of the offence on payment of a sum of money by way of compounding fee or compensation for the offence in accordance with the guidelines, as may be prescribed.

(3) On payment by the person such sum of money, such person, if in custody, shall be set at liberty and no proceeding shall be instituted or continued against such person in any criminal court:

Provided that the sum of money fixed as compounding fee or compensation by the District Excise Officer under this section shall not be less than five times but not more than ten times the duty involved or value of liquor and apparatus, whichever is higher:

Provided further that where liquor, apparatus, vehicle or other material is seized, the same shall not be released but shall be disposed of in such manner as may be prescribed.

(4) Where the composition of any offence is made after the institution of any prosecution, such composition shall be brought by the District Excise Officer in writing, to the notice of the Court in which the prosecution is pending and on such notice of the composition of the offence being given, the person in relation to whom the offence is so compounded shall be discharged.

**64.** While adjudging the quantum of penalty under this Chapter, Court or the Adjudicating Officer, as the case may be, shall have due regard to the following, namely: –

- (a) the amount of gain or unfair advantage, wherever quantifiable, made as a result of the contravention;
- (b) the amount of loss caused or likely to cause to the Union territory Administration or any person as a result of the contravention;
- (c) the repetitive nature of the contravention;
- (d) whether the contravention is without his knowledge; and
- (e) any other relevant factor.

General  
Provisions  
relating to  
determination  
of penalty

**65.** Whenever an offence has been committed, which is punishable under this Regulation, following things shall be liable to confiscation namely :-

Certain things  
liable to  
confiscation

- (a) any liquor, material, still, utensil, implement and apparatus in respect of or by means of which such offence has been committed ;
- (b) any liquor unlawfully imported, transported, manufactured, sold or brought alongwith or in addition to any liquor, liable to confiscation under clause (a);
- (c) any receptacle, package or covering in which anything liable to confiscation under clause (a) or clause (b), is found, and the other contents, if any, of such receptacle package or covering; and
- (d) any animal, vehicle, vessel, or other conveyance used for carrying the same :

**66.** (1) Notwithstanding anything contained in this Regulation or any other law for the time being in force, where anything liable for confiscation under section 65 is seized or detained under the provisions of this Regulation, the officer seizing and detaining such property shall, without any unreasonable delay produce the said seized property before the Deputy Commissioner who has jurisdiction over the area.

Confiscation  
by Deputy  
Commissioner  
in certain  
cases.

(2) On production of the said seized property under sub-section (d), the Deputy Commissioner if satisfied that an offence has been committed under this Regulation, he may, whether or not a prosecution is instituted for the commission of such offence, order confiscation of such property or otherwise he may order for its return to the rightful owner.

(3) While making an order of confiscation under sub-section (2), the Deputy Commissioner may also order that such of the properties to which the order of confiscation relates, which in his opinion cannot be preserved or are not fit for human consumption, be destroyed. Whenever any confiscated articles has to be destroyed in conformity with these provision, it shall be destroyed in the presence of Excise Officer ordering the confiscation or forfeiture, as the case may be, or in the presence of the officer not below the rank of an Inspector.

(4) Where the Deputy Commissioner after passing an order of confiscation under sub-section (2) is of the opinion that it is expedient in the public interest so to do, he may order the confiscated property or any part thereof to be sold by public auction or dispose of it otherwise departmentally or the Deputy Commissioner, shall submit a full report of all particulars of confiscation to the Commissioner of Excise within one month of such confiscation.

(5) Any liquor, mahua flowers or molasses and any other property if confiscated in a case compounded under section 63 of the Regulation or in respect of which an offence has been committed and the offender is not known or cannot be found, shall be disposed of in such manner as may be prescribed.

Order of any  
confiscation  
and  
destruction  
not to  
interfere with  
other  
punishment

**67.** (1) The order of any confiscation under section 65 shall not prevent imposition of any other punishment to which the person affected thereby is liable under this Regulation.

(2) Notwithstanding anything contained in any other law for the time being in force the disposal of confiscated goods in the manner, thereby non-production of case property before the trial court, shall not affect the conviction for an offence under this Regulation.

Provided that the samples of the liquor and the photograph of the confiscated property may be preserved to meet the evidentiary requirement.

Confiscated  
articles to be  
made over to  
the Deputy  
Commissioner

**68.** (1) Subject to the provisions of this Regulation, when any article, animal or thing is duly confiscated either by the order of Court or otherwise, such article, animal or thing shall be made over to the Deputy Commissioner for disposal or be disposed of in such manner and on payment of such fees including auction fee, as may be prescribed.

(2) When an order for confiscation of any property has been passed under Section 65 and such order has become final in respect of the whole or any portion of such property, such property or portion thereof, as the case may be, shall vest in Administrator free from all encumbrances.

## CHAPTER VI

### DETECTION, INVESTIGATION AND TRIAL OF OFFENCES

Power to obtain information **69.** The Excise Commissioner or any authorized Excise Officer may by order require any person or any establishment deemed reasonably connected with any unlawful handling of any intoxicants to furnish to him such information as may be specified in the order.

Land holders, officers and other to give information **70.** (1) Whenever any intoxicants is manufactured, exported, imported or transported, collected or possessed or sold, in contravention of any provision of this Regulation, the owner or occupier of such land or building or his agent, and every officer of police and land revenue department, local bodies and block development officer shall, in the absence of reasonable excuse, be bound to give notice of the fact to a Magistrate or to an officer of the excise department as soon as the fact comes to his knowledge.

(2) Every Excise Officer shall be bound to give immediate information to his immediate superior of all breaches of any of the provisions of this Regulation, which may come to his knowledge under sub-section (1) or otherwise.

Power of arrest, search and seizure **71.** (1) Any authorized Excise Officer may search any place, seize any article, arrest or detain any person if there is a reasonable doubt that such place, article or person is involved in commission of any offence under this Regulation:

Provided that no search shall be deemed to be irregular by reason only of the fact that witness for the search is not inhabitant of the locality in which the place searched is situated.

(2) Save as otherwise expressly provided in this Regulation, the provisions of the Code of Criminal Procedure, 1973 relating to search, seizure, arrest, detention, summon and investigation shall apply, as far as may be, to all action taken under this Regulation. 2 of 1974

**72.** Every officer-in-charge of a police station shall take charge of and keep in safe custody, pending the orders of a Magistrate or of the Deputy Commissioner, all articles seized under this Regulation which may be delivered to him and shall allow any officer of the Excise Department who may accompany such articles, to affix his seal to such articles and to take samples of and from them. All samples so taken shall also be sealed with the seal of the officer-in-charge of the police station. Duty of Police to accept seized article

2 of 1974	<b>73.</b> All major offences under this Regulation shall be cognizable and the provisions of the Code of Criminal Procedure, 1973 shall apply to them.	Offences under this Regulation to be cognizable.
2 of 1974	<b>74.</b> All offences punishable under this Regulation with imprisonment of two years and more shall be non-bailable and the provisions of the Code of Criminal Procedure, 1973, with respect to non-bailable offences shall apply to those offences.	Certain offences to be non-bailable
2 of 1974	<b>75.</b> Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the Magistrate shall have power to try summarily in accordance with the provisions contained in sections 262 to 265 of that code, all or any of the offences which are punishable under this Regulation with imprisonment for a term not exceeding six months or with fine, or with both.	Power of Court to try cases summarily
2 of 1974	<b>76.</b> (1) Wherever any person is convicted of an offence punishable under this Regulation and the court convicting him is of opinion that such person habitually commits or attempts to commit, or abets the commission of any such offence and that it is necessary to require such person to execute a bond for abstaining from the commission of any such offence, the court may, at the time of passing sentence on such person, order him to execute a bond for a sum proportionate to his means, with or without sureties, for abstaining from the commission of such offence during such period, not exceeding three years, as it thinks fit to fix.	Security for good conduct and abstaining from committing offence
2 of 1974	(2) The bond shall be in the prescribed form in terms of the provisions of the Code of Criminal Procedure, 1973 and shall in so far as they are applicable, apply to all matters connected with such bond as if it were a bond to keep the peace ordered to be executed under section 106 of that Code.	
	(3) If the conviction is set-aside on appeal or otherwise; the bond so executed shall become void.	
	(4) An order under this section may also be made by an Appellate Court or by the High Court when exercising its power of revision.	

## CHAPTER VII

### APPEAL AND REVISION

- 77.** (1) Any person aggrieved by any decision or order passed under this Regulation by an Excise Officer, subordinate to the Deputy Commissioner, may appeal to the Deputy Commissioner.
- Appeal to the Appellate Authority
- (2) Any person aggrieved by any decision or order of the Deputy Commissioner may appeal to Excise Commissioner.

(3) Such appeal shall be filed within thirty days from the date of communication of such decision or order together with self-attested copy thereof:

Provided that a further period of thirty days may be allowed if the appellant establishes that sufficient cause prevented him from presenting the appeal within the aforesaid period of thirty days.

Procedure in appeal

**78.** (1) At the hearing of an appeal, an appellant may be allowed to go into any ground not specified in the grounds of appeal or take additional evidence if necessary, if it is established that such omission was not willful or unreasonable.

(2) The Appellate authority after making such further inquiry as may be necessary, pass such order, as he thinks just and proper, confirming, modifying or annulling the decision or order, as the case may be.

(3) The appeal shall be heard and decided within a period of six months from the date on which such appeal is filed:

Provided that if an appeal is not decided within the time period specified in sub-section (3), the relief prayed for in the appeal shall be deemed to be granted.

Order of Appellate Authority

**79.** (1) The order of the Appellate Authority disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.

(2) The Appellate Authority shall communicate the order passed by him to the appellant and the Excise Officer whose order formed the subject matter of appeal.

Power of Excise Commissioner to rectify mistakes apparent from the records

**80.** The Excise Commissioner may, at any time within six months from the date of the order with a view of rectifying any mistake apparent from the record, amend any order passed by him and shall make such amendments if the mistake is brought to his notice by any of the parties to the appeal:

Provided that an amendment which has the effect of enhancing an assessment or reducing a refund or otherwise increasing the liability of the other party, shall not be made under this section, unless the Excise Commissioner has given notice to the appellant of his intention to do so and has granted him an opportunity of being heard.

Revision of orders by Excise Commissioner

**81.** (1) The Excise Commissioner may, of his own motion, call for the record of any proceeding in which an officer subordinate to him has taken

any decision or passed an order under this Regulation, including those related to the grant, issue or refusal to grant a licence, for the purpose of satisfying himself as to the legality or propriety of any such decision or order and may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Chapter, pass such order thereon as he thinks fit.

(2) No order, which prejudicial to any person shall be passed under this section unless the person has been given an opportunity of being heard.

(3) The Excise Commissioner shall communicate the order passed by him under sub-section (1) to such persons and the excise officer whose order formed the subject matter of revision.

(4) No order under this section shall be passed by the Excise Commissioner in respect of any issue if an appeal against such issue is pending before the Deputy Commissioner.

(5) No order under this section shall be passed after the expiry of a period of six months from the date on which the order sought to be revised has been passed.

Deposit of duty or fee demanded or penalty or fine levied pending appeal

**82.** (1) where in any appeal under this Chapter, the decision or order appealed against relates to any duty or fee demanded or any penalty or fine levied under this Regulation, the person desirous of appealing against such decision or order shall, pending the appeal, deposit with the excise officer the duty or fee demanded or the penalty or fine levied, if such amount exceeds one lakh rupees.

(2) Where in any particular case, the Appellate Authority is of opinion that the appellant has a prima facie case in his favour and deposit of duty demanded or penalty levied would cause undue hardship to such person, the Appellate Authority may dispense with such deposit and stay its recovery subject to such conditions as he may deem fit to impose so as to safeguard the interest of revenue.

(3) Where an application is filed for dispensing with the deposit of duty or fee demanded or penalty or fine levied under sub-section (2), the Appellate Authority shall, where it is possible to do so, decide such application within thirty days from the date of its filing.

(4) Notwithstanding anything contained in sub-section (1), no recovery action shall be initiated against the appellant until the application under sub-section (2) has been decided by the Appellant Authority.

**83.** (1) Any company referred to in sub-section (1) of section 7 and aggrieved by the order of the Administrator may file an appeal to the High Court.

Appeal to High Court

(2) An appeal shall lie to the High Court from an order passed in appeal by the Excise Commissioner if the High Court is satisfied that the case involves a substantial question of law.

(3) The Union territory administration or the other party aggrieved by any order passed by the Excise Commissioner may file an appeal to the High Court and such appeal under this sub-section shall be-

- (a) filed within sixty days from the date on which the order appealed against is received by the Union territory administration or the other party;
- (b) accompanied by a fee of 10% of the amount involved or two thousand rupees whichever is higher where such appeal is filed by the other party;
- (c) in the form of a memorandum of appeal precisely stating therein the substantial question of law involved.

(4) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question.

(5) The appeal shall be heard only on the question so formulated, and the respondent shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question:

Provided that nothing in this sub-section shall be deemed to take away or abridge the power of Court to hear, for reasons to be recorded in writing, the appeal on any other substantial question of law not formulated by it, if it is satisfied that the case involves such question of law.

(6) The High Court shall decide the question of law so formulated and deliver such judgment thereon containing the grounds on which decision is founded and may award such cost as it deems fit.

(7) The High Court may determine any issue which –

- (a) has not been determined by the Excise Commissioner;
- (b) has been wrongly determined by the Excise Commissioner, by reason of a decision of such question of law as is referred to in sub-section (1).

(8) An appeal shall be heard by a bench of not less than two judges of the High Court, and shall be decided in accordance with the opinion of such judges or of the majority, if any, of such judges.

(9) Where there is no such majority, the judges shall state the point of law upon which they differ and the case shall, then, be heard upon that point only by one or more of the other judges of High Court and such point shall

be decided according to the opinion of the majority of the judges who have heard the cases including those who first heard it.

5 of 1908

(10) Save as otherwise provided in this Section, the provisions of code of Civil Procedure 1908, relating to the appeals to the High Court shall as far as may be, apply in cases of appeals under this section.

Sums due to be paid notwithstanding appeal before High Court or revision before Excise Commissioner

**84.** Notwithstanding that an appeal had been preferred to the High Court, sums due to the Union territory Administration as a result of an order passed by Excise Commissioner shall be payable in accordance with the order so passed:

Provided that nothing contained in this section or chapter shall affect the inherent powers of the High Court for granting stay on the recovery of such amount.

## CHAPTER VIII

### MISCELLANEOUS PROVISIONS

Supply of measures, weights and testing instruments

**85.** Every person who manufactures or sells any intoxicant under a licence granted under this Regulation, shall be bound –

- (a) to supply himself with such measures, weights and instruments as the Excise Commissioner may prescribe, and to keep the same in good condition; and
- (b) on the requisition of any excise officer, at any time to measure, weigh or test any intoxicant in his possession in such manner as the said Excise Officer may require.

Power of the Administrator to declare what shall be deemed to be liquor of intoxicants

**86.** The Administrator may, by notification, declare as to what shall be deemed to be liquor or intoxicant for the purposes of this Regulation or the rules framed thereunder.

Power of the Administrator to regulate drinking and to enforce prohibition.

**87.** Administrator may issue such order and take such measures as may be deemed appropriate to regulate drinking or to enforce prohibition in whole or any part of the Union territory.

Power of Administrator to regulate molasses black jaggery, mahua flower, etc to prevent misuse.

**88.** The Administrator may frame rules to regulate, movement, possession and sale of molasses, black jaggery, mahua flower etc. indicating terms and conditions as are necessary and expedient to prevent their misuse for illicit distillation.

Power to regulate advertisement

**89.** No advertisement, direct or surrogate, shall be made for promoting consumption of liquor.

Provided that the Excise Commissioner may, at his discretion, allow such advertisement which is educative and promotes responsible drinking.

Power of Administrator to declare limit of sale by retail and by wholesale

**90.** The Administrator may, by notification, declare, in respect to the whole of the Union territory of Dadra & Nagar Haveli or to any local area comprised therein and as regards purchasers generally or any specified class of purchasers and generally or for any specified occasion the maximum or minimum quantity or both or any intoxicant which for the purpose of this Regulation may be sold by retail and by wholesale.

Bar of certain suits

**91.** No suit for damages shall lie in any civil court against the Administrator or any officer or person for damages for any act in good faith done, or ordered to be done in pursuance of this Regulation or of any other law for the time being in force relating to excise revenue. The officials engaged in enforcement of this Regulation shall be deemed to be public servants.

Power of Administrator to make rules

**92.** (1) The Administrator may, by notification, make rules not inconsistent with the provision of this Regulation, for carrying out purposes of this Regulation.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:-

- (a) the form in which an annual report shall be submitted by the Excise Commissioner under clause (i) of section 4;
- (b) the grant of award to the officers and employees, and informers for the works, and the terms and conditions thereof, under section 10;
- (c) the numbers of members of the Board of Experts, their qualification and terms under sub-section (1) of section 11;
- (d) the manner of registration for the purpose of manufacture of alcohol exclusively for industrial use under sub-section (2) of section 12;
- (e) the fees, the period for, the terms and conditions and the form, for grant of licence or permit under section 13;
- (f) the conditions for security and counterpart agreement under section 15;
- (g) the restrictions on power of the licensing authority to suspend or cancel licence and permit under section 18;
- (h) the terms and conditions subject to which transfer of licence or permit may be made under section 21;
- (i) the terms and conditions for granting of licence or lease under section 22;
- (j) the bond to be executed for removal of liquor from manufactory, warehouse, etc., under section 23;

- (k) manner of collection of duties of excise under sub-section (1), terms and conditions for collection of fee under sub-section (3), and the calculation of the duty on the quantity of material used or by degree of attenuation of the wash or wort, under clause (a) of sub-section (4), of section 28;
- (l) manner of determination of ex-factory price under sub-section (2), and the manner of declaration of the ex-factory price or maximum retail price under sub-section (4), of section 29;
- (m) any other declared basis for determination of maximum retail price under section 30;
- (n) the returns, forms and the particulars and such other information to be submitted by the licensee under section 35;
- (o) the quantity of the liquor to be sold, transported, possessed or brought by the manufacturer and the value thereof under clause (f) of sub-section (1) of section 36;
- (p) the period within which any major offence may be referred by the Deputy Commissioner under sub-section (2) of section 61;
- (q) the manner of adjudication by an Adjudicating Officer under sub-section (2) of section 62;
- (r) the guidelines for compounding under sub-section (3) and the manner in which the liquor, apparatus, vehicle or other material seized shall be disposed of under sub-section (4) of section 63;
- (s) the manner in which any liquor, mahua flowers or molasses and any other confiscated property shall be disposed of under sub-section (5) of section 66;
- (t) the regulation of movement, possession and sale of molasses, black jaggery, mahua flower, etc., under section 88;
- (u) any other matter which is to be, or may be prescribed under this Regulation.

Laying of rules

**93.** Every rule made under this Regulation shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both House agree in making any modification in the rule or both House agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power to remove difficulties

**94.** (1) If any difficulty arises in giving effect to the provisions of this Regulation, the Administrator may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Regulation, as may appear to be necessary, for removing the difficulty:

Provided that no order shall be made under this section after the expiry of a period of two years from the date of commencement of this Regulation.

Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Repeal and savings

**95.** On the commencement of this Regulation, the Dadra & Nagar Haveli Excise Regulation, 1969 shall stand repealed; 2 of 1969

Provided that the repeal shall not affect-

- (a) the previous operations of the Regulation under repeal;
- (b) any penalty, forfeiture or punishment incurred in respect of any offences committed under the Regulation under repeal;
- (c) any investigation or remedy in respect of any such penalty, forfeiture or punishment ;
- (d) any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Regulation had not been passed;
- (e) any duty, or fee levied, assessed or collected or purported to have been levied, assessed or collected under the Regulation under repeal before the commencement of this Regulation shall be deemed to have been validly levied, assessed or collected in accordance with law.

Provided further that subject to the preceding proviso anything done or any action taken under this Regulation under repeal shall deemed to have been done or taken under the corresponding provisions of this Regulation and shall continue in force accordingly unless and until superseded by anything done or by any action taken under this Regulation.

Transitory provisions for excise laws for Dadra and Nagar Haveli

**96.** Notwithstanding the repeal of the Dadra and Nagar Haveli Excise Regulation, 1969, all rules made and notifications issued thereunder shall continue to be in force and operate till new rules and notifications are made or issued under this Regulation: 2 of 1969

Provided that anything done or any action taken under this Regulation under repeal shall be deemed to have been done or taken under the corresponding provisions of this Regulation and shall continue in force accordingly unless and until superseded by anything done or by any action taken under this Regulation.

**SCHEDULE**

(See Section 28)

<b>Sr.No.</b>	<b>Description of intoxicants</b>	<b>Rate</b>
1.	Indian Liquor and Foreign Liquor	400 per cent of the wholesale price.
2.	Wine and Liquor (Indian and Foreign)	80 per cent of the wholesale price.
3.	Beer and Cider (Indian and Foreign)	200 per cent of the wholesale price.
4.	Country Liquor	250 per cent of the wholesale price.
5.	Spirituous Preparations, including essence, but other than Medicinal and Toilet Preparation, as defined in the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955)	20 per cent of the wholesale price.
6.	Bhang	Rs. 5.00 per kilogram

PRATIBHA DEVISINGH PATIL,  
*President.*

V.K. BHASIN  
*Secretary to the Govt. of India*

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भारत सरकार / Government of India

असाधारण

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UT Administration of Dadra & Nagar Haveli  
(Department of Excise),  
Silvassa

NO.4-1/7-EXC/260

Dated:30th April, 2013

- Ref. 1. Notification No.4-1/7-EXC/561 dated:26.03.2013  
2. Notification No.4-1/7-EXC/562 dated 26.03.2013

**NOTIFICATION**

In exercise of the powers conferred by Sub-Section (3) of Section 1 of the Dadra and Nagar Haveli, Excise Regulation, 2012 (1 of 2012), the Administrator of Union Territory of Dadra and Nagar Haveli vide Notification No.4-1/7-EXC/562 dated 26.03.2013 had appointed the 1st day of May 2013 as the date on which the said Regulation shall come into force.

Whereas the Dadra and Nagar Haveli Excise Rules 2013 have been notified on 30/04/2013.

And whereas, it is felt that some more time is required for notification of rate of licence fee, duty and price structure as prescribed under the said Regulation.

And therefore, the Administrator of Union Territory of Dadra and Nagar Haveli, in exercise of the powers conferred by Sub-Section (3) of section 1 of the Dadra and Nagar Haveli Excise Regulation 2012 (1 of 2012) hereby appoints the 1st June 2013 as the date on which the said Regulation shall come into force.

(G. S. MEENA)  
Commissioner of Excise,  
Dadra and Nagar Haveli,  
Silvassa.

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UT Administration of Dadra & Nagar Haveli  
(Department of Excise),  
Silvassa

NO.4-1/7-EXC/261

Dated:30th April 2013

## NOTIFICATION

WHEREAS THE Ministry of Law & Justice, Govt. of India published a Gazette Notification on 25th January.2012 promulgating the Dadra & Nagar Haveli Excise Regulation, 2012 (hereinto above referred as the said Regulation) to consolidate the Excise Law relating to manufacture, import, export, transport, possession, sale and purchase of liquor and other intoxicants in the UT of Dadra & Nagar Haveli and for matters connected therewith or incidental thereto;

2. **AND WHEREAS** the Administrator has vide Notification No.4-1/7-EXC/562 dated 26.03.2013 published in the Gazette at Serial No.142, Series - I under Section 1(3) of the said Regulation appointed 1st day of May 2013 as the date on which this regulation shall come into force. Now the Administrator vide Notification No.4-1/7-EXC/260 dated 30th April, 2013 published in the Gazette at Sr. No.55 Series-I has appointed 1st day of June, 2013 as the new date on which this regulation shall come into force.

3. **AND WHEREAS** the Administrator of Dadra & Nagar Haveli has notified the Rules under Section 92 of the said Regulation on 30/04/2013;

4. **AND WHEREAS** to decide the rates of duties, fees and price structure prescribed under said regulation, it is felt that some more time is required.

5. **AND WHEREAS** the above exercise shall have to be completed on or before 31st May 2013.

6. Therefore, all those persons/firms who are holding liquor license granted under the Dadra & Nagar Haveli Excise Duty Rules, 1969 read with Dadra & Nagar Haveli Excise Rules, 1969 as amended from time to time and who have applied for renewal of their licenses are informed that the renewal is further extended for a period of 31 days i.e. w.e.f. 01.05.2013 to 31.05.2013 subject to the following:-.

- a) The licensee shall give an undertaking indicating their stock position as on 30.04.2013 and that they will exhaust all the carry over stock of IMFL/BEER/Country Liquor as the case may be on or before 31.05.2013.
- b) The new quota on renewal of license shall be released on prorata basis based on the **annual quota**.
- c) In case any licensee desires to import/purchase IMFL/BEER/Country Liquor after this notification, they shall furnish their latest stock statement alongwith the application for import permit or transit permit as the case may be,
- d) No import permit of IMFL/BEER/Country Liquor shall be issued after 01.05.2013.

This issues with the prior approval of Hon'ble Administrator vide diary No.3276 dated 30-04-2013.

**(G.. S. MEENA)**  
**Commissioner of Excise,**  
Dadra and Nagar Haveli,  
Silvassa.

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Administration of  
Dadra & Nagar Haveli, UT.,  
(Excise Department)  
Silvassa.

No.4-1/7-EXC/262

Date : 30 /04/2013.

**The Dadra and Nagar Haveli Excise Rules, 2013**

In exercise of the powers conferred by section 92 of the Dadra and Nagar Haveli Excise Regulation, 2012 (1 of 2012), the Government of the Union Territory of Dadra and Nagar Haveli hereby makes the following rules.

**CHAPTER - I**

**Preliminary**

**1. Short title, extent and commencement** (1) These Rules may be called the Dadra & Nagar Haveli Excise Rules, 2013.

(2) It extends to the whole of the Union Territory of Dadra & Nagar Haveli.

(3) These Rules shall come into force w.e.f. 01st June, 2013.

**2. Definitions.** - In these rules, unless the context otherwise requires.-

(1) "**Act**" means the Dadra and Nagar Haveli Excise Regulation, 2012, (1 of 2012);

- (2) “**alcopop**” means flavoured alcoholic beverages having fruit juice or other flavourings with an alcoholic strength up to 5 percent v/v;
- (3) “**authorised agent**” means any person authorised in writing by a licensee to appear on his behalf before any officer or before any court, empowered under the Act;
- (4) “**bhang**” means the dried leaves of hemp plant, whether male or female, and whether cultivated or uncultivated;
- (5) “**bonded warehouse**” means a licensed private bonded warehouse or part of a public bonded warehouse, established under these Rules for storing liquor on which duty has not been paid;
- (6) “**bottle**” means a bottle for excisable articles of such type or description as may be or as may have been permitted by the Excise Commissioner from time to time and includes can and not a pouch;
- (7) “**bottling plant**” means premises where bottling of liquor is done and includes every place therein where it is stored or wherefrom it is issued;
- (8) “**bulk litre**” means 1000 millilitres;
- (9) “**customs area**” means the area of a customs station and any area in which imported goods or exported goods are ordinarily kept before clearance by authorities under the Customs Act, 1962 (52 of 1962);
- (10) “**customs bonded warehouse**” means a public warehouse under section 57 or a private warehouse license under section 58 of the Customs Act, 1962 (52 of 1962).
- (11) “**defective bottle**” means a sealed bottle containing less than the prescribed quantity of liquor, sedimented liquor, foreign object visible to the naked eye, material hazardous to health like dead insects etc., any other defect which would render the liquor unfit for human consumption;
- (12) “**draught beer**” means fresh beer contained in a keg not having more than 5 percent volume by volume (v/v) alcoholic contents;
- (13) “**economy Indian liquor**” means low cost liquor as declared by the Government;
- (14) “**Excise Guard**” means a person appointed as an Excise Guard for the purpose of these Rules.

- (15) "**excise station**" a station that serves as headquarters for Excise in a particular district from where excise functions are discharged.
- (16) "**export out of India**" with its grammatical variations and cognate expressions means taking out of Union Territory to any place out side India;
- (17) "**family**" means husband, wife dependant sons, daughters and parent;
- (18) "**form**" means a form appended to these rules;
- (19) "**he**" includes she for all purposes.
- (20) "**hospital**" means an institution providing medical and surgical treatment and nursing care for sick or injured people having facility of 20 beds or more;
- (21) "**hotel**" means includes a premise or part of premises including a house-boat, restaurant, bar or a tent where lodging with or without board or any kind of eatables or beverages is provided for a monetary consideration.
- (22) "**in bond**" means storage of liquor(s) in approved specified area;
- (23) "**inspecting officer**" means the officers of excise department not below the rank of Assistant Excise Inspector.
- (24) "**inspector**" includes – Assistant Excise Inspector.
- (25) "**intoxicating drug**" means –
- (a) the dried leaves of the Indian plant known as bhang, siddhi, patti or cannabis savita,
  - (b) any mixture with or without natural materials of bhang, siddhi, patti or cannabis savita or any drink prepared therefrom;
- (26) "**intoxicating spirituous preparations**" means the intoxicating preparations containing more than 20 degrees proof alcohol, whether self generated or added as such;
- (27) "**keg**" means a closed receptacle, made of wood or metal or such other substance, as may be designed for containing and carriage of beer by the brewery of the size of not less than twenty litres;

- (28) “**leaked bottle**” means a bottle of which the contents are not properly secured, resulting into leakage of contents thereof;
- (29) “**licensee**” means the person / organization / entity holding a license granted under Excise Act & Rules.
- (30) “**licensed premises**” means an area duly authorized in license within which the activities be carried out.
- (31) “**licensing authority**” means the Deputy Commissioner of Excise who shall grant, suspend and cancel licence, permit and pass under this Act subject to general control and supervision of the Excise Commissioner;
- (32) “**liqueur**” means an alcoholic beverage, flavoured with fruits, herbs, nuts, spices, flowers, or cream and bottled with added sugar, alcoholic content of which is not a distinctive feature;
- (33) “**medicated wine**” means wine classified and assessed under item 22.05 of the Customs Tariff Act, 1975 (51 of 1975) containing not more than 42 degree proof alcohol;
- Note:** item 22.05 of the Customs Tariff Act, 1975 describes Wermouth and other wines of fresh grapes flavoured with plant or aromatic substances
- (34) “**minimum stock**” means such stock as may be fixed by the Excise Commissioner to be the minimum stock of liquor;
- (35) “**neutral spirit**” means neutral spirit as defined by Bureau of Indian Standards;
- (36) “**orphanage**” means a residential institution for the care and education of orphans.
- (37) “**over proof (o.p)**” means spirit of a strength greater than that of London proof;
- (38) “**person**” includes an individual, Hindu undivided family, partnership firm, co-operative society, limited liability partnership firm and a company incorporated under the Companies Act, 1956 (1 of 1956);
- (39) “**place**” includes a house, building, shop, booth, vessel, boat, raft, vehicle, tent with enclosure and any private place with enclosure;
- (40) “**prescription**” means a prescription given by a registered medical practitioner to a bonafide patient;

- (41) “**proof litre**” means a litre of a mixture of ethyl alcohol and distilled water which at the temperature of 51 degrees Fahrenheit weighs exactly twelve-thirteenths (12/13) parts of an equal measure of distilled water at the same temperature.
- (42) “**proof with reference to spirit**” means the strength or proof as ascertained by hydrometer or any other means authorized by the Excise Commissioner;
- (43) “**prove**” means to test the spirit by hydrometer or any other method;
- (44) “**public place**” means any place intended for use by or accessible to the public and includes any hostel and conveyance running or parked on public roads or parking area;
- (45) “**public sector**” means any organization, unit, entity, company etc partly or fully owned by the Union Territory Administration of Dadra & Nagar Haveli or Central Government either directly or indirectly;
- (46) “**quart bottle**” means a bottle of 0.750 litre;
- (47) “**rectification**” includes every process whereby spirit is purified or is coloured or flavoured by mixing any material therein;
- (48) “**registered medical practitioner**” means a medical practitioner in any state in India under any law registered as a medical practitioners;
- (49) “**relevant law**” means the Indian Power Alcohol Act, 1948 (22 of 1948), the Motor Spirit Taxation Act, the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955), the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985) and such other Act relevant to excise revenue;
- (50) “**restaurant**” means any place to which the public are admitted for consumption of food and beverage for a consideration;
- (51) “**retail price**” means the price fixed by the Excise Commissioner for the sale of liquor at which the licensee is bound to sell the liquors;
- (52) “**rule**” means rules made under this Act;
- (53) “**sacramental wine**” includes wine, grape juice and such other liquor as may be approved by the Government from time to time for use for any bonafide religious purpose in accordance with ancient custom;
- (54) “**sale**” with its grammatical variations and cognate expression includes ever transfer otherwise than by way of gift;

- (55) “**section**” means the section of the Act;
- (56) “**special denatured spirit**” means ethanol denatured with 0.2% crotonaldehyde and 4 grams denatonium benzoate/ denatonium sacchride per 100 litres of ethanol;
- (57) “**special duty**” means a tax on the import of any excisable article being an article on which countervailing duty as is mentioned in entry 51 of List II in the Seventh Schedule to the Constitution is not imposable on the ground merely that such article is not being manufactured or produced in the territory to which the Act extends;
- (58) “**spirituous preparation**” means –
- (a) any medicinal or toilet preparation containing alcohol,
  - (b) any antiseptic preparation or solution containing alcohol,
  - (c) any flavouring extract, essence or syrup containing alcohol;
- (59) “**sub-standard liquor**” means liquor, which does not meet the BIS standards and includes liquor whose nature, substance or quality is so affected –
- (a) by liquor itself, or the package thereof which is composed, whether wholly or in part of poisonous or deleterious substances;
  - (b) by virtue of unhygienic processing or presence in that article of any harmful substance;
  - (c) by substitution of any inferior or cheaper substance whether wholly or in part;
  - (d) by addition of substance directly or as an ingredient which is not permitted;
  - (e) by the presence of any colouring matter, preservative other than specified in respect thereof;
  - (f) by the presence of worm, weevil or insect etc;
  - (g) by virtue of its being prepared, packed or kept under insanitary conditions, or
  - (h) by dilution;
- (60) “**tap**” means to prepare or manipulate the spathe or other part of any toddy producing tree with the object to abstracting toddy therefrom.
- (61) “**territory**” means Union Territory of Dadra & Nagar Haveli;
- (62) “**traditional tribal liquor**” means liquor made from mahua flower or any other traditionally produced liquors but excluding liquor produced from jaggery / brown jaggery;
- (63) “**under proof (u.p.)**” means spirit of a strength less than that of London proof;

- (64) “**wash**” includes fermented wort and a diluted solution of sugar from which spirit is distilled.
- (65) “**women hostel**” means a place used for lodging the women students by an educational institution whether Government or private;
- (66) “**year**” means the year beginning with 1st April or any subsequent date and ending with 31st March.

Words and expressions defined in the Act and not defined in these rules shall have the same meaning, respectively as assigned to them in the Act.

## CHAPTER-II

### *Manufacture of Indian Liquor*

- 3. License for establishment of Manufactory.** – Any person desirous of obtaining licence to establish and work a distillery or brewery or winery for the purpose of manufacturing Indian Liquor shall apply to Excise Commissioner.

The application shall be accompanied with a challan for having credited into a Government Treasury a prescribed amount which is non-refundable and a plan of the building with the description of the situation of the stills, apparatus vessels and other utensils, as the case may be and the estimated capacity of the production and the cost of the project. The Excise Commissioner shall with the prior approval of the Government, issue a license in such form as may be prescribed by the Excise Commissioner.

Provided that no license shall be required for manufacturing / brewing of Traditional Tribal Liquor for self consumption by the tribals of UT of Dadra & Nagar Haveli subject to the following restrictions.

- i) The entire produce shall be used for self consumption only and such traditional liquor shall not be sold, gifted, transferred or bartered;
  - ii) The possession limit of traditional liquor shall be not more than **5 litres** per household and in special circumstances on the occasion of social and religious functions 45 litres per household.
- 4. Validity of License.** – The license shall normally be valid for one year and may be renewed on application by the Excise Commissioner for a period not exceeding one year, if he is

satisfied that sufficient progress has been made by the licensee. If the licensee does not start work of the manufacturing of the liquor, the license shall be cancelled.

- 5. License for manufacture.** – The licensee before starting the manufacture of liquor for which the license is issued shall apply to the Excise Commissioner for the license for manufacture along with occupancy certificate from the competent authority, NOC from fire department, license from department of factories and boilers / District Industries Centre, consent to operate the plant from PCC and any other certificate / authorization from any other public authority as may be prescribed from time to time. The District Excise Officer or other officer duly authorized by him in this behalf shall inspect the plant and if he finds it conforming to the plan, he shall forward the application to the Excise Commissioner with his report who shall issue license in **form E-15** on payment of license fee. The license may be renewed every year on payment of the fee due before the expiry of the currency of the license.
- 6. Strength of Liquor.** – The strength of liquor shall be as under :
- i) Strength of IMFL shall not exceed 25 Under Proof.
  - ii) Strength of Beer – Alcoholic strength of mild beer shall not exceed 5% VV or 8.77% proof spirit and strong beer shall exceed 5% V.V or 8.77% proof spirit but shall not exceed 8% V.V or 14.03% proof spirit.
  - iii) Strength of Wine – Which is fortified shall not be more than 14% V.V
- 7. Noxious materials not to be used.** – The materials to be used in manufacturing liquor shall be of good quality, and no ingredients noxious to health shall be used or be put into the spirits stored in the manufactory.

**Explanation:** Any material or article or substance which is harmful, injurious and unhealthy to the physical and mental health of a person or capable of immobilizing a person.

- 8. Supervision of Manufactory.** – The distillery or brewery or winery or manufactory shall be under the immediate supervision of the officer appointed by the Excise Commissioner for the purpose.
- 9. Account to be kept.** – (1) Manufacturers shall keep regular account in the forms prescribed by the Excise Commissioner and such accounts shall at all times be open for inspection by the inspecting officer or by any other officer of the Excise Department authorized in this behalf by the Excise Commissioner.

(2) Liquor in the manufactory shall at all time be open to gauging and proof by any of the officers referred to in sub-rule (1).

**10. Manufactory to account for deficiency in stock :**

An account shall be taken of the stock at the manufactory at such intervals, not exceeding three months and in such manner as the Excise Commissioner may from time to time prescribed and the manufacturers distillers shall pay duty at the rate applicable to the Indian Liquor and all spirits which are in excess of an allowance and wastages which may be specified by the Govt. from time to time by a notification in the Official Gazette.

**11. Minimum Production of spirit, beer, wine or liquors.-** The production or yield of all type of spirits, beer, wines, liquors as the case may be, from the raw material used in a Distillery or Brewery or Winery or manufactory licensed under the Act or these rules shall not be less than the quantity specified by the Government by notification in the Official Gazette from time to time.

**12. Permanent Staff.** – (1) (i) The Excise Commissioner shall assign one or more members of the Excise officer to supervise and assist for working of a distillery, brewery, winery or manufactory taking into consideration the volume of the business under taken by the distillery, brewery, winery or manufactory.

(ii) Every distillery, brewery, winery or manufactory shall make adequate office arrangement within its precincts for the members of the Excise staff to enable them to discharge their duties effectively.

(iii) The members of the excise staff shall supervise the movement of incoming and outgoing excisable articles for the manufacture, storage, removal and transportation of such articles after payment of the excise duty, other charges, if any due thereon. In performing the said duties, the members of the staff will take care that the smooth running of the distillery, brewery, winery or manufactory is not hampered.

(iv) The members of excise staff shall assist the management of the Distillery, Brewery, Winery or Manufactory in releasing in time from the bonded warehouse, the alcohol and other raw materials, if any required, in the process of manufacture. They shall also release without any delay from the bonded warehouse the excisable article meant for consumption within the territory and for export outside the territory after securing the payment of excise duty and other charges if any due thereby and on production of necessary permits and other documents if any.

(v) The excise staff, from time to time as directed by the Excise Commissioner shall draw samples of the excisable articles manufactures by the distillery, brewery, winery or manufactory and shall dispatch such samples duly sealed to the Public Health Laboratory or any other Laboratory specified by the Excise Commissioner in this behalf for testing the contents of the excisable articles and to verify that they conform to the specifications and do not contain any noxious materials.

(vi) The service rendered by the Excise staff assigned to a distillery, brewery, winery or manufactory shall attract a fee equivalent to pay and allowances, contribution towards pension or leave salary or any such benefit of the said Excise Staff as intimated by the Excise Commissioner and shall be payable by the concerned distillery, brewery, winery or manufactory by depositing the amount under the appropriate head at the end of every month or at such period as may be directed by the Excise Commissioner.

(vii) If as a result of the revision of the pay and allowance or any benefit with retrospective effect any amount becomes so payable to the Excise Officer the same shall also be payable by the distillery, brewery, winery or manufactory within such time as may be directed by the Excise Commissioner.

(2) The distillery, brewery, winery or manufactory shall provide residential quarter for the staff posted there at, with such accommodation as the Excise Commissioner may approve. If suitable quarters are not available in the distillery or brewery or winery, the owner thereof shall rent in the neighbourhood necessary residential quarter for the accommodation of the staff.

(3) If accommodation as required under sub-rule(2) cannot be provided for reasons beyond the control of the owner of the distillery, brewery, winery or manufactory then the manufacturer shall make an alternative arrangement as may be required by the Excise Commissioner.

**13. Liquor to be gauged and proved before removal.**- No liquor shall be removed from the distillery, brewery, winery or manufactory until it has been gauged and proved by the inspecting officer. The gauging of liquor may be made either by actual measurement or by weighing.

**14. Removal of Liquor.** – No liquor shall be removed from the distillery, brewery, winery or manufactory otherwise than for warehousing or from any warehouse except on payment of duty or, when so permitted by the Excise Commissioner, for export from the State under the supervision of excise staff.

**15. Sale by Manufacturers.** – The licence for manufacture of Indian Liquor shall cover the right to sell it only to licensed whole sale vendors.

**CHAPTER-III**

***Manufacture of rectified spirit and absolute alcohol***

**16. The provisions of Rule 3 to 15 shall mutatis mutandis apply to :-** –

- i) The manufacture of Rectified Spirit.
- ii) The manufacture of extra neutral alcohol by re-distillation.
- iii) The manufacture of absolute alcohol.
- iv) The manufacture of malt spirit/grape spirit.
- v) The manufacture of grain spirit.
- vi) The manufacture of additives and the like.
- vii) The sale of Rectified Spirit by the manufacturer thereof.
- viii) The sale of absolute alcohol/extra neutral alcohol by the manufacturer thereof.
- ix) The sale of malt spirit/grape spirit/grain spirit/additives thereof.

**CHAPTER-IV**

***Indian Liquor / Foreign Liquor (Import in Bond)***

**17. Methods of Import.-** Subject to the provisions of the Act, Indian Liquor may be imported in accordance with this chapter, either:-

- (a) in bond for payment of duty in the territory, or
- (b) on payment of duty in the territory.

**18. Conditions of import in bond.-** Any licensed wholesale vendor of Indian Liquor or Foreign Liquor may import Indian Liquor from distillery, brewery, winery or manufactory or warehouse in other parts of India, under a bond for payment of duty levied on such liquor, after he or his representative duly authorized on his behalf has :-

- (a) obtained a permit for import from the District Excise Officer, and
- (b) executed a general or special bond for payment of duty.

**19. Applications for permit.-** (1) A licensee desirous of importing Indian Liquor in bond shall present an application in FORM E-1 to the District Excise Officer specifying :-

- (a) the name of the distillery, brewery, winery or manufactory or warehouse from which the liquor is to be imported.

- (b) The quantity, strength and description 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 Check post at entrance into the territory;
- (d) The name and situation of the bonded warehouse in the territory to which the liquor is to be consigned.

(2) A separate application shall be made for each consignment. If the application is found to be in order, the applicant shall execute either a general or a special bond for payment of duty on the quantity to be imported (unless a general bond previously executed by him is still in force).

(3) The Excise Commissioner shall, unless there are reasons to the contrary, issue a permit in Form E-2 in quintuplicate, for import containing all the particulars specified in sub-rule (1) and clearly specifying that a bond for payment of duty has been executed. One copy of the permit shall be made over to the applicant, the second shall be forwarded to the appropriate Excise authority of the State or Union Territory of export, the third shall be forwarded to the Inspector of the Taluka, the fourth shall be forwarded to the Excise check-post at entrance and the fifth shall be retained by the Deputy Excise Commissioner for record and verification of the consignment on arrival. The permit shall remain in force only up to the date specified therein.

(4) The permit shall remain valid for a period as prescribed in the schedule with the approval of the Government from time to time, this may be extended for further period not exceeding a total of within the limits prescribed in the schedule by the Excise Commissioner, provided that the application for extension is made two days before the date on which permit expires.

(5) The importer shall present his copy of permit to the appropriate Excise Officer of the State or Union Territory of export or the officer in-charge of the distillery, brewery, winery or manufactory or warehouse from which the liquor is to be imported, and shall get the necessary pass for export from that State or Union Territory specifying therein the quantity, description and strength of liquor exported, the number and date of permit authorizing import into the territory. A copy thereof shall be forwarded to the Deputy Commissioner.

**20. Procedure on arrival of consignment in the territory.**— (1) On arrival in the territory, the consignment of liquor shall be taken directly to the bonded warehouse, mentioned in the permit, under escort of an Excise Guard from the Excise Check-post of entrance, where it shall be tested and measured by the officer in-charge of the bonded warehouse and shall be taken into store and entered in the register.

(2) As soon as may be, after such arrival, the officer in-charge of the warehouse shall also certify on the importer's copy of the pass issued by the exporting State or Union Territory, full details regarding the liquor received in such form, if any, as may be required in the pass or permit and shall return it to the office issuing it through Registered Post A.D., after verification by the District Excise Officer.

**21. Clearance of consignment.**— The importer will clear the whole or part of the consignment from the bonded warehouse only on payment of duty, except when the removal thereof to other bonded warehouse is permitted by the Deputy Commissioner.

### **Import on prepayment of duty**

**22. Conditions for import.**— A licensed wholesale vendor of Indian liquor or foreign liquor may import Indian liquor on prepayment of duty in the territory from a distillery, brewery, winery or manufactory or warehouse in other parts of India, under a permit granted under these rules.

**23. Procedure for obtaining a permit.**— (1) For a permit under the preceding rules, an application in the **Form E-1** shall be made in writing to the Excise Commissioner specifying:—

- (a) the name of the distillery, brewery, winery or manufactory or warehouse from which the import is to be made.
- (b) the description, quantity and strength of each kind of liquor to be imported and whether import is to be in bulk or in bottles;
- (c) the route of import; and
- (d) the amount of duty to be paid;

(2) A separate application shall be made for each consignment. If the application is found to be in order the Deputy Commissioner shall, after checking and correcting the amount of duty entered therein, endorse the application with an order, directing the applicant to pay the amount of the duty.

(3) The applicant shall, after paying the amount of duty as ordered by the Deputy Commissioner, produce the receipt and the application before the Deputy Commissioner who shall issue the permit in quintuplicate. 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 or Union Territory of export, the third shall be sent to the Excise Inspector, the fourth shall be sent to the Excise Check-post at entrance and the fifth copy shall be retained by the Deputy Commissioner, for record and for verification, if deemed necessary, of the consignment on arrival.

(4) The validity of the permit shall be of 60 days which may be extended for further periods, nor exceeding a total of 30 days by the Deputy Commissioner, provided that the application for renewal is made before the date on which the permit expires.

**24. Procedure on arrival.**— (1) On receipt of the consignment, the importer shall at once notify its arrival to the Excise Inspector of the jurisdiction in which his licensed premises is situated and shall allow him to check the consignment and to examine and, if necessary, to test the contents or to take a sample there of for test.

(2) After satisfying himself about the full details of the consignment, the Excise Inspector shall certify on the importer's copy of the pass issued by the exporting state or Union Territory, full details regarding the liquor received in such form, if any, as may be required in the pass or permit and shall return it to the office issuing it through Registered post A.D., after verification by the District Excise Officer.

(3) As soon as may be, after such arrival, the officer in-charge of the warehouse shall also certify on the importer's copy of the pass issued by the exporting State or Union Territory, full details regarding the liquor received in such form, if any, as may be required in the pass or permit and shall return it to the office issuing it through Registered Post A.D., after verification by the District Excise Officer.

### **Export**

**25. Methods of export.**— Subject to the provisions of the Act and the following rules, Indian Liquor manufactured in the territory may be exported from the distillery, brewery, winery, manufactory or warehouse of licensed wholesale vendor's premises either,

- (a) on execution of a bond for payment of duty in the territory; or
- (b) on payment of duty in the territory.

**26. Application to be made to the Excise Commissioner.**— (1) Any manufacturer desirous of exporting liquor, shall submit an application in the **form E-3** to the Excise Commissioner.

(2) The application must specify:

- (a) the name of the consignor,
- (b) the name of the consignee,
- (c) The description, quantity and strength of each kind of liquor to be exported,
- (d) the route of export and the check-post at the exit from the State.

(3) Every such application must be accompanied, by:

(a) a permit or licence from the appropriate Excise authority of the State or Union Territory to which the liquor is to be exported authorizing the import of the liquor, and

(b) a receipt of challan for having paid in the Government Treasury the duty in respect of liquor to be exported.

**27. Procedure for export permit** — (1) If the application is found to be in order, the Deputy Commissioner shall issue permit in Form E-4 in quadruplicate, specifying the name, quantity and strength of each kind of liquor. One copy of the permit shall be delivered to the exporter, second copy shall be forwarded to the appropriate District Excise Officer of the State or Union Territory to which the liquor is to be exported, the third shall be sent to the Excise Inspector and the fourth shall be retained for record.

(2) Within a reasonable time to be fixed by the Excise Commissioner and specified in the bond or permit, as the case may be, the exporter shall produce before the Deputy Commissioner of the territory, a copy of the import permit endorsed with a certificate signed by the appropriate Excise Officer of the State or Union Territory into which the import is made certifying the due arrival of the liquor at its destination.

**28. Extension of validity of permit or pass.-** (1) No pass or permit shall remain valid after the date of its expiry, provided that the Deputy Commissioner, granting the permit or the authority to authorize the dispatch of any consignment under these rules, may extend the period of currency thereof, if extension is applied for due to delay in transit of a consignment or for any other sufficient reason, on payment of composition money, not exceeding twenty five per cent of the duty of the consignment, or otherwise, for reasons to be recorded. Such extension shall be within the limits prescribed in the schedule.

(2) Where during the course of import of liquor, the delay occurs for reasons beyond the control of the licensee, he shall submit an application for re-validation of import permit to the Deputy Commissioner within three working days of the occurrence of the event and the Deputy Commissioner may re-validate the same for the reasons to be recorded.

(3) For transport permit, the application for such re-validation shall be made on the next working day from the date of expiry of validity.

(4) Where the application is not submitted within the stipulated period or the delay is for any other reason, the revalidation may be done on payment of composition money, which shall not exceed twenty five percent of the duty involved.

**29. Execution of bonds.**— The bond to be executed by the importer or exporter for payment of duty shall be either a general or a special bond in FORM E-5 or E-6, as the case may be, with two sureties accompanied by Bank Guarantee equivalent to the amount of the duty payable to the Excise Commissioner.

**30. Export outside the Country. – Export outside the Country is not permitted except otherwise provided in the relevant laws for the time being in force.**

**31. Payment of fee.**— The fee for import or export permit shall be paid in the form of court-fee stamps to be affixed / e-stamp on the application made thereof.

**32. Import, Export and Transport of Molasses.** — (1) No person shall import/export/transport molasses without the authority of a permit/N.O.C. issued by the Excise Commissioner in that behalf.

(2) The applicant shall make separate applications, one for the purpose of procurement of molasses and the other for transporting molasses in the Union Territory of Dadra & Nagar Haveli from the point of entry to the point of storage, within the Union Territory, at the time of actual lifting the quantity of molasses by producing documentary evidence to that effect.

(3) The application referred to in sub-rule (2) hereinabove, shall be examined and if the Commissioner is satisfied with the purpose of end use of molasses specified therein, then the applicant may be allowed to lift the molasses on payment of fees indicated in the table herebelow, by issuing necessary passes/permits for the purpose.

(4) As soon as the consignment of molasses is received, the applicant shall intimate in writing to the Excise Inspector having jurisdiction about the receipt of the molasses indicating therein the vehicle number, quantity of molasses, name of the consignor and the number and date of pass/permit issued by the excise authorities of the exporting State.

**TABLE**

<b>Item No.</b>	<b>Particulars</b>	<b>Rates of fees</b>
(1)	For import of molasses into the territory (a) for use of manufacture of portable alcohol. (b) for use other than manufacture of portable alcohol.	Rs. 100/- per M. T. Rs.50/- per M.T.
(2)	For export of molasses outside the territory.	Rs. 100/- per M.T.

**Explanation:**— For the purpose of this rule, export of molasses means and includes import of molasses directly for export or for export of the same after storage of the imported molasses.

**Transport of Liquor**

**33. Transport permit.** — A permit under rules for carrying bottles for personal consumption/for transport of consignment by manufacturers/bottlers or wholesale dealers, as the case may be.

**34. Transport of liquor for personal consumption.-** Any person going out of the territory may obtain a permit granted by the Excise Commissioner from any notified liquor premises for the retail sale of liquors, in sealed bottles on payment of prescribed fee. The permit shall be issued in the **form E-7** authorizing the person to carry with him duty paid Indian Liquor / foreign liquor in such quantities as is specified in the State or Union Territory where the import of such liquor is permitted, subject to such conditions as the Excise Commissioner may impose.

**35. Permit for possession;—** (1) Any person desirous of obtaining a permit for the possession of Indian Liquor / Foreign Liquor shall make an application in **Form E-8** 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 place where the liquor is to be kept and consumed.

(2) The permit shall be granted in **Form E-9**.

(3) Possession limit and the authority to issue such permits / permission. – The maximum quantities of liquor specified below, which for the purposes of the Act, may be sold by the retail licensee and possessed exclusively, by an individual not below the age of twenty one years in territory, shall be as follows:-

Sr. No.	Description of the Liquor	Quantity in Bulk Litres	Authority to issue such permission.
(a)	(i) Indian Liquor and Foreign Liquor (Whisky rum, gin, vodka, and brandy), except wine liqueur, beer, cider and alcopop;	(i) 4.5	Commissioner of Excise
	(ii) wine, beer, liqueur, cider and alcopop;	(ii) 09	
	(iii) Indian Liquor or Foreign Liquor while entering into the territory from other States / Union Territory;	(iii) 1.5	

(4) Our Lady of Piety Church, Dadra & Nagar Haveli may for bonafide church use for sacramental purpose, purchase, transport and possess :

- (1) Sacramental wine up to 91 bulk litres.
- (2) Country liquor 03 bulk litres
- (3) Rectified spirit 0.5 bulk litre

**36. Particulars to be painted on cask.**— (1) On each bottle, cask or other vessel containing Indian liquor there shall be legibly cut or labelled:

- (i) the name and mark of the distillery, brewery, winery, manufactory of the territory;
- (ii) the number of the cask or other vessel and its capacity;
- (iii) the nature, quantity and strength of its content;
- (iv) the batch number and date of manufacture/bottling;
- (v) maximum retail price wherever applicable with minimum printing size of 7.5 m.m. x 7.5 .m.m.

(2) (i) Samples of the labels with the words “For sale in Dadra & Nagar Haveli” or “For sale in any other state”, as the case may be, shall be lodged with the Commissioner of Excise for recording and approval thereof.

## **CHAPTER-V**

### **Import, Export, Transport and Possession of Country Liquor**

**37. Import or export of country liquor.**— A licence to import or export country liquor into or from the territory shall be in **form E-2 and E-3** respectively.

**38. Application for permit.**— When any licensed wholesale vendor of country liquor or manufacturer desires to import or export country liquor from the territory, he shall present a written application to the Deputy Commissioner containing **mutatis mutandis** the particulars prescribed for the import or export as the case maybe, of Indian liquor. The permit may be granted if there are no reasons to refuse the same.

### **Transport**

**39. Transport of country liquor.**— A permit for transport of country liquor shall be granted in **form E-7**.

**CHAPTER-VI**  
***Fixation of price of liquor***

- 40. Fixation of price.** - (1) The criteria for fixation of wholesale or MRP of liquor for each licensing year shall be decided by the Excise Commissioner, with the approval of the Government. Thereafter, the Excise Commissioner may, after giving an opportunity of being heard to the person licensed to sell such liquor, fix the price of liquor for wholesale or for retail or for both.
- (2) The Excise Commissioner, for reasons to be recorded, may increase or decrease the existing wholesale or retail prices, at any time, after giving an opportunity to the licensee of being heard with the approval of the Government.
- (3) Where the price of any liquor is fixed under sub-rule (1) or sub-rule (2), the licensee shall be bound to sell such liquor at such price.
- (4) In case of Foreign Liquor, the Excise Commissioner may, fix prices with the approval of the Government. However MRP, as arrived at, by adding various components of price structure, shall be displayed on each bottle by L-1 licensee by way of affixing retail price stickers.
- (5) While fixing the MRP of liquor, the same shall be rounded off to the next multiple of:
- (a) rupees ten in the case of quart and above;
  - (b) rupees five in the case pint and nip;
  - (c) rupees five in the case of beer of all sizes whether in bottle or can.
- (6) The amount so increased shall be added in the duty.

**CHAPTER –VII**  
***Private Bonded Warehouse***

- 41. Application for Bonded Warehouse.**— (1) When any licensee desires to have a private bonded warehouse he shall present a written application in **form E-10** to the Excise Commissioner giving therein the details of the location of the room or building to be utilized as warehouse enclosing the approved plan of the local authority and giving the sketch thereof.
- (2) The warehouse shall have only one entrance with double lock system, one key of which shall be retained by the Excise Inspector in whose jurisdiction the warehouse is situated and the other shall remain with the dealer.

(3) Bonded Warehouse is compulsory for all manufacturers / importers / wholesale vendors in packed bottles. The license shall be valid for a period of one year on a prepayment of prescribed fee.

**42. Execution of bond and issue of permit / license.**— When the above conditions are satisfied, the licensee shall execute with the Excise Commissioner a bond in FORM E-11 or E-12 as specified binding himself to perform the conditions of the bond accompanied with the appropriate bank guarantee. The bond shall be for an amount not exceeding to one and half times the amount of the duty payable on the liquor deposited in the warehouse. The bank guarantee shall be of same amount as that of the bond and the duration and the validity shall be of the same. Thereupon permit / license shall be issued by the Deputy Commissioner.

**43. Use of the warehouse.**— The warehouse shall be for the sole use of the dealer for warehousing liquor manufactured or imported under bond or otherwise.

**44. Warehouse register.**— The dealer shall maintain a warehouse register in the form prescribed by the Excise Commissioner, in which he shall enter on the same day full details of all liquor received and delivered in and from the warehouse. Likewise all the details regarding the liquor removed and the amount of duty paid, number and date of challan, batch number and date of manufacture shall be noted therein.

The names and addresses of the licensee to whom the liquor is sold shall also be mentioned in the warehouse register.

**45. Permit Fee.**— The holder of the permit will have to pay in advance, for each bonded warehouse, the prescribed fee annually.

**46. Cancellation of permit.**— The Excise Commissioner may, in the manner prescribed under the rules, cancel the permit of the warehouse, if the holder thereof is found to have committed a breach of the conditions and rules and upon such cancellation, all liquor warehoused therein must be removed as the Excise Commissioner directs and no abatement of duty shall be made in respect of any such liquor for deficiency, quantity or strength, after notice of the cancellation has been given to the dealer.

**47. Verification of liquor before warehousing.**— All liquor brought for warehousing shall be produced to the officer in charge of the warehouse together with the permit or certificate and it shall be checked in his presence; thereupon the quantity and description of the liquor, marks and numbers of the packages and the number and date of permit or certificate shall be entered in the warehouse register.

**48. Removal of liquor.**— No liquor shall be removed from the warehouse except on payment of duty or when so permitted by the Excise Commissioner for removal to another warehouse, in case of public sector licensee.

**49. How long the liquor may be kept in the warehouse.**— Any liquor warehoused can be kept therein for a period of one year from the date on which it was first warehoused or for such time as extended by the Government but not exceeding three years in all.

**50. Destruction of liquor.**— In case any quantity of liquor stored in the bonded warehouse or in case any seized and confiscated liquor lying in custody of the Excise Station is found to be unfit for human consumption on the basis of the analytical report of the Government laboratory, the same shall be destroyed in the presence of a committee to be nominated by the Excise Commissioner.

**51. Payment of duty on liquor not accounted for.**— The licensee shall be liable to pay duty on any liquor, not accounted for in the warehouse to the satisfaction of the Excise Commissioner.

**52. Prohibition of certain Acts.**— The warehouse permit holder or the warehousekeeper or any person in their employ shall not,

(a) after the approval of the warehouse make any alteration therein without the previous written consent of the Excise Commissioner, or

(b) warehouse in or remove from a warehouse any liquor otherwise than as provided by these rules, or

(c) privately remove or conceal any liquor either before or after it is warehoused

**53. Passes and permits where not required.**— Nothing in these rules shall apply to liquor which is purchased and transported for private consumption but not for the sale within the territory, in any quantity not exceeding the maximum quantity as prescribed for individual possession.

**54. Conditions applicable on individual's possession limit.**— No person shall have in his possession any quantity of liquor, except as per the limit of possession and retail sale prescribed and further on the condition that it shall not be –

(a) consumed in any public place;

(b) taken into or kept upon any premises used as a place to which the public are admitted for consumption of food or drink for consideration, unless such premises have been licensed for the consumption of liquor thereon under the Act or the rules made thereunder, or have been exempted by an order by the Government in writing from the provisions of these rules.

**55. Possession of liquor not to extend to unlicensed civilian club.**- The possession of liquor of any kind by any person shall be restricted to the extent that it shall not be kept or possessed by or on behalf of such person on the premises of unlicensed civilian club.

**56. Conditions applicable to grant of pass and permit.** - (1) All passes and permits granted to cover import, export and transport of liquors shall be subject to the conditions-

(a) that bulk shall not be broken in transit;

(b) that copies of permits or passes shall be sent to the Excise Officer of the district of origin or destination / unit incharge, as the case may be, in the case of imports and exports:

Provided that a pass shall be sufficient to cover the transport of liquor to the premises where the importer is either licensed to sell or/and to possess liquors in Dadra and Nagar Haveli.

(2) The export pass shall show in all cases the quantity and strength of liquors to be exported and that the duty at the rates prevailing in Dadra and Nagar Haveli has been paid, or exemption has been granted, or a bond has been executed to safeguard excise revenue.

**57. Power of refusal to grant permit and pass.**-The Excise Commissioner, the Deputy Commissioner or the District Excise Officer as the case may be, may refuse to grant any pass or permit for any sufficient reason to be recorded and shall not grant any such pass or permit, if he has reason to believe that the applicant has not paid any dues demanded from him.

**58. Authority empowered to issue permit or pass.** - Passes for the import, export or transport of liquor and permit for possession of liquor may be granted by the Deputy Commissioner or he may delegate his powers to any excise officer subordinate to him.

## **CHAPTER-VIII**

### ***Import, Export, Transport and Possession of Denatured Spirit and Rectified Spirit or Absolute Alcohol***

#### **Denatured Spirit**

**59. Application for permit.**— Any person holding a licence for selling denatured spirit in wholesale or Government departments may import the same into the territory. The Industrial Units in the territory may also be allowed to import such spirit on the recommendation of the Directorate of Industries / District Industries Centre. Provisions contained in rule for Export & Import of Indian Liquor in bond shall be applicable mutatis mutandis for issue of such permits.

**60. Procedure on arrival.**— On receipt of the consignment the importer shall at once notify its arrival to the Excise Inspector in whose jurisdiction licensed premises is situated and shall allow him to check the consignment and to examine and test the contents or take sample thereof for test. If the spirit imported is not sufficiently denatured it will be denatured afresh by the importer at his expense in the presence of Excise Inspector.

### **Export**

**61. Export.**— Provisions contained in the rules for export of Indian Liquor shall be applicable mutatis mutandis for export of denatured spirit.

### **Transport**

**62. Transport from one place to another.**— A permit for transport of denatured spirit under the provisions of Indian Liquor for transport shall be applicable, mutatis mutandis.

### **Possession**

**63. Possession and use for industrial purposes.**— Licence for the possession and use of denatured spirit for industrial purposes, for manufacturing varnishes, dyes, colours and the like etc may be granted on application, by the Excise Commissioner in such quantity as he may determine on consideration of the requirements of the applicant, on payment of fee as prescribed. The licence shall be in **form E-14**.

**64. Permit for possession.**— A permit for possession of denatured spirit by a person for private purposes in excess of the quantity prescribed under section 12(1) of the Act shall be granted in **Form E-13**.

### **Rectified spirit or Absolute alcohol or Extra neutral alcohol (ENA)**

#### **Import**

**65. Application for permit.**— (1) Any person holding licence for manufacture of Indian liquor or for selling in wholesale rectified spirit or absolute alcohol or extra neutral alcohol or Government Departments, may import rectified spirit or absolute alcohol or extra neutral alcohol after obtaining a permit therefor from the Deputy Commissioner.

(2) The manufacturers of Indian liquor may import rectified spirit or absolute alcohol or extra neutral alcohol under bond, but wholesale vendors thereof shall be permitted to import rectified spirit or absolute alcohol or extra neutral alcohol only on prepayment of duty.

(3) The provisions contained in Rules for import of Indian Liquor and procedure for obtaining a permit shall be applicable mutatis mutandis for the import under bond and on prepayment of duty.

### **Export and Transport**

**66. Export and Transport.**— The provision contained in Rules regarding export and transport of denatured spirit shall be applicable to the export and transport of rectified spirit or absolute alcohol or extra neutral alcohol.

### **Possession**

**67. Permit for possession.**— A permit for possession of rectified spirit or absolute alcohol or extra neutral alcohol under the section 12(1) of the Act shall be issued in **form E-13**.

**68. Possession with or without permit.**- The following denatured spirituous preparations may be possessed without a licence or permit by the persons and to the extent noted against each:-

(1) Allopathic, Homoeopathic, Ayurvedic and Unani Preparations:

(a) a registered medical practitioner up to one litre of each such preparation at any one time or as per requirement with the approval of the Excise Commissioner;

(b) a hospital or dispensary, individual, organisation, Government, Municipal Corporation, other local body, or a charitable organisation up to the requirement of such hospital or dispensary or clinic as may be approved by the Excise Commissioner for a year.

(2) Toilet preparations: A bonafide consumer up to 0.3 litres of each variety.

(3) Essences: a bonafide consumer up to 0.2 litres of each variety.

**69. Import, export or transport by certain institutions.**- A registered medical practitioner, in managing or supervising charge of a Government, Municipal **Council**, any other local body, charitable hospital, dispensary, clinic or that run by private individual or organization duly approved by the Deputy Commissioner, may import and transport such quantity of intoxicating spirituous preparations strictly for medicinal purposes, as may be specified on the indent, not exceeding the requirements for one year, duly countersigned by the officer in the Directorate of Health Services or the Directorate of Ayurveda, Unani, Sidha and Homoeopathy Dadra & Nagar Haveli as the case may be, and in the case of veterinary hospital and dispensary, by the Deputy Superintendent of Civil Veterinary Hospital. A copy of the indent shall be furnished, in advance, to the Deputy Commissioner for record and for

such action as he may deem expedient in relation to the indent in regard to the quantity to be imported or transported.

**70. Licence fee.** - The licence fee shall be yearly as prescribed.

**71. Form of application for grant of licence.** - A person desirous of obtaining a licence may apply to the Deputy Commissioner, provided that the Deputy Commissioner may, for reasons to be recorded, refuse to grant the licence.

**72. Person and quantity in respect of which permit may be granted.** - (1) A permit for the possession of intoxicating spirituous preparations, in excess of the quantities specified in rules may be granted except in respect of such kinds thereof, as are described in column 1 of the schedule below to the persons specified in column 2, beyond the extent specified in column 3 of the said schedule:

1	2	3
(a) Allopathic medicinal preparations	manufacturer of Allopathic Medicine.	2.5 litres each
(b) Homeopathic Medicinal preparations	manufacturer of Homeopathic dilution.	0.5 litre each
(c) Toilet preparations	institution manufacturing Toilet preparation	2.5 litres each variety
(d) Essences	manufacturer of ice-cream or any other product requiring mixing of intoxicant spirituous preparation as an essence.	2.5 litres each

(2) A permit may be granted by the Excise Commissioner to any person mentioned in sub-rule (1) on payment of fee, as prescribed:

**73. Issue of export and transport passes.** - The Excise Commissioner shall issue export and transport passes as specified.

**74. Maintenance of accounts.**- (1) The licensee or the permit holder shall maintain true account of his daily transactions and submit a monthly return to the Deputy Commissioner:

**75.** The Govt. shall fix maximum wastages of all the licensee who are using rectified spirit, absolute alcohol, extra neutral alcohol, denatured spirit. Any wastage in excess of prescribed limit shall attract duty which shall be recovered as applicable. Further, a licensee shall submit monthly statement of such wastages to the Excise Commissioner without fail.

**CHAPTER-IX**  
***Licences for sale***

**76. Different types of licenses and authorities to grant and renew such licenses. – (1)**  
Subject to the provision of the Act and the rules made thereunder, the following classes of licenses may be granted and renewed by authorities noted against each, on payment of prescribed fee.-

Sr. No.	Details of Licenses	Authority empowered to grant	Authority empowered to renew	Form Nos.
1.	Licenses for wholesale of Indian Liquor, Foreign Liquor and Draught Beer	Commissioner Excise	Deputy Commissioner	L-1
2.	Licenses for retail sale of Indian Liquor, Foreign Liquor and Draught Beer	Commissioner Excise	Deputy Commissioner	L-2
3.	Licence for wholesale of Country Liquor	Commissioner Excise	Deputy Commissioner	L-3
4.	Licence for retail sale of Country Liquor	Commissioner Excise	Deputy Commissioner	L-4
5.	Licence to serve Indian Liquor & Foreign Liquor in a standalone Restaurant.	Commissioner Excise	Deputy Commissioner	L-5
6.	Licence to serve Indian Liquor & Foreign Liquor in a Bar & Restaurant located within a hotel	Commissioner Excise	Deputy Commissioner	L-6
7.	Licence to serve Indian Liquor & Foreign Liquor in a Hotel to the residents in their rooms	Commissioner Excise	Deputy Commissioner	L-7
8.	Licence to serve Indian Liquor & Foreign Liquor in a House Boat	Commissioner Excise	Deputy Commissioner	L-8
9.	Licence for retail sale of Indian Liquor & Foreign Liquor in sealed bottle in a Para Military Canteen	Commissioner Excise	Deputy Commissioner	L-9
10.	Licence for retail sale of Indian Liquor & Foreign Liquor in a Club	Commissioner Excise	Deputy Commissioner	L-10
11.	Licence for retail sale of Indian Liquor & Foreign Liquor in a Club / Mess whose membership is exclusively for serving and retired Govt. Servants including members of armed forces provided the Club /	Commissioner Excise	Deputy Commissioner	L-11

	Mess is not run on Commercial basis			
<b>12.</b>	License for retail sale of Indian Liquor for Hotel Management Institutes purely for training purpose	Commissioner Excise	Deputy Commissioner	<b>L-12</b>
<b>13.</b>	Temporary Licence for a maximum period of <b>48 hours</b> for special occasion like marriages and other ceremony etc other than the licensed premises.	Deputy Commissioner	NA	<b>L-13</b>
<b>14.</b>	Licence for Wholesale Vend for Rectified Spirit, Absolute Alcohol & Extra Neutral Alcohol.	Commissioner Excise	Deputy Commissioner	<b>L-14</b>
<b>15.</b>	Licence for Wholesale Vend for Denatured Spirit including Special Denatured Spirit.	Commissioner Excise	Deputy Commissioner	<b>L-15</b>
<b>16.</b>	Licence for Retail Vend of Rectified Spirit for Chemist / Druggist.	Commissioner Excise	Deputy Commissioner	<b>L-16</b>
<b>17.</b>	License for Warehouse for storage of Indian Liquor	Commissioner Excise	Deputy Commissioner	<b>L-17</b>
<b>18.</b>	License for Warehouse for storage of Foreign Liquor	Commissioner Excise	Deputy Commissioner	<b>L-18</b>
<b>19.</b>	License for Warehouse for storage of Country Liquor	Commissioner Excise	Deputy Commissioner	<b>L-19</b>
<b>20.</b>	License for Warehouse for storage of Denatured Spirit	Commissioner Excise	Deputy Commissioner	<b>L-20</b>
<b>21.</b>	License for Warehouse for storage of Rectified Spirit, Absolute Alcohol & Extra Neutral Alcohol.	Commissioner Excise	Deputy Commissioner	<b>L-21</b>
<b>22.</b>	License for storage and utilization of Indian Liquor and Foreign Liquor by the Hotel Management Institute for the purpose of training.	Commissioner Excise	Deputy Commissioner	<b>L-22</b>

**77. Determination of number of vends in any area.** - (1) The number of liquor vends which may be licensed in any area will be the number which the Government considers necessary to meet the reasonable requirement of the population.

(2) The Deputy Commissioner may, at any time, in public interest order the transfer of any licensed liquor vend from one locality to the other subject to the payment of fee equivalent to license fee.

**78. Restriction on grant of licence to certain persons.** - Persons to whom licences may not be granted.

In addition to the provisions contained in section 14 of the Act, licence for the vend of liquor shall not be given to:

(a) any person who does not have Permanent Account Number of the Income Tax Department;

(b) any person who is not registered under the Dadra and Nagar Haveli VAT Regulation, 2005;

**79. Application and procedure for licence.** — (1) An application for a licence for wholesale or retail sale of liquor other than denatured spirit preparation, denatured spirit, rectified spirit, absolute alcohol or extra neutral alcohol shall be made to the Excise Commissioner in **Form E-20**. The application shall be accompanied by following documents :

(a) Approved plan of the building

(b) NOC from the Health Department.

(c) Occupancy Certificate of the premises issued by the competent authority.

(d) any other condition imposed by the Excise Commissioner with the approval of the Government from time to time.

(2) A licence shall be granted to :

(a) an individual;

(b) a body incorporated under the Companies Act, 1956;

(c) a society registered under the Cooperative Societies Act;

(d) a partnership firm; or

(e) a limited liability partnership firm registered under Limited Liability Partnership Act, 2008.

(3) When a licence is granted to.-

(a) a partnership firm or a limited liability partnership firm, names of all the partners;

(b) a company incorporated under the Companies Act, 1956, names of all the directors;

(c) a co-operative society, names of the President, Secretary and the Treasurer, shall be specified in the licence.

(4) No **Licenced premises** shall be located within fifty meters from the following, namely.-

- (a) medical institution;
- (b) educational institution;
- (c) religious institution;
- (d) women hostel;
- (e) orphanage;
- (f) hospital;
- (g) primary health centre or community health centre;

Provided also that if any medical institution, educational institution, religious institution, women hostel, orphanage, hospital, primary health centre or community health centre comes into existence subsequent to the **grant of license**, the aforesaid distance restrictions shall not apply.

**Explanation I-** For the purpose of clause (a) Medical Institution means the institution duly recognized by Medical Council of India or appropriate authority of Central Government including the Administrator.

**Explanation II-** For the purpose of clause (b) above educational institutions would mean middle and higher secondary schools, colleges and other institutions of higher learning recognized by the Government.

**Explanation III** – For the purpose of clause (c) above, a “religious institution” means an institution for the promotion of any religion or persuasion, and includes any place or premises used as a place of public religious worship, by whatever name or designation known. Religious place would imply a religious place having a pucca structure with a covered area of more than 400 square feet which is open to the public for common worship.

**Explanation IV** – The measurement of distance shall be the shortest traversable distance, from the mid point of the actual main entrance/door of the premises proposed for licence to mid point of the actual main door/entrance of the building of the places mentioned in clauses (a) to (g) above.

(ii) The licensee shall not carry on any business connected with his licence, or store any liquor to be sold or otherwise deal with under his licence, except in the premises specified in his licence, hereinafter called the ‘licensed premises’.

(iii) The licensed premises shall be established and maintained by the licensee at his own cost.

(iv) No licensed premises for sale and storage of liquor shall be used for any other business, except with the permission of the Excise Commissioner. Persons or institutions

holding more than one licence must have separate premises for their business. Separate accounts shall be maintained for sale conducted under such licences:

(v) If a licensee holds a licence in form L-7 in conjunction with a licence in form L-6, he shall not, in pursuance of the licence in form L-6 sell any liquor after the hours fixed as the closing hours for the licence in form L-6 in any part of the licensed premises to which persons not residents in the hotel are admitted or in any room or bar adjoining or opening into any room to which persons not residents in the hotel are admitted.

(vi) Licensed premises shall be the premises owned or leased by the licensee, provided that where local conditions render it necessary, sites for liquor shops may be leased or bought for Government under the special orders of the Government in each case.

(vii) Retail licenses for consumption “on” the premises, shall be granted at a site, duly approved by the local authority concerned, provided that the following documents have been furnished, issued by the agencies concerned:-

(a) Eating House Licence;

(b) Lodging House Licence in the case of L-7 provided, the accommodation is of "A" category under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 extended to UT of Dadra & Nagar Haveli, having minimum 20 Nos. of Rooms;

(c) registration certificate under the Dadra & Nagar Haveli, Value Added Tax Act, 2005;

(d) site plan including the store room, area for the bar and the area for the service of liquor, prepared by registered architect;

(e) No objection Certificate from the Fire Department.

(f) occupancy certificate from Silvassa Municipal Council or Planning & Development Authority.

(g) In case of licenses in Form L-5, L-6, L-7, L-8, L-10 & L-11 following additional conditions are required;-

(i) that the building should be well constructed and the approach should be suitable for restaurant;

(ii) that there should be adequate arrangements for service to the customers;

(iii) there shall be separate toilet facility for Ladies and Gents;

(iv) there shall be separate modern kitchen.

(v) the licensee shall serve wine or beer in open bottles or in glasses and other Indian Liquor and Foreign Liquor only in glasses.

(vi) in case of **L-5** license the seating capacity shall be atleast **50** pax with parking area for **15** ECS.

(vii) that the restaurant should, at all times adhere to good maintenance and service. The rates should be fixed in accordance with the rules, if any, prescribed by the local authorities and submitted to the Excise Department for concurrence. The rates should be prominently displayed on the menu cards. These should also include VAT, service charges etc.

(viii) No liquor shall be served by the **L-7** licensee at any place other than the room in which the person ordering it resides for the time being.

(ix) The **L-8** licensee shall serve Indian Liquor & Foreign Liquor for consumption the premises only to bonafide passengers boarding the houseboat and no liquor shall be served to the persons employed on houseboat.

(5) In case of license in **Form L-9** for retail sale of Indian Liquor & Foreign Liquor in sealed bottle in a Para Military Canteen, following additional conditions are required;-

(a) license in **Form L-9** shall be granted on the basis of dependency certificate issued by the incharge of the para military unit.

(b) the licensee shall not sell liquor of any description to persons other than those attached to the regiment for which his licence is granted or duly authorised by the competent authority to use such canteens;

(6) In case of license in **Form L-12** for retail sale of Indian Liquor for Hotel Management Institutes purely for training purpose, following additional conditions are required;-

(a) the licence shall be issued to Hotel Management Institute or other teaching institute recognized by the Government;

(b) the liquor shall be used for teaching purpose only;

(c) the limit of liquor shall be decided by the Excise Commissioner.

(7) In case of license in **Form L-13** for Temporary Licence for a maximum period of 48 Hrs for special occasion like marriages and other ceremony etc, following additional conditions are required;-

(a) such license shall be issued to the holders of **L-5, L-6, L-10 & L-11** or any banquet hall, community centre, farm house, open places etc with the approval of Excise Commissioner.

(b) in case of open area the area should be screened off from the public view.

(c) in case the property on which the license has been applied and does not belong to the applicant, NOC of the property owner shall be attached with the application.

(d) the quantity of the liquor for the purpose shall be fixed by the Excise Commissioner and the liquor shall be purchased from the notified licensed vendors only.

(8) The licensed premises of all kinds of licences shall have adequate storage facility, proper electrical fittings and shall be duly insured against fire and other natural hazards. The licensee shall keep the premises thoroughly clean and dry and shall comply with the orders issued by the Excise Commissioner for the removal of defects in the building.

(9). In case of Indian Liquor and Country Liquor vends, the licensed premises shall be used for the storage and sale of liquor as licensed and no other business shall be transacted from such premises, except with the approval of the Excise Commissioner.

(10). The licensee shall maintain conspicuously, above the main outer door of the licensed premises, a signboard exhibiting in conspicuous painted letters, his name, address and the class of licence held by him. The information shall be in Hindi & Gujarati for country liquor and in Hindi, Gujarati & English for Indian Liquor and Foreign Liquor Licence.

(11). The retail licensee for sale of liquor for consumption “off” the premises shall display at a conspicuous place in the licensed premises a list showing the retail price inclusive of VAT of each size of bottle of each brand of liquor on sale and the retail price, if any, fixed by the Excise Commissioner.

(12) Except during the licensed hours, the licensee shall permit no person except employees or members of his family to enter or remain on the licensed premises:

**80. Addition and removal of a partner.** - (1) On the application in writing of all the original partners, a partner may at any time be added, if the proposed partner is eligible under the rules, in which case he shall be responsible for all obligations incurred or to be incurred under the licence during the period of its currency as if it had originally been granted or renewed in his name:

(2) On the application in writing of all the original partners, name of a partner may, at any time, be removed:

(3) In case of removal, the retiring partner along with the continuing partner shall be jointly and severally responsible for all the excise liabilities incurred till the date of his retirement.

(4) In the case of proprietary licence, a partner may at any time be added with the prior approval of the Excise Commissioner, provided that he is a member of the family of the licensee.

**81. Period of licence and its renewal** — (i) Licences for sale other than occasional licences shall normally be granted for a period of one years. The application for renewal shall be made to the Excise Commissioner within 15 days before the expiry of licence. If the application is granted, then fee shall be paid in advance before the licence is renewed.

(ii) The Excise Inspector shall within 8 days from the expiry of the licence, issue notices in the form prescribed by the Excise Commissioner to those licensees who have not submitted their applications for renewal within the time prescribed under sub-rule (i)

(iii) If the licensee who has been served with a notice under sub-rule (ii) fails to apply for renewal within 8 days of service of such a notice, the licence shall automatically stand cancelled.

**82. Licence for wholesale and retail sale.**— (1) License for wholesale or retail sale of denatured spirituous preparations, denatured spirit and rectified spirit or absolute alcohol or extra neutral alcohol shall be issued by the Excise Commissioner

(2) The licenses for retail sale of rectified spirit or absolute alcohol shall be granted only to chemists and druggists.

(3) License for wholesale of rectified spirit or absolute alcohol or extra neutral alcohol shall be granted to any registered public sector or their agents for distribution thereof to Industrial or other users or licensed vendors in this territory.

**83. Declaration of dry days and conditions applicable thereto.**- (1) No licensee shall sell liquor on the days, which are notified as dry days by the Excise Commissioner, with the previous approval of the Government from time to time:

(2) No licensee shall be entitled to any compensation on account of any addition to the list of dry days in accordance with the rules.

(3) The business premises of a licensee shall be kept closed on all dry days. No display of liquor shall be allowed, however there is no restriction in running the restaurant to serve the food.

Provided that the Deputy Commissioner may, by order in writing permit a licensee to deposit liquor in his premises, or to open the premises for any work other than sale on payment, on a dry day on prescribed fee.

### **General Provisions**

**84. Prohibition of sale.**— (1) No licensee vendor and no person in the employ of a vendor and acting on his behalf shall sell or deliver any liquor.-

- (a) to drivers and conductors of motor buses, taxis and lorries, when on duty, or
- (b) to persons known or believed to be intoxicated, or
- (c) to persons known or suspected to be about to take part in a riot or disturbance of the public place.

(2) No liquor shall be sold in exchange of any commodity or article or any other goods.

(3) No person shall pay salary, totally or partially, to any worker or labourer in form of liquor.

**85. Warehouses for licensed vendors.**— No licensed vendor shall establish warehouse for storage of liquor at places other than the premises on which he is licensed to sell liquor.

**86. Prohibition of employment by the licensee.**— No licensed vendor shall employ on his licensed premises a person, who is :

- (a) under the age of 21 years, or
- (b) suffering from an infectious disease

**87. Days and hours during which licensed premises may be kept open.**—

(1) The licensed premises for retail sale of Indian liquor, foreign liquor or country liquor for consumption on the premises may be kept open from 9.00 hrs. to 23.00 hrs. only.

(2) All other licensed premises for sale of liquor may be kept open from 09.00 hrs. to 21.00 hrs.

(3) The Government may allow sale of liquor beyond the timings as specified in sub-rule (1) and (2) on payment of additional fee, as notified.

- (4) The Government may allow the sale of liquor after the prescribed hours for special reason or in special cases.
- (5) The Government may, if it is satisfied that it is necessary in the public interest, direct that in any local area licensed premises shall be closed on such days or during such hours as may be specified in this regard.
- (6) The licensee shall keep his licensed premises, other than the Hotels, Restaurants and Clubs, closed for sale of liquor one day in every week of his choice after the approval by the Excise Inspector. The day of closure shall be indicated in the licence.

Provided that the Government may allow licensed premises to be kept open on weekly closure day, except on such day as declared as “dry day”, on payment of surcharge as notified by the Government.

- (7) The premises having “occasional licence” for retail sale of Indian Liquor, Country Liquor and/or Foreign Liquor, for consumption shall be kept open from 9.00 hrs. to 23.00 hrs. only. The Government may allow such premises to be kept open beyond said timings on payment of additional fee as notified.

**88. Licensed premises for sale of liquor shall not have connecting link with residential premises.**— No licensed premises for sale of liquor shall have any connecting link with residential premises.

**89. Accounts of transactions.**— (1) Every licensee shall keep true account of the daily transactions stating:

- (a) Quantity and strength of liquor purchased or taken into the premises for sale;
- (b) Quantity and strength of liquor sold or delivered or removed;
- (c) Balance at the end of the day

**90. How registers and stock accounts to be maintained.**— (1) Where any person is required by these rules to maintain any register or stock account in respect of goods manufactured or stored by him, he shall—

- (i) At the time of making any entry, insert the date when the entry is made.
- (ii) Correctly keep such account or register in the manner required and shall not cancel, obliterate or alter any entry therein, except for correction of any errors, with the sanction and in the presence of the proper officer or the officer-in-charge, as the case may be, and shall not make any entry thereof which is untrue in any particulars;

(iii) Keep the account of Register at all times ready for inspection of the Excise Officer and shall permit any such officer to inspect it and make any such minute therein or any extract therefrom, as the officer thinks fit, and shall, at any time, if demanded, send that minute or extract to that Officer.

(2) Any person who fails to enter the required particulars within the time specified in the relevant rules, or who fails to keep such account or register, as the case may be, or to deliver it to Excise Officer on demand or who obstructs or hinders such officers in making any minute therein or extract therefrom or conveys away or conceals it, or destroys or tears out any leaf therefrom, or makes any false entry therein or fraudulently alters any entry therein shall be liable to a penalty as prescribed in the Act and all the goods of which due entry has not been made in such account or register shall be liable to confiscation.

**91. Sign-Board.**— A sign-board shall be affixed to the front of every licensed premises for sale of liquor showing the nature and number of licence, stating clearly whether the premises are licensed to sell foreign or Indian Liquor or country liquor. The licence shall be hung in a conspicuous place within the premises.

**92. Transfer of a licence or a shop.**— (1) A licence granted under these Rules to an individual or an association of individuals such as a firm and a legal person such as a company is purely personal and is not transferable.

(2) No **License** shall be transferred from one licensed premises to another premises unless the licensee has obtained previous written permission to do so from the Excise Commissioner and while granting such permission the Excise Commissioner shall have due regard to the restrictions specified in the Act and these Rules.

(3) When a licence has been granted to an association of individuals, no new individual shall be admitted to the said association without the written permission from the Deputy Commissioner.

(4) The Deputy Commissioner shall enter the description of the new premises in the licence whenever a **license** is transferred from one licensed premises to another licensed premises.

(5) The provisions of this rule shall mutatis mutandis apply to licences issued for establishing manufactory, brewery, winery or bottling unit.

**CHAPTER-X**  
***Tree Tapping***

**93. Conditions for tapping.**— (1) No coconut tree, date tree, khajuri or other palm tree shall be tapped unless a licence therefore has been obtained from the Excise Inspector in whose jurisdiction the trees are situated, and the trees have been marked and numbered in the manner specified in Rules. The tree tax may be paid in monthly installments and the first installment shall be paid in advance before the licence is issued. When the trees to be tapped belong to the Government, the corresponding tree rent shall be paid along with the first installment of the tree tax.

(2) The tapping by a licensed tapper before the trees have been marked and numbered in the manner so specified, shall be deemed as a tapping without licence. However, in case of renewal of licence the tapping during the first two months without the trees being marked and numbered, shall not constitute an offence.

(3) The preparatory work and tapping of the trees non-marked and non-numbered during the first month of the licence shall not also constitute an offence.

(4) All expenses for marking and numbering the tree shall be borne by the Government.

**94. Procedure for licence.**— (1) Any tapper desiring to tap the tree and draw toddy there from shall fill in a declaration in FORM E-16, in triplicate, which shall be signed by him and in cases of trees belonging to any person other than the declarant, countersigned by the owner of the trees or his authorized agent in token of his consent to the trees to be tapped.

Provided firstly that no countersignature will be necessary on the declaration in respect of trees belonging to the Government.

Provided secondly that no licence under this rule shall be granted in cases where the period of tapping is less than three months.

Provided thirdly that the period of a licence granted under this rule shall never exceed a year.

(2) The form shall contain the following particulars:

- (a) Name and address of the toddy tapper,
- (b) Name of the property in which the trees are situated as well as its registration number,
- (c) Number of trees to be tapped.
- (d) Period of licence;

(e) Name of the owner of the trees.

(3) The declaration referred to in the preceding sub-rule shall be countersigned by the Excise Guard of the area who shall fill in the main part of the challan in prescribed **form 16** and hand it over to the tapper together with the declaration. Both the forms shall be presented by the tapper to the Excise Station at least 8 days before the commencement of the tapping.

(4) The Excise Station on receipt of both the forms, shall, after tallying one with the other, fill in the remaining parts of the challan in prescribed form and return to the tapper the part of the challan corresponding to the first monthly installment of the tax for the payment thereof in the Treasury.

(5) On payment of the first installment of the tax, a licence in prescribed **form E-18** shall be issued by the Excise Inspector and handed over to the tapper together with the two copies of the declaration in the form. One of the copies shall be given to the Excise Guard of the area and the other kept by the tapper in his possession.

(6) The licences issued shall be entered in serial order in a register in such form as may be prescribed by the Excise Commissioner.

(7) All the challans issued during the day shall be entered in a daily sheet in **form E-19** and its total amount shall be checked with the total sum received in the Treasury.

**95. Substitution of trees during the currency of licence.**— When a tree dies or does not produce toddy during the currency of licence, it may be substituted by another one, under a fresh declaration in form model **E-16** in which the cause of the substitution shall be indicated. The procedure for filling in and furnishing of declaration shall be the same as prescribed in sub-rules (1), (2) and (3) of rule 96. The markings and the numbers on the trees so substituted shall be the same as painted on the trees substituted for. The markings and the numbers on the trees substituted for shall be cancelled with diagonal lines

**96. Abandoning of tapping.**— (1) If the tapper desires to abandon the tapping totally or partially during the currency of the licence, he shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of rule 95, filling in a declaration in **form E-16** at least 8 days before the tapping is intended to be abandoned. No countersignature of owner is necessary therein.

(2) When the tapping has been abandoned totally or partially, the respective challan in **form E-17** and the licence shall be cancelled. If the tapping is abandoned partially, new challan in **form E-17** shall be filled in for the payment of the remaining instalments of the tax and the licence altered accordingly.

- 97. Licence to tap trees in addition to trees already licensed.**— When the tapper desires to tap trees in addition to the trees for which licence has been already issued, he shall fill in a further declaration in **form E-17** and an additional licence shall be issued after observing the procedure set forth in sub-rules (1) to (5) of rule 95.
- 98. Renewal of licence.**— For renewal of licence, the tapper shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of rule 95, filling in a declaration in **form E-16** at least 8 days before the expiry of the licence.
- 99. Marking and numbering of the trees.**— The trees to be tapped shall be marked and numbered by the Excise Guard of the area with the numbers mentioned in the respective licence. The numbers shall be village wise and painted every year.
- 100. The number of trees that can be tapped by a person when the toddy is used to be drunk as such.**— When a person desires to tap coconut trees or date-trees or khajuris to draw toddy there from for his and his family's own use to drink as such, the number of trees for which licence is to be granted shall not exceed five and shall be fixed by the Excise Inspector in accordance with the number of member of the tappers family.
- 101. Sale of toddy.**— The licence for tapping of the trees and drawing toddy there from covers the right to sell it.

#### **Tree – Rent**

- 102. Rent.**— When the trees sought to be tapped belong to the Government, a tree rent shall be paid by the tapper at the rates fixed by the Excise Commissioner for each kind of tree.

#### **Penalties**

- 103. Fines.**— (1) The fine imposed for tapping the trees or drawing toddy there from without license, shall be as prescribed by the Government from time to time.
- (2) If any installment of the tree tax is not paid within the month in which it is due or within such time as extended by the Government therefore, the tapper shall be liable to pay a penalty as prescribed by the Government.

#### **CHAPTER-XI**

##### ***Disposal of the confiscated Articles***

- 104. Confiscated articles to be sent to Excise Officer.**— When anything is confiscated under the Act, the same shall be made over to the Excise Inspector concerned.

**105. Disposal of articles, goods, things and conveyances.**— All articles or goods or things or conveyances, confiscated under the Act shall be disposed by such officer and such manner as prescribed by the Excise Commissioner with the approval of the Government.

**106. Sale or disposal to be deferred pending an appeal.**— The sale or other disposal of anything 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 off.

Provided that a perishable article or an animal in respect of which no proper arrangement can be made for custody may be sold by public auction or disposed off, immediately, as the case may be and the sale proceed shall be credited to the Government.

### **Overtime**

**107. Overtime Fee.**— When a manufacturer or a licensee applies for services of an officer to supervise the removal from or bringing into warehouse any liquor or to check and verify consignment of liquor on arrival thereof in his licensed premises, on Sundays and public holidays and between 18.00 hrs. and 10.00 hrs. on other days, overtime fee shall be charged for such services at the rate of overtime allowances such officer is entitled to under service rules.

**108. Application for overtime.**— The application shall be made by the licensee to Excise Commissioner of the area in which the warehouse or licensed premises are situated atleast two days before the day in which services of the officer are required.

**109. Payment of overtime fee.**— After completion of overtime work, the manufacturer or licensee shall inform the actual hours of attendance or service rendered by the officer to the concerned Excise Inspector and shall, thereafter, pay into the Government Treasury the amount of the overtime fee due. The contingency bill for the payment of overtime allowance to the officer concerned shall be accompanied with the report and the receipt of challan of the overtime fee paid into the Treasury.

### **Check-Post**

**110. Establishment of Check -posts.**— (1) To check the import and export of liquor, check-post shall be set up at such places as may be found necessary by the Excise Commissioner with the approval of the Government.

(2) A Supervisor or an Excise Guard shall be in charge of the check-post.

(3) All vehicles shall stop at the Check-Post and may proceed further only after clearance is given therefor by the Officer in charge of such check-post.

(4) All vehicles carrying consignment of liquor, molasses, denatured spirit etc shall stop at the check-post for obtaining clearance from the Officer-in-charge of such check-post. Before giving such clearance, the Officer-in-Charge shall ensure that the fees prescribed for import/export are duly paid into the Government Treasury and also verify the documents accompanying the consignment regarding quantity, place of origin, destination and other relevant details.

(5) The Officer-in-charge shall submit a statement giving therein the details of consignment of liquor/molasses alongwith vehicle numbers at the end of week to the Deputy Commissioner and a copy of such statement shall be endorsed to the Excise Inspector having jurisdiction over the check-post.

**111. Control of the Administration under the Act.**— (1) Subject to the directions of the Government, the Excise Commissioner shall have control of all other officers exercising functions under the Act.

(2) The Deputy Commissioner, subject to the directions of the Excise Commissioner shall control all officers subordinate to him.

(3) The District Excise Officer shall control the Inspectors, Sub-Inspectors of Excise, Supervisors and Guards subject to the control and direction of the Excise Commissioner and Deputy Commissioner.

(4) Subject to the provision of the Act and Rules made thereunder the Excise Commissioner may delegate power to exercise the provision of Act and Rules from time to time for better implementation and for the convenience of the public.

**112. Commissioner may exercise powers of any other officer.**— The Excise Commissioner may perform himself all or any of the duties or exercise himself all or any of the powers that are assigned or delegated, as the case may be, to any officer under these rules.

**113. Payment of dues under the Act and the Rules.**— The payment of duty, fees, penalties and other dues under the Act and these rules shall be made into the appropriate Government Treasury by challan.

**114. Execution of the bond.**— When any bond or agreement prescribed by the Act is to be executed, it shall be accepted on behalf of the Government either by the Excise Commissioner or by an officer specifically authorized by him in this behalf.

### **Forms**

**115. Forms.**— The Excise Commissioner may prescribe forms for any licence or permit to be issued or any application or statement to be submitted or any account to be maintained, otherwise than those provided under these rules and may, similarly, prescribe forms for

registers to be maintained and records to be kept by Excise Officers for the purpose of carrying out the provisions of the Act and these Rules.

**116. Delay in payment of licence fees.**— When any annual licence fee or its Installment as the case may be is not paid within the period prescribed under these Rules, it shall be lawful to collect from the licensee a fine equivalent to 50% of such licence fee or installment of each month of delay or its fraction whichever is higher, without prejudice to relevant sections of the Act.

## CHAPTER – XII

### *Special provisions for protection of rights of the tribals*

**117.** No license is required for manufacturing / brewing of Traditional Tribal Liquor for self consumption by the tribals of the territory subject to the following restrictions.

- 1) The entire produce shall be used for self consumption only;
- 2) The possession limit of traditional liquor shall be not more than 5 litres per household and in special circumstances on the occasion of social and religious functions 45 litres per household.
- 3) Such traditional liquor shall not be sold, gifted, transferred or bartered.
- 4) Within 72 Hours of Manufacturing / brewing of Traditional Liquor, the producer shall inform the concerned Excise Inspector of the area about the same.

**118.** No new license for wholesale and retail sale shall be granted in a census village having more than 50% tribal population as per latest census.

## CHAPTER-XIII

### *Miscellaneous*

**119. Manner of disposal of confiscated goods.**- The goods, vehicle or animal, confiscated by the Deputy Commissioner, may be disposed of by him in the following manner.-

(1) Indian Liquor and Foreign Liquor, if it is in sealed bottles the contents of which may reasonably be believed not to have been tampered with, after getting the clearance from the Chemical Examiner, shall be disposed of through L-1 Licensees or in any other manner, deemed fit by the Excise Commissioner, at a price fixed by him.

(2) Country Liquor, liquor not fit for human consumption, rectified spirit, denatured spirit, intoxicating drugs, medicinal and toilet preparations containing alcohol, perfumed spirit and alcoholic essences, stills, implements and apparatus for the manufacture of liquor and intoxicating drugs, shall be destroyed.

(3) Vehicles and animals shall be put to auction and sold to the highest bidder within a period of one month or such extended period as deemed fit by the Deputy Commissioner:

(4) A notice may also be issued to the owner of liquor, animal or vehicle to attend the auction, in case he so desires. Provided that if delay occurs in disposal of carrier vehicle at the instance of the owner of the vehicle, a parking fee at the rate of rupees one hundred per day shall be charged from the owner of the vehicle as the case may be.

**120. Procedure for destruction of confiscated liquor.** - Whenever any confiscated goods has to be destroyed in conformity with these rules, it shall be destroyed in the presence of a committee formed by the Excise Commissioner.

**121. Action when order of confiscation of goods and its sale is reversed in appeal.**-If an order of confiscation and sale of liquor, animal or vehicle be reversed on appeal, such liquor, animal or vehicle or the sale proceeds thereof, if sold and the balance of the amount, if any, deposited for feeding upkeep or safe custody thereof after deduction of the expenditure, if any, incurred in its maintenance shall be returned along with interest at the rate of six per cent per annum, to the owner thereof, or his duly authorised agent, if claimed within two months from such order.

**122. Action when offender is not known.**- Liquor, animal, vehicle or other goods, in respect of which an offence has been committed and the offender is not known or cannot be found and liquors which are found unclaimed in transport and in the post office shall, when forwarded to the Excise Commissioner be dealt with under these rules.

**123. Disposal of goods when offence is compounded.** - Any liquor, animal or vehicle confiscated in a case compounded under section 63, shall be disposed of in accordance with these rules.

**124. Form of appeal.** - (1) Every appeal under section 77 shall be made in the form of a petition addressed to the authority to whom the appeal lies; shall be drawn up in concise and intelligible language; shall bear the signature or mark of the appellant or his duly authorised agent and shall also file the receipt showing the payment of fee as prescribed.

(2) The petition of appeal shall contain the following particulars:

(a) the name, father's name, occupation and place of residence or business address of the appellant;

- (b) the date of order appealed against;
- (c) a brief and precise statement of facts;
- (d) the grounds of objection to the order appealed against.

(3) The petition shall be accompanied by the order appealed against in original or a self authenticated copy thereof.

(4) The appellant shall deposit a sum as ordered by the appellate authority and shall furnish a surety of the balance amount.

(5) The deposit of amount may be dispensed with at the discretion of the appellate authority for reasons to be recorded.

**125. Method of presentation of appeal.** - The petition of appeal shall either be presented to the appellate authority by the appellant or his agent or be forwarded to such authority by registered post.

**126. Hearing of appeal.** - (1) If the appellate authority does not reject the appeal, it shall fix a date for regular hearing.

(2) The appellate authority may at any stage adjourn the hearing of an appeal to any other date.

(3) If, on the date fixed for hearing or any other date to which the hearing is adjourned, the appellant does not appear before the said authority either in person or through an agent, the said authority may decide the appeal *ex parte* on the basis of material available on record.

**127. Rejection of appeal.** - (1) If the petition of appeal does not comply with the requirements of the relevant rules, it may be rejected:

Provided that no appeal shall be rejected under this rule, unless the appellant is given such opportunity, as the appellate authority thinks fit, so as to enable him to comply with the requirements of the said rule.

(2) An appeal may also be rejected on other grounds, which shall be reduced to writing by the appellate authority:

Provided that if an order rejecting an appeal under this sub-rule is passed, the appellant shall be given an opportunity of being heard.

**128. Copy of order to be supplied.** - A copy of order passed in appeal shall be supplied free of cost to the appellant and another copy shall be sent to the officer whose order forms the subject matter of appeal.

- 129. Procedure to be followed for filing review and revision.-** The procedure prescribed for appeal shall also be applicable for filing review and revision.
- 130. Powers to summon witnesses and grant expenses.-** The excise officers have the same powers to summon witnesses and grant expenses as provided in the Code of Civil Procedure.
- 131. Establishment of excise out-post.-**The Excise Commissioner, may establish Excise out-posts at such places as he may think fit on any road, for the prevention of smuggling of liquors and may depute excise officer to be in charge of such out-post. \
- 132. Driver of vehicle or animal to stop it until the search is conducted.-**The driver of any vehicle or laden animal arriving at an excise post shall stop his vehicle or animal on arrival at the out-post until the excise officer has conducted his search. The excise officer in-charge of the out-post shall permit the vehicle or animal to proceed unless he has reasons to exercise any of his powers of search.
- 133. Complaints to be recorded in a book. -** Complaints of wrongful detention may be recorded in a book kept for the purpose with the excise officer, in-charge of the outpost. This book shall be submitted to the Deputy Commissioner at the end of each month for his perusal.
- 134. Classes of Excise Officers. -** There shall be two classes of Excise Officers, designated as Class 1 and Class 2.

These shall be as follows:-

(1) (a) Class I Excise Officers:

- (i) Deputy Commissioner;
- (ii) District Excise Officer;
- (iii) Inspector (Excise).

(2) (b) Class 2 Excise Officers

- (i) Excise Clerk;
- (ii) Excise Constable.

(3) The persons mentioned below are invested with the powers of Excise Officers of Class 1 and Class 2 respectively as far as enforcement is concerned:

(a) To exercise the powers of Class 1 Excise Officer:

- (i) Superintendent of Police;
- (ii) Sub-Divisional Police Officer;
- (iii) Inspector Police;

- (iv) Sub-Inspector Police;
- (v) Officers posted in the Excise Intelligence Bureau of the above ranks;
- (vi) Sub-Divisional Magistrate;
- (vii) Mamlatdar;
- (viii) Circle Officer.

(b) To exercise the powers of Class 2 Excise Officer:

- (i) Assistant Sub-Inspector Police;
- (ii) Head Constable;
- (iii) Police Constable;
- (iv) Officers posted in the Intelligence Bureau of the above ranks.

**135. Powers of Class 2 Excise Officer. –**

- (a) Power under section 71 of the Act to arrest without warrant any person found committing an offence under sections 36 and 43 of the Act.
- (b) Power under section 71 to seize and detain excisable articles liable for confiscation in connection with any of the aforesaid offences and to detain and search person upon whom and any vessel, raft, vehicle, animal, package, receptacle or covering in or upon which he may have reasonable cause to suspect any such article to be.

**136. Power of Class 1 Excise Officer.-**

- (a) All powers of Class 2 Excise Officers;
- (b) All powers not included in the foregoing and conferrable under section 71 of the Act;
- (c) Powers to grant bail under section 74 of the Act, for offence punishable with imprisonment of less than two years

**137. Uniforms and Allowances to Excise Executive Staff.—** (1) The Excise Executive Staff consisting of District Excise Officer, Superintendent of Excise, Inspectors of Excise, Sub-Inspector of Excise, Excise Guards and Assistant Excise Guards shall wear uniforms when on duty and shall be entitled to uniforms and its maintenance allowances.

(2) The pattern and scale of uniforms to which the staff referred is as under :

**A- Pattern of Uniform**

The pattern of uniform for a Superintendent of Excise, Inspectors of Excise, Sub-Inspectors of Excise, Excise Guards and Assistant Excise Guards is as follows:—

**1. Pattern of Uniform for District Excise Officer / Superintendent of Excise:**

## A- FULL DRESS.

**Jacket:** Khaki drill single breasted, but as a lounge coat to the waist very loose at the chest and shoulders but fitted at the waist, Military shirt to bottom edge. A silver plated hook on each side at the waist. Collar to be cut as in ordinary civilian lounge suit. Two cross patch breast pockets about 6 ½” wide and 7 ½” deep to the top of the flap with a 2 ¼ ” box pleat in the center. Two expanding pockets below waist (pleat at the sides) 9 ½” wide at the top, 10 ½” at the bottom, 8” deep to the top of the pocket, fastened at the top, with a small Union Territory Police Service pattern button, flap with button hole, to cover pockets 3 ½” deep and 10 ¾ wide; the top of the pockets to be shown down at the corners in such a manner that the pocket can be expanded at the top also, inside watch pocket with leather tab above for chain or strap, four medium Union Territory of Dadra & Nagar Haveli Police pattern buttons down the front. Pointed cuffs with opening fastened with two small D&NH ED pattern buttons shoulder straps of the same material as jacket.

**Peak caps:** A peak cap of the standard pattern as used by the Police Officers in the Union Territory.

**Necktie:** Dark blue.

**Trousers:** (slacks) Khaki drill, according to Military pattern without turn ups.

**Whistle:** Of the usual police pattern to be worn attached to a dark blue Lanvard and carried in the left breast pocket.

**Belt:** Sam brown, army regulation pattern but with white metal mounting. The strap over the left shoulder should not be worn except when it is required to support the revolver.

**Revolver:** Or an automatic pistol with drawn bolster.

**Badges:** State emblem (D&NH Excise). Three Ashok lions, 1-5/32”X3/4” (White metal).

## B – WORKING DRESS

The following articles may be worn for work of an unformal nature.

1. **Peak cap:** As prescribed for full dress.
2. **Shirt:** Open neck, khaki twill, with short sleeves and badges of rank, on detachable shoulder straps
3. **Bush shirt:** Army pattern, khaki with belt of the same material and silver plated buckle, box plates and ordinary buttons. Badges of rank on detachable shoulder straps.

4. **Trousers:** (Slacks) Khaki, of the same standard and pattern used in other Indian Union States.

5. **Shorts:** Khaki drill.

6. **Sam brown belt:** As prescribed for full dress, but with a single cross strap and without frog to be worn when wearing a shirt as in clause 3 above.

7. **Medal ribbons:** to be worn as laid down in army regulations.

8. **Boots:** Plain brown leather with plain toe caps and khaki stockings.

## **2. Pattern of Uniform for Inspectors of Excise:**

### **A- FULL DRESS:**

1. **Jacket:** Khaki drill (stockport shade No.1) loose fitting except at the waist, with four buttons down the front, shirt open at the back upto the waist line. The lowest button should be just below the line of the belt, the under lap of the shirt at the back should be 3 inches. Turn down collar as in ordinary civilian lounge suit, khaki shirt with turn down pointed collar. Khaki necktie. Plain cuffs 3" deep running to a point 7" from the end of the sleeves. Two breast pockets, 6 inches wide and 7 inches deep, rounded at bottom, with 1½" pleat down the centre, closed by a flap 2" deep, pointed in the centre and fastening with a small button. Two expanding pockets, one on each side below the belt, 9 ½" wide at the top, a flap (slightly wider than the pocket) 3" deep from the seam of the belt to cover the opening of the pocket fastening with a small button in the centre. A white metal hook at the lower edge of the waist belt on each side, behind the corner of the pockets, to support the sword belt, the hooks to be attached to tabs sewn on inside the coat.

“Lungi” with silver fringe and “Kullah” with embroidery should form part of head gear alternatively.

2. **Peak caps:** Of the same standard and pattern (Khaki Military Type) as prescribed in the other States will be worn.

3. **Trousers:** (slacks) - khadi drill without turn ups, according to military pattern.

4. **Boots:** Plain brown leather with plain toe caps.

5. **Belt:** Sam brown belt made of Kanpur leather with white metal fittings.

6. **Great Coat:** Loose single breasting Khaki with turn down collar 3" deep, fastening with one brass hook at the throat and five large regulation buttons down the front. A tab under

the collar fastened by two white metal buttons to button across the throat when the collar is turned up. Shoulder strap with monogram at the base fastened by two small regulation buttons. Two inside breast pockets and a pocket at each side with 3" flap, slit for sword hilt on the left hand side. The coat should be made with a seam on each side and one down the middle of the back as far as the waist. The length of the coat to reach half way between knee and ankle. From the waist downwards the shirt should be open with 3" underlap two small horn buttons being provided to close the opening for dismounting duties. The coat should be gathered at the back by two straps, sewn to the side seams and buttoning one over the other with 3 small regulation buttons.

7. **Buttons:** White metal monograms "D&NH EXCISE".

8. **Whistle:** With khaki cord.

9. **Revolver:** Or an automatic pistol with drawn bolster.

10. **Badges:** Three 5 pointed stars (star of pattern of normal also as worn by Dy.S.P.) with letter at the base (D&NH EXCISE), with ribbon of the pattern of Inspector of Police.

**B- WORKING DRESS:**

1. Peak cap: As prescribed for full dress.

2. Shirt: Open neck, khaki twill, with short sleeves and badges of rank.

3. Bush shirt: Army pattern, khaki with belt of the same material and silverplated buckle. Badges of rank and detachable shoulder straps.

4. Trousers: Will be worn along with bush shirt.

5. Shorts: Khaki drill.

6. Sam brown belt: As prescribed for full dress, but with a single cross strap and without frog to be worn on wearing a shirt.

7. Medal ribbons: As laid down in army regulations.

8. Boots: Plain brown leather with plain toe caps and khaki stockings.

**3. Pattern of Uniform for Sub-Inspectors of Excise:**

The pattern of uniform for Sub-Inspector of Excise is the same as Inspector of Excise with only one change i.e. two stars for Sub-Inspector instead of three.

**4. Pattern of Uniform for Excise Guard and Assistant Excise Guards.**

1. Fatigue cap: Khaki woolen.

2. Shirt: Khaki cellular shirting, open neck, short sleeves two breast pockets, 6" wide and 7" deep, round at the bottom with pleats closed by a 2" flap pointed at the center, 4 khaki bone buttons down the front and one each breast pocket which is fitted with steel press buttons plain shoulder straps fastened with two khaki bone buttons and letters at the base. Number brooch above the breast pocket.

3. Buttons: Brass (large and small).
4. District Letters:
5. Brooch Buckle number:
6. Chevron: (cloth) Excise Guard three V shaped Chevron, to be affixed from the right arm above the elbow. Each V being 2 ½” in outer span ½” in height. The gap between the strips to be ½”. No Chevron for the Assistant Excise Guard. However the pre-liberation Excise Guard Grade II equated to the post of Assistant Excise Guards shall continue to use Chevron as before.
7. Trousers: Long pants without turn ups of drill cotton, mineral khaki. A grade, belted waist, 3” wide with three loops and one brass buckle. Bottom flap with five cotton buttons. The hem at the bottom of the trouser should be 2 ½” wide. The breadth at the bottom of the trouser should be 18”.
  
8. Belt with accessories: For armed Excise men Leather, 2” wide fittings (1) Brass hook buckle (Army Pattern), (2) Sliding buckle, (3) Brass hook buckle, (4) Threat: cartridges couch leather bayonet frog (leather) for armed men only.
  
9. Frog for bayonet: Leather.
  
10. Baton: Wooden babul with leather thong (12” long) stitched at 3” from the baton end.
  
11. Socks: Khaki.
12. Boots: Plain brown leather with plain toe caps, and khaki socks.
13. Whistle: Thunderer with chain to be kept in the breast pocket and the chain to be hooked inside the coat to be ring of the second button from the top. The hook of the chain should be slightly closed as not to slip off the button ring and yet remain attachable to fit.
14. Great coat straps: Leather.
15. Short: Fatigue.
16. Water proof coats: Khaki
17. Gum boots for rainy season.

**C- Scale of Uniforms**

An Excise Guard/Asstt. Excise Guard will be entitled to:

	<b>Item</b>	<b>Quantity</b>	<b>Period</b>
i)	Woollen Fatigue cap with two buttons (yellow with “D&NH EXCISE” Impression thereon).	3	For every two years
ii)	Shirts	3	For every two years
iii)	Brooch Buckles	3	For every two years
iv)	Leather belt	1	For every two years
v)	Trousers.	3	For every two years
vi)	Pairs of socks	6	For every two years
vii)	Pairs of boots	3	For every two years

viii) Gum boots for rainy season	1	For every two years
ix) Pairs of emblem “D&NH EXCISE”	3	For every two years
x) Rain coat Duck-Back or similar	1	For every two years
xi) Wooden baton	1	For every two years
xii) Whistle with chain	1	For every two years
xiii) Large tins of boot polish	3	For every two years
xiv) Brushes for boots	1	For every two years

### C- Allowances

Preparation and maintenance of uniform allowances.

A Superintendent of Excise, Inspector and sub-Inspectors of Excise, will be entitled to be above allowances as follows:-

i) Uniform Allowances as decided from time to time.

iii) Washing Allowances as decided from time to time.

An Excise Guard/Assistant Excise Guard will be entitled to washing allowances as prescribed from time to time.

The maintenance and washing allowances will not be paid in advance and it will not be admissible during the leave if it exceeds 15 days. When the leave commences in one month and ends in the following month, the allowances should be paid on pro rate basis i.e. should not be paid for the portion of the month during which the person is on leave, but should be paid for the remaining portion of the month during which he is on duty.

iv) All the Executive Staff must undergo Physical Training from a Police Training Institute, further they have to appear for the departmental examination from time to time for getting promotions.

**138. Repeal and savings.-** (1) Immediately with effect from the date on which these Rules come into force, the Dadra & Nagar Haveli Excise Rules, 1969 made from time to time shall stand repealed;

Provided that till the rules under Chapter-XIV are notified, the rates of duties, fees and price structure prescribed under the Dadra & Nagar Haveli Excise Duty Regulation, 1969 and rules made thereunder shall continue to be in force.

(2) Notwithstanding any such repeal, any thing done or any action taken or purported to have been taken or any licence granted, under the rules repealed by sub-rule (1), shall, in so

far as these are not inconsistent with these rules or the Dadra & Nagar Haveli Excise Regulation, 2012, be deemed to have been done, taken or granted under the corresponding provisions of these rules.

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**CHAPTER-XIV**  
*Fiscal measures*

(To be notified later)

\* \* \* \* \*

**By order and in the name of Administrator,  
Daman & Diu and Dadra & Nagar Haveli**

**(KISHORE BAMANIA)  
Deputy Secretary (Taxation)**

**The Dadra and Nagar Haveli Excise Rule, 2013**

FORM - E – 1  
(See Rule 19)

Address in full.....

Application for permit for Import/Transport of Indian liquors/rectified spirit/denatured spirit/country liquor.

Date.....

To,  
The Deputy Commissioner Excise  
Excise Department,  
DNH, Silvassa

Sir,

Please permit me/us to import/transport, under bond/pre-payment of duty, the liquor described below from .....(Name of distillery or warehouse) to..... (at Dadra and Nagar Haveli) \* by sea/rail/road via Check-post at....

Description of liquor	No. of Cases	Bulk Liters	Proof Liters	Strength

I hereby enclose the treasury receipt No. \_\_\_\_\_ dated \_\_\_\_\_ for the Excise duty of ₹ \_\_\_\_\_ on the aforesaid quantity.

**Yours faithfully**

\* Name or situation of the bonded warehouse or of the licensed premises, in this State.

(Delete the letters and words not applicable).

**The Dadra and Nagar Haveli Excise Rule, 2013**

UT Administration of  
Dadra and Nagar Haveli  
(Excise Department)  
Silvassa.  
FORM E-2 [See Rule 19(3)]

Permit No...

Permit for import under bond/on pre-payment of duty of Indian liquor/denatured spirit/rectified spirit/country liquor.

To,  
The Deputy Commissioner Excise  
Excise Department,  
DNH, Silvassa.

Shri/Sarvashri..... is/are hereby authorized to import “Under Bond”/“on pre-payment of duty” the liquor described below:-

1. Quantity:-

Description of liquor	No. of Cases	Bulk Liters	Proof Liters	Strength

2. From.....

3. Route:- by Rail/Road via Check Post at.....

This permit will be valid for sixty (60) days from this date and should be carried along with the consignment. The consignment should not be broken in bulk while in transit and should be imported in one lot.

The consignment should be opened only in the presence of an Excise Officer and passed for warehousing/consumption after verification.

4. Bond No..... ... Dated...

5. The excise duty of Rs..... on the consignment has been paid into the Government Treasury under challan No. .... Dated .....

6. Station .....

7. Date :- .....

8. Valid upto .....

Signature and designation of  
The Issuing Authority  
Deputy Commissioner (Excise)

Copy to

1. Excise Check – Post at
2. Excise Officer of M/s.-----
3. Excise Commissioner to the

**The Dadra and Nagar Haveli Excise Rule, 2013**

FORM E – 3  
(See Rule 26)

Address in full.....

Application for permit for export of Indian liquor/rectified spirit/denatured spirit/country liquor.

Date.....

To,  
The Deputy Commissioner Excise  
Excise Department,  
DNH, Silvassa

Sir,

Please permit me/us to import/transport, under bond/pre-payment of duty, the liquor described below from ... to... \* by sea/rail/road via Check-post at....

Name of the Consignor & Address .....

Name & Address of consigner .....

Description of liquor	No. of Cases	Bulk Liters	Proof Liters	Strength

I hereby enclose the treasury receipt No. \_\_\_\_\_ dated \_\_\_\_\_ for the Excise duty of ₹ \_\_\_\_\_ on the aforesaid quantity.

**Yours faithfully**

\* Name or situation of the bonded warehouse or of the licensed premises, in this State.

(Delete the letters and words not applicable).

Dadra and Nagar Haveli Rule (2013)  
 UT Administration of  
 Dadra and Nagar Haveli  
 Department of Excise  
 FORM E -4 (See Rule 27)

Permit No. ....

Permit for Export “UNDER BOND”/“ON PREPAYMENT OF DUTY”

Shri/Sarvashri.... is/are permitted to export from .... the under noted liquor to M/s. .... \*by Rail/Road as per import permit No.... dated .... 20....issued by the ..... of ...

Description of liquor	No. of Cases	Bulk Liters	Proof Liters	Strength

This permit will be current for....from this date and shall be carried with consignment.

The export shall be one transaction with one transhipment permitted enroute from one truck to another in the compound of the state excise warehouse and in the presence of the Excise Officer of the concerned area.

The Excise Officer shall make necessary endorsement in the permit in case of such transhipment.

Place .....

Date .....

Signature and designation of

The Issuing Authority

**Deputy Commissioner Excise**

Copy to :-

1. Excise Check Post at...
2. The Excise Commissioner of ..... With a request to return this permit to the Excise Commissioner, Dadra and Nagar Haveli, Silvassa within 10 days of the arrival of the consignment at destination.

The result of verification may be noted below.

FORM E -5  
(See Rule 29)

**General Bond (with sureties) for the due dispatch of Liquor removed from time to time for import/export without payment of duty**

(Delete the letters and words not applicable)

I/We .... of .. (hereinafter called the obligor(s) and... of ... and...of ....(hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of ... rupees to be paid to the President of India, for which payment we jointly and severally bind ourselves and our legal representatives.

The above bonded obligor(s) being permitted to import from time to time conditional on the provisions of the DNH Excise Regulation, 2012 remove and the Rules made there under being observed (description of liquor) without payment of duty from the rest of India to DNH bonded warehouse situated at ...for export to .... The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the DNH Excise Regulation, 2012 and the Rules made there under, in respect of liquor so removed.

And if the said liquor is duly imported removed and exported within such time as the Commissioner of Excise directs; and all such dues whether excise duty or other lawful charges, if any, as fixed by the said Commissioner and payable on the said liquor or any portion or portions thereof are paid into the Government treasury by the obligor(s) within ten days of the date of demand thereof being made in writing by the said Commissioner;

The obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

**I/We declare that this bond is given under the orders of the UT Administration of Dadra and Nagar Haveli for the performance of an act in which the public are interested.**

Place :-

Date :- [Signature (s) obligor(s)]

1) Surety

2) Surety

Signed, sealed and delivered by the above named in the presence of :

Witness (1)	Address(1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted

Silvassa ----20-----

Excise Commissioner

FORM - E -6  
(See Rule 29)

**Special Bond (with sureties) for the due dispatch of liquor removed from time to time for import/export without payment of duty**  
(Delete the letters and words not applicable)

I/We ... of ... (hereinafter called the obligor(s) and ... of ... and ... of ... (hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of ... rupees to be paid to the President of India, for which payment we jointly and severally bind ourselves and our legal representatives.

The above bounded obligor(s) being permitted to import/export (description of liquor) without payment of duty from

(Name of Distillery) ..... Bonded warehouse, situated at ... to the provisions of the DNH Excise Regulation, 2012 and the Rules made thereunder

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the DNH Excise Regulation, 2012, and the Rules made thereunder in respect of liquor so removed

And if the said liquor is duly removed and exported/imported within such time as the Commissioner of Excise directs; and all such dues whether excise duty or other lawful charges, if any, as fixed by the said Commissioner and payable on the said liquor or any portion or portions thereof are paid into the Government treasury by the obligor(s) within ten days of the date of demand thereof being made in writing by the said Commissioner;

The obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

I/We declare that this bond is given under the orders of the UT Administration of DNH for the performance of an act in which the public are interested.

Place :-

Date :-

[Signature (s) obligor(s)]

1) Surety

2) Surety

Signed, sealed and delivered by the above named in the presence of :

Witness (1)

Address(1)

Occupation (1)

(2)

Address (2)

Occupation (2)

Accepted

Silvassa ----20-----

Excise Commissioner

**UT Administration of  
Dadra and Nagar Haveli  
Department of Excise  
FORM E -7 (See Rule 34)**

**Permit for transport of duty paid Indian liquor/denatured spirit/rectified spirit/country liquor for personal consumption.**

No.....

Shr/Sarvashri ..... Is/are permitted to transport from..... the under mentioned liquors to ----- by road/rail

Name of liquor	No. of Cases	Bulk Liters	Proof Liters

This permit will be valid for 07 days from the date of issue and should always be carried alongwith the consignment.

Place .....

Date .....

**Deputy Commissioner Excise**

Copy to  
Excise Check –post at.....  
Excise Inspector at ....

The transport of liquor is subject to the condition cited below :-

- (a) The liquor shall not be consumed or in any manner used or allowed to be consumed or used during their transport through the State/Union Territory other than that of destination.
- (b) The seal on any vessel, receptacle or package containing the liquor shall not be broken and shall be kept intact during the transport.

**FORM E – 8**  
(See rule 35)

Address in Full .....

**Application for permit for possession of Indian liquor/country liquor**

Date .....

To  
The .....  
DNH

Sir,

Please grant me a permit for possession of Indian liquor/country liquor in privileged quantity of ...  
to be purchased on ..... from M/s. .... to be consumed at ... .... for the purpose of..

**Yours faithfully**

**FORM E -9**  
**(See Rule 35)**  
**UT Administration of**  
**Dadra and Nagar Haveli**  
**Department of Excise**

**Permit for the possession of Indian Liquor/Country Liquor**

No. of Permit.....

Date of Permit.....

Shri ... is hereby permitted to possess Indian liquor/country liquor in privileged quantity of ... to be purchased from ... for the purpose of ... for the period from ... to ... to be consumed at ..., subject to the provisions of the DNH Excise Regulation, 2012, and the rules made there under

**Deputy Commissioner Excise**

**FORM E-10**  
(See Rule 41)

**Application for license for a private bonded warehouse**

To  
The Excise Commissioner  
DNH, Silvassa

Sir,

I/We ... residing at ... Taluka ... request that I/We may be granted a licence for the use of the premises the accompanying described below as a private bonded warehouse may renewed. As a private bonded warehouse for the year ending the 31st March, 20... ..

2. I/We agree to abide by the terms and conditions of the licence which may be granted/renewed
3. I/We hereby declare that no excise licence previously held by me/us has been cancelled or suspended or has failed to be renewed owing to a breach of the Act and/or Rules governing the grant of such licence.
4. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.
5. I/We have enclosed the treasury receipt No....dated ... for licence fee of Rs....

Place .....

Date .....

**Signature(S) of the applicant(S)**

Description of premises:-

1. Village of Town or City:-
2. Name of Road :-
3. Sub-Divisions of the warehouse :-
4. Inner area:-

**FORM E – 11**  
**(See Rule 42)**

**Bond (with surety) to be entered into by the licensee of a private bonded warehouse**

I/We ... of ... [(hereinafter called the obligor(s)] and ... of ... and ... of ... (hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of ... rupees to be paid to the president of India for which payment we jointly and severally bind ourselves and our legal representatives

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the DNH Excise Regulation, 2012, the rules made there under and permit to be observed in respect of a private bonded warehouse;

And if all dues, whether duty or other lawful charges which shall be demandable, on the goods admitted to this warehouse as shown by the records of the proper Excise Officer, be duly paid into the treasury within ten days of the date of demand thereof being made in writing by the said Excise Officer  
This obligation shall be void

Otherwise and on breach or failure of the performance of any part of this condition, the same shall be in full force

We declare that this bond is given under the orders of the UT Administration of DNH for the performance of an act in which the public are interested.

Place :-

Date :-

[Signature (s) obligor(s)]

1) Surety

2) Surety

Signed, sealed and delivered by the above named in the presence of :

Witness (1)

Address(1)

Occupation (1)

(2)

Address (2)

Occupation (2)

Accepted

Silvassa ----20-----

Excise Commissioner

**FORM E-12**  
(See Rule 42)

**UT Administration of  
Dadra and Nagar Haveli  
Department of Excise**

**License for a Private Bonded Warehouse**

The under mentioned premises belonging to Shri/Sarvashri ... of ... are hereby licensed, subject to the provisions of the DNH Excise Regulation, 2012, and the rules made there under, as a private bonded warehouse for the deposit of liquor on which duty has not been paid.

Situation and description of premises:—

2. This license is granted to Shri/Sarvashri ... who has/have paid the prescribed license fee of Rs. ... for the current year. It is not transferable to any person and will remain in force until 31st March, 20. .... unless cancelled before that date

3. This licence may be suspended or cancelled or its renewal may be refused if any declaration made or information given in the application thereof is found to be false or if any undertaking given in such application is not carried out

Place :- .....

Date :- .....

**(Excise Commissioner)**

**Renewal of the License**

Date of Renewal	No and date of treasury receipt for having paid the license fee	Year for which renewed	Signature of licensing authority

**FORM E -13**  
(See Rule 64/67)

**UT Administration of  
Dadra and Nagar Haveli  
Department of Excise**

**Permit for the possession of Denatured Spirit/Rectified Spirit or Absolute Alcohol**

No of permit....

Date of Permit.....

Shri ... residing at ... is hereby authorized to possess denatured Spirit/Rectified Spirit in privileged quantity of ..., to be purchased from ... before ... for the purpose of ..., subject to the provisions of the DNH Excise Regulation, 2012 and the rules made thereunder

The .....

**Deputy Commissioner  
Dadra and Nagar Haveli  
Silvassa**

**FORM E-14**  
(See Rule 63)

**UT Administration of  
Dadra and Nagar Haveli  
Department of Excise**

**License for possession and use of denatured spirit for industrial purpose**

No of permit....

Date of Permit.....

This licence authorizes Shri/Sarvashri ... residing at ... to possess and use, denatured spirit for manufacturing varnishes, dyes, colours and the like in quantity of ... litres per year in his/their premises ... situated at ... subject to the provisions of DNH Excise Regulation, 2012 and the rules made there under.

Licence fee of Rs. \_\_\_\_/- has been paid under challan No. ... .. dated ... ..

**Deputy Commissioner(Excise)**

**FORM - E -15  
(See Rule 5)**

**UT Administration of  
Dadra and Nagar Haveli  
Excise Department**

**License to Manufacturing India liquor “UNDER BOND” for payment of duty**

Shri/Sarvashri ..... of ..... Having undertaken to comply with the conditions prescribed in the DNH Excise Regulation, 2012 and the rules made there under and having paid the prescribed license fee of ₹..... is/are hereby authorized to manufacture liquor specified below during the year ending 31<sup>st</sup> March, ..... in the premises situated at ..... and described in his/their application dated ..... subject to the provision of the Act.

The license may be cancelled or suspended or its renewal may be refused, if any declaration made or information given in the application thereof is found to be false or if any undertaking given in such application is not carried out or if the licensee fails to comply with the provision of the aforesaid Act and the rules made there under.

Description of liquor.

Place :- .....

Date :- .....

**(Deputy Excise Commissioner)**

**Renewal of the license**

Date of renewal	Year for which renewed	Signature of Licensing Authority
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**FORM – E- 16**  
[See Rule 94(1) & 98]

**Declaration for toddy-tapping**

Taluka of .....

Village of .....

Name of Address	Name of the property in which the trees are situated	Registration number of matríz	Number & kind of trees	Period of tapping	Remarks

Owner .....

.....

.....

.....

Tapper .....

.....

.....

Date ..... 20.....

Countersigned

....

Excise guard

Owner

....

Tapper

**FORM E – 17**  
[See Rule 96(2)& 97]

UT Administration of DNH, Silvassa FORM E -18 [See Rule 96(2)]  Year 200..... Tree Tax & Excise Duty ..... Excise Station ..... Chalan No. .... Village ..... Tapper ..... Property ..... Situated at ..... Registered under No. ..... In the name of ..... Number and kind of trees ... To be tapped ..... Tapping period ..... Declaration No. .... Date :- ..... Excise Guard  Countersigned Excise Inspector  Date :- ..... AMOUNT COLLECTED  Tax Duty Fine Total ₹ P. ₹ P. ₹ P. ₹ P.  January February March April May June July August September October November December  ..... 20..... Excise Inspector Total .....	Instalment of challan No..... Excise Station  <b>November</b> Tree tapping Tree Tax ₹..... Excise Duty ₹..... Fine for late ..... Payment ₹..... ..... Total ..... Paid on ..... ..... 200..... ..... Excise Inspector .....	Instalment of challan No..... Excise Station  <b>September</b> Tree tapping Tree Tax ₹..... Excise Duty ₹..... Fine for late ..... Payment ₹..... ..... Total ..... Paid on ..... ..... 200..... ..... Excise Inspector .....	Instalment of challan No..... Excise Station  <b>July</b> Tree tapping Tree Tax ₹..... Excise Duty ₹..... Fine for late ..... Payment ₹..... ..... Total ..... Paid on ..... ..... 200..... ..... Excise Inspector .....	Instalment of challan No..... Excise Station  <b>May</b> Tree tapping Tree Tax ₹..... Excise Duty ₹..... Fine for late ..... Payment ₹..... ..... Total ..... Paid on ..... ..... 200..... ..... Excise Inspector .....	Instalment of challan No..... Excise Station  <b>March</b> Tree tapping Tree Tax ₹..... Excise Duty ₹..... Fine for late ..... Payment ₹..... ..... Total ..... Paid on ..... ..... 200..... ..... Excise Inspector .....	Instalment of challan No..... Excise Station  <b>January</b> Tree tapping Tree Tax ₹..... Excise Duty ₹..... Fine for late ..... Payment ₹..... ..... Total ..... Paid on ..... ..... 200..... ..... Excise Inspector .....
	Instalment of challan No..... Excise Station  <b>December</b> Tree tapping Tree Tax ₹..... Excise Duty ₹..... Fine for late ..... Payment ₹..... ..... Total ..... Paid on ..... ..... 200..... ..... Excise Inspector .....	Instalment of challan No..... Excise Station  <b>October</b> Tree tapping Tree Tax ₹..... Excise Duty ₹..... Fine for late ..... Payment ₹..... ..... Total ..... Paid on ..... ..... 200..... ..... Excise Inspector .....	Instalment of challan No..... Excise Station  <b>August</b> Tree tapping Tree Tax ₹..... Excise Duty ₹..... Fine for late ..... Payment ₹..... ..... Total ..... Paid on ..... ..... 200..... ..... Excise Inspector .....	Instalment of challan No..... Excise Station  <b>June</b> Tree tapping Tree Tax ₹..... Excise Duty ₹..... Fine for late ..... Payment ₹..... ..... Total ..... Paid on ..... ..... 200..... ..... Excise Inspector .....	Instalment of challan No..... Excise Station  <b>April</b> Tree tapping Tree Tax ₹..... Excise Duty ₹..... Fine for late ..... Payment ₹..... ..... Total ..... Paid on ..... ..... 200..... ..... Excise Inspector .....	Instalment of challan No..... Excise Station  <b>February</b> Tree tapping Tree Tax ₹..... Excise Duty ₹..... Fine for late ..... Payment ₹..... ..... Total ..... Paid on ..... ..... 200..... ..... Excise Inspector .....

<p><b>FORM E 18</b>                  [See Rule 94(5)                  UT Administration of                  Dadra and Nagar Haveli                  (Excise Department)                  Licence for tree tapping</p> <p>Excise Station.....</p> <p>No..... Year ..... resident of .....                  Taluka ..... has been licensed for tapping                  ..... coconut licensed been trees for ..... From                  ..... the grove ..... situated at ..... And No.                  ..... Belonging to ..... Residents of .....                  entered of ..... Nos..... entered in the register in                  this office under Nos. ....</p> <p style="text-align: center;">This Licence is valid from the month of ..... to                  ..... 20.....</p> <p style="text-align: right;">The Excise Inspector</p>	<p><b>FORM E 18</b>                  [See Rule 94(5)                  UT Administration of                  Dadra and Nagar Haveli                  (Excise Department)                  Licence for tree tapping</p> <p>Excise Station.....</p> <p>No..... Year ..... resident of .....                  Taluka ..... has been licensed for tapping                  ..... coconut licensed been trees for ..... From                  ..... the grove ..... situated at ..... And No.                  ..... Belonging to ..... Residents of .....                  entered of ..... Nos..... entered in the register in                  this office under Nos. ....</p> <p style="text-align: center;">This Licence is valid from the month of ..... to                  ..... 20.....</p> <p style="text-align: right;">The Excise Inspector</p>
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**FORM E 19**  
[See Rule 94(7)]  
UT Administration of  
Dadra and Nagar Haveli  
(Excise Department)

Excise Station of ..... Taluka

Date :- .....

Tree Tax Daily collection sheet

Challan No.	Tree Tax	Excise Duty	Fine	Challan No.	Tree Tax	Excise Duty	Fine	Remarks

Countersigned

.....

Treasury Clerk

.....

The Excise Inspector

Checked by

.....

Treasury Officer

**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa**

**FORM E-20  
[See rule 79(1)]**

**Form of application for wholesale or retail sale of liquor other than denatured spirit preparation,  
denatured spirit, rectified spirit or absolute alcohol**

To  
The Commissioner of Excise  
DNH, Silvassa

I,..... residing at ..... Village/Town ..... Taluka .....  
District request that I/we may be granted licence for wholesale/retail sale/sale in packed bottles in the  
premises ..... situated at ..... Village/Town ..... Taluka .....  
District subject tot eh provisions of the DNH Excise Regulation, 2012 and the rules made thereunder.

2. I/We agree to abide by the terms and conditions of the licence, of granted.
3. I/We have enclosed the site plan of the premises giving its exact location.
4. I/We declare that tot eh best of my knowledge and belief the information furnished therein is true and complete.

**Yours faithfully,**

**Signature of Applicant**

Place :- .....  
Date :-.....

**Note :-** If the applicant is a firm, the names and address of every partner of the firm and if it is a company, the registered name and address therof including the names of the Director/Managing Director should be indicated.

**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa**

**Form – L-1  
[See rule 76(1)]**

**Licenses for Wholesale of Indian Liquor, Foreign Liquor and Draught Beer**

1.	Category of License	:	.....
2.	Registration Number	:	
3.	Name and Style of Company/firm etc.	:	
4.	Name of editor	:	
5.	Address of office	:	
6.	Address of Ware-house	:	
7.	Hours of sale	:	
8.	License fee	:	
9.	License valid up to	:	31.03.20.....
10.	Brand registered	:	As annexed
11.	Date of Issue of license	:	

**Condition:-**

This license is granted subject to observance of the provision of the Dadra and Nagar Haveli Excise Regulation, 2012 the Rules framed there under; terms and condition of license and the instructions issued by the licensing authority from time to time.

**Deputy Commissioner Excise**

**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa**

**Form – L-2,  
[See rule 76(1)]**

**Licenses for Retail sale of Indian Liquor, Foreign Liquor and Draught Beer**

1.	Category of License	:	.....
2.	Registration Number	:	
3.	Name and Style of Company/firm etc.	:	
4.	Name of editor	:	
5.	Address of office	:	
6.	Address of Ware-house	:	
7.	Hours of sale	:	
8.	License fee	:	
9.	License valid up to	:	31.03.20.....
10.	Brand registered	:	As annexed
11.	Date of Issue of license	:	

**Condition:-**

This license is granted subject to observance of the provision of the Dadra and Nagar Haveli Excise Regulation, 2012 the Rules framed there under; terms and condition of license and the instructions issued by the licensing authority from time to time.

**Deputy Commissioner Excise**

**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa**

**Form – L-3  
(See rule 76(1))**

1.	Category of License	:	L-3 (License for wholesale of Country Liquor)
2.	Registration Number	:	
3.	Name and Style of Company/firm etc.	:	
4.	Name of editor	:	
5.	Address of office	:	
6.	Address of Ware-house	:	
7.	Hours of sale	:	
8.	License fee	:	
9.	License valid up to	:	31.03.20.....
10.	Brand registered	:	As annexed
11.	Date of Issue of license	:	

**Condition:-**

This license is granted subject to observance of the provision of the Dadra and Nagar Haveli Excise Regulation, 2012 the Rules framed thereunder; terms and condition of license and the instructions issued by the licensing authority from time to time.

**Deputy Commissioner Excise**

**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa**

**Form – L-4  
(See rule 76(1))**

1.	Category of License	:	L-4 (License for Retail sale of Country Liquor)
2.	Registration Number	:	
3.	Name and Style of Company/firm etc.	:	
4.	Name of editor	:	
5.	Address of office	:	
6.	Address of Ware-house	:	
7.	Hours of sale	:	
8.	License fee	:	
9.	License valid up to	:	31.03.20.....
10.	Brand registered	:	As annexed
11.	Date of Issue of license	:	

**Condition:-**

This license is granted subject to observance of the provision of the Dadra and Nagar Haveli Excise Regulation, 2012 the Rules framed thereunder; terms and condition of license and the instructions issued by the licensing authority from time to time.

**Deputy Commissioner Excise**



**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa**

**Form – L-6, L-8  
[See rule 76(1)]**

**License to serve Indian Liquor & Foreign liquor in a Bar & Restaurant in Hotel/House Boat**

1.	Registration Number	:	
2.	Name of the Hotel	:	
3.	Continuation of Hotel	:	
4.	Name of the proprietor/partner/ directors	:	
5.	Address	:	
6.	No of L-6 bars	:	
7.	Hours of sale	:	
8.	Licence fee (T.R. no. date and amount	:	
9.	Date of issue	:	
10.	Validity of licence	:	

**Condition:-**

This license is granted subject to observance of the provision of the Dadra and Nagar Haveli Excise Regulation, 2012 the Rules framed thereunder; terms and condition of license and the instructions issued by the licensing authority from time to time.

**Deputy Commissioner Excise**

**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa**

**Form – L—7  
[See rule 76(1)]**

**License to serve Indian Liquor & Foreign Liquor in a Hotel to Resident in their room**

1.	Registration Number	:	
2.	Name of the Hotel	:	
3.	Constitution of the licensed firm/Co	:	
4.	Name (s) of the proprietor/partners/Director(s)	:	
5.	Address	:	
6.	Hours of sale	:	
7.	Details of license fee (TR No date and amount)	:	
8.	Date of issue	:	
9.	Period for which license is valid	:	

**Condition:-**

This license is granted subject to observance of the provision of the Dadra and Nagar Haveli Excise Regulation, 2012 the Rules framed thereunder; terms and condition of license and the instructions issued by the licensing authority from time to time.

**Deputy Commissioner Excise**

Period	Details of fee (TR. No. date and amount )	Signature and seal of the Renewing Authority	Period	Details of fee (TR. No. date and amount)	Signature and seal of the Renewing Authority

**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa**

**Form – L—9  
(See rule 76(1))**

**(Retail sale of Indian Liquor and Foreign Liquor in Military Canteen)**

1.	Category of License	:	
2.	Registration Number	:	
3.	Name and Style of Unit	:	
4.	Name of designation of the applicant	:	
5.	Address	:	
6.	Address of godown, if any	:	
7.	Hours of sale	:	
8.	License fee/security money	:	
9.	Period for which License is valid	:	
10.	Date of Issue of license	:	

**Condition:-**

This license is granted subject to observance of the provision of the Dadra and Nagar Haveli Excise Regulation, 2012 the Rules framed thereunder; terms and condition of license and the instructions issued by the licensing authority from time to time.

**Special Condition :-**

1. The sale of liquor is to be confined to the military personnel only
2. The canteen shall be run by the unit itself and not by a private contractor
3. The sale statement must be submitted to the Excise Department by the 10<sup>th</sup> of every month.

**Deputy Commissioner**

**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa**

**Form – L—10, L-11, L-12  
(See rule 76(1))**

**Licence for consumption of liquor “on” the premises in a club**

1. Category of licence \_\_\_\_\_
2. Registration No. \_\_\_\_\_
3. Name and style of the Club \_\_\_\_\_
4. Constitution of the Club :  
Company/Cooperative Society/Society/Partnership/Proprietor
5. Names of the Directors/.Secretary/President/Partners /Proprietor \_\_\_\_\_
6. Address of the Club \_\_\_\_\_
7. Address of godown, if any \_\_\_\_\_
8. Hours of sale \_\_\_\_\_
9. Licence fee \_\_\_\_\_
10. Date of issue \_\_\_\_\_
11. Period for which licence is valid \_\_\_\_\_

**Condition:-**

This license is granted subject to observance of the provision of the Dadra and Nagar Haveli Excise Regulation, 2012 the Rules framed thereunder; terms and condition of license and the instructions issued by the licensing authority from time to time.

**Deputy Commissioner Excise**

**RENEWALS:**

<u>Period</u>	<u>Amount of fee deposited</u>	<u>Challan no. and date</u>	<u>Signature of Renewing Authority</u>
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**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa**

Form – L—13  
(See rule 76(1))

**OCCASIONAL LICENSE**

Proprietor/Director/Partner of ..... at village ..... is hereby permitted to possess the following Indian Liquor/Foreign Liquor/Drought BEER in privileged quantity-

Sr. No.	Particular	Cases

to be purchased from M/S. .... liquor shop licensee, ..... for the period from ..... to ..... (48 hours) to be consumed at M/s. .... village ..... subject to the provisions of the Dadra and Nagar Haveli Excise Regulation, 2012 & the rules made thereunder.

It is also stated that the permit holder has to show the premises where liquor kept to an officer duly authorized under DNH Excise Regulation, 2012 & also submit a detail consumption report immediately after over the period of this occasional license to the undersigned.

It is also stated that non-consumption items should be return after this permits period immediately to Excise Authorities of UT Dadra and Nagar Haveli.

**Deputy Commissioner (Excise)  
Dadra and Nagar Haveli  
Silvassa**

To  
1. M/s. ....

- Copy to
1. Commissioner Excise, DNH, Silvassa.
  2. The SDPO, DNH, Silvassa
  3. M/s. ....Wholesale/Retail sale liquor shop licensee, Silvassa

**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa**

**Form – L-14, L-15  
(See rule 76 (1))**

**License for Wholesale vend of rectified spirit/Absolute Alcohol/Extra Natural Alcohol/Denatured spirit/Special Denatured Spirit**

No.

The licence authorizing the possession of ..... in the premises specified below and for the period from \_\_\_\_\_ to \_\_\_\_\_ is granted to \_\_\_\_\_. This Licence is granted subject to the provision of the Dadra and Nagar Haveli Excise Regulation, 2012 the Rules framed there under; terms and condition of licence and the instructions issued by the licensing authority from the time to time.

**Deputy Commissioner Excise**

Description of licensed premises .....

Supplementary condition, if any :-

One time possession limit in liters

ENDORSEMENT OF RENEWAL

This licence is hereby renewed on the condition herein before

Stated for the period state below :\_

Period from ..... to ..... fee ₹

**Deputy Commissioner Excise**

**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa**

**Form – L-16  
(See rule 76(1))**

**Licence for retail vend of denatured spirit and rectified spirit for Chemist/Druggist.**

1. Category of licence \_\_\_\_\_
2. Registration No. \_\_\_\_\_
3. Name and style business concern \_\_\_\_\_
4. Name (s) of Chemist/Druggist (i) \_\_\_\_\_  
(ii) \_\_\_\_\_  
(iii) \_\_\_\_\_  
(iv) \_\_\_\_\_
5. Address \_\_\_\_\_
  
6. Address of godown (s), if any (i) \_\_\_\_\_  
(ii) \_\_\_\_\_
  
7. Hours of sale \_\_\_\_\_
8. Licence fee \_\_\_\_\_
9. Date of issue \_\_\_\_\_
10. Period for which licence is valid \_\_\_\_\_

**Deputy Commissioner Excise**

**Condition:-**

This license is granted subject to observance of the provision of the Dadra and Nagar Haveli Excise Regulation, 2012 the Rules framed thereunder; terms and condition of license and the instructions issued by the licensing authority from time to time.

**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa  
FORM L-17, L-18, L-19, L-20, L-21  
[See Rule76(1)]**

**Licence for Warehouse for storage of Indian Liquor/Foreign Liquor/Country Liquor/Denatured Spirit/Rectified spirit/Absolute Alcohol/Extra Neutral Alcohol**

The under mentioned premises belonging to Shri/Sarvashri ..... of ..... (the licensee are hereby licensed subject to the provisions of the DNH Excise Regulation, 2012; the Rules framed thereunder and any orders issued, as a Warehouse for the storage of Indian liquor/Foreign liquor on which duty has/has not been paid.

1. Situation and description of the premises.
2. The licence is granted to Shri/Sarvashri ..... Who has/have paid the prescribed license fee ..... It is not transferable to any person and will remain in force ....., unless revoked, until 31<sup>st</sup> March.....
3. The licence holder shall be held responsible for the safe custody of the liquor and for the observance of law.
4. Minimum stock as specified should be maintained.
5. The packages shall be stocked in the warehouse in such manner as the Assistant Commissioner may direct so as to facilitate inspection from time to time.
6. The license holder shall maintain such stock books as may be prescribed/specified by the Excise Commissioner so as to enable any easy check to be made that the provisions of the excise law and the conditions of the licence are being satisfactorily complied with by the licence holder.
7. The licence shall cease to be valid whenever there is a change in the constitution of the firm
8. That the licensee shall receive the payment from his clients in the manner approved by the Excise Commissioner for the purpose.

This licence may be revoked or suspended or its renewal may be refused if any declaration made or information given in the application therefore is found to be false or if any undertaking given in such application is not carried out or for violations of (i) terms and conditions of the licence of (ii) the rules governing the licence or (iii) any direction issued by the Excise Commissioner.

**Conditions:**

This license is granted subject to observance of the provision of the Dadra and Nagar Haveli Excise Regulation, 2012 the Rules framed thereunder; terms and condition of license and the instructions issued by the licensing authority from time to time.

Date

**Excise Commissioner Excise**

Renewal of the Licence

Date of renewal	Year for which renewed	Signature of Excise Commissioner
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**UT Administration of  
Dadra and Nagar Haveli,  
Office of the Excise Commissioner  
(Excise Department)  
Silvassa**

**FORM L-22  
[See rule76(1)]**

**(Licence for Hotel Management Institute for keeping liquor for the purpose of training)**

**Licence No. \_\_\_\_\_ Validity \_\_\_\_\_**

- |   |   |        |
|---|---|--------|
| 1. Category of License                  | : |        |
| 2. License Number                       | : |        |
| 3. Name and address of the Hotel        | : |        |
| Management Institute/Teaching Institute |   |        |
| 4. Name of the person authorized by the | : |        |
| Institute with designation              |   |        |
| 5. Registration number allotted by      | : |        |
| Government/Any other number for         |   |        |
| recognition by the Government           |   |        |
| 6. Licence is valid up to               | : |        |
| 7. Licence fee                          | : |        |
| 8. Quantity of liquor allowed in litres | : | Whisky |
|   | : | Rum    |
|   | : | Gin    |
|   | : | Vodka  |
|   | : | Wine   |
|   | : | others |

**Conditions:**

This license is granted subject to observance of the provision of the Dadra and Nagar Haveli Excise Regulation, 2012 the Rules framed thereunder; terms and condition of license and the instructions issued by the licensing authority from time to time.

**Deputy Commissioner Excise**

**Conditions:**

1. The Institute must be recognized by the Government and in case the recognition is withdrawal the licence shall be deemed to be cancelled from that date.
2. The Institute must inform the Excise Department in case of de-recognition of the Institute within seven days and the balance stock should be surrendered to the Deputy Commissioner for disposal as per Excise Laws.
3. The liquor shall be used for teaching purpose only.
4. The liquor shall be purchased from licensed liquor vend only.
5. The licensee Institute must keep a true account of liquor purchased and used for teaching purpose on day-to-day basis.

The  
Dadra And Nagar Haveli  
Gazette  
सरकारी राजपत्र  
संघ प्रदेश दादरा एवं नगर हवेली, प्रशासन



भारत सरकार / Government of India

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Administration of Dadra and Nagar Haveli, U. T.  
Excise Department  
Silvassa

No.4-1/7-EXC/482

Dated:- 3rd June 2013

**NOTIFICATION**

In exercise of the power conferred by Section 92 of the Dadra and Nagar Haveli Excise Duty Regulation, 2012 the Administrator of Union Territory of Dadra and Nagar Haveli hereby fixes the following rates of License Fees, Excise Duty, Label Registration Fees, License/Permit fees and Import/Export Fee with immediate effect.

**CHAPTER -XIV  
Fiscal Measures**

**Schedule - A**

Rate of License Fees, Excise Duty, Label Registration Fees, License/Permit fees and Import/Export Fee on liquor manufactured in or passed out of any place of manufacture or storage including a distillery, brewery or warehouse licensed or established under this Regulation:

**1. Rate of License Fees per year.**

Sr. No.	Category of Licenses	License Fees
1.	Licenses for wholesale of Indian Liquor, Foreign Liquor and Draught Beer:	
	(a) Licenses for wholesale of Indian Liquor & Beer	₹ 35,000/-
	(b) Licenses for wholesale of Foreign Liquor	₹ 35,000/-
	(c) Licenses for wholesale of Draught Beer	₹ 35,000/-
2.	Licenses for retail sale of Indian Liquor, Foreign Liquor and Draught Beer	
	(a) Licenses for retail sale of Indian Liquor & Beer	₹ 10,000/-
	(b) Licenses for retail sale of Foreign Liquor	10,000/-
	(c) Licenses for retail sale of Draught Beer	10,000/-
3.	License for whole sale of Country Liquor	₹ 17,000/-
4.	License of retail sale of Country	₹ 3,000/-
5.	License to serve Indian Liquor & Foreign Liquor in a standalone Restaurant	₹ 50,000/-
6.	License to serve Indian Liquor and Foreign Liquor in a Bar & Restaurant located within a hotel as per hotel categorized under the UT of Dadra & Nagar Haveli Registration of Tourist Trade Rules, 2011:	
	(a) For category "A" Hotel	₹ 1,00,000/-
	(b) For category "B" Hotel	50,000/-
	(c) For category "C" Hotel	30,000/-
7.	License to serve Indian Liquor and Foreign Liquor in "A" category Hotel to the residents in their rooms as per hotel categorized under the UT of Dadra & Nagar Haveli Registration of Tourist Trade Rules, 2011	1,00,000/-
8.	License to serve Indian Liquor & Foreign Liquor in a House Boat	10,000/-
9.	License for retail sale of Indian Liquor for Hotel Management Institutes purely for training purpose	₹ 5,000/-
10.	Temporary License for a maximum period of 48 hours for special occasion like marriages and other ceremony etc. other than the licensed premises including hotel (for each location).	₹ 2,500/- (per 24 hours per location)
11.	License for Wholesale Vend for Rectified Spirit, Absolute Alcohol & Extra Neutral Alcohol	5,000/-
12.	License for Wholesale Vend for Denatured Spirit including Special Denature Spirit.	5,000/-
13.	License for Retail Vend of Rectified Spirit for Chemist/Druggist.	₹ 1,000/-
14.	License/Permit for Warehouse for storage of Indian Liquor	₹ 5,000/-

15.	License/Permit for Warehouse for storage of Foreign Liquor	₹ 5,000/-
16.	License/Permit for Warehouse for storage of Country Liquor	₹ 5,000/-
17.	License/Permit for Warehouse for Storage of Denatured Spirit	5,000/-
18.	License/Permit for Warehouse for storage of Rectified Spirit, Absolute Alcohol & Extra Neutral Alcohol.	₹ 5,000/-
19.	License for storage and utilization of Indian Liquor and Foreign Liquor by the Hotel Management Institute for the purpose of training.	₹ 5,000/-
20	Possession and use of Denatured Spirit/Rectified Spirit for Industrial Purpose below 1 lakh bulk ltrs.	25,000/-
21	Possession and use of Denatured Spirit/Rectified Spirit for Industrial Purpose more than 1 lakh bulk ltrs.	₹ 1,00,000/-

**2. Excise Duty:**

Sr. No.	Particular	Excise Duty
<b>1</b>	<b>Indian Liquor</b>	
	(a) Whose maximum ex-factory price is up to 150/- per 750 ml.	75.00 per Proof Ltr.
	(b) whose maximum ex-factory price is above ₹ 150/- and up to 250/- per 750 ml.	₹ 85.00 per . Proof Ltr.
	(c) whose maximum ex-factory price is above 250/- and up to ₹ 500/- per 750 ml.	₹ 110.00 per Proof Ltr.
	(d) whose maximum ex-factory price is above ₹ 500/- and up to ₹ 1000/- per 750 ml.	₹ 150.00 per Proof Ltr.
	(e) whose maximum ex-factory price is above 1,000 per 750 ml.	300.00 per Proof Ltr.
2	Beer, Cider, Alcopop whose alcoholic strength does not exceed 5% V/v (Mild)	₹ 8.00 per Bulk Ltr.
3	Beer, Cider, Alcopop whose alcoholic strength does not exceed 5% V/v (strong)	15.00 per Bulk Ltr.
4	Indian Wine & Liqueur	
	(a) whose maximum ex-factory price is up to 500/- per Bulk Ltr.	25.00 per Bulk Ltr.
	(b) whose maximum ex-factory price is above ₹ 500/- and up to 750/- per Bulk Ltr.	₹ 50.00 per Bulk Ltr.
	(c) whose maximum ex-factory price is above 750/- per Bulk Ltr.	₹ 100.00 per Bulk Ltr.
5	Country Liquor	₹ 7.00 per Proof Ltr.
6	Import of Special Denatured Spirit/Rectified Spirit/Alcohol/Extra Neutral for Industrial use purpose	₹ 00.50 per Bulk Ltr.

**Schedule - B****Label Registration Fee****Fees for registration and approval for labels:-**

Fees for registration and approval for labels per label/brand per annum for manufacturer or Licensee will be charged as follows:

1.	Fees for Registration and approval:	
	(a) Country Liquor	10,000/- for each label/brand per annum
	(b) Indian Liquor	₹ 10,000/- for each label/brand per annum
	(c) Beer, wines, Cider, Alcopop Liqueur, Draught Beer	₹ 10,000/- for each label/brand per annum

**Schedule - C****Tree Tax**

1.	Toddy Wholesale	License fee ₹ 1,000/- per annum
2.	Toddy Retail sale	License fee ₹ 500/- per annum
3.	Coconut tree and palm tree	Tree Tax @ ₹ 30/- per month per tree
4.	Khajuri tree and date tree	Tree Tax @ ₹ 20/- per month per tree
5.	Penalty under Rule 103	Tree Tax @ 100/- per tree

**Schedule - D**

1	Transport permit of liquor for personnel consumption (under Rule 34)	₹ 10.00 per bottle
2	Import fees on ex-factory price:	
	(a) Country Liquor	2.00 per Proof Ltr.
	(b) Indian Liquor	3.00 per Proof Ltr.
	(c) Beer, wines, Cider, Alcopop Liqueur, Draught beer	₹ 3.00 per Bulk Ltr.

**Schedule - E****Amount of countervailing duty on excisable articles Imported in the territory**

The amount by which the excise duty paid on an excisable article at the place (Outside the territory) of its manufacture falls short of the excise duty that would have been leviable on the same quantity of the imported excisable article under Part-A above on the date of its import, had it been manufactured in this Territory.

**Schedule - F**

**Miscellaneous:-**

- 1) For retail vendors of liquor for keeping the shop open up to two hours after the prescribed time of closing : **a surcharge of 50 % of the license fee.**

By order and in the name of the  
Administrator of Daman & Diu and  
Dadra and Nagar Haveli

**( Kishore Bamania )**  
Deputy Secretary (Taxation)

₹