

GOVERNMENT OF PUNJAB

**EXCISE AND TAXATION COMMISSIONER'S OFFICE,
PUNJAB, PATIALA**

Notification

The 17th March, 2010

No. G.S.R.12/PA.1/14/S.21 and 59/Amd(54)/2010.—In exercise of the powers conferred by clause (d) of section 21 and section 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with Government of Punjab, Department of Excise and Taxation, Notification No. S.O.17/PA.1/14/S.9/2007, dated the 24th April, 2007, and all other powers enabling me in this behalf, I, A. Venu Prasad, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Distillery Rules, 1932, namely:—

RULES

1. (1) These rules may be called the Punjab Distillery (First Amendment) Rules, 2010.

(2) They shall come into force on and with effect from the first day of April, 2010.

2. In the Punjab Distillery Rules, 1932 (hereinafter referred to as the said rules), under the heading 'PRELIMINARY', after clause (q), the following clause shall be added, namely:—

"(r) 'Extra Neutral Alcohol' means the spirit of the strength of 66 degree or more over proof and without the presence of aldehyde, esters and fusel oil."

3. In the said rules, for rule 5, the following rule shall be substituted, namely:—

"5. The license shall be in Form D-2 and shall not be transferable, except with the prior approval of the Excise Commissioner. However, the Excise Commissioner may on the request of the licensee, allow lease of a part of the licensed premises, if he deems it appropriate, on payment of a fee equivalent to the fee for grant of license in Form D-2."

4. In the said rules, in rule 7, in sub-rule (2), in the proviso, for the words "the fee chargeable for a new license", the words "late fee of rupees two lac fifty thousand" shall be substituted.

5. In the said rules, in rule 32, for the letters and figures "Rs.500/-", the letters and figures "Rs.5000/-" shall be substituted.

6. In the said rules, in rule 93,—

- (i) in clause (a), for the brackets, words and sign "(Excise Commissioner)", the words and sign "Excise Commissioner:" shall be substituted, and thereafter the following proviso shall be added, namely :—

"Provided that the country spirit shall be prepared only from the Extra Neutral Alcohol.";

- (ii) in clause (e), for sub-clause (1), the following clause shall be substituted, namely :—

"(1) The Excise Commissioner shall specifically approve the sizes, as are specified in the Table given below. In case any other size is to be introduced in the market, then the same shall specifically be approved by the Excise Commissioner. The pet bottles, mentioned below in the Table, shall only be of Food-Grade type.

TABLE

Serial No.	Types of liquor	Quantity	Packaging Type
1	PML 50° Rum/Gin/ Whisky 65°	750 ml	Glass bottles and Pet bottles of the grammage prescribed by the Government in the Ex-distillery issue Price.
		375 ml	
		200 ml	
		180 ml	
		100 ml (Nano)	
2	PML 50°	180 ml	Pouch
3	IMFL 75°	750 ml	Glass bottles, Pet bottles, Tetra Packs
		375 ml	
		180 ml	

(iii) in clause (k),—

(a) for the words "deposit rupees twenty five thousand as registration fee for Indian Made Foreign Liquor and beer, and rupees two thousand for Wine per label shall", the words "deposit rupees fifty thousand as registration fee for Indian Made Foreign Liquor and Beer per label and shall" be substituted; and

(b) the third proviso shall be omitted ;

(iv) for clause (kk), the following clause shall be substituted, namely :—

"(kk) Brand registration fee shall be as under :—

(i) Punjab Medium Liquor;	Rs. 10,000
(ii) Wine ;	Nil
(iii) Indian made Foreign Liquor and Beer	Rs. 50,000
(iv) Imported Foreign Liquor (bottled in origin) ;	Rs. 25,000
(v) Subsequent change in the approved label during the year; and	Rs. 1,000
(vi) Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner.	Rs. 2,000

No separate fee for pints and nips shall be charged where fee has been paid for quarts"; and

(v) in clause (s), for the figures "2009-2010", the figures "2010-2011" shall be substituted.

7. In the said rules, in rule 113, for the word and sign "purchasers.", the word and sign "purchasers:" shall be substituted, and the following provisos shall be added, thereto namely :—

"Provided that Rectified Spirit or Extra Neutral Alcohol, shall not be purchased by D-2 license holders in Punjab, except with the prior approval of the Excise Commissioner :

Provided further that if, due to breakage or stoppage of entire distillation activity of a distillery or in any exceptional circumstances, a D-2 license holder is not in a position to produce Rectified Spirit or Extra Neutral Alcohol, then in such a situation, the Financial Commissioner may allow such license holder to purchase the said Spirit or Alcohol from other distilleries, situated in the State of Punjab for such period, as he may deem appropriate."

A. VENU PRASAD,
Excise Commissioner, Punjab.