

GOVERNMENT OF PUNJAB

EXCISE AND TAXATION COMMISSIONER'S OFFICE,
PUNJAB, PATIALA

Notification

The 18th March, 2011

No. G.S.R.18/P.A.1/1914/S.59/Amd. (17)/2011.—In exercise of the powers conferred by 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 Excise Bonded Warehouse Rules, 1957, namely :—

RULES

1. (1) These rules may be called the Punjab Excise Bonded Warehouse (First Amendment) Rules, 2011.

(2) They shall come into force on and with effect from the first day of April, 2011.

2. In the Punjab Excise Bonded Warehouse Rules, 1957 (hereinafter referred to as the said rules), in rule 1, in clause (ii), for the words "Indian manufacture," the words "Indian manufacture, Foreign manufacture," shall be substituted.

3. In the said rules,—

(a) for rule 4, excepting the first proviso, the following shall be substituted, namely :—

"4. (1) A license under these rules may be granted or renewed for a period, not exceeding one year up to the 31st day of March of the financial year following the day of grant of the license on payment of fee, as provided hereinafter,—

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| (i) Where a Bonded Warehouse has the storage capacity, not exceeding 1,35,000 proof litre ; and | Rupees three lac |
| (ii) Where a Bonded Warehouse has the storage capacity, exceeding 1,35,000 proof litre ; and | Rupees five lac |

(2) In case, a licensee fails to make an application for renewal of his license within a period of ninety days before the expiry of his license, the Excise Commissioner may, with the approval of the Financial Commissioner, renew his license on payment of late fee of rupees one lac.

(3) Although the license is renewable after a period of three years yet a fee, as specified in sub-rule (1), shall be deposited by the licensee annually on the basis of the storage capacity.”.

(b) after the first proviso to rule 4, as so substituted, the following proviso shall be added, namely :—

“provided further that 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 of rupees three lac.”.

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

“5. Ordinarily, no work shall be carried-on, on any holiday or after 5:00 P.M. in any bonded warehouse-cum-bottling plant. However, if the licensee desires to carry on the work on any holiday or after 5:00 P.M., he may do so by depositing a fee of rupees five thousand for one holiday, and rupees one thousand for working after 5:00 P.M. into the Government Treasury. The account of this fee shall be maintained by the officer-in-charge in Form D-23.

Explanation.—The term “work” used in this rule, shall mean any normal operation connected with the reduction and bottling of liquor.”.

5. In the said rules, in the instructions, captioned as “Instructions for the establishment of bonded warehouse for the storage of liquor”, given after FORM ‘B’, in para 20, for the figures, letters and word “10.00 A.M. to 5:00 P.M.”, the figures, letters and word “9:00 A.M. to 5:00 P.M.” shall be substituted.

A. VENU PRASAD,

Excise Commissioner, Punjab.