

PUNJAB EXCISE BOTTLES RULES, 1963

Published vide Punjab Notification No. GSR 98/PA.1/14 s. 58/63, dated 16th April 1963

Notification – Revenue Department Excise and Taxation

No G.S.R 98/P.A.1/14/S 63 dated 16th April, 1963, - With reference to Punjab Government Notification No. G.S.R 151/P.A/14/S-58/62 and in exercise of the powers conferred by section 58 of the Punjab Excise Act, 1914 (1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules relating to the purchase, sale, possession storage, use transport and export of empty excise bottles in Punjab, namely:-

1. Short title, - These rules may be called the Punjab Excise Bottles Rules, 1963
2. Bottle to be used only for bottling of spirit, - Except with the permission of the Excise and Taxation Commissioner or any other officer authorized in this behalf, no excise bottle shall be used for any purpose other than the bottling of spirit in accordance with a license granted under the Punjab Excise Act, 1914
3. Prohibition of export.- Unless the Excise and Taxation Commissioner by any general or special order, directs, no excise bottle shall be exported outside the territories of the State of Punjab.
4. Restriction of sale.- Excise bottles may be sold to a licensed distillery or to the authorized agent of such distillery. The sale of Excise bottles to any other person or firm is prohibited.
5. Possession of bottles.- Except when otherwise permitted by the Excise and Taxation Commissioner, for reasons to be recorded in writing the possession or storage of more than twenty empty excise bottles is prohibited save by a distillery, or by the authorized agent of a distillery subject to any general or special order, which may be passed in this connection by the Excise and Taxation Commissioner, there is no limit to the number of excise bottles,- which may be stored by distillery, or the authorized agent of a distillery.
6. Authorized Agent- For the purpose of Rules 4 and 5, an authorized agent of a distillery shall mean a person or firm, who or which has been

authorized in writing by a licensed distillery in the State to buy and store excise bottles on its behalf. In every case, wherein such a letter of authorization is issued the distillery concerned shall send a copy thereof to the Excise and Taxation Commissioner; with the endorsement showing the address of the authorized agent. The Excise and Taxation Commissioner shall have the right to cancel any such letter of authorization, if he considers that the authorized agent is an unsuitable person.

7. Exceptions. - These rules do not apply to the possession and use at any time of not more than twenty excise bottles for domestic purpose in any houses.