

Punjab Excise Liquor Definitions, 1954

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1. The following shall be deemed to be "liquor" for the purposes of Punjab Excise Act, (1 of 1914) :-

(1) The substance commonly know as lahan, of whatsoever ingredients such substance may be composed whether or not it has undergone the process of distillation.

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3 Spirituous preparation, namely :-

- (i) Spirit Anisi.
- (ii) Spirit Auranti Comp.
- (iii) Spirit Cinnamon.
- (iv) Spirit Rosae.
- (v) Spirit Aetheris.
- (vi) Tincture Aurenti.
- (vii) Tincture Cinnamin.
- (viii) Tincture Levandula Co.
- (ix) Tincture Limnois Conc.
- (x) Tincture Zingiberis Mitis.
- (xi) Tincture Card Co.
- (xii) Tincture Carminative.
- (xiii) Tincture Capsici.
- (xiv) Tincture Cinnamon Co.
- (xv) Tincture Zinigiberis Fort.
- (xvi) Tincture Calendules.
- (xvii) Spirit Aethris Nitrosi.
- (xviii) Tincture Krameria.
- (xix) Tincture Gulancha.
- (xx) Tincture Auristilla.
- (xxi) Aqua Anisi Concentrate.
- (xxii) Tincture Myrrh.
- (xxiii) Tincture Curcuma.
- (xxiv) Aqua Foeniculi Cone.
- (xxv) Tincture Chinesis.

2.The following shall , for the purpose of the THE PUNJA EXCISE ACT (Punjab Act 1 of 1914), be deemed to be "Country Liquor" and "Foreign Liquor" , respectively :-

1. "Country liquor" means all liquor other than rectified spirit, denatured spirit and perfumed liquor not included in the definition of foreign liquor, normally manufactured from natural spirit and de-mineralised water with added spices and essences, which do not imitate any imported liquors or cordials, and sold at prescribed strengths at country liquor shops also including the substance commonly called "Lahan" and also describe as "Punjab Medium Liquor"
2. "Foreign Liquor" means-
 - (a)(i) all liquor (other than country liquor, rectified spirit, denatured spirit and perfumed spirit) imported into India from other countries by sea or air, in original bottled form, and also termed as "Imported Foreign Liquor";
 - (ii) all beer, porter and stout including cider imported into India from other countries by sea or air, in bottled form; and
 - (b) (i) all liquor manufactured in India (other than country liquor, rectified spirit, denatured spirit and perfumed spirit) made in imitation of 'imported foreign liquors' with or without any blend of such liquor, or direct import of such liquor in bulk form, and also falling under definition of "Country Liquor" is leviable;
 - (ii) all beer, porter and stout including cider manufactured in India; and
 - (iii) all wines and sweets prepared from grapes or other fruits by a process of fermentation only with or without the addition of alcohol or any other ingredient manufactured in India).
3. "Imported Foreign Liquor (bottled in origin)" means foreign liquor imported from abroad on which custom duty is leviable under any law for the time being.