

# The Punjab Brewery Rules, 1956

Published vide Punjab Notification No. GSR 249/PA-1/14/Sections 21, 59 and 62 dated 21th October 1962.

1. **Short title.** - These Rules may be called the Punjab Brewery Rules, 1956.

2. **Definitions.** - In these rules, unless a different intention appears from the subject or context :

**"Beer"** means any liquor prepared from malt or grain, with or without the addition of sugar and hops and includes ale, porter and stout.

**"Brewery"** means a building where beer is manufactured, and includes every place therein where beer is stored or hence it is issued.

**"Bushel"**, when used for measuring liquids, means a multiple of 36.40 litres and when used for weighing fruits, shall be construed as a reference to equivalent kilograms according to practice in vogue in Breweries and when used with reference to weighing light or heavy barely, it shall be construed to mean its metric equivalent viz. 21.7 to 33.6 kilograms or 24.5 to 26.3 kilograms according to the practice in vogue in the Breweries.

**["Collector"** means the Joint Excise and Taxation Commissioner or the Deputy Excise and Taxation Commissioner incharge of the distilleries or the Deputy Excise and Taxation Commissioner incharge of the Division.]

**"Cooler"** means any vessel into which worts are passed to be cooled and includes a refrigerator.

**"Cooper"** means any vessel in which lither worts or water is boiled or heated in the course of brewing.

**"Fermenting vessel"** means any vessel in which worts are fermented by the action of yeast

**"Gravity"** means the proportion which the wright of a liquid bears to that of an equal bulk of distilled water the gravity of distilled water at 15.5C(63 F) being taken to be 100.

**"Hopback"** means any vessel into which worts are run after boiling in order to remove the spent hops.

**"Inspector"** means the excise inspector or sub-inspector appointed to hold charge of a brewery.

**"Licence"** means a licence granted for a brewery under Section 21 of the Punjab Excise Act (1 to 1914).

**"Licensee"** means a holder of such licence.

**"Mastum"** means any vessel in which malt or grain is exhausted in the course of brewing.

**"Racking"** or settling back means any vessel into which worts are passed from a fermenting vessel and racked either at once or after a time into store vats or casks.

**"Sugar"** means any sacharine substance, extract, or syrup and includes any materials capable of being used in brewing, except malt or corn.

**"Underback"** means any vessel into which worts run either from the mashturn or hopback.

**"Worts"** means the liquor obtained by the exhaustion of malt or grain or by the solution of saccharine matter in the process of brewing.

3. Any person desirous of obtaining a licence for a brewery shall apply to the [Excise Commissioner]. The application shall be accompanied by a full description (hereinafter called the entry) of his [proposed] premises and utensils plant in which the purpose of, and the distinguishing mark on, each room place and vessel shall be clearly specified [-]

4. The [Excise Commissioner] has full power to grant or refuse application for licences with reference to the requirement of State.

5. No licence shall be granted unless and until the applicant therefore has-

(a) deposited a sum of [eighty lakh rupees] in cash as license fee; and

(aa) deposited as security in cash or in National Savings Certificates for the fulfilment of all the conditions of his licence a sum of be fixed by the [Excise Commissioner] which shall not be less than Rs. 20,000/- or more than Rs. 50,000/- in amount [or given a bank guarantee of Scheduled Bank as security for an amount equivalent to the aforesaid sum for the aforesaid purpose]

(b) satisfied the [Excise Commissioner] that the proposed buildings, plant and apparatus to be used in connection with the business of brewing, storage issue of beer are built in accordance with the prescribed regulations and due precaution has been taken against fire.

6. The licensee shall executed a bond in form B. 3, pledging the premises, stock of beer, all apparatus and utensils employed in the manufacturing and storage of beer for the due discharge of all payments which may become due to Government. The licensee may, however in lieu of executing such a bond, execute a bond in form B 16 and deposit Government promissory notes or in National Savings Certificates of such value as the [Excise Commissioner] may direct or furnish a guarantee by the State Bank of India in form B.17 to the satisfaction of the [Excise Commissioner] A deposit made under this rule will be separate and distinct from the security deposit required by the preceding rule.

7. The licence shall be in Form B. 1 and is not transferable except with the sanction of the [Excise Commissioner].

8. [(1) A license granted under these rules will be valid for a period of one year from the date of issue unless it is cancelled, determined or surrendered earlier and shall be renewable annually [by the excise Commissioner] on application on the payment of [sixty lac rupees].]

Provided that such a license may be cancelled for breach of the terms thereof or may be determined by the [Financial Commissioner] after giving the license six months' notice.

(2) An application for the renewal of the license shall be made [by the licensee to the Excise Commissioner so as to reach him] at least 60 days before the expiry of the old license :

Provided that if such application is not made within such period, the [Excise Commissioner with prior approval of Financial Commissioner] may renew the license on payment of the fee chargeable for a new license.

[9. Rule 9 deleted for Punjab vide Ist Amendment Rules, 1967.]

10. The licensee[shall] not hypothecate in whole or any part of the licensed premises without the previous written sanction on the [Excise Commissioner].

11. The licensee shall maintain a list of all entries referred to in rule 3 above and he shall not make any addition either to buildings or to plant, without the previous consent in writing of the [Excise Commissioner]. On the completion of any addition, the existing entry in Form B-2 shall be withdrawn and a new entry made, provided that the previous sanction of the [Excise Commissioner] shall not be required in the case of simple repairs to, or renewals of, existing buildings or plant.

12. The licensee shall at any time permit the Collector the inspector or any officer authorised to inspect breweries to inspect and examine his licensed brewery, the premises, warehouses, and utensils connected therewith any room, place or utensil and the beer made and stored therein, and shall render to the Collector or to the officers aforesaid, all proper assistance in making such inspection and examination.

- 13.** The licensee shall agree to the posting of an excise establishment to his brewery. This establishment shall consist of as many inspectors and peons as the [Excise Commissioner] may deem sufficient. This staff shall be subject to the inspection, and under the orders and control of the Collector.
- 14.** The licensee shall provide within the brewery enclosure and office for the inspector, as well as quarters, to be approved by the [Excise Commissioner], for the inspector and the peons who will be required to remain within the brewery enclosure on night duty.
- 15.** The licensee shall if required by the [Excise Commissioner] provided residential quarters for the Government excise establishment posted to the brewery.
- 16.** The licensee shall, when required, permit without payment, samples of the material used, of worts in any stage of fermentation of beer prepared in the brewery to be taken for analysis by the Collector or the inspector or by an officer authorised by the [Excise Commissioner] or Collector to take samples and entry thereof be made in register in Form B. 12.
- 17.** The inspector shall maintain a general register in Form B. 12.
- 18.** The licensee, unless he personally acts as manager shall be bound to appoint a competent manager as his agent.
- 19.** The licensee must provide and maintain sufficient and just scales and other necessary and reasonable appliances to enable the inspector and other officers to take account of or check by weight, gauge or measure all materials and liquids produced in brewing and provide sufficient lights, ladders and other conveniences to enable the Excise Staff to perform their duties.
- 20.** The weights, scales, appliances, etc., mentioned in rule 19 shall be provided on the requestion of the inspector subject to an appeal to the Collector whose decision shall be final.
- 21.** The Inspector will be provided by the [Excise Commissioner] with proper gauging rods and a standard saccharometer and thermometer entries whereof shall be made in register B. 12. If the licensee questions their correctness or the results obtained by the officer, he must make a written protests to the inspector immediately. This will be forwarded, with his remarks by the Inspector to the Collector who after due enquiry will report the matter to the [Excise Commissioner].
- 22.** The licensee must cause to be legibly painted with oil colour and keep so painted, on some conspicuous part of every mashtum, underback, copper heating, tank, cooler, fermenting vessel, and settling back intended to be used by him in his business and on the outside of the door of every room and place wherein and part of his business is to be carried on, the name of the vessel room or place according to the purpose for which it is intended.
- 23.** When more than one vessel, room or place is used for the same purpose, all such vessels, rooms or place must be marked by progressive numbers.
- 24.** All mashtums, underbacks coolers, fermenting vessels and settling backs shall be so placed and fixed as to admit of the contents being accurately ascertained by gauge or measure and shall not be altered in shape, position or capacity without two days' notice in writing to the inspector.
- 25.** No vessel which has been altered in shape, position or capacity shall again be taken into use unless it has been regauged by the Inspector and new tables constructed by him if necessary.
- 26.** All mashtums and fermenting vessels shall be gauged jointly by the Inspector, and the licensee, and tables prepared by the Inspector in Form B-4 showing the total capacity of each vessel, in bulk litres (or in the case of mashtums in imperial bushels) and the capacity of each 2.54 milimeters in depth.
- 27.** The tables prepared under the preceding rule shall, before being taken into use, be certified by the licensee or his accredited agent as correct.

**28.** The Collector shall also certify to the correctness of the tables, and as opportunity affords, check the data on which they are founded.

**29.** The licensee shall keep a book in Form B-5 and shall observe the following rules in relation to it and to the entire to be made therein-

(1) He shall keep the book in some part of his license premises ready at all times, for the inspection of the Inspector and other officers, and shall permit any Excise Officer who is authorised to inspect the brewery at any time, to inspect the same and make extract therefrom.

(2) He shall enter separately in the book the quantity of malt, corn, sugar, hops and hop substitutes which he intends to use in his next brewing, and also the day and hour when such next brewing is intended to take place.

(3) He shall make such entry so far as respects the day and hour of brewing, twenty-four hours at the least before he shall begin to mash any malt or corn or dissolve any sugar, and so far as respects the quantity of malt, corn, sugar, hops and hop substitutes two hours at the least before the hour entered for brewing.

(4) He shall, two hours at the least before the hour entered for brewing, enter the time when all the worts will be drawn of the grains in the mashtum.

(5) He shall within one hour of the worts being collected in the fermenting vessels, or, if the worts be not collected before six in the afternoon, before eight in the forenoon of the following day, enter the dip and gravity of worts produced from each brewing, and also the description and number of the vessels into which the worts have been conveyed.

(6) He shall, at the time of making any entry insert the date when the entry is made.

(7) He shall not cancel, obliterate or alter any entry in the book, or make therein any entry which is untrue in any particular; should it be necessary to correct any entry, a line shall be drawn through the incorrect entry in such a manner as to leave it distinctly visible and the amended entry shall be inserted above it; every correction shall be initialled by the person making it at the time.

(8) He shall, if so required by the [Excise Commissioner] send notice in writing to the Inspector, of his intention to brew forty-eight hours before such brewing is to take place.

**30.** The licensee shall keep the total produce or brewing separate from the produce of any other brewing for the space of twenty-four hours, unless an account of the first mentioned produce shall have been sooner taken by the Inspector.

**31.** The licensee shall not mix the produce of one brewing with that of another except in his store vats or casks, unless he shall have given previous notice, in writing, to the Inspector, and he shall specify the quantity and gravity of the worts when mixed.

**32.** All grains in a mashtum must be kept untouched for a space of one hour after time entered in the book, as the time for the worts to be drawn off, unless the Inspector has attended and taken account of such grains.

**33.** All worts shall be removed successively and in the customary order of brewing to the underback, coopers, cooler and fermenting vessels, shall not be removed from the last named vessels until an account has been taken by the Inspector or until after the expiration of twenty-four hours from the time at which the worts are collected in these vessels.

**34.** When worts shall have commenced running into a fermenting vessels, the whole of the produce of the brewing shall be collected within eighteen hours.

**35.** (1) The brewery shall issue beer to the L-1 licensees against duty paid permit issued by the Excise Officer of the district.

(2) [The Inspector shall maintain a register in form B-15 showing issue of beer made to any other State.]

[Provided that entire stock of beer to which brew has been added but which is still in the pipeline and is lying as semi-finished closing stock as on 31st March, 2002 shall be subject to

levy of duty when the same is sold as finished Beer to L-1 licensees on or after 1st April, 2002.]

**36.** If the license objects to the amount of the duty demanded from him, may move the Collector to revise the charge. But no revision will be undertaken unless and until all sums demanded under preceding rule have been paid. In the event of the original charge being found incorrect any excess levied from the licensee will be refunded to him and if the amount claimed from him is found to be less than that actually due, he will be called upon to pay the difference at once into a Government treasury.

**37. (1)** When beer upon duty has been charged or paid is destroyed, while on the entered premises of the licensee, by accident or fire or other unavoidable cause or when such beer, whether it has left the entered premises of the licensee or not becomes unfit for consumption the [Excise Commissioner], may on receipt of a formal claim from the licensee, through the Collector order a remission or refund of duty.

(2) If the beer has been returned, the fact must be reported to the Excise Staff as soon as the invoice has been received and the consignment checked on receipt and a claim prepared and attested by the Excise Inspector at once.

(3) If the beer has been destroyed by accident or fire or other unavoidable cause or has been spoiled, while on the entered premises, as soon as the fact comes to the notice of the brewer, he must report, it and if the Excise Staff is satisfied a claim will be prepared and attested by the Excise Inspector at once. But no refund will given if there is reason to believe that the beer has been spoiled more than six months before it was brought to notice.

(4) The claim must contain :-

(a) a declaration that the beer which is the subject to the claim was brewed by the licensee :

(b) a statement of the circumstances to which the claim is due;

(c) a statement of the date or dates on which the beer was brewed, and the quantity and original gravity of each lot of beer referred to in the claim.

(5) When required to do so, the licensee must give satisfactory proof of any fact mentioned in the claim.

(6) Any remission or refund that is granted shall be at the rate at which the beer which is the subject of claim was charged.

(7) The necessary calculations shall be as follows :-

(a) When the beer that is the subject of the claim has not left the entered premises of the licensee, a deduction of two per cent shall be made from the actual quantity in litres of such beer. The amount to be remitted or refunded shall be calculated on the remainder.

(b) When the beer that is the subject of the claim has left the entered premises of the licensee, there shall be made from the actual quantity in litres of such beer a deduction, equivalent to such amount of added water as the report of the Chief Chemist, Central Revenues, Control Laboratory, New Delhi, may show to be in beer. From the quantity remaining, a further deduction of ten per cent shall be made. On the final balance, so obtained, the amount to be remitted or refunded shall be calculated. Refunds of duty on quantities of 455 litres of beer or less will not be granted.

(8) When the [Excise Commissioner's] orders to that effect have been received the Collector shall make the remission or refund either (a) (when the claim is in respect of destroyed beer)

at once, or (b) (when the claim is in respect of beer unfit for consumption) as soon as the Excise and Taxation Officer furnishes a certificate in Form B-9 or in Form B-10 that the beer has, with the previous sanction of the Collector, been either (i) destroyed in his presence and that of the inspector or other officer deputed by the Collector, or (ii) distilled, or (iii) turned into vinegar.

**38.** Licensees shall be bound by all additional rules for the control breweries which may hereafter be prescribed under the existing law, or under any law which may hereafter be enacted and by all special orders issued by the [Excise Commissioner] with regard to individual breweries; and shall cause all persons employed by them in their breweries to obey all such rules.

**39.** The license to work a brewery shall carry with it the right to bottle on the premises of the brewery, the beer made therein.

**40.** Beer shall be bottled of any colour or description having a capacity of 650 millilitres and 325 millilitres, with necks suitable for sealing with crown corks [or in two piece aluminum cans of such capacity as may be approved by Excise Commissioner] :

Provided that the use of bottles of existing capacities of 21 to 27 ounces may continue subject to the condition that there equivalent capacity in metric units in indicated on the tables affixed to them;

[Provided further that the licensee shall label each bottle of beer after bottling, with a label depicting the words 'date of manufacturing' alongwith 'the date of expiry' and printing the words 'Best before six months.]

[**41.** In all matters not specified in these rules, the Punjab Distillery Rules shall apply mutatis mutandis].

#### **Form B-1**

License to work a brewery and to bottle beer made therein

License to work a brewery is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the District of \_\_\_\_\_ subject to the rules prescribed in the Punjab Brewery Rules (a copy of which is herewith attached) and to such other rules for the security of the revenue as the Financial Commissioner may issue from time to time, the infraction of any of which rules with intent to defraud the revenue, will involve forfeiture.

Dated \_\_\_\_\_

Collector

#### **Form B-2**

Brewer's Entry

I/We licenced brewer, do hereby withdrew all former entries and do now make entry of the following rooms, places and vessels in my/our brewery situate at \_\_\_\_\_ in the district of \_\_\_\_\_

Name \_\_\_\_\_

Residence \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_

Here enter full )

particulars of )

each room and )

\_\_\_\_\_ place

\_\_\_\_\_

Name \_\_\_\_\_

Date \_\_\_\_\_

Received by me this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ Entry examined and checked with the places, rooms and vessels shown herein and found correct (with the following exceptions)

If incorrect, the ) \_\_\_\_\_ correct details should) be here specified. If) correct, strike out the) \_\_\_\_\_ words in brackets )

Inspector's Name \_\_\_\_\_

Dated \_\_\_\_\_  
Examined and passed

\_\_\_\_\_ Collector

Date \_\_\_\_\_

### Form B-3

#### Licensee's Bond

This Indenture made the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_.  
Between \_\_\_\_\_ son of \_\_\_\_\_ caste \_\_\_\_\_ resident of \_\_\_\_\_ (hereinafter called the Mortgagor) of the one part AND the Governor of Punjab (hereinafter referred to as the Government) of the other part. Whereas the Mortgagor was on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ granted licence to work a Brewery at \_\_\_\_\_ in accordance with the Punjab Brewery Rules which said licence is in terms of B-I attached to the said Rules. And whereas by Rule 6 of the said Rules the Mortgagor is required to execute a mortgage bond for the due discharge of all payments which may be or from time to time become payable by him to the Government on account of the working of the said Brewery. Now this Indenture Witnesses that in compliance with the said 6th Rule and in consideration of the grant to the Mortgagor of the said licence to work the said Brewery at \_\_\_\_\_ the Mortgagee hereby covenants with the Government \_\_\_\_\_ to pay to the Government \_\_\_\_\_ all such payments as may be or from time to time become payable in connection with the working of the said Brewery on the days that such payments shall fall due and in further compliance with said 6th Rule and for the same consideration aforesaid the Mortgagor as full proprietor hereby grants, conveys, and assigns. All those hereditaments, and premises situate in \_\_\_\_\_ and more particularly described and specified in the schedule, hereto attached and delineated on the plan, hereto annexed, and thereon coloured \_\_\_\_\_ together with all stock of beer, apparatus, and utensils, employed in the manufacture, and storage of beer now or hereafter, from time to time, to be brought on the said premises, together with all easements, rights and things appurtenant, or reputed appurtenant to the said premises, and all the estate, right, title, claim and demand, whatsoever of the Mortgagor, into and upon the said premises, and the said stock of beer, apparatus, and utensils and every part thereof, to hold the same unto and to the use of the Government \_\_\_\_\_ and assigns, in full proprietary right, for every subject to the proviso for redemption, hereinafter contained. And the Mortgagor for himself, his heirs, legal representatives and assigns, hereby covenants with the Government \_\_\_\_\_ that he, the said Mortgagor, now has good right to grant the hereditaments and premises, and stock of Beer, apparatus, and utensils, hereby granted, or expressed so, to be unto and to the use of the Government in manner aforesaid that free from encumbrances.

And that whensoever in exercise of the powers hereinafter reserved to the Government, sale shall be made of the said premises stock of beer, apparatus and utensils, hereby granted or

expressed so to be, or any part thereof, the Government and any other person or persons who may purchase the same, their heir, legal representatives and assigns, shall and may at all times thenceforth quietly possess, and enjoy, the same and receive the rents and profits thereof, without any lawful eviction, interruption, claim, or demand, whatsoever, from or by the Mortgagee, any person, rightfully claiming from, under or in trust for him and that free from encumbrances.

And further that he, the Mortgagor, and all other persons, having or lawfully or equitably claiming, any estate, or interest, in the said hereditaments, and premises stock of beer, apparatus, and utensils, or any part thereof, shall from time to time and all times thereafter, at his or their own cost, during the continuance of this security and afterwards, at the cost of the person or persons requiring the same, do and execute, or cause to be done, or executed, all such acts, deeds and things for the further and more perfectly assuring the said hereditaments and premises unto and to the use of the Government and other persons aforesaid in manner aforesaid, as shall or may be reasonably required and it is hereby agreed that if the Mortgagor shall, during the continuance of the said License, make to the Government all such payments, in respect of the working of the said Brewery, as may be, or from time to time become payable, by the Mortgagor, the Government shall on the determination of the said licence (but subject to the proviso hereafter contained) at the request and cost of the Mortgagor, his heirs, or legal representatives, recovery and reassigns the said hereditaments, and premises stock of beer, apparatus, and utensils, hereby granted unto the Mortgagor, his heirs, or legal representatives as he or they shall direct and in the meantime and until default shall be made by the Mortgagor in the due payment as afore said, the Mortgagor shall continue in possession and receipt if the rents and profits of the said hereditaments and premises and the stock of the beer, apparatus, and utensils thereon, and it is hereby agreed and declared and the true intent and meaning of the parties hereto is, that if default shall be made by the Mortgagor, in the due payments aforesaid, or any of them, then and in such case, and immediately, thereupon, or at any time thereafter, or from time to time, as occasion shall require, it shall be lawful for the Government or their officers, or servants, duly authorised in that behalf, and notwithstanding, the dissent, or opposition of the Mortgagor, his heirs, or legal representatives, to enter into and upon (whether in or out of possession) to make sale, and absolutely dispose of the said hereditaments, and premises, stock of beer, apparatus, and utensils, hereby granted or expressed so to be or any part thereof, by public auction, or by private contract, and for such price or prices as to the Government shall appear reasonable, with liberty to buy in the same or any part thereof. And for effectuating any such sale, it shall be lawful for the Government to do, make and enter into all necessary acts, deeds, conveyances and assurances, whatsoever, and it is further declared, by and between the parties hereto that such acts, deeds, conveyances, and assurances, done, made or executed, under or by virtue of these presents shall be good, valid and effectual, whether the Mortgagor, his heirs, or legal representatives shall or shall not join therein or assent thereto and shall bind the Mortgagor, his heirs, or legal representatives, and all other persons claiming under him or them and it is hereby further agreed and declared that the power of sale hereinbefore contained shall and may be exercised and that all things to be done in pursuance thereof, shall be good, valid, and binding, notwithstanding that no decree of any Court of law or equity, for barring or for closing the equally of redemption of the Mortgagor, his heirs or legal representatives, shall have been previously obtained, but his power of sale is given to addition to the ordinary remedies of foreclosure. And that the receipts in writing of the Financial Commissioner for the time being for all moneys to arise from any such sale or sales shall be good and sufficient discharge to the persons paying the same and shall exonerate such persons from all responsibility in respect of the application or non-application of the same nor shall he or they be fond to enquire whether the sale was regular or authorised under these



presents; provided always and it is hereby agreed and declared by and between the parties hereto that on the determination or cancellation of the said License, the above mentioned hereditaments, and premises and stock of beer, apparatus and utensils, shall not be at once reconveyed and reassigned to the Mortgagor, his heirs, or legal representatives, but shall be and remain mortgaged with the Government for the term of six months as security for the payment of any sums due by the Mortgagor in connection with the working of the said Brewery :

Provided always that the reconveyance at any time of the said premises hereby granted or expressed so to be, shall not be deemed to effect the right of the Government to take proceedings against the Mortgagor, in case any breach of the conditions, herein set forth, shall be discovered after reconveyance and assignment.

In witness whereof the parties to these presents have hereunto set their hands on the dates hereinafter mentioned respectively.

Signed and delivered by the said) \_\_\_\_\_)

on the \_\_\_\_\_ day  
of \_\_\_\_\_)

\_\_\_\_\_ in the presence  
of \_\_\_\_\_

Witness -

1. \_\_\_\_\_)

2. \_\_\_\_\_)

Signed by \_\_\_\_\_)

Collector of \_\_\_\_\_)

for and on behalf of the Governor)

of Punjab \_\_\_\_\_)

the day of \_\_\_\_\_

19 \_\_\_\_\_)

### Form B-4

#### Register Of Gauging Table

(To be maintained by the Brewery Inspector)

Depth	Diameters					Incumbrances		Area	
	1	2	3	4	Mean	Depths	Areas	Gross	Net
1	2	3	4	5	6	7	8	9	10

Contents in litres	Tabulation							
	Dry millimetres	litres	Area of 2.54 millimetres one-tenth of an inch	Dry millimetres	litres	Area of 2.54 millimetres one-tenth of an inch		
11	12	13	14	15	16	17	18	19



1	2	3	4	5	6	7	8	9	10	11	12

Time when wort will be drawn of grain in the mushtun	Worts collected				Mashtuns		Quantity from gauge of grains	Percentage over or under quantity entered	Sugar dissolving vessels
	When collected		Vessel		Areas	Areas	Bushes		
	Date	Hour	Number	Name					
13	14	15	16	17	18	19	20	21	22

Under Backs or worts receivers		Coppers Heating Tanks				Hop Backs		Coolers		Refrigerators	
1	2	1	2	3	4	1	2	1	2	1	2
23	24	25	26	27	28	29	30	31	32	33	34

**Form B-7**

Bear Duty Voucher 3

Quarter ending \_\_\_\_\_ 19 \_\_\_\_\_

(To be prepared by the Brewery Inspector)

Particulars to be filled in for the Brewery				
Name of Brewery	Actual Bulk litres manufactured	Wastage allowance	Net litres of beer changed with duty	REMARKS
1	2	3	4	5

1		2		3		4	
D.		D.		D.		D.	
Dip	Grav	Dip	Grav	Dip	Grav	Dip	Grav
35	36	37	38	39	40	41	42

--	--	--	--	--	--	--	--

5		6		7		8	
D.		D.		D.		D.	
Dip	Grav	Dip	Grav	Dip	Grav	Dip	Grav
43	44	45	46	47	48	49	50

Quantity of worts collected		Charge from material calculated at 1050	Percentage of wort over or under charge columns 52 and 53	Number of brewing	REMARKS	Inspector's Initials
Actual Bulk litres	Actual Bulk litres calculated at 1050					
51	52	53	54	55	56	57

FORM B-8

No. Foil

Notice to pay Beer duty  
Quarter ending \_\_\_\_\_

Net Litres changed with  
duty \_\_\_\_\_  
amount \_\_\_\_\_

Inspector)

Dated \_\_\_\_\_

FORM B-8

(To be prepared by the  
Brewery Inspector)

No. Counter foil

Notice to pay Beer Duty

Shri \_\_\_\_\_  
Licensed \_\_\_\_\_  
brewer

At \_\_\_\_\_

You are hereby directed to  
pay into the Government  
Treasury at \_\_\_\_\_ within  
five days of the receipt of  
this notice the sum of  
rupees \_\_\_\_\_  
(N.P.) \_\_\_\_\_,  
being the duty chargeable at  
per litres upon \_\_\_\_\_  
net litres of Beer brewed by

FORM B-8

No. Coupon

Acknowledgement of  
receipt of Beer Duty

Coupon to be  
forwarded by the  
Treasury Officer to  
the Inspector after  
payment has been  
made and to be by  
him attached to the  
foil

To the Excise  
Inspector,  
\_\_\_\_\_  
Brewery.

You are hereby  
informed that  
rupees \_\_\_\_\_  
N.P. \_\_\_\_\_  
have been paid into

you in the quarter  
ending \_\_\_\_\_

the Government  
Treasury at \_\_\_\_\_  
on \_\_\_\_\_  
19 \_\_\_\_\_  
by \_\_\_\_\_ on  
account of Beer duty.

Rs. \_\_\_\_\_

(Sd.) \_\_\_\_\_

\_\_\_\_\_ District  
\_\_\_\_\_ Collector

Treasury Officer

Dated \_\_\_\_\_

Dated \_\_\_\_\_

*N.B.* - This notice must reach the brewer not later than the 11th day of the quarter following that to which the duty relates. The amount of duty should be forwarded by him to the Treasury together with the attached coupon.

### Form 8-9

#### *Distinction Certificate*

We hereby certify that \_\_\_\_\_ litres of beer, brewed by Mr. \_\_\_\_\_ licenced brewer at \_\_\_\_\_ on which duty has been recovered, were this day taken account of by us under Financial Commissioner's Order No. \_\_\_\_\_, dated \_\_\_\_\_ and estroted in our presence.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ xxx \_\_\_\_\_

\_\_\_\_\_ Excise and Taxation Officer

\_\_\_\_\_ Inspector

To the Collector.

\_\_\_\_\_ District.

### Form B-10

#### *Certificate as to spoilt Beer used in distilling or for conversion into Vinegar*

We hereby certify that \_\_\_\_\_ litres of beer, brewed by \_\_\_\_\_ licenced brewers at \_\_\_\_\_ on which duty has been, recovered were taken account of by us, under \_\_\_\_\_ Financial Commissioner's Order, No. \_\_\_\_\_ dated \_\_\_\_\_ on \_\_\_\_\_ and we further certify that the beer in question has since been distilled in the firm's distillery at \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

\_\_\_\_\_ Excise and Taxation Officer

\_\_\_\_\_ Inspector

To

The Collector,

\_\_\_\_\_ District.

### Form B-11

*Abstract of brewing operations during the quarter ending \_\_\_\_\_ 19 \_\_\_\_\_ in  
the brewery*

(To be prepared by the Brewery Inspector and to be submitted to the Financial Commissioner not later than the 2nd of the month succeeding the quarter).

Number of brewings during the quarter	Materials used in the brewing				
	Malt	Unmalted corn	Sugar	Hops	Hops-substitute
	Bushels	Bushels	Kilograms	Kilograms	Kilograms

Worts produced from materials			Percentage over or under materials charge	Net litres charged with duty	Amount of duty		Remarks
Actual Bulk litre	Actual bulk litres calculated at 1055	Charge from materials calculated at 1055			Rs.	[N.P.]	

Date \_\_\_\_\_ Inspector  
 Examined \_\_\_\_\_ Collector

**Form B-12**  
 General Register  
 \_\_\_\_\_ Brewery

*PART I - Duties performed by Sub-Inspector in the district*

Date and hour of starting		Names of places or shops visited	Brief abstract of duties performed	Date and hour of return		Sub-Inspector's Initials
Date	Hour			Date	Hour	

**Part 2**  
*Saccharometers*

Date when received	Number of instrument	When taken into use	When taken out of use	How disposed of	Remarks

**Part 3**  
*Thermometers*

Number of	Number	Date	Defective	Remarks

instruments in hand	received	when received	Instruments			
			Number taken out of use	Date	How disposed of	

**Part 4**  
**Gauging Rods**

Date when received	Description of rod	Length of rod in millimetres and tenths	When taken into use

**Part 5**  
**Government Furniture**

Date when received	Description of article	Number of pieces	Remarks

**Part 6**  
**Quarterly Return**

Quarter ending	Number of brewing during quarter	Material used in brewing				Works	
		Malt	Unmalted corn	Sugar	Hops	Hops substitutes	Actual bulk litre
		Bushels	Bushels	Kilograms	Kilograms	Kilograms	

Produced from materials								
Actual bulk litres calculated at 1055	Charge from materials calculated at 1055	Percentage over or under materials charge	Net litres charged with duty	Amount of duty	Number of notice in form B-8	Date of payment	Remarks	Initials
				Rs. [NP.]				

PART 7 - Sample of Malt, Worts, Etc., taken for Analysis				
Description of samples	Purpose for which taken	When taken	If worts or beer, initial gravity	Results of analysis

**Part 8**

**Monthly Statement Showing in Litres Issued from the Brewery at \_\_\_\_\_ As well as Sales from its Agencies and Tenancies During \_\_\_\_\_**

(To Be Substituted By The Licensee To The Brewery Inspector Not Later Than The 15th of Every Month)

Manufactured during the month										
Beer bottled or unbottled	Last Balance	Total litres manufactured column No. 51 of form B-6	Loss in fermentation	Remainder difference between columns 3 and 4	Quantities returned during the month	Receipts after conversion into bottle	Excess recovered in bottling	Total of columns 2 to 8	Issues for bottling	Issues to agencies and tenancies
1	2	3	4	5	6	7	8	9	10	11
Unbottled										
Bottled										
Total										

Direct sale from the brewery	Total of columns 10 to 13	Wastage	Total of columns 14 and 15	Balance difference between columns 9 and 16	Sale from Agencies and Tenancies to	Total sales during the month columns 12-13 and 18-19	Remarks		
License d vendors	Regimenta l canteen				License d vendors	Regimenta l canteens			
12	13	14	15	16	17	18	19	20	21

**Part 9**

**Register of correspondence and orders and action taken thereon**

Date	No.	From or to whom	Abstract	Action taken



Quarterly statement showing the quantity of beer issued to troops in Punjab and other States from the brewery for the quarter ending

1	2	3	4	5	6	7
Name of State	No. of litres issued			Duty per litre	Total amount	Remarks
	Issue in litres	Wastage allowance	Net litres charged with duty			
Bulk						
Bottled						

**Form B-15**

Register regarding issue of beer from \_\_\_\_\_ Brewery

(To be maintained by the Excise Inspector \_\_\_\_\_ Brewery)

Date of pass	No. of applicant	Name of destination	Place of destination	Total litres of beer issued	Transit wastage allowance	Net litres of beer issued	Duty leviable	Duty how accounted for	Remarks
1	2	3	4	5	6	7	8	9	10

**Form B. 15-A**

Register showing the amount of duty realised from the \_\_\_\_\_ Brewery on collection of daily brews

1	2	3	4	5
Date of collection	Number of brew	Total quantity collected	Issued on bond	Total litres of beer after deducting issued in bond

6	7	8	9	10	11
Wastage allowance at 10 per cent	Net litres of beer chargeable with duty	Amount of duty leviable	Duty how accounted for	Number of treasury challan	REMARKS
			Date of payment into treasury		

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Haryana Amendment

(For 10% in Column No. 6 the words and figures 7% shall be substituted GSR  
60/PA1/14/Secs. 21 and 59 Amd (1) 86 dated 22-8-1986.

**Form B-16**

*Bond regarding payment of duty on beer at the end of each quarter.*

This agreement made the \_\_\_\_\_ day of \_\_\_\_\_ between the \_\_\_\_\_ (hereinafter referred to as the licensee) of the one part AND the Governor of Punjab (hereinafter referred to as Government of the other part :-

WHEREAS the licensee has applied that the duty on beer may be deferred for payment till the close of each quarter, under rule 35 of the Punjab Brewery Rules framed under the Punjab Excise Act 1 of 1914, on furnishing security and executing a bond; AND WHEREAS the Government hath agreed to accord such permission subject to the terms and conditions hereinafter appearing;

Now, Therefore, These Presents Witness That in pursuance of the above agreement the Licensee :-

(a) having deposited in the Government Treasury at \_\_\_\_\_ Government of India Promissory Notes or in National Saving Certificate as per detail in the Schedule hereunto annexed of the face value of Rs. \_\_\_\_\_ and of the present market value of Rs \_\_\_\_\_, or

(b) having furnished a guarantee by the State Bank of India \_\_\_\_\_ in the form hereunto annexed,

to be held as security for the payment of duty on beer manufactured at the brewery, the Government both hereby grant and give permission to the licensee to manufacture beer covered by his licence and defer payment of duty on beer till the close of each quarter subject to conditions following which said conditions the Licensee both hereby binds himself to observe and fulfil that is to say :-

1. The licensee shall pay into Government Treasury at \_\_\_\_\_ not later than the fifteenth days of the month succeeding the quarter in respect of which the duty was charged, such sum of money as may become due and payable or beer manufactured during the said quarter.

2. No beer shall be manufactured or issued and removed from the said brewery under this agreement except under and subject to the written permission previously had and obtained of the Collector of \_\_\_\_\_ district or of other such officer as the said Collector may appoint in this behalf.

3. In the absence of \_\_\_\_\_ day's notice to the contrary at any time by the Collector \_\_\_\_\_ district, this agreement shall remain in force during the financial year \_\_\_\_\_, and during each subsequent financial year for which the Collector may in his discretion renew it.

4. Should the Licensee fail to observe or carry out in its entirety any of the conditions of the agreement it shall be competent to, and lawful for, the Collector of \_\_\_\_\_ district to cancel and put an end to this agreement by giving the licensee fifteen days' notice in writing of such revocation and cancellation.

5. The licensee shall be bound by and shall duly observe such other terms, conditions and rules as the Collector of \_\_\_\_\_ may in his discretion from time to time impose.

6. On the termination of this agreement, whether under clause 3 or clause 4 if any monies remain due and payable to the Government the same may be forthwith recovered from the State Bank of India \_\_\_\_\_ or from the security deposited and by the sale of so much of the Government Promissory Notes or in National Saving Certificates detailed in the schedule hereto as may be necessary AND in the meantime and so long as this agreement shall in force, the interest due on the said Government Promissory Notes or National Saving Certificates shall be recovered by the Government and paid over to the Licensee. AND to enable the Government to make such recoveries as aforesaid the said Government Promissory Notes or National Saving Certificates shall, prior to the execution of these presents, be duly endorsed in favour of the Collector \_\_\_\_\_ district.

In Witness Where Of the parties hereto have hereunto set their hand on the date above mentioned.

SIGNED and delivered by \_\_\_\_\_ for and on behalf of \_\_\_\_\_ in the presence of \_\_\_\_\_

1. \_\_\_\_\_
2. \_\_\_\_\_

\_\_\_\_\_  
SIGNED BY \_\_\_\_\_

\_\_\_\_\_  
for and on behalf of the Governor of Punjab.

#### **Form B-17**

##### *Form of Guarantee*

IN CONSIDERATION of the Governor of Punjab (hereinafter to as the Government) having at the request of the State Bank of India \_\_\_\_\_ agreed to allow the \_\_\_\_\_ to defer payment of duty on beer brewed at the said brewery upto the end of each quarter in the year under rule of the Punjab Brewery Rules framed under the Punjab Excise Act, 1 of 1914, during the period from \_\_\_\_\_ to \_\_\_\_\_ the duty which does not exceed in the aggregate \_\_\_\_\_ subject to the terms of bond executed between the Government, of the one part and the \_\_\_\_\_ of the other part. I, in accordance with the terms of the bond executed between the Government of the one part and the \_\_\_\_\_ of the other part. I, THE UNDERSIGNED HEREBY GUARANTEE to the Government the repayment by the said \_\_\_\_\_ of all sums of money due from the said \_\_\_\_\_ in accordance with the terms of the covenant during the period from \_\_\_\_\_ to \_\_\_\_\_ subject as hereinafter mentioned that is to say :-

(1) Notice in writing of any default on the part of the said \_\_\_\_\_ is to be given by Government to the Agent, State Bank of India \_\_\_\_\_ and within \_\_\_\_\_ days from its receipt, payment shall be made by the State Bank of India of all sums then due from the Sate Bank of India \_\_\_\_\_ under this guarantee.

(2) This guarantee is a continuing guarantee within the limits of aforesaid as to time and amount.

(3) No change in the constitution of the \_\_\_\_\_ shall affect or impair the liability of the State Bank of India, \_\_\_\_\_ hereunder, whether, past, present or future.

(4) Under no circumstances shall the total liability hereunder exceed in the aggregate the sum of \_\_\_\_\_

(5) The State Bank of India, \_\_\_\_\_ shall be at liberty at any time to withdraw from all liability hereunder on payment to the Government of the sum of \_\_\_\_\_ or so much thereof as shall not already have been satisfied by payment or otherwise.

Dated this \_\_\_\_\_ day of \_\_\_\_\_  
Witness