

# The Punjab Distillery Rules, 1932

Published vide Punjab Notification No. GSR 298/PA-1/14/Sections 21, 59 and 63 dated  
27th November 1963

Preliminary

In these rules unless a different intention appears from the subject or context :-

(a) "license" means a license granted for a distillery under Section 21 of the Punjab Excise Act, 1 of 1914.

(b) "Inspector" includes Sub-Inspector.

(c) "Wash" means a saccharine solution from which, after distillation, spirit is obtained.

(d) "Bub" is a composition itself in a state of fermentation prepared for addition to wash to promote fermentation.

(e) "Low Wines" means impure spirits produced from the first distillation of the wash in a pot still.

[(ee) "Economy Brand, Medium Brand, Premium Brand and Deluxe Brand" means the brands as classified as such by the Excise Commissioner from time to time]

(f) "Feints" means that portion of the distillate from the low wines which is considered unfit by reason of its impurities to be collected in the spirit receiver.

[(ff) "Fermentative base" means molasses, mahua flowers or any other substance containing sugar from which a licensee is allowed to manufacture potable liquor.]

(g) "Spirit" means both finished and unfinished spirit.

(h) "Rectified Spirit" means spirit of a strength of 43 degrees or more over-proof.

(i) "Receiver" means any vessel into which the worm of a still discharges.

(j) "Spent Wash" means the residue left after the wash has been exhausted of spirit.

(k) "Spent lees" means the residue left after unfinished spirit has been redistilled.

(l) "Spiced spirit" means spirit redistilled after the addition of flavours and spices to plain spirit.

(m) "Special spiced spirit" means spiced spirit approved by the Excise Commissioner for issue as special spice spirit. It includes matured spirit more than two years old.

(n) "Malt Whisky" means whisky manufactured from malt only.

(o) "Mature Whisky" means whisky matured in wood for a period of not less than two years.

(p) "Distillation" includes redistillation.

[(q) 'Collector' means the Joint Excise and Taxation Commissioner or the Deputy Excise and Taxation Commissioner incharge of distilleries or the Deputy Excise and Taxation Commissioner incharge of the Division.]

#### Grant of Licenses

1. The [Financial Commissioner] has full power to grant or refuse applications for licenses with reference to the requirements of the State.

2. Any person desiring to obtain a license for a distillery under Section 21 of the Punjab Excise Act (1 of 1914), may apply to the [Excise Commissioner].

3. Every application for a license for a distillery shall be in writing in the Form D and shall be accompanied by -

(a) a correct plan of the premises which the applicant proposes to use for the purposes of his business under his license and of the buildings existing or to be erected thereon, for the said purposes;

(b) a list and plans of all warehouses, store-rooms and other places appertaining thereto, or to be used in connection therewith; and

(c) a certificate from the Civil Surgeon that there is no objection on sanitary grounds to the construction of distilling premises, or to the distillation of spirit on the site and in the building shown in the accompanying plans.

4. No license shall be granted unless and until the applicant therefor has-

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

[(aa) deposited as security in cash or in National Savings Certificate for the fulfillment of all the conditions of his license a sum of rupees one lakh] [in amount or given a bank guarantee of a 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 distillation, storage and issue of spirit are built in accordance with the prescribed regulations and the precaution has been taken against fire; but in respect of the present buildings, plant and apparatus of existing distilleries, which do not conform with the provision of these rules, the Excise Commissioner may, in writing, grant exemption from the operation of any of these rules.

[5. The license shall be in Form D-2 and shall not be transferable, except with the prior approval of the Excise Commissioner. The D-2 licensee shall be allowed Tie-ups for the bottling of liquor].

#### Security

6. The licensee shall execute a bond in Form D-3 pledging the premises, stock of spirit, stills, all apparatus and utensils employed in the manufacture and storage of spirit for the due discharge of all payments which may become due to Government. With the sanction of the [Excise Commissioner,] the licensee may, in lieu of executing such a bond deposit Government promissory

notes or in National Savings Certificates of such value as the [Excise Commissioner] may direct. A deposit made under this rule shall be separate and distinct from the security deposit required by Rule 4.

7. (1) A license granted under these rules shall 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 with prior approval of the Financial Commissioner] on the application of the licensee on payment of [rupees eighty lakh]:

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

(2) An application for the renewal of the license shall be made by the licensee to the Excise Commissioner as so to reach him at least 90 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 the Financial Commissioner] may renew the license, on payment off the fee chargeable for a new license.

8. If the licensee ceases to work the distillery without giving notice as required in his license, or if he ceases to work the distillery within the period of such notice, the Collector may take possession of the distillery and its plant and work it by himself or by agency of any person authorised by him in that behalf for a period equivalent to the period of notice or unexpired period of notice, as the case may be.

9. In the case mentioned in the foregoing rule the licensee shall be entitled to receive from Government such reasonable rent for the use of the buildings and plant as shall be determined by the [Excise Commissioner.]

10. If a license be revoked, cancelled or determined, the licensee shall dispose, under the conditions of his license of his stock of spirit apparatus, storage vessels and other distilling plant in such manner as the [Excise Commissioner] may direct.

11. The licensee may not hypothecate the whole or any part of the licensed premises without the previous written sanction of the [Excise Commissioner].

#### Inspection

12. The licensee shall at any time permit the [Excise Commissioner] or Collector or any officer authorised by the [Excise Commissioner] or Collector in that behalf, to inspect and examine his licensed distillery, the premises and warehouse connected therewith and the spirit made and stored therein, and shall render to the [Excise Commissioner] or Collector or office (as aforesaid) all proper assistance in making such inspection and examination.

13. The licensee shall agree to the posting of a Government excise establishment to his distillery for the purpose of ensuring the due observance of these rules and for watch and ward. This establishment shall consist of an [Excise and Taxation Officer and as many Inspectors] and peons as the [Excise Commissioner] shall deem sufficient for the requirements of the distillery. This staff shall

be subject to the inspection by [Excise Commissioner] and the Collector and be under the Administrative control of the Collector.

[14. The licensee shall, provide within the distillery enclosure an officer for the said establishment, as well as quarters to be approved by the Excise Commissioner, for the said establishment, which will be required to remain within the distillery enclosure on night duty.]

[15. The licensee shall, if required by the Excise Commissioner, provide residential quarters for the Government excise establishment posted in the Distillery and a small rest house (a complete 2 roomed set) for supervisor officers].

16. The licensee shall, if required by the [Excise Commissioner,] make into the Government treasury such payment as may be demanded on account of the salaries of the Government excise establishment posted to the distillery, but he shall not make any direct payment of any member of such establishment.

17. The licensee shall, when required, permit samples of the materials used of spirit prepared in the distillery to be taken for analysis under the order of the Collector or the [Excise Commissioner] or by any officer authorised by them to take samples or the [Excise and Taxation Officer or in his absence the inspector.] Each sample shall be taken in three bottles each of the capacity of 750 milliliters or any other capacity permissible under the rules or (when the materials cannot be placed in bottles) in three parcels, in the presence of the licensee or a responsible representative deputed by him for this purpose; each bottle or parcel shall be immediately and securely sealed in the presence of the Inspector and the licensee or his representative. Both of them shall given a label which shall be affixed to the bottle or parcel shall then be made over to the licensee's representative, the second shall be sent for analysis and the third retained by the Officers concerned pending the disposal of the case.

18. The licensee shall afford all reasonable assistance to the [Excise and Taxation Officer or in his absence the Inspector] in carrying out duties.

#### Management and working of the Distillery

19. The licensee, unless he personally acts as manager, shall be bound to appoint a competent manager as his agent, whose appointment shall be subject to approval of the [Excise Commissioner.]

20. The license shall furnish to the [Excise and Taxation Officer or in his absence the Inspector] a list containing the name of any manager or assistant manager employed by him and of all employees whose duties require them to eater the distillery enclosure. [The Excise and Taxation Officer or in his absence the inspector] shall maintain a list of persons employed in the distillery in Form D-7 and shall forward a copy thereof to the Collector, and the licensee shall not employ on such duties persons to whom the Collector objects.

21. If the licensee desires to employ any person temporarily on duties requiring him to enter the distillery, e.g., to replace a servant who is absent on leave or for sickness or otherwise or to perform any special duty in the distillery, he shall inform the [Excise and Taxation Officer or in his absence the Inspector] who shall add the name of such person to the list maintained by him in form D-7, and inform the Collector accordingly.

22. If any servant leaves the service of the licensee or is no longer employed on duties requiring him to enter the distillery, the licensee shall give notice to the [Excise and Taxation Officer or in his absence the Inspector] and have his name removed from the list. The Excise and Taxation Officer or in his absence the Inspector shall inform the Collector accordingly.

23. No person shall be allowed to enter the distillery except the licensee, any director of a company owning the distillery, any Government official or police officer whose duties require him to enter the distillery, and person introduced by the licensee or director, the manager and any person whose name has been entered on the list maintained by the Inspector in Form D-7.

24. Every person entering the distillery shall, on leaving the distillery be liable to be searched under the [Excise and Taxation Officer or in his absence Inspector's] order but the [Excise and Taxation Officer or in his absence Inspector] shall not have any person searched, except upon reasonable grounds for suspicion, and he shall record in his diary the details of every search made.

25. The licensee shall not close the distillery for more than three days in any month, exclusive of Sundays and holidays, without the previous written permission of the Collector.

26. If it is intended to close the distillery for a period of 15 days or more, the licensee shall give notice, in writing, to the Collector of his intention not less than 15 days prior to date on which it is intended to close.

27. Before a distillery commences work or re-commences work after a closure of 15 days or more, the licensee shall give notice, in writing, to the Collector at least 10 days prior to the date fixed for the commencement or re-commencement of work.

[28. The ordinary working hours of a distillery by day shall be from 8.30 a.m. to 8.00 p.m. in each month from April to September inclusive and from 9.00 a.m. to 7.00 p.m. in each other month except that the Collector may permit a distillery to observe different working hours for a specified period to meet unforeseen exigencies.]

29. During the ordinary working hours, if the distillery is working, the outer door, shall, except as provided in Rule 33 below, be kept continually unlocked.

30. Upon giving a general notice to the Excise and Taxation Officer or in his absence Inspector or, if night work is only occasional, upon giving notice to the [Excise and Taxation Officer or in his absence Inspector] not less than four hours before the ordinary closing hours of the day after which night working is to be done, the distillery may be worked at hours other than the ordinary working hours.

31. If stills in any distillery are so worked that there is ordinary no period on an ordinary working day in each week during which the stills are simultaneously silent the licensee shall at least once a week on any day other than a Sunday or holiday gazetted under the Negotiable Instruments Act and at any time during the ordinary working hours by day after giving to the [Excise and Taxation Officer or in his absence the Inspector] 24 hours' notice of the day and hour fixed by him, work off every still in the distillery and arrange that no distillation shall be in progress for one hour in order that the [Excise and Taxation Officer or in his absence the Inspector] may take an account of the working of the distillery.

[32. A distillery may remain open for work on a public holiday as defined in the Explanation to Section 25 of the Negotiable Instruments 1881 or on any other day being a holiday in Government Officers, provided notice is given to the Excise and Taxation Officer or in his absence of the Excise Inspector of the distillery at least 24 hours before the public holiday or the holiday as the case may be and a fee of [Rs. 100/- per day for [part of a day paid to Government:]]

[Provided that all Saturdays in the year shall be treated as working days.]

Explanation. - "Open for work" shall mean any normal operation connected with the distilling and bottling of spirit and includes the fermentation of bub or wash (and issue spirit).

32A. An account of overtime fee charged under Rule 32 above shall be maintained in the distillery register in form D-22, and the amount due for each month shall be payable within seven days of the closure of the month concerned. Intimation as regards the amount due during the month shall be sent by the [Excise and Taxation Officer or in his absence the Inspector] to the Manager of the Distillery at the close of each month.

33. If the distillery works at other than the ordinary hours, by day the Inspector shall remain present within the distillery enclosure, but except in case of emergency, the licensee shall not require him to lock or unlock any receiver, vat or other part of the plant; and he shall lock the outer door of the distillery and shall not allow any person to enter or leave the distillery enclosure, except in accordance with the arrangements to be made with the sanction of the Collector for the convenience of persons who may be permitted to enter or leave the distillery at fixed hours, in connection with the operations being carried on.

33A. If the distillery works on a Sunday, or a gazetted holiday, the Inspector shall remain present for duty within the distillery enclosure, but unless so authorised by the Collector, he shall not be required to take any action for the issue of spirit; and he shall lock the outer door for the distillery and shall not allow any person to enter or leave the distillery enclosure, except in accordance with the arrangements to be made with the sanction of the Collector for the convenience of person who may be permitted to enter or leave the distillery at fixed hours, in connection with the operations being carried on.

34. (1) The use of naked lights of any description within the distillery is prohibited.

(2) Smoking in any portion of the excise enclosure where spirit is manufactured, stored, bottled or issued, is strictly prohibited.

Prescribed Out turn of Spirit and Stocks of Spirit and Distilling Base

35. The licensee shall, if there is a demand upon his distillery for such a quantity, produce during each calendar year at least 90 per cent of the outturn of plain and spiced country spirit which his stills are capable of producing according to the estimate of their charge capacity entered in his licence. The calculation of the outturn shall be based on the assumption that 100 liters of wash whether of gur molasses or mahua, will yield 12 proof litres] of spirit, that each continuous still will work on an average 12 hours a day, and that each pot still will be charged with wash one and a half times a day, and that all stills will work for an average of five days a week throughout the year.

35A. The calculation of the outturn of whisky prepared from malt shall be based on the assumption that 19 kilograms of malt will yield 8,200 proof litres of whisky.

36. Subject to the provisions of the preceding rules, the licensee shall maintain a stock of plain and spiced country spirit, in the bottled form so that such stock shall at the beginning of each month after allowing for compliance with all orders in hand at the time, be equal to [the quantity of stock which may from time to time be determined by the [Excise Commissioner] keeping in view the requirement for ten days of the country liquor licensees in the State.] If, on account of an emergent and unexpected demand during the last days of the preceding month, the stock of the first day of any month is below the quantity required by this rules, the licensee shall in the beginning of the moth, make it good with the least possible delay. In case of serious or continued failure to comply with this condition, the licensee may be required to pay a penalty determined by [the Collector and persistent failure to comply with this condition will entail the cancellation of the licensee's licence by the Excise Commissioner on recommendation of the Collector.

37. The licensee shall have always in stock, in gur, molasses or mahua store to be provided by him and approved by the [Excise commissioner], a quantity of gur, molasses or mahua sufficient for the preparation of wash for the full working days in the month from October to March, inclusive and for 7½ full working days in the months from April to September. This stock shall be calculated on the basis that it requires 1.12 quintals of Gur or 1.49 quintals of molasses or mahua to prepare 454.6 litres of wash provided that if the licensee maintain a stock of country spirit over and above the quantity required by Rules 36 above, then the stock of gur, molasses or mahua may be correspondingly reduced. In making this calculation 0.373 quintals of gur, molasses or mahua shall be considered equivalent to 22.733, 153.911 and 13.638 proof litres of country spirit, respectively. The licensee shall, on the 1st and 15th day of each month, report to the inspector the quantity then in stock and shall permit the inspector to verify the quantity if he decides to do so.

37A. The licensee shall always have in stock a sufficient quantity of empty bottles of such descriptions and capacity, which he is permitted to bottle under these rules so that after complying with all orders in hand, the stock of empty bottles shall be equal to the quantity of stock which may, from time to time, be determined by the [Excise Commissioner] keeping in view the requirements for ten days of the country liquor licensees in the State. The licensee shall on the 1st and 15th day of each month, report to the inspector the quantity of empty bottles in gross numbers then in stock, and shall permit the inspector of verify the said quantity if he desires to do so.

#### Accounts and Registers

38. The licensee shall keep up the registers in Forms D-8, D-10 and D-25 and shall submit them for inspection when required.

39. The licensee is entitled to inspect those registers maintained by the inspector which relate to the operation of distillation and issue and to stock-taking, and notice should be given to him of any corrections made in them.

40. (1) If the licensee has a laboratory attached to his distillery and requires spirit for use in the laboratory he shall be entitled to remove for the laboratory from the distillery duty free either from the safes of the stills, the spirit receivers, the spirit store or from the maturing warehouse, finished

spirit and unfinished spirit to the extent 13.200 litres per month; provided that not more than two bottles each of the capacity of 757 millilitres shall be so removed at any time and the spirit so removed shall not be used in the distillery laboratory otherwise than for experimental work connected with the distillery operations only. The licensee shall keep a regular account of the disposal of such duty-free spirit in a register in form (D-25). This register will be subject to examination by Excise Officers. All spirit which becomes waste in the laboratory and does not by the addition of any chemicals or otherwise become deleterious, shall be returned to the distillery for redistillation.

(2) An application for every quantity of spirit required to be removed from the distillery under this rule must be made in writing to the Distillery Inspector, who shall record thereon the quantity and strength of the spirit taken, and make a note of the same in his diary and other relevant distillery registers.

(3) If spirit removed under this concession is used otherwise than as permitted by sub-rule (1) of this rule, the concession may be withdrawn.

40A. The licensee shall also be entitled to remove once a year duty free Indian made foreign liquor and country spirit not exceeding 4,500 litres or with the permissions previously obtained of the [Excise Commissioner] in specified quantities in excess of 4,500 litres from the distillery for laboratory examination in a foreign country; provided that he shall keep a regular account of the disposal of such duty free spirit, which will be subject to examination by excise officers. He shall also produce within six months the customs receipt in respect of the duty paid on such consignment on its entry into a foreign country. In default the licensee shall be required to make good the duty which otherwise would have been levied on the quantity of liquor, when it left the distillery. The licensee shall, if required to do so, produce a certificate showing that the liquor in question was duly examined.

41. The licensee within one week of their being made, but not later, may call in question, by an objection in writing presented to the inspector, any entries in those of the inspectors' registers which are open to his inspection. Any dispute regarding such entries which cannot be settled by discussion between the inspector and the licensee shall be referred to the Collector. If no objection is raised the entries shall be presumed to be correct.

#### The Upkeep of the buildings and Plant

42. All building and plant used directly for the manufacture and storage of wash and spirit must be situated in a distillery enclosure in which no business shall be carried on except that of the manufacture, storage and issue of spirit. The enclosure shall be surrounded by a wall having one opening only and so built as to prevent communication between the distillery enclosure and outside, except through the opening provided.

43. The buildings and plant shall be specified in the license and shall be properly maintained to the satisfaction of the Collector. Particular attention shall be given to their cleanliness.

44. The licensee shall provide for use in measuring spirit in the distillery and at the time of issue such measures, gauging machines weighing machines and other appliances, as [Excise Commissioner] may direct him to provide.



45. If the buildings and plant (including the measures, etc., referred to in the preceding rule) are not properly maintained and the premises and plant are not kept properly clean, the licensee may be required to stop all work in the distillery within one week after receipt of notice to that effect from the Collector.

46. If any still, vat, pipe or other part of the plant is at any time found to be defective or leaking, and the [Excise Commissioner] or Collector orders the discontinuance of its use, it shall not be used again till it has been repaired to the [Excise Commissioner's] or Collector's satisfaction.

47. The licensee shall not alter the building or plant specified in his licence without the [Excise Commissioner's] permission provided that any minor and urgent alteration of repair may be made with the consent of the [Excise and Taxation Officer or in his absence the Inspector] who shall forthwith report to the Collector. Any important alteration sanctioned shall be noted on the licence.

48. All processes for the manufacture and issue of Indian-made foreign spirit, country spirit, rectified spirit, denatured spirit must be conducted within the distillery enclosure.

#### Stills and Other Plant Pipes

49. The distillery and its apparatus shall be so arranged that from the time when the fermented wash is passed into a still to the time when the spirit is issued from the store vats, the distillate shall be contained in closed receptacles and be conveyed to stills, receivers and other receptacles only through closed pipes, preferably by force of gravitation, but when this cannot be arranged by pumping. Water required for the distillery working shall also be conveyed into the receptacles where it is required and waste water shall be carried off only through closed pipes. Wash shall be conveyed from the fermentation vat to still and spent wash and spent lees shall be carried off in closed pipes or covered drains.

50. The ends of still warts and all pipes which carry spirit or serve spirit receptacles shall be firmly fixed into the receptacles they serve.

51. If a spirit pipe is required to discharge one or other of a series of receptacles, the pipe shall be connected with each of the receptacles, by half union of the same pattern fixed in the receptacles, the other half of the union, common to all, being fixed to the connecting pipe.

52. All the joints in spirit pipes must either be riveted or be joined with bolts. In the latter case, the flanges bolted together must have in addition to the bolts, at least two rivets made of a composition of lead or tin, and sealed with a revenue seal, or, in the case of certain joints when this is specially permitted by the [Excise Commissioner] the flanges may be pierced by a bolt carrying a revenue lock, inserted through a hole, at one end of the bolt. Alternately the flanges may be drilled with a hole 3.75 millimetres (1/8th of an inch) in diameter through which a wire should be twisted together and sealed with a revenue seal.

53. The licensee shall be responsible for preventing any leakage from pipes.

54. Pipes intended for the conveyance of wash and spirit must be so fixed that they can be examined throughout their entire length.

55. All pipes and covered drains shall be coloured with a colour indicating the purposes for which they are used, as follows:

If intended for the conveyance of wash green; if for the conveyance of spirit, red; if for the conveyance of water or steam, white; if for the conveyance of spent was, yellow; if for the conveyance of gas (or electric wires) used for the purposes of illumination or power, black; if for the conveyance of molasses, blue.

#### Locks

56. The charging and discharging pipes of pots-stills, all spirit safes and all man doors cocks, or other openings in stills, spirit vats spirit receivers, spirit charges and other receptacles for spirit, and in spirit pipes with branches, the point where each branch joins the pipes and the doors of all buildings and rooms used for the storage of spirit, shall be so fitted as to enable them to be closed with two locks the key of which are not interchangeable, and of which one lock shall be a revenue lock, in charge of the inspector, and the other a distillery lock in charge of the licensee.

57. (1) Revenue locks supplied by the [Excise Commissioner] will invariably be put on whenever necessary under these rules, but the licensee may dispense with his own locks, except in the case of such as must be affixed to all receptacles or rooms use for the storage of spirit.

(2). The Inspector will be supplied with books or lock tickets in Form D-7 for use with the revenue lock(s). Tickets must be used in the consecutive order of their numbers.

57A. Notwithstanding anything contained in Rules 56 and 57, in the case of vats of godowns used exclusively for the storage of rum to be supplied by the licensee against a contract entered into by him with the Defence Authorities the Defence Inspector may put on his own lock, instead of the distillery lock and along with revenue lock on the vats or godowns. He shall then hand over the key to the Manager of the distillery duly sealed in an envelope. The manager of the distillery shall, on demand, hand over this key to the Distillery Inspector, who shall be at liberty to open both the locks as required by him and put on revenue look on it thereafter.

58. Locks shall be so arranged as to render it impossible to use any pipe or part of a pipe unless the locks are either removed or else closed only with working fastenings, or to extract any of the contents of any building, pipe, receiver or other receptacles concerned, without opening both the locks which control such building, pipe or receptacle.

59. Locks fastening must be constructed as much as possible in one piece. When hinges on them are necessary the hinges must be formed by welded joints, and not by riveted pins. If a part of any fastening is attached to a door or a receptacle, it must be by rivets and not by screws. The fastening for cocks must be fitted so closely, as not to admit of any cock being partially turned or opened, or the plug or key fitted up or taken out after the fastening is applied. Chain fastening must not be used, except in cases where it would be impracticable to apply any other description of fastening.

60. When it is necessary for the licensee's operations that cocks upon closed pipes be left open, when the inspector is not present, working fastenings must be provided. Such fastenings must be so constructed that the revenue lock shall not interfere with the free use of the cock and so fitted that no abstraction of spirit is possible.

## General Rules as to Receptacles for Wash, Bub, Spirit and Denatured Spirit

61. Except for the bona fide purposes mentioned below the licensee shall not introduce or permit the introduction of bottles or other vessels having a capacity of less than [ 18 litres] each into the distillery enclosure.

### Exceptions

(1) Bottles required for bottling country spirit or Indian made foreign spirit under Rule 93.

(ii) Bottles or other vessels, in such number as may be determined by the [Excise Commissioner], containing essences, colours and the like, needed for the licensee's legitimate operations, but they should be stored in the colouring and compounding materials room referred to in Rule 92.

(iii) Bottles or other vessels intended for use as containers of rectified denatured spirit, to be supplied to Civil Surgeons or to scientific institution approved by the [Excise Commissioner] and bottles approved by bottling of rectified spirit under Rule 93-A of these rules.

(iv) Bottles or other vessels for removal of products by the distillery for purposes enumerated in Rules 40, 44-A and 115(g) of these rules.

62. Vats shall ordinarily be used for the storage of spirit but a limited number of casks or drums may, subject to the provisions of Rule 64 below, be kept in the store room for the storage of special kinds of spirit, such as whisky, and for the use in collecting quantities withdrawn from store vats in slight excess of requirements and the like and a limited number not exceeding 30, or [casks or drums] filled according to Rule 106 of these rules for issue, may be kept temporarily in the store room for issue to purchasers.

63. The vessels used as receptacles may be of any materials they shall be of regular shape; large covered shall be fitted with man holes of a size approved by the [Excise Commissioner], and every vessel shall be provided with proper approved arrangements, for gauging with rods and with tables showing the number of litres contained in them when filled to every 254 millimetres (tenth of an inch), by either the wet or the dry method of gauging, according as the [Excise Commissioner] decides to apply one or the other method to such vessel. When the wet method of gauging is applied to any vessel, a permanent dipping rod of a pattern approved by the [Excise Commissioner] shall be fixed in a manner approved by him to that part of the vessel where there is the greater depth of liquid in it.

64. Each vessel shall have legibly painted on it in English its number, its capacity and the use to which it is applied and its details shall be properly registered by the inspector.

65. Except with the special sanction of the [Excise Commissioner] in the case of a receptacle, sunk under the ground-level, each vessel shall be fixed so as to permit of examination all round it; it shall slope slightly down to its cock, and its cock shall be so fitted that the vessel can drain entirely through the cock without being moved.

66. No receptacle of which the contents are estimated by a guage rod, shall be brought originally into use, till it has been guaged and passed by the inspector and table books in Form D-5 and D-6 have been prepared for it, and, if any guaged receptacle is repaired or moved, it may not be brought

again into use till it has been regauged and passed by the inspector are revised table books in Form D-5 and D-6 have been prepared.

#### Fermentation Vats

67. Fermentation vats shall be placed in a room or building specially set apart for them alone. The vats meant for fermentation of malt for the preparation of malt whisky shall be placed in a separate room.

68. The licensee shall provide vats for the fermentation of wash having a capacity sufficient for the continuous working of all the stills in the distillery, up to the maximum of their capacity, as recorded in the license upon the calculation that it required 48 hours to ferment wash.

69. No wash shall be used, except such as has been prepared within the distillery, nor shall any wash be removed from the distillery :

Provided that if so desired the licensee may be allowed to remove samples of wash from each vat in quantity not exceeding 2,250 litres per vat for use in the distillery laboratory:

Provided further that in the case of the preparation of wash for the manufacture of malt whiskey the said wash may be prepared in the Brewery and then pumped into a distillery for purposes of distillation.

70. The licensee shall enter in register in Form D-6 the exact quantity of the gur, molasses, mahua or other substance used and shall give the [Excise and Taxation Officer or in his absence Inspector] an opportunity of varying this quantity whenever he may deem it desirable to do so.

71. (a) If wash is prepared from a malt base, it must be collected in the fermenting vat and be ready for gauging and proving within six hours, after it has begun to run into the vat.

(b) In the case of wash prepared from gur or liquid molasses, the Inspector shall take the readings, as regards quantity and specific gravity as soon as complete solution has been attained. The solution may be effected in the fermentation vat or in a dissolving vat separate from the fermentation vat.

(c) In certain distilleries, gur or molasses wash, prepared in dissolving vat is run into a fermentation vat after the necessary quantity of bub has already been introduced in the fermentation vat. In such cases the specific gravity of the wash in dissolving vat immediately before transference to the fermentation vat, should be treated as the initial specific gravity of the wash. Where the contents of two or more dissolving vats are transferred to the fermentation vat, the initial specific gravity of the wash will be the mean of the specific gravities of the wash in the several dissolving vats used, calculated where necessary according to example II on page 114 of the Technical Excise Manual. It would be an advantage to maintain a fixed specific gravity in the dissolving vats.

(d) If mahua is used, the initial quantity and specific gravity of the wash shall be ascertained in such manner as the [Excise Commissioner] may specially prescribe.

72. (i) No substance of any kind shall be added to the wash after it has been gauged and proved except water or chemicals or bub added under the procedure set forth in the next succeeding clause, provided (1) that due notice of such addition is given by the licensee to the Inspector (2) that

requisite entries regarding it are made by the licensee in register in Form D-8 and (3) that no addition of any kind is made to wash more than 24 hours after it was first gauged and proved. After the lapse of this period of 24 hours, the wash shall remain undisturbed in the fermentation vat until fermentation is completed and the wash is removed to the still.

(ii) In some distilleries wash is prepared in a dissolving vat or vats separate from the fermentation vat and is (a) gradually added to bub already collected in the fermentation vat or (b) collected simultaneously with bub running into fermentation vat. In the case of such distilleries no substance of any kind shall be added to the mixture of bub and wash in the fermentation vat. Water and chemical may, however, be added to the wash in the dissolving vat or vats, before it has been gauged and proved. The initial quantity and specific gravity of the mixture of bub and wash in such cases should be calculated from the initial quantities and specific gravities of wash and bub ascertained immediately before they are run into the fermentation vat.

73. The preparation of bub shall be conducted in a special bub vat or vat set apart only for such preparation; and the registration of the materials used and of solution and other connected with it, shall be carried out in the register in Form 10. The bub vats used may be smaller than the ordinary fermenting vats if desired, and there may be connected with it by an auxiliary vessel for dissolving the material used for setting up the bub, but fermentation must not be allowed to produce to close in this vessel. Ordinarily the whole of the bub must be conveyed into the fermentation vat or vats to which it is to be added within 24 hours of first beginning to make, or dissolve or set it up.

(b) With the special permission of the [Excise Commissioner] any licensee, who is able to declare the alcoholic percentage and the original specific gravity of a bub, may keep such bub for more than 24 hours after the time when to making solution or setting up commences, and he may be permitted to make such a bub and keep it going continuously by adding to it fresh sancharine substance and water from time to time. In such a case he must, at the time of adding any of such continuously maintained bub, to the contents of any fermentation vat containing wash record quantity in bulk litres and the original specific gravity of the addition. The Inspector shall enter a copy of these particulars in his register in D-11 and make the necessary alteration in the records of the wash, to which it is added.

(c) The licensee shall give notice to the Inspector with details of the registered numbers of the vessels concerned, before any conveyance of bub from the vat in which it is prepared to the main wash, or to a fermentation vat.

74. As soon as wash is fully attenuated and ready for distillation, the licensee shall inform the inspector, and the inspector shall again, by gauging add the use of the saccharmeter, ascertain the quantity and specific gravity of the attenuated wash and record these in his register in Form D-11. The licensee shall record the final quantity and specific gravity in the register in Form D-8 prescribed for maintenance by him.

75. The licensee shall not draw off or use the attenuated wash until it has been gauged and proved by the inspector, and when he does draw it off, the inspector shall enter in the register in Form D-11 particular regarding the quantity drawn off and the still into which it is drawn off.

Stills

76. Stills may be of any form of construction which the licensee may think proper and for which he has a license; but the still power of the distillery shall not be increased without the sanction of the Excise Commissioner.

77. The [Excise Commissioner] may authorise the replacement of any still by another of equivalent distilling capacity, or the use of any still which has been dismantled and thrown out of use without its place being taken by another still.

78. There shall be no openings into any still; except those in connection with the charging and discharging pipes, pipes for the conveyance of various fluids from one part of the still to another condensers, manddoors and air cocks or valves upon the breast or head. The external orifice of an air valve must be so constructed and covered by a perforated metal plate, as to make it impracticable by means of it either to introduce wash or to abstract spirit or to convey away, spirit vapour for condensation elsewhere.

79. When wash is being distilled in a pot-still, and in all distillations by a continuous still, the still need not be secured by the inspector with a revenue lock.

80. When a pot-still is being used for the redistillation of unfinished spirit, the mandoor and the charging and discharging pipes shall be secured by the inspector with closed fastening, and a pot still used for redistillation shall be charged and discharged only after notice has been given to the inspector and under his supervision.

[80A. The patent still or pot still used for the distillation of spirit from molasses shall not be used for the distillation of whisky from malt and the patent still or pot still used for the distillation of whisky from malt shall not be used for the distillation of spirit from molasses, without the previous written permission of the [Excise Commissioner]. [Similarly patent still or pot still used for the distillation of grain spirit or spirit from any other raw material shall not be used for distillation of spirit from molasses or whisky from malt and vice versa without the previous written permission of the Excise Commissioner.]

#### Safes

81. A safe furnished with a hydrometer or specific gravity beads, capable of showing the strength of the distillate, shall be provided between every still and its receiver or receivers, or a central safe which controls the warm ends communicating between a number of stills and their receiver.

#### Receivers and Charges

82. Two or more receivers may be fitted in the same still in order to enable the distillate to be collected in separate portions, and one receiver may work in connection with more than one still. There should be a separate receiver for feints.

83. The receiver or receivers attached to each still or set of stills shall be of a capacity enabling them to contain all the distillate which can be produced by the still or set of stills in 36 hours' full working.

84. The spirit, whether finished produced by any one distillation, shall be run into an empty receiver or receivers, and such spirit shall be gauged and proved by the Inspector, in the presence of the licensee or a responsible representative deputed by him for this purpose, in the receiver or receivers

of the stills or set of stills in which it is produced, before it is passed out of such receiver or receivers or mixed with spirit produced by any other distillation.

85. The admixture of sugar or other foreign substance in the spirit after it has been drawn from the still and before it is tested is prohibited.

86. The Inspector shall arrange ordinarily to discharge into a still or charger, as desired by the licensee, directly after each distillation, all unfinished spirit run into the receiver or receivers connected with such distillation, and to pass into the store vats each evening all spirit finished during the lay and each morning all spirit finished during the night, and he shall, by the use of the gauge and hydrometer, verify and record in the register in Forms D-9 and D-12 the quantity and strength of all spirit so discharged or passed in.

#### Store Vats

87. Store vats shall be kept in a room or building set apart entirely for them and provided with only one door. This room or building will be designated the storeroom.

88. The licensee shall provide store vats, having an aggregate capacity equal at least to half of the demand of the month in which most spirit is issued during the year. If the existing capacity at any time appears from the average of the issues, recorded during the previous three years, to be materially deficient, the licensee shall, if required by the [Excise Commissioner], make the necessary increase to it.

89. A store vat or vats may be separately set apart and used for the storage of each of the following kinds of spirit, viz :-

(1) Plain Spirit,

(2) Spiced spirit, including special spiced and mathred spirit,

[(2A) Punjab Medium Liquor],

(3) Indian made foreign spirit,

[(3-A) Indian made whiskey prepared from malt,]

(4) Denatured spirit:

Provided that, excepting denatured spirit, any vessel set apart and used for the storage of any one of the above kinds of spirits shall not be used for the storage of any other kind of spirit unless the vessel is properly cleaned and filled with water for at least 24 hours so that no smell, taste or colour of a previous spirit is imparted to a fresh spirit.

Any vessel or vessels set apart for the storage of denatured spirit shall be in a separate room or building set apart solely for such spirit. That room or building shall be called the denaturing room.

90. With the previous sanction or the [Excise Commissioner], country spirit or Indian made foreign spirit intended to undergo the process of maturing may be stored, without pre-payment of duty, in an unlimited number of casks in a room within the distillery enclosure specially set apart and used

only for this purpose and secured under the double lock of the inspector and the licensee. The spirit for maturation may, with the special permission of the [Excise Commissioner], be kept in wooden vats and in spirit store- room, which shall for the purposes of this rule be deemed to be matured spirit warehouse. The room will be designated matured spirit warehouse. Spirit for maturation may, with the special permission of the [Excise Commissioner], be kept in specially marked wooden vats in the spirit store-room, which shall, for the purposes of this rule, be deemed to be a matured spirit warehouse. Deposits in, and withdrawals from, the warehouse will be governed by the following regulations :-

(1) An application for the removal of country spirit or Indian made foreign spirit from the store-room to the matured spirit warehouse must be made in writing to the inspector. The application, on presentation, must specify the serial number of each cask, and, before removal takes place, must be completed by specifying for each cask its full capacity and the quantity and strength of the spirit it contains.

(2) Removals may be made at any strength not below the strength prescribed for the issue of spirit.

(3) No cask of less than 36 litres capacity shall be removed for deposit in the matured spirit warehouse.

(4) In preparation for removals, the tare or weight empty of each cask must first be ascertained, the cask thereafter filled to the bung-hole with the spirit intended, for removal and the capacity determined in the manner prescribed by the [Excise Commissioner]. No objection need be raised if it is desired to draw off any quantity by metric measures from the full cask before the removal is made. In that case, the quantity remaining in the cask i.e. ullage quantity, will be reckoned by deducting the measured quantity from the ascertained full capacity.

(5) All the particulars of gauge and proof must be recorded at the time of removal in the appropriate columns of the warehouse register in Form D-21 instead of on the pass, as in the case of ordinary issues. The quantity removed in proof litres will be shown as transferred to the warehouse in the appropriate column of the issue register in Form D-14, but it is important that the removal should not be classed with the issue.

(6) Upon the outside of both of the heads of every cask removed from the store room for deposit in the matured spirit warehouse must be legibly printed with oil colour the progressive number of the cask beginning with number one on the 1st January in each year, also the calendar year in which the deposit is made, and the full capacity to the nearest tenth of a litre.

(7) No pass will be necessary to cover transport from the spirit store- room to the matured spirit warehouse.

(8) Immediately preparation for removal has been completed the inspector must see the cask or casks safely deposited in the warehouse.

(9) Each cask deposited in the warehouse must be closed with a bung of hardwood, fitted flush with the outside of the bung stave. The licensee may, in his discretion, insert a spigot into the hard wood bung, to serve as a safety valve.



(10) Casks must be so arranged in the warehouse as to allow easy access to them, in order that a correct account of their contents may be taken at any time and leakages may be readily discovered.

(11) It will be unnecessary to take account of the spirit in stock in the matured spirit warehouse monthly as in the case of spirit in the store room. The stock of spirit in the warehouse will invariably be the total quantity in proof litres as shown in the warehouse register in Form D-21. The [Excise Commissioner] or Collector at their periodical visits should, however, check the quantity of spirit in a few of the casks in the warehouse, and record the result briefly in the warehouse register in Form D-11. Where they find that the deficiency is in excess of the scale prescribed by the [Excise Commissioner] they should enquire into the cause and satisfy themselves that no illicit abstraction from the cask has occurred. The inspector will be responsible that the casks, while in the warehouse are not tampered with unless, in his presence, for necessary repairs, or for examination of the spirit by [Excise Commissioner] or Collector, the licensee or his manager. The inspector should make each month, a careful inspection of the apparent condition of each cask lying in the matured spirit warehouse and arrange for the immediate transference of the contents of a cask found leaking. The result of each inspection should be briefly recorded in the warehouse register in Form D-21 and a note that the usual inspection has been made, should also be entered in the Inspector's diary in Form D-9.

(12) Reduction of the contents of a cask is not permitted in the warehouse. Removals from the warehouse will be made to the store room, where reduction can be effected before the spirit is finally issued from the distillery. No objection need be raised, however, to the introduction of a new cask, whose full capacity has been first ascertained, for reception of the contents of a defective cask in the warehouse. When this is necessary, the inspector will attend, have the spirit transferred to the new cask, which must be marked and numbered similarly to the old one, and make a note of the transfer in the warehouse register.

(13) No removal of part of the contents of a cask is permitted from the warehouse to the store-room.

(14) Removal will be made from the warehouse to the store-room on the written application of the licensee specifying the progressive number of the cask, the year when warehouse and on its removal the ullage quantity and strength.

(15) On receipt of licensee's application, the inspector will after taking account of the spirit in the cask by means of the bung rod in the manner prescribed by the [Excise Commissioner], see the cask removed to the store-room which the issue of matured spirit will be made under the ordinary rules and procedure. The actual quantity of spirit in proof litres removed from the warehouse to the store-room will be recorded in the warehouse register as passing into the stock of the latter.

(16) The deficiency allowable during the period of storage in the warehouse is calculated according to the scale prescribed by the [Excise Commissioner]. In the event of the deficiency being in excess of the prescribed scale, the inspector will make a brief report in the warehouse register in Form D-21 on the condition of the cask on delivery, i.e. "no apparent cause" in cases where the cask in an apparently sound condition, and a few brief remarks where such causes as leaks, defective staves broken hoops, porous, wood, etc., might account for the excess. Any officer specially authorised by the [Excise Commissioner] to inspect the distilleries in Punjab at his inspection will inquire into the reasons given for the excess, and if he is satisfied, will initial the inspector's entry in the warehouse

register in Form D-21. If he is not satisfied that the excess is due to natural or accidental cause, he will submit a report recording his reasons at full length to the Collector so that action for recovery of duty on the excess may be taken under Rule 102, if necessary.

#### Manufacturing, Storing and Passing-out of Spirit

91. Blending or reduction of plain spirit is permitted in the store vats, provided the blending and reduction is done in the presence of the inspector and under his supervision. Any other blending or reduction as is desired may be done at the time of issue in the special issue-room mentioned in Rule 103 below. Water used for reduction must be pure, and the licensee must comply with the directions of the Collector regarding the water supply.

92. The colouring and/or compounding of spirit with materials not specifically prohibited by the [Excise Commissioner] is permitted -

(a) in store vats ;

(b) in the special issue-room (Rule 103) at the time of issue; and

(c) in bottling vats or other vessels in which spirit is stored before transference to the bottling room :

Provided this is done in the presence of the Inspector and under his supervision.

All colouring and compounding materials brought into the Excise enclosure shall be entered by the Inspector in the register in Form D-16 and be kept thereafter in the colouring and compounding materials room. Their quantity and character shall be subject to the check as occasion may require.

93. Subject to the approval of the [Excise Commissioner] operations connected with the filling of bottles with country spirit and Indian made foreign spirit for issue shall be conducted in bond under the supervision of the Distillery Inspector, in separate rooms called bottling rooms for country spirit and Indian made foreign spirit respectively set apart for the purpose within the distillery enclosure near the spirit store. In these rooms the licensee may set up such apparatus for filtering, bottling and processes connected therewith as may be needed. Bottled spirit shall be stored in separate rooms called the bottled spirit store for country spirit and Indian made foreign spirit, respectively, set apart for the purpose within the distillery enclosure near the bottling rooms. The bottling rooms and bottled spirit store rooms shall be secured in such manner as the [Excise Commissioner] may approve. In the bottling rooms, bottling vats may be erected and spirit stored therein. The following rules shall be observed for the conduct of bottling operations :-

(a) Country spirit and Indian made foreign spirit shall be bottled at the strength from time to time prescribed by the [Excise Commissioner].

(b) Bottling shall be done during the ordinary working hours of the distillery. If the licensee has reduced the strength of spirit by blending or otherwise, he shall not bottle the spirit until 12 hours after operations are complete, unless arrangements approved by the [Excise Commissioner] have been made to cool the spirit to a normal issue temperature thereby preventing shrinkage in bottles after issue.

(c) No bottles shall be filled with the spirit except in the joint presence of the inspector and a representative of the licensee.

(d) Spirit required for bottling shall be measured out and brought into the bottling rooms by a permanently fixed pipe (bearing within the spirit store, a cock and fastening for an Excise lock or such other means as may be approved by the [Excise Commissioner].)

(e) (1) Glass bottles, pet bottles, flexible bottles and pouches of the following sizes [or of any other size, which may be specifically approved by the Excise Commissioner, shall be used for the bottling of liquor :-]

Serial No.	Type of liquor	Quantity	Packaging type				
1	PML 500			750 ml	glass bottles, pet bottles, flexible bottles		
	Rum/Gin/Whisky	375 ml					
	600		and 750			180 ml	
	foreign Liquor	All					
2	PML 500			200 ml	Pet bottles,		
	Rum/Gin/Whisky,						
	650		and 750			flexible bottles	
3	PML 500			180 ml	Pouches		

(2) The licensee shall not use for bottling spirit and bottles or flasks bearing the name and trade mark of any other bottler or any other distillery. The [Excise Commissioner] may accord permission to a licensee for a period not exceeding six months to use such bottles or flasks of another distillery with the consent of that distillery.

[(ee) The sale of Punjab Medium Liquor of 50 degree proof strength in pouches of 180ml capacity, shall be allowed in border area and illicit liquor prone areas, with the prior approval of the Excise Commissioner, Punjab.]

(f) (1) The bottles and flasks mentioned in clause (e) and pauchis mentioned in clause (ee) shall be of standard pattern. For the bottling of country spirit they shall bear the following specifications, moulded or sand- blasted on the glass :-

(i) the words "Punjab Excise",

(ii) the figures and words "180 millilitres", "375 millilitres" and "750 millilitres", in cases of bottles of the capacities mentioned at serial Nos. (i), (ii) and (iii) of sub-clause (e) respectively.

(iii) the name or mark of manufacturer of the bottles.

(iv) a line across the neck upto which the bottle shall be filled, in order to contain the proper quantity.

(2) For the bottling of Indian made foreign spirit they shall either bear the same specifications moulded on the glass as prescribed for country spirit except the specifications in sub-clause (iv) of clause (f)(i) above or shall have a monogram moulded or sand-blasted on them of the letters "P.E." and the figures and letters "180 ml.", "375 ml. and "750 ml.".

[Provided that the above specifications, except those relating to the indication of the capacity of bottles, shall not apply to bottled Indian made foreign spirit].

(ff) Notwithstanding the provisions contained in sub-rule (f) above the [Excise Commissioner] may, in case of emergency permit the use of non-standard pattern bottles, without the name or mark of the manufacturer of the bottles or a line across the neck and also to sand-blast letters "P.E." instead of the words "Punjab Excise" on bottles of the capacity of 375 millilitres and 180 millilitres to be used for the bottling of country spirit. Such non-standard bottles shall be of the capacity approved by the [Excise Commissioner.]

(g) All bottles mentioned in sub-rule (e) above, containing Indian made Foreign Spirit and the country spirit shall unless otherwise allowed by the[Excise Commissioner] be securely sealed with pilfer proof seal in such a way as to make it impossible to remove the seal without its being cut and/or broken. The seals to be used on various kinds of liquor shall be [one coloured or any combination of colours which may specifically be approved by the Excise Commissioner] of standard sizes and shall bear on top thereof, the word "Punjab Excise" together with the name of the distillery printed in cut-out letterings :

provided that any other additional printing may be ordered to be done, if so desired by the licensee, at the sides only.

[(h) Before bringing any kind of pilfer-proof seals into use, the licensee shall submit samples thereof to the Excise Commissioner for approval. The licensee shall comply with such instructions as the Excise Commissioner, may from time to time issue regarding any such seal.]

(i) unless otherwise specially permitted by the[Excise Commissioner], country spirit, whether plain, ordinary spiced or special spiced, shall be bottled in white or clear glass bottles or flasks.

[(j)][Unless otherwise specially permitted by the Excise Commissioner in each case for foreign brands of liquor the Licensee shall label] each bottle after bottling, with a label showing the following particulars :-

(a) the name of the distillery;

(b) the district in which it is situated;

(c) the kind of liquor bottled;

(d) the strength of the liquor in degrees of proof and/or V/V as directed by Excise Commissioner from time to time ;

(e) the degree of obscuration tallying with the contents of the liquor bottled;

(f) omitted vide Legislative Supplement Part III dated 25.3.80 ;

(g) maximum retail sale price of liquor, if any, fixed by the Excise Commissioner for being supplied in Punjab :

[(h) the category of the brand, namely, Economy Brand, Medium Brand, Premium Brand, or Deluxe Brand, as the case may be]

Provided that the degree of obscuration need not be shown on labels to be used on bottles containing Indian Made Foreign Spirit or Foreign Brand of Liquor.]

(k) Before bringing any label into use the licensee shall [deposit rupees twenty thousand as registration fee for Indian Made Foreign Liquor and beer and rupees two thousand for Wine per label shall] submit exact copies thereof in quadruplicate to the Collector who shall forward them to [Excise Commissioner] for his approval. The [Excise Commissioner] if he approves of the label, shall number it and affix his official seal. One copy shall be retained in Excise Commissioner's Office for record.[One copy will be returned to the Collector, one to the Excise and Taxation Officer or in his absence the inspector and remaining one copy will be sent to licensee for information and record.] The licensee shall comply with such instructions as the Excise Commissioner may issue regarding any label. If the licensee desires to affix any more labels to the bottles, he shall submit specimens for approval in the manner prescribed above. Secondary labels need not have printed on them all the [details required for the main label except in cases where the printing of details on the main labels has been exempted by the Excise Commissioner in each case for foreign brands of liquor] In particular the licensee shall carry out the following directions :-

(i) All labels required to be used on the bottles of spiced spirit shall bear the word "masalahdar" in Urdu and Gurmukhi characters and the words "spiced spirit" in English characters.

(ii) Labels bearing the words "Superior" or "Special shall only be used on the bottles of special spiced Labels bearing the words "Old" or "matured" shall only be affixed to bottles containing spiced spirit that has been kept in the matured warehouse for more than two years in bond from the date of distillation.

(iii) The words "Rum" or "White Rum" shall not be used on labels to be affixed to bottles containing country spirit.

(iv) The words "Malt Whisky" shall only be used on labels to be affixed to the bottles containing malt whisky only, as defined in these rules.

(v) The labels on the blended product of malt whisky made in the Punjab distilleries and of imported Scotch Whisky shall describe it as "Indian Malt and Scotch Whisky Blend".

(vi) The word "Matured Whisky" shall be used only on bottles containing matured whisky, as defined in these rules.

[(vii)] All labels required to be used on the bottles of country spirit [and Indian made foreign spirit] and Foreign Brands of Liquor shall bear the expression use of alcohol is [Injurious to health]

[Provided that for any subsequent change in the approved label during the year, one thousand rupees shall be deposited as additional fee.]

[Provided further that hotels of 3-star category and above holdings license in Form L-3, L-4 and L-5 who are importing liquor from abroad directly or through an agent, the brand registration fee shall be Rs. 2,000 per label, in case label of such brand is not already approved by the Excise Commissioner. This permission will be applicable to that specific hotel only. On the contrary, if any brand of foreign liquor has already been got approved by any importer or his representative on payment of Rs. 20,000 for the year 2004-05, no separate fee shall be payable by such licensee while importing liquor from abroad.]

[Provided further that no brand registration fee for PML including Rum or Gin or Whisky of any degree, shall be lived.]

(kk) Brand registration fee shall be as under :-

(i)	Punjab Medium Liquor	Nil
(ii)	Wine	Rs. 2,000
(iii)	Indian made Foreign Liquor	Rs. 20,000
(iv)	Imported Foreign Liquor	Rs. 10,000
	(bottled in origin)	
(v)	Subsequent change in the approved label during the year	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, Punjab	Rs. 2,000.

[No separate fee for pints and nips shall be charged where fee has been paid for quarts.]

(l) Labels on the bottles shall be so affixed as to be easily distinguishable. No label shall be pasted over the words, letter or figures moulded or sand-blasted thereon.

(m) An account of spirit received and used for bottling shall be maintained in Form. D. 13-B.

(n) Except with the special permission of the [Excise Commissioner] the Punjab Excise bottles shall not be used for bottling any country or Indian made foreign spirit, which is intended for export to another State or Union Territory. Such spirit shall be bottled either in plain bottles or in bottles bearing such marks and indications not being those approved for the Punjab as may be required by the State or Union Territory concerned.[-] The spirit bottled for export may be issued at such strength and in bottles of such sizes as may be required by the regulations of the State or Union Territory concerned, provided that save with the special permission of the [Excise Commissioner] the strength of spirit thus issued shall not be lower than that prescribed for the Punjab.[Such bottling shall take place on days other than those on which bottling for Punjab] [-] takes place, or if done on the same day, it must be done in a separate room. Such spirit shall also be stored separate from that meant for the Punjab[-] The capsules and labels to be used on spirit bottled for export to other States or Union Territory [-]shall be of such design and bear such words as may be required by the Excise authorities of the destination to which the liquor is to be consigned. The lables shall cleag indicate the expression "Not for sale in the State of Punjab." If the lables used resemble those approved for use in the Punjab, they shall be over printed with the words. In the Punjab Distillery Rules 1932, In clause (n) of Rule 93, for the words "Duty not paid to Punjab Government", wherever occurring, the words and brackets "Duty not paid to Punjab Government and for sale in the State/Union territory of - only (here indicate the name of the State or Union Territory, as the case may be), shall be substituted. The type to be used for such over-printing shall not be smaller than two line pica.

[(o) Notwithstanding anything contained in this rule, the Excise Commissioner may permit export of I.M.F.L. out of India subject to the condition that the exporter shall indicate the following information on the I.M.F.L. bottles, meant for export out of India, namely :-

(i) Brand name of the I.M.F.L.;

(ii) Alcohol contents in v/v;

(iii) Volume of contents;

(iv) Batch Number;

(v) Month and year of Manufacture; and

(vi) Name and address of either the manufacturer/exporter or foreign importer or both.

Note. - There would be no objection for displaying the name and/or logo of the manufacturer/exporter or foreign importer or both on the pilfer- proof seals.

[(p) The permission referred to in the preceding clause shall, however, be subject to the condition that the exporter shall produce the export order from the respective foreign importer and shall also

submit monthly statement to the Excise Commissioner indicating the fact as to how much export has been made by it during the preceding month.]

93A. Rectified spirit may be bottled with the previous approval of the [Excise Commissioner,] subject to the following conditions :-

(a) Operations connected with the filling of bottles with rectified spirit shall be conducted in bond in a separate enclosure called "the Bottling Room for Rectified Spirit".

(b) Bottling shall be done during ordinary working hours of the distillery in the joint presence of the Inspector and a representative of the licensee.

(c) Spirit required for bottling shall be measured before bottling.

(d) The licensee shall use such bottles, corks, labels and capsules as have been approved by the Excise Commissioner.

(e) Each bottle shall bear a label showing the following particulars in blue :-

(i) Name of distillery and name of the district in which it is licensed;

(ii) quantity of rectified spirit contained in each bottle ;

(iii) strength of spirit in degree of proof ;

(iv) the words "rectified spirit" in English, Gurmukhi and Persian characters ; and

(v) the words "not intended for internal consumption except under medical advice".

(f) Bottles and labels used for bottling rectified spirit shall not resemble, in colour or pattern, those permitted for the use of bottling country spirit or Indian made foreign spirit.

Manufacture of ginger wine, milk punch and medicated wine

94. (i) Ginger wine, milk punch and medicated wines shall be manufactured and bottled in the compounding room of the distillery in the presence of the Inspector.

(ii) The spirit, whether plain or sophisticated, required for the manufacture of these wines shall be measured out from the bonded store-room of the distillery.

(iii) The duty on these beverages shall be charged in the same way as in the case of other spirit stored in the distillery. Pending the issue from the distillery, the bottled stock thereof shall remain in bond under lock and key.

Denaturation of Spirit

95. For the purposes of rendering spirit effectually and permanently unfit for human consumption, no substance other than light caoutchoucine and mineral pyridine bases shall be used. They shall be mixed with the spirit to be so rendered unfit for human consumption in the proportion of one-half per cent by volume of caoutchoucine and one-half per cent of mineral pyridine bases to the whole volume of spirit which shall be of not less strength than 60 degree overproof :



Provided that the previous sanction of the [Excise Commissioner] is obtained in each case, the use of wood naphtha as a sole denaturant is also permitted for denatured spirit to be supplied to the Indian Medical Store Depots. One part by volume of crude wood naphtha of the specifications mentioned in Rule 126 of these rules and nineteen parts of spirit of a strength of not less than 50 degree over-proof shall be mixed to prepare such denatured spirit :

Provided further that if the spirit to be removed is required for use in particular processes, the [Excise Commissioner] on special application being made to him, may authorise special application being made to him, may authorise special methods of denaturation.

96. The specifications of light coutchoucing and mineral pyridine bases shall be those from time to time approved by the [Excise Commissioner.]

96A. Specially denatured spirit of the strength of not less than 60 degrees over proof may be issued to soap manufacturers provided that it is denatured with the following denaturants :-

(a) half per cent caustic soda;

(b) three per cent castor oil soap;

(c) one per cent of the volume of wood naphtha or methyl alcohol. The specifications of caustic soda and castor oil soap and alcohol are given as follows:-

Caustic soda to be used should contain at least 90 per cent active Sodium Hydroxide and when dissolved in water should form a clear solution.

Castor oil soap should be made from pure filtered castor oil with a filtered caustic soda lye made from 76 per cent N 2 degree or 98 per cent caustic soda. The soap should not contain more than 28 per cent or less than 25 per cent of water;

5 grams of the soap should be able to dissolve into a clear solution in 50 c.c. of hot distilled water. it should be absolutely free from any fillers whatsoever. A portion of the soap when placed on an unglazed paper should not show any stain. The insoluble free fatty acids obtained from the soap should have an iodine value between 85 and 92 and acids value between 190 and : 95, melting point between 10 and 13 degrees centigrade and refractive index 1.4525 and 1.4565. 60 degree C. The acids should be derived as follows;

Dissolve the soap in hot distilled water and add a slight excess of Hydrochloric Acid. Heat the mixture on a water bath until the fatty acids form a transparent layer at the top. Separate the fatty acids by means of a separatory funnel and wash them with hot water until the washed waters are neutral when they are treated with Methyl Orange. Transfer the acids in a dry beaker and heat them at 100 degree C. in an oven for about 1½ hours. The acids thus dried should be tested for iodine value, acid value, refractive index etc.

The alcohol or rectified spirit used should be not more than 66 degree or less than 60 degree overproof.

For denaturing [454.5 litres] of rectified spirit the process recommended is as follows:-

Take the rectified spirits in the tank and add to it 13,608 kilograms of castor oil soap as specified above little at a time and stir the mixture continuously until it is completely dissolved. A slight turbidity may be over looked. Take 1,814 kilograms of caustic soda and dissolve it in 9,092 litres of water. After the caustic soda has completely dissolved allow the solution to cool and settle. When the solution comes to the room temperature add the clear solution to the soap alcohol mixture. Stir it well and allow the mixture to settle. The clear denatured alcohol thus obtained is then ready for distribution. The denatured alcohol should have the following properties:-

10 c.c. of denatured alcohol should require not less than 9.00 and more than 11.00 c.c. of 0.1 normal Sulphuric Acid.

97. No consignment of denaturing materials intended for use in rendering spirit permanently and effectually unfit for human consumption shall be brought into a distillery otherwise than with the permission of and in the presence of the inspector.

98. The licensee shall provide a special room for the storage of the denaturing agents and vessels and receptacles used in the process of denaturation, and the process shall be carried out in this room only, and in the presence of inspector. After denaturation is completed, in the denatured spirit shall be immediately issued or stored in the special room, which shall be secured by double locks, the keys of which are not inter-changeable. The key of one lock shall remain with the inspector, and the key of the other lock shall remain with the licensee.

99. For the purpose of satisfying him self that the denaturing materials stored in any licensed distillery are efficacious for the purpose of rendering spirit effectually and permanently unfit for human consumption, the Collector shall, from time to time, but not less than twice in each year send as sample of every separately stored quantity of such denaturing materials to the Chemical Examiner to Government, Punjab for the purpose of being tested and its quality and efficacy being reported upon.

No spirit stored with a licensed distillery shall be denatured otherwise than with the permission of, and in the presence of the inspector.

100. For the purpose of ascertaining that spirit has been effectively and permanently rendered unfit for human consumption in the manner prescribed, the Collector in whose jurisdiction the distillery is situated shall not less than once in every three months, and without previous notice to the licensee, cause to be taken from stock a sample of such spirit, amounting to about 170 millilitres and shall send such sample to the Chemical Examiner to Government Punjab, for examination and report. A copy of the report of the Chemical Examiner shall be submitted to the [Excise Commissioner].

#### Wastage and Loss

101. If it is found that the wastage in any distillery is excessive the [Excise Commission] may prescribe a scale of wastage and the licensee shall pay duty as on issue, respect of all losses attributed to wastage, in excess of the scale fixed.

[101A. - (1) The following scales of wastage allowance for spirit are prescribed for a distillery licensed in Punjab :-]

[Wastage allowance in case of :-]

Spirit Store-room	Bottling operations	Bottled Spirit-room	Re-distillation
1	2	3	4
2 per cent	1.5 per cent	1 per cent	1 per cent

The above scales will apply both to country spirit and Indian made foreign spirit. Where the wastage of spirit exceeds the prescribed limit duty on wastage of each kind of spirit, for which a separate rate of duty is fixed will be calculated separately, but, for this purpose, various brands of Indian made foreign spirit, which are chargeable to the same rate of duty, will be taken up together.

(2) Wastage shall be calculated for each month, but the charge on account of duty shall be made at the end of the financial year and the distilleries shall be allowed to set off the results of the month, in which the wastage of spirit was less than the prescribed scale against those of the months, in which the wastage exceeded this scale.

(3) The figures of wastage in various operations shall be worked out in Forms D-26, D-27, D-28 [and D-29].

(4) Duty shall be charged, as on issue, at the rate applicable to the particular kind of spirit, subject to the following exceptions :-

(a) Duty on excess wastage of Plain country spirit above the strength of 43 degree over proof shall be charged at the rate prescribed for plain Country spirit and not at the rate, prescribed for rectified spirit.

(b) No duty on excess wastage of denatured spirit shall be charged ; provided that the denatured spirit is stored separately within the distillery enclosure.

(c) Duty on excess wastage of matured spirit, if any, shall be charged under Rule 102, read with sub-rule (16) of Rule 90, and not under this rule.]

102. In case extraordinary wastage of spirit occurs in a distillery owing to any cause an enquiry into the circumstances shall be made immediately under the orders of the Collector or [Excise Commissioner], and if it is found that the wastage was due to preventable causes which the licensee should have foreseen or guarded against, and that the spirit was required to demand, made on the distillery the meeting of which was delayed by reason of the loss, the licensee shall if directed to do so by the [Excise Commissioner], pay all or such part, as seems reasonable, of the duty that would have been recovered on the wasted spirit if it had been issued.

Preparation for issue

103. A special issue room shall be provided by the licensee near the spirit warehouse for the operations connected with the filling of vessels for issue and their issue from the distillery.

104. No vessel shall be filled with the spirit for issue, except in the joint presence of the inspector and of a representative of the licensee.

105. In the process of filling vessels for issue, spirit from different store vats may be blended according to calculation, or water may be added for the purposes of producing spirit of a strength required, but the inspector shall record the actual quantity and strength of the spirit actually drawn from each vat in Form D-16 and Vat ticket in Form D-18.

106. Spirit may be measured into a vessel for issue by being passed directly from a store vat into the issue vessel through a pipe or armoured hose attached to the cock of vat and discharging into a gauging machine placed in the issue room at a convenient level to discharge into vessels placed under it, provided that, when this cannot be arranged, spirit may with the [Excise Commissioner's] sanction be measured into a vessel for issue for by means of litre measures. Spirit may be passed through a filter before it enters the gauging machine. Separate vessels shall be used for measuring portable and unportable spirit.

107. Before a gauging machine is brought into use, the inspector shall verify its correctness with his standard measures and he shall with these measures re-verify it on the 1st and 15th day of each month.

108. The licensee is responsible for securing the bungs or other openings of all casks and vessels filled for issue and for preparing them, or if they are backed, preparing their packages, for sealing by the inspector, in such a way that they cannot be opened without damaging the seal.

108A. The Inspector shall weigh the empty casks and the casks filled with spirit and record the weight in the register in Form D-22. If the check, by weighment shows an excess or deficiencies of more than 1000 millilitres, in 200 litres the liquor should be remeasured. As issues are made by measurement and not by weight, the result of weighment should not be accepted as final without remeasurement.

109. In case the licensee is required to issue spirit of specified strength he shall if the [Excise Commissioner] for each such specified strength, at which spirit is issued by him and shall put the appropriate label on each vessel and package before presentation to the inspector for sealing.

110. The licensee shall not decline sale or refuse supplies to any licensed vendor, wholesale or retail, who have obtained a permit for the issue of spirit from his distillery and tenders payment for such spirit at the rate then current. If more than one licensed vendor be applying at one time for supplies in case of dispute who shall be supplied first, the licensee shall supply them in the order of the dates of the applications received by the inspector, the decision between applications bearing the same date, being made by the inspector by lot, provided that no more than 2250 litres shall be supplied at one issue to a licensed vendor who desires an issue of bottled spirit or in the case of bulk spirit who desires his issues to be made in casks of capacity of at least 225 litres each supplied by himself or by the distillery on his behalf, and tendered at the time to be filled, and that not more than 225 litres shall be supplied at one time to a licensed vendor tendering vessels of a smaller capacity. If any customer cannot, with due diligence, be supplied before a notified change of price, takes place, the licensee may demand payment from him at the changed price in force when he is actually supplied.

110A. When a liquor or any preparation containing alcohol lying with a licensee deteriorates and is found unfit for human consumption or for any other use permitted under these rules, the [Excise Commissioner] may order its destruction. However, where the same is found unsaleable for any

reason, the Excise Commissioner may order its reconditioning, redistillation or reprocessing, as the case may be, whereafter, it shall be struck off the stock book. The destruction or all other processes shall take place in the presence of an officer deputed by the Collector or in the presence of the Excise Inspector or Excise and Taxation Inspector posted in the distillery, as directed by the Collector :

Provided that in case of stock, on which duty is to be paid or has been paid, the [Excise Commissioner] may on receipt of a formal claim from the licensee through the Collector, order remission or refund of such duty, as the case may be.

111. No bulk spirit shall be issued in quantities of less than 18 litres and no bottled spirit shall be issued in quantities of less than 9 litres except when spirit is issued as a sample in accordance with Rule 115(g) below. The removal of any spirit other than bottled spirit shall not be permitted in vessels of less than 18 litres capacity.

This restriction does not apply to rectified spirit issued duty-free to hospitals and dispensaries in the Punjab or other States and Part B States, provided that the aggregate quantity issued on any one indent is at least one bulk litre.

112. No spirit shall be issued till its quantity and strength have been verified by the Inspector, or in, the case of spirit flavoured and coloured to suit a special Indian taste, under the special arrangements made for verification of its strength. All spiced spirit, except aniseed spiced spirit, which turns milky white on dilution, shall be coloured before issue to licensees in Punjab.[Plain Spirit shall also be coloured and essenced before issue to licensees in Punjab].

113. The licensee shall, if required to do so by the[Excise Commissioner], issued spirit only in specified strength either generally or the particular classes of purchasers.

114. No spirit shall be issued, except under a distillery pass granted by the inspector in Forms D-20 or D-20-A.

114A. The inspector shall issue on the same day spirits intended on indents received by him upto [2.00 p.m.]. No spirit shall, however, be issued outside the hours prescribed in Rule 28 above. Any indent, which cannot be complied with on the same day, shall be complied on the next working day. Indents received after 12 noon cannot ordinarily be expected to be complied with until the next working day.

115. (1) A distillery pass for the removal of spirit fit for human consumption may be granted in favour of any of the following persons only, namely :-

(a) a person certified to be holding a licence in the Punjab or Delhi State to sell such spirit by wholesale or retail and when the spirit is to be transported or exported beyond the limits of the district in which the distillery is situated, holding a permit signed by the Collector or other officer authorised in that half of the district of destination ;

(b) an officer of the Supply and Transport Corps or Commanding a regiment of the Indian army holding a permit signed by the Collector of the district of destination, or presenting a requisition countersigned by the Brigade Commander or corresponding superior officer, when it is proposed to export spirit for the use of troops serving outside the territorial limits of India ;

(c) a person holding a permit signed by the Collector of a district in any other State or Union Territory for the export of such spirit from the Punjab into that district;

(d) a person holding a permit signed by an officer duly authorised in that behalf for export of such spirit to any Union territory or State ;

(e) a person holding a permit from the Collector of any district in the Punjab or Delhi State to transport, export or remove rectified spirit or wine, to such district for chemical medical or purposes ; and

[(f) omitted.]

(g) the Manager of a distillery in respect of spirit issued as samples :

Provided that -

(i) Spirit issued as samples does not exceed 33.750 proof litres per month and an account is maintained in a monthly register in Form D-24 which will be subject to periodical check by a competent excise authority :-

(ii) samples are issued in bottles of any sizes specified in Rule 93 above or in bottles of any size smaller than the bottle of the capacity of 750 millilitres ; and

(h) an officer of Government in respect of spirit removed by him in his official capacity;

(2) A distillery pass for the removal of denatured spirit may be granted in favour of any of the following persons only, namely -

(a) a person certified to be holding a license in the Punjab or Delhi State to sell such spirit;

(b) a person authorised by the Collector of any district in the Punjab or Delhi State to remove such spirit for industrial use ; and

(c) a person holding a permit signed by an officer duly authorised in that behalf for export of such spirit to any Union Territory or State.

115A. When the licensee desires to remove from bond any quantity of fusel oil, a sample shall be forwarded to the Chemical Examiner for analysis ; and if the result of analysis shows the percentage of alcohol to be less than 15 per cent proof spirit, the fusel oil shall be issued under a pass in Form D-20 free of duty.

116. Subject to the provisions of Rule 110 the licensee may act as an agent in removing spirit for any licensed vendor (including any wholesale agency licensed in the name of a distillery) who, to enable the licensee to obtain a distillery pass, furnished him with a certificate showing that he is a licensed vendor.

117. Every application for a distillery pass for the removal of spirit shall be made in writing to the inspector, and shall be accompanied by the certificate or permit required under the relevant sub-clause of Rule 115 above, such certificate or permit being either a general one for the purpose of removals to be made from time to time or a special one for the purpose of a single removal.

118. If the applicant tenders cash in payment of still head duty the inspector shall after ascertaining that the licensee's price has been paid fill up the challan, for presentation with the cash, at the treasury or sub-treasury of the district in which the distillery is situated. The applicant shall present the treasury receipt in token of his having paid the duty and the inspector shall affix it to the counterfoil of form D-20[or D-20-A,]

119. The applicant for a distillery pass shall be responsible for the correct calculation and full payment of the still head duty due upon the spirit to be removed but if he is in doubt as to the amount of such still head duty, he may, prior to its payment in the treasury, apply to the inspector for a revision of the calculation.

120. If, in removing spirit from the distillery as an agent for a licensed vendor; the licensee prefers not to pay duty at the time, he may remove the spirit subject to the adjustment of such duty against an advance payment made by him into the Government treasury on account of the duty recoverable on such removals. Such an advance payment shall be not less than Rs. 2,000 and each time an advance is replenished, it must be by a sum that will bring it up to at least Rs. 2,000. The treasury officer will keep the inspector informed of all payments credited to an advance, and the inspector shall maintain a statement in Form D-15 showing such payments and the duty debitable against them. He shall balance this statement on every day on which the distillery is open for the issue of spirit, and on every such day shall inform the licensee of the balance standing to his credit, and he shall permit the removal of spirit of which the duty is debitable against the advance only so long as the balance is not exhausted.

121. In addition to the methods described in Rules 118 and 120 above spirit may be removed from a licensed distillery (a) free of duty in bond and (b) on the execution of a bond in Form D-19 for the payment of duty. Removals under (a) require in each case the sanction of the Collector, while payments of duty in arrears under (b) can only be authorised by the[Excise Commissioner.]

122. If the inspector is satisfied that the applicant is entitled under Rules 115 and 117 above to remove spirit, and that the still-head duty has been paid or accounted for in one of the methods prescribed in Rules 118, 120 and 121, he shall issue the spirit. At the same time he shall make over a pass in the form prescribed (from D-20), sending a duplicate to the inspector of the district of destination.

122A. (sic)

[122B. All bottles of Punjab Medium Liquor, Indian Made Foreign Liquor and Imported Foreign Liquor sold in the State of Punjab, shall be affixed with the Intaglio Printed Security Labels with Hologram at the cost of the licensee. This provision shall also be applicable for liquor to be sold to and by Canteen Store Depot, Central Reserve Police Force and Indo-Tibetan Border Police. The third party audit of the holograms shall also be done. The expenditure on this account shall be borne by the distillers.]

Prices

[123. The licensee shall maintain in the office of the Excise and Taxation Officer in charge of distillery a statement of the price current of Indian made foreign Liquor, Plain, Spices and Special Spiced Country spirit, bulk as well as bottled, rectified spirit and denatured Spirit and shall not alter such

price current except after twenty-four hours notice to the Collector. The price current statement and every notice of the alteration of prices shall be conspicuously posted in the general office of the distillery under the Excise Commissioner orders the form prescribed by him.]

124. The licensee shall duly comply with any directions that may, from time to time, be issued by the [Excise Commissioner] concerning the price or prices to be charged by him[-] and shall, and whenever so directed, forthwith reduce or enhance, as the case may be such price or prices.

125. No holder of a distillery license shall sell country spirit at prices higher than those fixed by the [Excise Commissioner] from time to time.

126. With reference to Rules 95 and 96 of these rules the following specifications of light caoutchoucine and mineral pyridine, bases of wood naphtha for use in the denaturation of spirit, which have been approved by the [Excise Commissioner] are published for information :-

(a) Specification for Light Caoutchoucine

1. Nature. - By "caoutchoucine" is meant the liquid obtained by the dry distillation of vulcanised rubber. By 'light caoutchoucine' is meant the liquid obtained by re-distilling caoutchoucine and correcting that portion which passes over, at or below, about 200 degree C.

2. The specific gravity of light caoutchoucine. - The specific gravity of light caoutchoucine at 15.5 degree C. (60 degree F) should lie between .835 and .860 referred to water as 1,000.

3. Boiling test. - For the purpose of this test, 100 c.c. of light caoutchoucine should be redistilled in the pyridine testing flask (see specification for pyridine bases). Under those conditions not more than 15 c.c. of distillate should pass over, at or below 100 degree C., whilst a total (including the foregoing of at least 70 c.c.) should pass over, at or below 200 degree C.

4. Absence of soluble constituents. - When 25 c.c. of light caoutchoucine are shaken with an equal volume of water in stoppered graduated cylinder, and due time is allowed for the liquids to separate against into two layers, the light caoutchoucine should show no appreciable diminution in volume.

5. Neutrality. - The aqueous obtained from test (4) should show no marked acidity or alkalinity when tested with both red and blue litmus paper.

6. Limit of saturated hydrocarbons. - At least 70 per cent of the light caoutchoucine should be soluble in concentrated sulphuric acids. For testing this 25 c.c. should be measured off into a tapped and stoppered separating cylinder of suitable capacity and sulphuric acid should be added at first with great care, and in very small quantities. After each addition of acid the cylinder should be shaken and cooled to avoid loss of volatile constituents. Sufficient acids must be used usually about 50 c.c. for the high coloured layer to become quite fluid so that it can separate readily from the upper layer of unattached constituents. After a final through shaking and cooling, the cylinder should be left for about three hours to effect complete separation of the two layers and the lower layer be then tapped off. The almost colourless upper layer should be again shaken with strong sulphuric acid until it appears free from soluble constituents (as judged by the colour imparted to the sulphuric acid) and separated as before after standing. It should finally measure not more than 7 c.c.'s. The acid used should be of specific gravity 1.84, and may be of commercial quality.



7. Freedom from water. - Light caoutchoucine should not contain any appreciable amount of water. Any officer engaged in drawing samples for test should certify on the bottle that he has drawn the samples from the bottom of the containing vessel where the water, if present, will be found. For this purpose he should employ a siphon tube of which the shorter limb reaches to the floor of the containing vessel. He should also assure himself that the sample is collected in a bottle free from moisture.

(b) Specification for Mineral Pyridine Bases

I. Colour. - The colour must not be darker than that given by two cubic centimetres of deci-normal iodine solution dissolved in one litre of distilled water.

II. Miscibility with water. - 20 c.c. of the pyridine bases should give a clear mixture with 40 c.c. of water, or else a mixture only so slightly opalescent that, after standing for five minutes, ordinary newspaper type is clearly visible through a layer 15 cm. deep.

III. Amount of water present. - From 20 c.c. of the pyridine bases mixed with 20 c.c. of caustic soda solution density (1.4) at least 18.5 c.c. of the bases should separate after having been repeatedly shaken together and allowed to stand.

IV. Titration. - Dissolve 1 c.c. of the pyridine bases in 10 c.c. of distilled water. Titrate with normal sulphuric acid until a drop of the mixture gives a definite blue spot on congo-red paper (the blue colour should at once disappear). At least 10 c.c. of the normal sulphuric acid should be required to produce this reaction (To prepare the congo-red paper, dissolve one gram of congo-red in one litre of distilled water. Soak filter paper in this and then dry.)

V. Cadmium Chloride reaction. - Vigorously shake together 10 c.c. of a solution of 1 c.c. of pyridine bases in 100 c.c. of distilled water with 5 c.c. of a 5 per cent, solution of dry fused Cadmium Chloride. A distinct crystalline precipitate should immediately result.

Boiling point. - Distil 100 c.c. of the pyridine basis in the manner described below. At least 90 per cent, should distil over, at or under 140 degree C.

Method. - 100 c.c. of pyridine bases are placed in a short-necked copper flask of about 200 c.c. capacity. The flask is arranged on an asbestos card, which has a circular hole of 30 m.m. diameter out in it. To the flask is attached a fractionating column (consisting of a tube 13 m.m. wide and 170 m.m. long, provided with one bulb) of which the side tube (issuing 1 c.m. above the bulb) joins a Liebig's condenser of which the cooled part is at least 400 m.m. long. A standard thermometer is placed in the head of the column so that this bulb occupies the centre of the bulb of the column.

The speed of distillation is adjusted to 5 c.c. per minute, the distillate being received in a graduated glass cylinder. At least 90 c.c. should distil over, at, or under, 140 degrees C. at a barometric pressure of 760 m.m.

If the barometer varies from 760 m.m. a correction of 1 degree C. for each 30 m.m. of variation should be applied (e.g. under 770 m.m. of pressure 90 c.c. of distillate should come over at or under 140.3 degrees C. whilst under 750 m.m. the same amount of distillate should come over at 139.7 degree C.)

(c) Specification of Crude Wood Naphtha

1. Not more than 30 cubic centimetres of wood naphtha should be required to decolourise 0.5 grams of bromine.
2. It should be neutral or slightly alkaline to litmus; 25 cubic centimetres of wood naphtha should require at least 5 cubic centimetres of N/10 acid using methyl orange as indicator.
3. It must contain at least 72 per cent by volume of methyl alcohol (Methanol). In order to estimate the amount of methanol the fractional distillation test (Government Laboratory, London) will be taken as standard.
4. In 100 cubic centimetres of wood naphtha there should not be less than 5 grams of substances present (calculated as acetone) as measured by Messinger's test.
5. There should be not less than 1.5 grams of esters present calculated as methyl acetate.

The fractional distillation test is as follows :-

100 cubic centimetres of the sample are to be slowly heated in a small copper flask fitted with a glass fractionating column 175.28 millimetres (7 inches) high and 19.05 millimetres (3/4 inches) in diameter filled to the extent of 100.16 millimetres (4 inches) of its height with small glass beads provided with a thermometer place opposite the exit tube about 25.4 millimetres (as inch) above the beads and then connected with a spiral condense. Not more than 10 cubic centimetres of distillate should be collected in the receiver when the thermometer in the fractionating column marks a temperature of just under 149 degree F. (65 degree C.) from 80 cubic centimetres to 84 cubic centimetres should pass over between 149 F. (65 C) and 162 degree F. (72.2 degree C), and a total quantity of 97 cubic centimetres to 98 cubic centimetres should have passed over before the thermometer marks 212 degree F. (100 C).

Form D-1

Application for a licence under Section 21 of the Punjab Excise Act, 1 of 1914

To

The Collector of \_\_\_\_\_

Dated at \_\_\_\_\_, the \_\_\_\_\_ 19

Application of \_\_\_\_\_ Resident, or carrying on business  
at \_\_\_\_\_

(1for  
himself)  
The \_\_\_\_\_ begs to apply for a licence to (construct and) work and possess a distillery under  
undersi Section 21 of the Punjab Excise Act, 1 of 1914, at \_\_\_\_\_ in  
gned, \_\_\_\_\_ the \_\_\_\_\_ District of the Punjab  
(acting  
on

behalf  
of)

2. The applicant desires to work \_\_\_\_\_ stills of the following size and description, namely, \_\_\_\_\_

3. In the event of a licence being granted, the applicant proposes to commence working the distillery on the \_\_\_\_\_

4. Plans and statements of the premises and buildings to be used as a distillery and for store-houses and other purpose connected with the business of distillation are annexed for approval. The applicant undertakes to erect buildings and to make all necessary structural or other alterations and additions to the premises and buildings which the Collector from time to time approves or directs, and in all respect to conform to the Collectors directions as to the maintenance of the premises and building in a proper state in regard both to the repair and condition of the buildings and premises and their sanitation and suitability to the purposes of a distillery under the rules in that behalf for the time being in force.

5. The applicant undertakes to comply in all respects with \_\_\_\_\_

(a) the provisions of the Excise Act and Rules made thereunder applicable to the distillery or its working or possession;

(b) the conditions which may be entered in the licence applied for.

6. A certificate from the Civil Surgeon to the effect that there are no objections on sanitary grounds to the carrying on of the business of distillation in the locality, premises and buildings proposed is attached.

7. Any further plans, estimates or information required will be promptly supplied.

8. The applicant is/are ready are willing to deposit the sum of Rs. \_\_\_\_\_ as security for the due performance by him/them of each and all of the requirements of the Act and Rules and the conditions of the licence.

(Signed) \_\_\_\_\_

Form D-2

Distillery Licence

License is hereby granted to \_\_\_\_\_ under Section 21 of the Punjab Excise Act, 1 of 1914, to manufacture -

Note-Enter here (a) country spirit ;

the liquor for which (b) special country spirit to be prepared under special licence is given) permit of the Collector.

(c) foreign liquor ;

(d) rectified spirit ;

(e) denatured spirit ;

in the premises herein specified, viz -

#### Conditions

1. The licensee shall observe the provisions of the Punjab Excise Act, 1 of 1914, and all rules made thereunder, and all rules made under any other law for the time being in force applicable to the manufacture, issue and sale of spirit.

2. A statement of the number, size, description and capacity of the stills which the licensee may erect or maintain under this licence and plans and statements of the premises and buildings to be used as a distillery and for store houses and other purposes connected with the business of distillation are annexed to this licence.

The licensee shall not, without the sanction of the Financial Commissioner erect other stills or otherwise alter these buildings and plants.

3. The licence shall at all times maintain in a state of efficiency and good repairs to the satisfaction of the Collector the building and still hereby licenced.

4. He shall furnish true statement, as may be required by the Collector in the form prescribed under the Punjab Distillery Rules.

5. He shall comply with all directions of the Financial Commissioner regarding the character or purity of the liquor to be manufactured the stock of spirit or material to be maintained, and all other matters in which compliance is prescribed by rules made under the Punjab Excise Act, 1 of 1914.

6. He shall not discontinue working the distillery (except in the case of closure for cleaning or repairing without giving six months notice in writing to the Collector of his intention to cease work. He shall continue to fulfil the conditions of his licence during the currency of the notice.

7. If the licence infringe or cause or permit any person to infringe, any of the conditions of this licence, the Financial Commissioner may forthwith revoke and determine the licence and forfeit to Government the whole or any part of any deposit made by the licensee under rule 4(a) of the Distillery Rules published in the Financial Commissioner's Notification No. 1474-E & S. dated the 5th May, 1932.

8. The licensee shall pay regularly and by due date all payments which may become due to Government and in default thereof the Financial Commissioner may forfeit to Government the whole or any part of the security furnished by him, under rule 6 of the rules published in the Financial Commissioner's Notification No. 1474-E & S, dated the 5th May, 1932.

9. The Financial Commissioner may give the licensee notice in writing that the licence will determine at the expiry of not less than one year from the date of the notice.

10. If the licensee from any cause, physical or mental, becomes incapable of carrying on business or dies or becomes insolvent, or (in) case the licensee is a company is wound up the Financial Commissioner may either (1) cancel the licence, (2) continue it in the name of the legal representative of the licensee.

11. Upon the revocation, cancellation or determination of the licensee under the preceding conditions, the licensee or his representative shall forthwith cease distilling and shall cease to use the buildings and plant for the purpose for which they were licensed. Neither the licensee nor any other person shall be entitled to any compensation of damages whatever, in respect of revocation, cancellation or determination of the licence.

Date \_\_\_\_\_

Financial (Excise) Commissioner Punjab.

Form D. 3

Licensee's Bond

This indenture made the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ between \_\_\_\_\_ son of \_\_\_\_\_, caste \_\_\_\_\_, resident of \_\_\_\_\_ herein 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 a licence to work a Distillery at \_\_\_\_\_ in accordance with the Distillery Rules contained in Notification No. 1474-E and S, dated the 5th May, (sic), which said License is in terms of Form D-2 attached to the said Notification.

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 said Distillery.

Now this indenture witnesseth 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 Distillery at \_\_\_\_\_ the Mortgagor 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 Distillery on the days that such payments shall fall due and in further compliance with the said 6th Rule and or the same consideration aforesaid the Mortgagor as full proprietor hereby grants, conveys, and assigns and those hereditaments and premise 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 spirit, apparatus, and utensils, employed in the manufacture and storage of spirit, now or hereafter, from time to time to be brought on the said premises, together with all easements, rights and things to pertinent 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 spirit, apparatus and utensils and every part thereof, to hold the same, unto and to the use of the Government in full proprietary right, for ever 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 spirit, apparatus, and utensils hereby granted or expressed so to be unto and to the use of the Government in manner aforesaid and that free from incumbrances :

And that whensoever in exercise of the powers hereinafter reserved to the Government sale shall be made of the said premises, stock of spirit, 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 heirs, legal representatives, and assigns shall and may at all times thence for quietly possess and enjoy the same and received the rents and profit thereof without any lawful eviction, interruption, claim or demand whatsoever from or by the Mortgagor or any person rightfully claiming from under or entrust for him and that free from incumbrances :

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 spirit, apparatus and utensils or any part thereof shall from time to time and at 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, upto 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 licence : make to the Government all such payments, in respect of the working of the said distillery, as may be or from time to time become payable by the Mortgagor, the Government shall on the determination of the said License (but subject to the proviso hereinafter contained) at the request and cost of the Mortgagor, his heirs, or legal representatives, recovery and reassign the said hereditaments and premises, stock of spirit, 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 payments as aforesaid the Mortgagor shall continue in possession and receipt of the rents and profits of the said hereditaments and premises and the stock of spirit, 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 his 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 and (whether in or out of possession) to make sale and absolutely dispose of the said hereditaments and premises, stock of spirit, apparatus and utensils hereby granted or expressed so to be or any part thereof by public auction or 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 act, deeds, conveyances and assurances whatsoever, and it is further declared by and between the parties, hereto, that such acts, deed, 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 foreclosing the equity of redemption of the Mortgagor, his heirs or legal representatives, shall have been previously obtained but his power of sale is given in 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 bound 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 spirit, 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 Distillery :

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 reassignment.

In witness whereof the parties to these presents have hereunto set their hand 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 \_\_\_\_\_

Deputy Excise and Taxation Commissioner of \_\_\_\_\_ for and on behalf of the Governor of Punjab this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.

Form D-4

General Registers

(To be maintained by every Distillery Inspector and to be rewritten and brought up to date annually in June.)

Part 1

Buildings

Serial No.	Detailed description of building	Purpose for which used	Remarks
1	2	3	4

Part 2

Plant

Serial No.	Detailed description of plant	Capacity Litres	Serial No. of building in which situate	Remarks
1	2	3	4	5

Part 3

Locks

Date when received	Lock No.	When taken into use	Where placed	When taken out of use	Remarks
1	2	3	4	5	6

Part 4

Hydrometers

Date when received	Number on instrument	When taken into use	When taken out of use	How disposed of	Remarks
1	2	3	4	5	6

Part 5



Saccharometers

Date when received	Number on instrument	When taken into use	When taken out of use	How disposed of	Remarks
1	2	3	4	5	6

Part 6

Thermometers

Number of instruments in hand	Number received	Date when received	Defective Instruments			Remarks
			Number taken out of use	Date	How disposed of	
1	2	3	4	5	6	7

Part 7

Test Glasses

Number in hand	Number received	Date when received	Number of glasses broken or otherwise disposed of	Date of breakage	Remarks
1	2	3	4	5	6

Part 8

Standard Measures

Date when received	Capacity	Remarks
1	2	3

Part 9

Standard Weights

Date when received	Kind of weight	Remarks
1	2	3

Part 10

Gauging Rods

Date when received	Length of rod in Millimetres	When taken into use	Number and designation of vessel on which placed	Remarks
1	2	3	4	5

Part 11

Government Furniture

Date when received	Description of article	Number of pieces	Remarks
1	2	3	4

Part 12

Lock Ticket Books

Number in hand	Number received	Date when received	Used Books		Remarks
			When returned	Number returned	
1	2	3	4	5	6

Part 16

Register Of Correspondence And Orders And The Action Taken Thereon

Date	No.	From or to whom (Name)	Abstract	Action taken and Remarks
1	2	3	4	5

Form D-4 (Part 15)

Monthly Distillery return for the month of \_\_\_\_\_ 19\_\_\_\_\_

(To be submitted to the Excise Taxation Commissioner, Punjab not later than the second day of each month)

\_\_\_\_\_ Place

Dated the \_\_\_\_\_

Stock of Distilling Base (Register D-4)			Stock of empty Bottles Maintained				
Kind	Quantity in hand (Quintals/Kilograms)	Minimum stock required under the rules (Quintals/Kilograms)	Price of Distilling Base (Kilograms)	Description and capacity of bottles	Number in hand (Grosses)	Number required under the rules (Grosses)	Kind of spirit
1	2	3	4	5	6	7	8

						I - Country spirit -	...
						(a) Plain	...
						(b) Ordinary spices	...
						(c) Special spiced	...
						(d) Matured	...
						II - Indian made foreign spirit -	
						(a) Whisky :	...
						(i) Ordinary	...
						(ii) Malt	...
						(b) Brandy	...
						(c) Rum	...
						(d) Gin	...
						III - Rectified spirit	...
						Total	...

Current price of bulk	Current price of bottled	Balance in hand on date	Distillery spirit
-----------------------------	--------------------------------	-------------------------------	-------------------

spirit per proof litre exclusive of duty	spirit per dozen bottles of capacities of 757/750 millilitres, 387.5/500 and 189.25/250 millilitres including duty at issue strength	of last account (Proof litres)	(Issued since last account Proof litres)				
			Passed into stock Since last account (Proof litres)	Quantity utilized for conversion or bottling purposes (Proof litres)---			
9	10	11	12	13	14	15	16
					Punjab, Other States, or Union territories		Total

Distillery Spirits Balance actually in stock at present and date (Proof litres)	Loss in dryage etc. (Proof litres)	Percentage of loss (Proof litres)	Actual quantity charged to duty for excess dryage (Proof litres)	Monthly average of issue for the year (Proof litres)	Minimum stock of spirit required under the rules	Duty items register date	Proof litres per 450 litres of wash
17	18	19	20	21	22	23	24

Calculation of outturn of finished and unfinished spirit on quantity of Washed and Distilling Base and on Attenuation Columns 22-25 of Register D-12	Remarks
Proof of litres for 9.373 quintal of distilling base when the wash used is made from the base only	(Details of exports to other States or Union Territories

				should inter alia be given here)
			Degrees of Attenuation in cash 450 litres of wash for each litred spirit (Proof litres)	
	Name of Base	Litres per in 0.373 quintal		
	25	26	27	28

Distillery Inspector,

\_\_\_\_\_ Distillery,

Form D-5

Table Book (Bub, Fermentation Vats)

(To be maintained by every Distillery Inspector)

(Bub)

vats No. \_\_\_\_\_

(Fermentation)

Table of Dimensions								Tabulation			
Diameters											
Depth _____											
	1	2	Mean	Area in multiples 25.4 millimetres (an inch)	Contents in litres	Dry Millimetres	Litres	Area in multiples 25.4 millimetres (an inch)	Dry Millimetres	Litres	Area in multiple of 2.54 millimetres tenths of (an inch)

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

Form D-6

Table Book Spirit Receivers and Vats

(To be maintained by every Distillery Inspector)

(Spirit Receiver)

No. \_\_\_\_\_

(Spirit Vat)

Table of Dimensions				Tabulation									
				Litres (per 2.54 millimetres) (tenth of an inch)									
Depth	Area in multiples 25.4 millimetres (an inch)	Contents in litres	Wet Millimetres										
				0	1	2	3	4	5	6	7	8	9

Form D-7

List of persons employed in the distillery

(To be maintained by every Distillery Inspector)

Serial No.	Name of person	Father's name	Residence	Capacity in which employed	Date of Commencement of employment	Termination of employment	Remarks
1	2	3	4	5	6	7	8

Form D-8

Licensee's General Register

To be maintained by the licensee and to be available at all times for inspection by the Inspector and Inspecting Officers)

Quantity of distilling base in stock on the 1st and 15th of each month			Date and hour in each week of which after previous notice has been duly given to the inspector all stills will be worked off for the taking of account	
Date	Name	Quantity quintals	Date	Hour
1	2	3	4	5

Quantity of distilling base used in each fermentation vat for the preparation main wash

	Date and hour, of which previous notice was duly given to the Inspector, at which mixing commenced			Distilling base	
Fermentation					
Vat No.	Date	Hour	Name	If molasses, specific gravity	Quantity quintals
6	7	8	9	10	11

Declaration of any addition to the main wash of which previous notice has been duly given to the Inspector

When added		Material added	If bub, the number of bub vat from which transferred	Quantity added
Date	Hour			



12	13	14	15	16

Quantity and specific gravity of main wash

Observed initial, or, in the case of main wash to which any addition has been made, the calculated initial		Attenuated wash final	
Quantity	Specific gravity	Quantity	Specific gravity
17	18	19	20

Disposal of wash

Passed into still or stills No.	For distillation (Serial No. to be ascertained from Inspector)	On date	Quantity	Remarks
21	22	23	24	25

Form D-9

Inspector's Diary

(To be maintained by every Distillery Inspector in strict accordance with rules)

Time of entry		Particulars of Gauges, Proofs and Gravities taken						
Date	Hour 0 to 24	Whether wash, tub or spirit	Number of vessel or receptacle	Millimetres as shown by dipping rod	Quantity bulk litres	Thermometer	Hydrometer or Saccharmeter	Result
1	2	3	4	5	6	7	8	9

Details as to the use of local tickets		
--	--	--

Serial No. of ticket	Vessel, pipe, store-room door, etc., on which used	Whether put on or taken off	Remarks	Signature of Inspector or Sub-Inspector by whom entries were made
10	11	12	13	14

Bub-Register

(To be maintained separately by every licensee and by every Distillery Inspector)

Bub-Vat No. \_\_\_\_\_

Date and hour of entry Distilling base used for starting the bub and for Balance account of distilling base continuing it

Serial No. of fermentation	Date	Hour	Whether gur, molasses or mahua	If molasses its specific gravity	Quantity quintals	Whether addition (+) Subtraction (-) or balance (=)	Quantity Quintals
1	2	3	4	5	6	7	8

Details or Transference			Gauge reading's including readings taken immediately before and immediately after any addition			
Transferred to F. Vat No.	Litres	Quantity Quintals of distilling base in the bub transferred	Original specific gravity as ascertained for bub less than 24 hours old or as declared by Proprietor for bub more than 24 hours old	Litres	Specific gravity	Remarks
9	10	11	12	13	14	15

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

Form D-11

Main Wash Register

(To be maintained by Every Distillery Inspector)

Time of first mixing			Distilling Base or Wash			
Fermentation Number	Date	Hour	Name of base	If specific gravity	Quantity in each vat quintals	Number of fermentation vat
1	2	3	4	5	6	7

Materials Used Other Than Those Shown In columns 4 And 6

Bub, Whether Added in First Setting up or After				Water (if any) Added After First Setting up				
Date and hour of addition			Original specific gravity as ascertained for bub less than 24 hours old and declared for bub more than 24 hours old	Quantity of distilling base in bub added			Date and hour of addition	
Quantity (quintals)								Quantity litres
Date	Hour			Name	Quantity (quintals)	Date	Hour	
8	9	10	11	12	13	14	15	16

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

Reading to be recorded as soon as the wash has been set up originally and immediately before and after any subsequent addition of bub or water and immediately before wash is drawn off for distillation						
				Total quantity of distilling base in each, vat quintals	Calculated original gravity of wash to which any addition has been made	Total degrees of attenuation
	Date and hour					
Date	Hour	Quantity litres	Specific gravity			
17	18	19	20	21	22	23

Serial number of distillation to which drawn off	Total and calculation to be entered for each serial distillation when the wash for such serial distillation has been completely passed in				Remarks
	Passed to	Total	Average	Total of	

	still number	quantity passed in litres	degrees of attenuation	distilling base quintals	
24	25	26	27	28	29

Form D-12

Abstract of Distillery Operations

(To be maintained by every Distillery Inspector)

		Date and Hour of				Quantity of the Commencement			
Serial No. of distillation	Register number of still or stills used	Commencement of distillation		Completion of distillation	In receiver number	Bulk Litres	Strength	Proof Litres	
		Date	Hour						
1	23	4	5	6	7	8	9	10	

Account of unfinished spirit in the receiver of a still or set of stills working in combination, and so connected during distillation with such still or set that spirit may pass between the receiver and the still or set of stills but nowhere else : To be taken at the commencement and the end of each period during which such still or set of stills is at work.

Quantity at the end				Account of wash used to be entered on completion of distillation			
In receiver No.	Bulk Litres	Strength	Proof litres	Vat No.	Litres of wash	Distilling base in wash used Degrees of -----	
						-----attenuation	
						Name	Quantity quintals

11	12	13	14	15	16	17	18	19

Outturn to be entered at completion of distillation or re-distillation

Spirit removed from receivers for re-distillation			Finished spirit passed to store			
Unfinished spirit						Net outturn
difference between columns 14 and 10 of this register						
	From receiver No.	For distillation	Proof litres	Date	Proof litres	
20	21	22	23	24	25	26

Calculation of outturn of spirit, both finished and unfinished on quantity of wash and distilling base and on attenuation

	Proof litres per 0.373 quintals of distilling base when the wash used is from one base only			
Proof Litres per (450 litres) of wash		Degrees of attenuation in each 450 litres of wash for each proof litre of spirit		Remarks
Name of base	(Proof litres per 0.373 quintals)			
27	28	29	30	31

Form D-12-A

(Abstract of re-distillation operations)

(To be maintained by every Distillery Inspector)

		Date and hour of
--	--	------------------

Serial No. of re-distillation	Register number of still or stills used				
		Commencement of re-distillation		Completion of re-distillation	
		Date	Hour	Date	Hour
1	2	3	4	5	6

Quantity of unfinished spirit in the receiver or charger at the commencement of re-distillation				Spirit removed from receiver or charger for purpose of re-distillation			
Receiver or charger number	Bulk litres	Strength	Proof litres	Receiver or charger number	Bulk litres	Strength	Proof litres
7	8	9	10	11	12	13	14

	Account of the out turn of re-distillation.					
	Finished Spirit					
Wastage in the receiver or charger			Account		Passed to store	
	Receiver number	Bulk litres	Strength	Proof litres	Date	Number of vat
15	16	17	18	19	20	21

With Particulars Or Disposal					
Unfinished Spirit					
		Account		Retained	

					or transferred	
						Total outturn Proof litres
Receiver No.	Bulk litres	Strength	Proof litres	Date	Number of vessels	
22	23	24	25	26	27	28

Difference in redistillation			Details regarding quantity of unfinished spirit in the receiver or charger at the end				
							Remarks
Proof litres	Proof litres	Increase or decrease per 450 litres of spirit	Receiver or charger number	Bulk litres	Strength	Proof litres	
29	30	31	32	33	34	35	36

Note :- Spirit received in bond for re-distillation will be shown in columns 7-10.

Added by Financial Commissioner's Notification No. 3708-Ex, dated the 23rd September, 1936.

Substituted by the Punjab Distillery (Third Amendment) Rules, 1962 (G.S.R. No. 303 of 24th December, 1962).

Form D-13

Register of receipt of bulk spirit into the Store-room and issue of bulk and bottled spirit from the store-room

(To be maintained by every Distillery Inspector)





Issues from the Store						
Equivalent In Proof Litres						
Brandy	Malt Whisky	Other Whisky	Coloured Rum	Gin	Rectified Spirit	Denatured Spirit
29	30	31	32	33	34	35

Total Duty Rs. nP.	Amount of manufacture and export duty or manufacture supervision charges recovered on spirit exported	How duty accounted for viz. by permit, by advance payment duty fee	Remarks	Initials of the Inspector who issued spirit
36	37	38	39	40

Form D 13-A

Register of receipt and disposal of spirit received in bond from the distilleries in the licenced distillery at \_\_\_\_\_

Pass under which received					Quantity of spirit as entered in the				
-----					-----				
-----					-----				
Date	Name of the Distillery from which received	Number of pass	Date	Kind of spirit	Bulk litres	Strength	Proof litres	Bulk litres	Strength
1	2	3	4	5	6	7	8	9	10

Quantity of spirit as ascertained by measurement	Quantity of spirit passed to Store	Quantity of spirit charged to stills
--	------------------------------------	--------------------------------------

Proof litres	Wastage in transit proof litres	Bulk litres	Strength	Proof litres	Bulk litres	Strength	Proof litres	Balance in hand proof litres. How disposed of	Remarks
11	12	13	14	15	16	17	18	19	20

Form D-13-B

Register of bottling operations carried on in the licenced distillery at \_\_\_\_\_

Date	Class of spirit	Quantity issued for bottling			Number of bottles filled (Dozen)		
		Bulk litres	Strength	Proof litres	757/750 millilitres	378.5/500 millilitres	189.25/250 millilitres
1	2	3	4	5	6	7	8
	Plain	...					
	Spiced	...					
	Special spiced	...					
	Matured spiced	...					
	Brandy	...					
	Malt whisky	...					
	Other whisky	...					

	Coloured...						
	Gin	...					
	Total						

Quantity Contained in the Bottles Filled				Balance in Hand			
Bulk litres	Strength	Proof litres	Bulk litres	Strength	Proof litres	Wastage in bottling Proof litres	Remarks
9	10	11	12	13	14	15	16

Form D-14

Daily total of bulk spirit issued, and stock in the licenced distillery at\_\_\_\_\_

(To be maintained by every Distillery Inspector)

Passed into stock proof litres								
Date	Class of spirit	Last balance or when stock is taken actual balance Proof Litres	Plain	Spiced	Received in bond from other distilleries	After compounding	After conversion into rectified spirit	After denaturation
1	2	3	4	5	6	7	8	9
	Plain	...						
	Spiced	...						

	Special spiced	...							
	Matured spiced	...							
	Brandy	...							
	Malt whisky	...							
	Coloured rum	...							
	Gin	...							
	Rectified	...							
	Denatured	...							
	Total								

Issued Proof litres						Actual balance ascertained at stock taking					
For duty of	Free of duty in bond	For bottling	For compounding	For conversion into rectified spirit	For denaturation	Balance Proof litres	In Vat No.	Class of spirit	Proof litres	Proof litres lost by dryage being the difference between columns 16 & 19	Percentage of dryage
10	11	12	13	14	15	16	17	18	19	20	21

Form D - 14A

Daily total of bottled spirit stored, issued and in the licenced distillery at\_\_\_

				Received			Issued		
				Dozen			Dozen		
Date	Class of	757/750	378.5/500	189.25/250	Proof	757/750	378.5	119.25/250	Proof



Form D-15

Register of issues of spirit on which duty has been paid in advance

(To be maintained by every distillery Inspector)

		Further Payments Made In Advance			
		Number and date of Treasury Officer's letter intimating payment			
Date	Balance brought forward	Amount No.		Date	Total of balance and additional payment
1	2	3	4	5	6

Debit according to Column 33, Register 13		Daily total of debits	Daily balance of advance carried forward	Remarks
On pass No.	Amount debited			
7	8	9	10	11

Form D-16

(Compounded)

Spirit issued and passed into stock

(Denatured)

(To be maintained by every Distillery Inspector)

(Compounded)
(Denatured Material)

Date	Description	Quantity			Serial Number of operation	Number of vat from which taken
		Received	Used	Balance		
1	2	3	4	5	6	7

(Compounded)

Spirit

(Denatured)

Bulk Litres	Original strength	Litres equivalent, London Proof	Strength after compounding	Degrees of obscuration
8	9	10	11	12
Passed into stock				
Vat No.	Bulk Litres	Apparent strength	Degrees of obscuration	Proof litres
13	14	15	16	17
Issued				
No. of pass	Bulk Litres	Actual strength (column 9)	Proof litres	Remarks
18	19	20	21	22

Form D-17

Lock Ticket



Serial No. of Ticket					For receiver Room & C
Binding	Lock	Date	Hour	Minute	Initials
Put on		Taken off			

Serial No.		For	
Lock	Date	Hour	Initials
Put on	Taken off		

Form D-18

Vat Ticket

\_\_\_\_\_ Distillery

Vat No. \_\_\_\_\_ in Register No. 6

Capacity \_\_\_\_\_ (Litres)

(To be affixed by the Inspector to each store vat in the distillery)

		Put in			
Date	Class of spirit, i.e., Plain, Special, Compounded, Denatured	Bulk litres	Strength	Degrees of obscuration (if any)	Litres equivalent London proof (Register No. 16)
1	2	3	4	5	6

		Taken out	
--	--	-----------	--

Serial No. of pass on which issued	Bulk litres	Strength	Litres equivalent London Proof
7	8	9	10
Balance			Balance
Bulk Litres	Strength	Litres equivalent	Bulk Litres
11	12	13	14
	Ascertained at stock-taking		
Strength	Litres equivalent London Proof	Litres equivalent London Proof lost by dryage, etc.	Remarks

Form D-19

Bond Regarding Payment Of Still-Head Duty In Arrears

THIS AGREEMENT made the \_\_\_\_\_ day of \_\_\_\_\_ BETWEEN THE \_\_\_\_\_ (hereinafter referred to as the Licensee) of the part one AND the Governor of Punjab (hereinafter referred to as the Government) of the other part.

WHEREAS the licensee has applied for permission to remove spirit covered by his License without prepayment of the duty leviable thereon, under Rule 121 of the Distillery 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 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 issues without pre-payment and in terms, of this agreement, the

Government doth hereby grant and give permission to the licensee to remove spirit covered by his License without pre-payment of the duty leviable thereon subject to the conditions following which said conditions the Licensee both hereby bind himself to observe and fulfil that is to say :-

(1) The Licensee shall pay into the Government Treasury at \_\_\_\_\_ monthly on or before the 10th day of each month such sum of money as may have become due and payable on issues or removals during the proceeding month.

(2) The above conditions, however, shall not apply to the month of March \_\_\_\_\_ and payment for all issues and removals in that month must be made before the expiry of that month.

(3) No spirit shall be issued or removed under this agreement except under and subject to the written permission previously had and obtained of the Collector of \_\_\_\_\_ district or of such other officer as the said Collector may appoint in this behalf.

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

(5) Should the Licensee fail to observe or carry out in its entirety any of the conditions of this agreement it shall be competent to any 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.

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

(7) On the termination of this agreement, whether under clause 4 or clause 5 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 so much of the Government Promissory Notes detailed in the Schedule hereto as may be necessary AND in the meantime and so long as this agreement shall remain in force the interest due on the said Government Promissory Notes 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 shall prior to the execution of these presents be duly endorsed in favour of the Controller of \_\_\_\_\_ District.

IN WITNESS WHEREOF the parties hereto have hereunto set their hands 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.

Note. - To be on stamped paper of Re. 1

Form D. 19-A

Form Of Guarantee

IN CONSIDERATION of the Governor of Punjab (hereinafter referred to as the Government, having at the request of the State Bank of India), \_\_\_\_\_ agreed to allow the \_\_\_\_\_ to remove spirit covered by his licence without prepayment of duty leviable thereon under rule 121 of the Punjab Distillery Rules framed under the Punjab Excise Act, 1 of 1914, during the period from \_\_\_\_\_ to \_\_\_\_\_ the duty of which does not exceed in the aggregate \_\_\_\_\_ subject to the terms of the bond executed between the Government on the one part and the \_\_\_\_\_ of the other part I, THE UNDERSIGNED HEREBY GUARANTEE to the said Government to 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 the 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 State Bank of India \_\_\_\_\_ under this guarantee.

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

(3) No change in the constitution of the \_\_\_\_\_ shall effect 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 exceeds in the aggregate the said 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\_\_\_\_\_

WITNESSES -

\_\_\_\_\_ For State Bank of India

\_\_\_\_\_ Agent

Note. : To be on a stamped paper of Rs. 15.00 unless the amount guaranteed is inserted at a figure under Rs. 1,000.

Form D-20

(Foil)

Pass No.\_\_\_\_\_ for removal of\_\_\_\_\_ litres of bulk spirit from\_\_\_\_\_ Distillery

Issued to\_\_\_\_\_

For removal to\_\_\_\_\_

Issued from Store Room				Removed from Distillery				
Number of vat from which issued	Bulk litres issued from the vat	Strength	Litres equivalent of London Proof	Litres of Water added	Strength			
					Bulk litres	Temperature	Hyd. Indication	Strength
1	2	3	4	5	6	7	8	9

Removed from Distillery-Contd					
Litres equivalent of London Proof	Rate of duty charged	Duty due	Challan number	Degrees of obscuration (if any)	Number of vessels or package in which issued

10	11	12	13	14	15

Removed from Distillery conclud			
Weight and description of each vessel with packing, etc., as issued		Percentage of loss in transit (if any) on each vessel	Remarks
			(If removed in bond or execution of a bond for payment of duty, or against advance payment note here, quoting authority or entry in register D- 15
Weight	Description with details of seals and labels		
16	17	18	19
Quintals/Killograms/Grams			

Date of filling spirit \_\_\_\_\_

Date on which spirit is cleared from the distillery \_\_\_\_\_

\_\_\_\_\_

Distillery Inspector

Form D-20 conclud

Pass No. \_\_\_\_\_ dated \_\_\_\_\_, for (removal of \_\_\_\_\_ litres of bulk spirit as under issued from the distillery at \_\_\_\_\_ in the \_\_\_\_\_ District of the Punjab

(One copy to be given by the Inspector to the person removing the spirit to accompany the consignment and duplicate copy to be sent at once to the Excise Inspector of the District of destination).

Issued to \_\_\_\_\_ For business at \_\_\_\_\_

For removal to \_\_\_\_\_ Number of days for which the pass will remain in force \_\_\_\_\_

Details of vessels in which removed							
Description of contents in each vessel							
Serial No. and description of each vessel	Details of labels and seals on each vessel	Weight of each vessel with packing etc., as issued	Class of spirit	Bulk litres	Strength	Bulk litres equivalent London Proof	Degrees of obscuration (if any)
1	2	3	4	5	6	7	8

Quintals/Kilograms/Grams			
Duty on total quantity issued		Remarks	
Total duty charged	Whether duty has been paid or is to be accounted for on bond	Percentage of loss (if any), on transit on each vessel	In this column officers inspecting vend premises should note on the pass, the dates when particulars regarding it were entered in the licencee's register and should then initial the pass and forward it to the Excise Inspector of





					Remarks
Amount of manufacture and export duty or manufacture supervision charges recovered on spirits exported	Challan No.	Whether duty has been paid or is to be accounted for on bond	Details of labels and seals on each package	Weight of each package with packing etc., as issued	In this Column officers inspecting vend premises should note on the pass the dates when particulars regarding it were entered in the licencee's register and should then initial the pass and forward it to the Excise Inspector of the district.
10-A	10-B	11	12	13	14

Date on which the spirit is cleared from the distillery \_\_\_\_\_

\_\_\_\_\_

Distillery Inspector.

1. This pass is issued on the following conditions :-

(1) The consigner shall despatch the spirit direct to its destination.

(2) Bulk shall not be broken in the way until the consignment has reached its destination and been checked there by the Excise Inspector or Sub-Inspector.

(3) The consignee shall cause immediate information of the consignment to be furnished to the Excise Inspector of the district of destination.

Note :- To be printed in triplicate. One copy shall be retained for record in the office of issue. One copy shall be given by the Excise Inspector to the person removing the spirit, to accompany the consignment and duplicate copy shall be sent at once to the Excise Inspector of the district of destination.

Form D-21

Kind of spirit \_\_\_\_\_

Received from spirit store room for maturing

For Ascertaining full capacity of casks								
Weight of casks Kilograms							Proof	
Date of removal from spirit store room	Progressive numbers of casks	Year in which deposited in warehouse	Empty	Full	Of Spirit	Temperature	Hydrometer indication	Hydrometer strength
1	2	3	4	5	6	7	8	9

Obscuration	Actual strength	Full capacity	Quantity (if any) drawn off per measure	Ullage quantity	Bung diameter	Wet millimeter	Proof litres	Observations
10	11	12	13	14	15	16	17	18

Removed from warehouse to Spirit Store Room After Maturing						
For ascertaining quantity of bung rod						
Date of removal	Bung diameter	Wet millimeters	Full capacity	Ullage quantity	Temperature	
19	20	21	22	23	24	

Proof	Deficiency in cask after maturing
-------	-----------------------------------



		etc., of -			the				was	
		Spirit	Wash	Sub	was				made in	
					received				the	
									treasury	
1	2	3	4	5	6	7	8	9	10	11

Form D-24

Monthly stock register of samples issued at the \_\_\_\_\_ Distillery (to be maintained under proviso (i) to clause (g) of rule 115 of the Punjab Distillery Rules).

Month and year	Previous stock	Received during the month	Quantity issued with name(s) of person(s) to whom issued	Balance in hand	Remarks	Signature of the Manager
1	2	3	4	5	6	7
	Proof litres	Proof litres	Proof litres	Proof litres		

Form D-25

(vide rule 40 of the Punjab Distillery Rules)

To be maintained by the licensee

Quantity of spirit removed from distillery	Strength of spirit removed	Number of still vat, receiver or cask from which removed	Kind of spirit removed	Signature Date of Officer in whose presence removed	Date

1	2	3	4	5	6

Quantity of spirit used for experiment	Nature of experiment	Balance in hand	Quantity of spirit which becomes deletrious	Quantity of spirit wasted returned for redistillation	Signature of the Distillery Inspector receiving the spirit for redistillation	Remarks
7	8	9	10	11	12	13

Form D-26

Wastage in Spirit Store Room

(To be prepared by the Distillery Inspector)

Name of month	Kind of spirit	Vat No.	Actual balance at the time of stock taking (Proof litres)	Quantity of spirit put in during the month (Proof litres)	Total of columns 4 and 5 (Proof litres)
1	2	3	4	5	6

Issues during the month (Proof litres)	Balance (Proof litres)	Stock in hand (Proof litres)	Wastage, i.e. difference between columns 8 and 9 (Proof litres)	Percentages of wastage	Remarks
7	8	9	10	11	12

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

Form D-27

Wastage in bottling Operation

(To be prepared by the Distillery Inspector)

Name of month and year	Kind of spirit	Opening balance (Proof litres)	Quantity issued for bottling (Proof litres)	Total of columns 3 and 4 (Proof litres)
1	2	3	4	5

Quantity bottled (Proof litres)	Wastage i.e. difference columns 5 and 6 (Proof litres)	Balance in hand (Proof litres)	Percentage of wastage	Remarks
6	7	8	9	10

Form D-28

Wastage in Bottled Spirit Store Room

(To be prepared by the Distillery Inspector)

Name of month and year	Kind of spirit	Opening balance (Proof litres)	Quantity of bottled spirit received (Proof litres)	Total of columns 3 and 4 (Proof litres)	Quantity issued (Proof litres)
1	2	3	4	5	6

Balance	Actual balance at the time of	Wastage i.e. difference	Percentage	Remarks

(Proof litres)	stock taking (Proof litres)	between columns 7 and 8 (Proof litres)	of wastage	
7	8	9	10	11

Notes :- (1) Breakage in transit from the bottled spirit store-room to the issue-room should be treated as wastage in the former.

(2) The number of bottles broken in transit from the bottled spirit store room to the issue-room should be noted in red ink in the remarks column and should be taken into account at the monthly stock taking to work out the wastage, figures.