

**THE TAMIL NADU SPIRITUOUS PREPARATIONS (INTER-STATE TRADE AND  
COMMERCE) CONTROL RULES, 1985.**

**(G.O. Ms No.842, Prohibition and Excise (VI), dated 22<sup>nd</sup> August 1985)**

In exercise of the powers conferred by sub-section (2) of Section 3 of the Spirituous Preparations(Inter-State Trade and Commerce) Control Act, 1955 (Central Act XXXIX of 1955), read with the notification of the Government of India, Ministry of Commerce and Industry, S.R.O No.2469, dated the 29<sup>th</sup> July 1957, the Governor of Tamil Nadu hereby makes the following Rules:-

1. **Short title.**-These Rules may be called the Tamil Nadu Spirituous Preparations(Inter-State Trade and Commerce) Control Rules, 1985.
2. **Definitions.**-These Rules unless the context otherwise requires,-
  - (a) **“Act”** means the Spirituous Preparations (Inter-State Trade and Commerce) Control Act, 1955 (Central Act XXXIX of 1955);
  - (b) **“Collector”** means the District Collector and includes any officer specially empowered by the Government to exercise the powers of the Collector under these Rules;
  - (c) **“Commissioner”** means the Commissioner of the Prohibition and Excise and includes any officer specially empowered by the Government to exercise the powers of the Commissioner under these Rules;
  - (d) **“Excise Officer”** means an officer of the Prohibition and Excise Department;
  - (e) **“Export”** means to take out of the State of Tamil Nadu to any other State in the Indian Union any spirituous preparation in the course of inter-State trade and commerce;
  - (f) **“Form”** means a Form appended to these Rules;
  - (g) **“Government”** means the State Government;
  - (h) **“Import”** means to bring into the State of Tamil Nadu from any other State in the Union any spirituous preparation in the course of inter-State trade and commerce;
  - (i) **“licence”** means a licence granted under these Rules;
  - (j) **“transport”** means transport of spirituous preparation from one place to another place within the State of Tamil Nadu or from one State to another State through the State of Tamil Nadu in the course of inter-State trade and commerce;
- 3) **Import and transport.**- No person shall, in the course of inter-State trade and commerce, import from any State through the State of Tamil Nadu any spirituous preparations that are intended for internal consumption and containing more than 18 percent of alcohol and ayurvedic

preparations containing self-generated alcohol and classified as “restricted preparations” under the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, except under a licence granted by the Commissioner. Provided that no such licence shall be required for the import or transport from one place to another place through the State of Tamil Nadu in respect of the medicinal preparations intended for internal consumption containing not more than 18 per cent of alcohol and ayurvedic preparations containing self-generated alcohol for not more than **10** percent.

**4.Procedure for import.**-Any person desiring to import any spirituous preparation shall apply to the Commissioner in Form S.P.L.I for an import licence.

**5. Grant of import licence.**-On receipt of the application for the grant of an import licence, the Commissioner may grant an import licence in Form S.P.L. III, if he is satisfied that \_\_\_

**a)** the applicant has not been convicted of any offence under the Spirituous Preparations (inter-State Trade and Commerce) Control Act 1955 (Central Act XXXIX of 1955), the Tamil Nadu prohibition Act, 1937 or of any cognizable and non-bailable offence;

**b)** the applicant is a recognized dealer or distributor in the medicine or other allied products in the place where the spirituous preparations are intended to be imported or a Registered Medical Practitioner;

**c)** the personal circumstances, previous experience of the applicant in the line and the local needs justify the grant of the import licence;

**d)** the privilege is not likely to be misused;

**e)** the preparations are required \_\_\_

(i) for purposes of bona fide trade and commerce; and

(ii) for meeting the bona fide requirements of the State; and

**f)** the provisions of the Tamil Nadu Prohibitions Act, 1937 (Tamil Nadu Act X of 1937) and the Rules and orders made thereunder and the conditions of the licences granted thereunder are not likely to be contravened.

**6. Power to restrict or refuse import licence.**- (1) The Commissioner may, for valid reasons, restrict the import of spirituous preparations to such quantity as is considered by him sufficient for bona fide medical purpose and

may refuse to grant an import licence, if the applicant does not satisfy the conditions laid down in Rule 5.

(2) The Commissioner may in his discretion grant a general import licence in Form S.P.I. III for a period of one year (i.e) from the 1<sup>st</sup> day of April to the 31<sup>st</sup> day of March next at the time in respect of spirituous preparations mentioned in Rule 3, if he is satisfied that a large number of imports at frequent intervals in a year have to be made from the sources outside the State, on payment of an annual fee of Rs.150 (Rupees one hundred and fifty only) or an import licence in Form S.P.L. II for each item to be imported on payment of Rs.5 (Rupees five only).

(3) The loss of a general import licence during the period of its currency shall forthwith be intimated by the holder of the licence to the authority who issued the import, explaining the circumstances in which the loss had occurred, if the consignment has been received, the holder of the licence shall furnish the details of the products received and the suppliers from whom they are received. A fee of Rs.50 (Rupees fifty only) shall be payable for every duplicate licence granted by the authority who issued it. The holder of the licence shall return the duplicate licence for cancellation, if and when the original general import licence is traced out. However, in the case of loss of import licence, instead, the licence holder shall get a fresh import licence on payment of Rs.5 (Rupees five only)

**7. Procedure for verification of consignment on arrival and disposal of non-standard spirituous preparations.-** On arrival of the consignment of the spirituous preparation covered by the import licence at its destination, the importer shall give intimation there of to the Excise Officer concerned for verification of the consignment of the release. The importer shall also produce to the satisfaction of the verifying Excise Officer proof to show that the spirituous preparation imported has been manufactured according to the standards prescribed there for or according to the approved formula. In cases where an imported spirituous preparation is not covered by a certificate from the Chemical Analyser or such other authorized officer of the exporting State, the importer shall allow the verifying Excise Officer to take three samples from the spirituous preparation free of cost, for the purpose of analyzing the same, in the Tamil nadu Forensic Science Laboratory or in the King Institute, Guindy, Chennai. If, on such analysis, the spirituous preparation is found not conforming to the prescribed standard or formula, the stock from which the sample was drawn shall be declared non-standard and its sale in this State shall not be permitted. The Commissioner may, at his direction, allow the re-export of the stock to the exporter for reconditioning or

confiscate the stock or pass such orders as he deems fit in each case. The importer shall not in any way deal with the spirituous preparation, which is not released by the Excise Officer. If, however, the importer is not in receipt of the result of analysis of any sample within twenty days from the date on which the sample was taken and if the spirituous preparation is required urgently for distribution, it shall be open to the importer to have the spirituous preparation released by the Excise Officer concerned.

**8. Maintenance of accounts.-** Every importer holding import licence shall maintain an account book in Form A and record therein day-to-day transactions of all spirituous preparations imported. The account book shall be made available for inspection and shall be produced when called for by an Excise or Police Officer. The Commissioner may exempt the importer from maintaining accounts in respect of any spirituous preparation which, in his opinion, is not likely to be used for other than medicinal purposes.

**9. Export.-** No person shall, in the course of inter-State trade and commerce export, any spirituous preparations that are intended for internal consumption and containing more than 18 percent of alcohol or ayurvedic preparation containing self-generated alcohol or more than 10 per cent and classified as "restricted preparations" under the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956 from the State of Tamil Nadu to any other State except under a licence granted by the Collector of the district having jurisdiction over the place from which the export is to be made.

**10. Procedure for export.-** Any person desiring to export any spirituous preparation containing more than 18 per cent of alcohol or ayurvedic preparation containing self-generated alcohol or more than 10 per cent and classified as "restricted preparations" under the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, shall apply in writing to the Collector in Form S.P.L. IV for an export licence. Each such application shall be accompanied by an import licence or permit or a "No Objection Certificate" issued by the State, which imports the spirituous preparation.

**11. Grant of export licence.-** The Collector may, on receipt of the application in Form S.P.L. IV and after such enquiry as he deems necessary, if he is satisfied that the export of the spirituous preparation is intended for the purpose of bona fide inter-State trade and commerce and is not likely to be detrimental to the prohibition policy of the State grant the export licence in Form S.P.L.V:

Provided that the Collector shall not insist on an import licence or permit or 'No objection certificate' for export to any particular State, if there is no restriction on the import, possession, sale or use of spirituous preparation in that importing State.

(2) The Collector may require an Exporter to produce, within a reasonable time not exceeding two months from the date of issue of the export licence, satisfactory proof of the consignment having reached its destination.

(3) The Collector may refuse to grant an export licence if he considers that the export of spirituous preparation is not for bona fide inter-State trade and commerce and is likely to be detrimental to the prohibition policy of the State to which the export is made.

(4) A fee of Rs.5 (Rupees five only) shall be paid for each item of spirituous preparation to be exported.

(5) The requirement of an import licence or a 'No Objection Certificate' from the State to which export is made may be waived in any case by the Commissioner.

(6) The Commissioner may in his discretion grant a general export licence in Form S.P.L. VI for a period of one year (i.e) from the 1<sup>st</sup> day of April to the 31<sup>st</sup> day of March next in respect of spirituous preparations as mentioned in Rule 9, if he is satisfied that a large number of exports at frequent intervals in a year have to be made to places outside the State, on payment of an annual fee of Rs.150 (Rupees one hundred and fifty only).

(7) The loss of a general export licence during the period of its currency shall forthwith be intimated by the holder of the licence to the authority who issued the export licence, explaining the circumstances in which the loss has occurred. If the consignment has been exported, the holder of the licence shall furnish the details of the products despatched and the suppliers to whom they have been despatched. A fee of Rs.50 (Rupees fifty only) shall be payable for every duplicate licence granted by the authority who issued the original licence after making such enquiries as it deems fit. The holder of the licence shall return the duplicate licence for cancellation, if and when the original general export licence is traced out. However, in case of loss of export licence issued in Form S.P.L. V no duplicate licence shall be issued. Instead, the licence holder shall get a fresh export licence on payment of Rs. 5 (Rupees five only) .

12. **Transport.-** (1) The movements of all kinds of preparation mentioned in Rule 9 from one place to another place within the State shall be covered by a transport licence in Form S.P.L. VIII issued to the licensee from whom the preparation is transported. One copy of the licence shall be carried with the consignment, another copy shall be sent to the Taluk Excise Officer of the Taluk to which the preparation is transported, the third copy shall be retained in the office as office copy and the fourth copy shall be kept by the licensee as counterfoil.

(2) No person shall, in the course of inter-State trade and commerce, transport any spirituous preparation from one State to another State through the State of Tamil nadu except under a licence in Form S.P.L. VIII granted by the Commissioner.

(3) Any person desiring to transport any spirituous preparation shall apply to the Commissioner in Form S.P.L.VII for the grant of transport licence. When transport has to be made from one State to another State each such application shall be accompanied by the import and export licence or permit or "No Objection Certificate" issued by the importing and exporting States, allowing the import and export of the spirituous preparation. It is not necessary to produce "No Objection Certificate" or Import permit to obtain transport licence for the transport to be made within the State.

(4) The Commissioner may, on receipt of the application, if he is satisfied that the transport of the spirituous preparation is intended for the purpose of bona fide inter-State trade and commerce, or for the purpose of transport within the State grant the transport licence in Form S.P.L. VIII:

Provided that the Commissioner may refuse to grant the transport licence, if he considers that the spirituous preparation is likely to be misused while it is transported.

13. **Appeals.-** (1) An appeal shall lie to the Collector against any order passed by any Excise Officer at any time, within thirty days from the date of such order.

(2) Against any order passed by the Collector or the Commissioner an appeal shall lie to the Commissioner or the Government respectively, at any time within sixty days from the date of such order:

Provided that no appeal shall lie to the Government against an order passed by the Commissioner on appeal.

14. **Revision.-** The Government may revise any order passed by an Excise Officer or Collector or Commissioner either suo motu or on an application made by a aggrieved party, whenever they consider it necessary to do so.

15. **Appeal and Revision.-** No order by way of appeal or revision under any of the foregoing Rules shall be passed prejudicial to any person without giving him a reasonable opportunity of being heard.

16. **Court Fee.-**The Court fee prescribed in these Rules shall be levied under the Tamil Nadu Court Fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955).

17. **Repeal and savings.-** (1) The Tamil Nadu Spirituous Preparation (Inter State and Commerce) Control Rules, 1957 are hereby repealed.

(2) Notwithstanding the repeal of 1957 Rules anything done or any action or proceedings taken under the said Rules, in so far as they are not inconsistent with the provisions of these Rules, shall be deemed to have been done or taken under these Rules.

**FORM S.P.L. I**

(See Rule 4)

Application for a licence to import spirituous preparation.

Here affix Court fee label  
to the value of Rs.2.

To  
The Commissioner,  
Prohibition and Excise,  
Chepauk, Chennai-600 005.

1	Name and address of the applicant		
2	Registration number of the applicant as a registered dealer or distributor or Registered Medical Practitioner.		
3	Description of the spirituous preparations to be imported		
Sl.No.	Name of spirituous preparation	Number of Manufacturer	Quantity Milli litres
1	(2)	(3)	(4)
4	Place to which the imports is to be made (Premises number, Village/Town, Taluk and District to be stated).		
5	Name and address of the person from whom and the State from which the import is to be made		
6	Route and manner of import (whether by rail road or sea)		
7	Whether the above spirituous preparations are available from any dealer or manufacturer in the State of Tamil Nadu and if so, why it is necessary to import from outside.		

I declare that the above particulars are correct.

I undertake that as soon as the above consignment of the spirituous preparation is received at the above mentioned destination, I shall inform the Local Excise Officer of its arrival and shall keep the consignment intact till it is examined by him and released.

Date:

Signature of the applicant.

**FORM S.P.L. II**  
(See Rule 4)

Office of the Commissioner of Prohibition  
and Excise,  
Chennai-600 005.

Dated:

Thiru

**Licence for the import of spirituous preparations.**

Subject-Spirituous preparations-import-Licence requested by Thiruvallur –  
Granted.

Reference-Application, dated from Thiruvallur.....

Thiruvallur.....are hereby authorized to import from  
Thiruvallur.....in the State spirituous preparation.

Import Licence No.	Name of the spirituous preparation	Quantity Bottles milli litres
(1)	(2)	(3)

- 1) This licence will be valid from.....to .....and shall accompany the consignment. The consignment shall be imported and taken to the destination and accounted for within the time limit stipulated.
- 2) The consignment shall be imported by rail/road/sea in one lot and opened only in the presence of the Excise Officer concerned.
- 3) The licence holder shall give intimation of the arrival of the consignment of the spirituous preparation at its destination immediately to the Excise Officer concerned.

Commissioner of Prohibition and Excise.

To  
Thiruvallur  
Copy to  
The Excise Commissioner of State.

**FORM S.P.L. III**  
(See Rule 5(1) and 6(2))

Office of the Commissioner of Prohibition  
and Excise,  
Chennai-600 005.

Dated:

**General Import Licence No. granted by the Commissioner of  
Prohibition and Excise under Rule 6(2).**

Subject.—Spirituous preparations-Import into this State-General Import  
License valid upto.....Granted to Thiru/Thiruvallur

Reference.-Application from Thiru/Thiruvallur.

Thiru/Thiruvallur.....is/are hereby  
permitted to import the following spirituous preparations to any destination  
within this State in such quantities as may be required to be sent from  
Thiruvallur.....

2. This licence is issued subject to the following conditions, namely:-
  - (1) This licence will be valid for the period upto
  - (2) The consignment intended for import may be transported to their destinations either by rail or road. Any stock so imported shall not be diverted or returned to the other /any other State without prior approval of the Commissioner.
3. Before every consignment is imported, the Company should be in possession of an export licence from the Excise Authorities of the exporting State.
4. The Company should preserve the invoices for imports and produce them for perusal of the inspection officers whenever called upon to do so.
5. The Company shall also furnish to the Commissioner in the form of a statement within 10 days of the month following each quarter.

6. This licence will be valid only for the above mentioned spirituous preparations and is liable to be revoked if the spirituous preparations mentioned in the licence are reported to be misused as alcoholic beverages in this State or if the alcoholic content of the spirituous preparation is unduly increased.

Commissioner of Prohibition and Excise.

To  
Thiruvallur

Copy to:  
The Collector of.....  
The Deputy Inspector-General of Police (Enforcement),  
Chennai-600 010.

The Excise Commissioner.....State.

**FORM S.P.L.IV**

(See Rule 10)

**Application for a licence to export spirituous preparation to other States  
in the Indian Union.**

Here affix Court-fee Label to the Value of Rs.2.

To

The Collector of.....

1. Name and address of the applicant.
2. Registration number of the applicant as a .....
3. Description of the spirituous preparations to be exported.

Sl. No.	Name of preparation	Quantity bottles/litres/milli litres.
(1)	(2)	(3)

4. Place to which the export is to be made/Premises number, village/town, taluk and district to be stated.
5. Name and address of the person to whom and the State to which the export is to be made.
6. Route and manner of export (whether by rail, road or sea).

I declare that the above particulars are correct.

Place:

Date:

Signature of the Applicant.

**Form S.P.L.V  
(See Rule 11)**

No.  
District.

**Licence for the export of the spirituous preparations from Tamil Nadu to other States in the Indian Union.**

Thiru/Thiruvallur.....hereby permitted to export by rail/road/sea the following spirituous preparations from (address of the licensee).....to (address of the consignee)

Sl.No.	Name of the Preparation	Manufacturer's name	Quantity bottles/litres/milli litres.
(1)	(2)	(3)	(4)

2. This licence shall be valid for the period from.....to.....

3. The consignment shall be exported in one lot and shall not be broken in transit. It shall not be brought back into the State of Tamil Nadu after export.

4. The licence holder shall, as soon as possible, ( in any case within two months from the date of expiry of this permit) produce proof of the consignment having reached the destination.....State.....

Seal.

COLLECTOR.

District.

**Form S.P.L.VI**

(See Rule 11(6))

Office of the Commissioner of  
Prohibition and Excise.  
Chennai-600 005.

Dated:

**General Export Licence No.**

Subject-Spirituos preparations export to places in the State of  
.....-Government Export Licence valid upto.....-

Granted to Thiruvallur.....

Reference.-Application from Thiruvallur.....

Thiruvallur.....are hereby  
permitted to export the following spirituos preparations to any destination within the  
State of.....in such quantities as may be required to be sent.

2. This licence is issued subject to the following conditions.-

(1) This licence shall be valid for the period upto.....

(2) The consignment intended for export may be transported to their  
destinations either by rail or road. Any stock so exported shall not be diverted or  
brought back into this State without prior approval of the Commissioner.

(3) Before every consignment is exported, the Consignee shall be in  
possession of an import licence or a "No Objection Certificate" from the Excise  
Authorities in the State of.....

(4) The Company should obtain individual or consolidated acknowledgement  
from the Consignees within a reasonable time not exceeding two months from the  
date of export of consignment and produce the acknowledgement for perusal of the  
inspection officers whenever called upon to do so.

(5) The Company shall furnish to the Commissioner in the form of a statement  
within 10 days quantities and names and addresses of the parties to whom exports  
were made during the quarter.

(6) This licence will be valid only for the above mentioned spirituous preparations and is liable to be revoked if the spirituous preparations mentioned in the licence are reported to be misused as alcoholic beverage in this State or in the State of import or if the alcoholic content of the spirituous preparation is unduly increased.

Commissioner of Prohibition and Excise.

To  
Thiruvallur.....

Copy to:  
The Collector of Chennai.  
The Deputy Inspector-General of Police (Enforcement),  
Chennai-600 010.

**FORM S.P.L.VII**

(See Rule 12(3))

**Application for a licence to transport spirituous preparations.**

To  
The Commissioner of Prohibition and Excise.  
Chennai-600 005.

1.	Name and Address of the applicant	
2.	Registration No. of the applicant (Registration as a dealer in the spirituous preparation).....	
3.	The description of spirituous preparation to be transported.  (a) Name of the spirituous preparation (together with the name of the manufacturer)	
	(b) Quantity.	
	(c) Alcoholic strength of the spirituous preparation.	
4.	Name and address of the person from whom to be imported/exported.	
5.	Route by which to be transported (Please state rail route/road route, if any)	
6.	Purpose for which the spirituous preparation is required to be transported.	

I declare that the above particulars are correct.

Signature of the Applicant.

**FORM S.P.L.VIII**

(See Rule 12(1), (2) and (4))

Transport Licence No.

Date:.....

Licence for the transport of spirituous preparations granted subject to Tamil Nadu Spirituous Preparations (Inter-State Trade and Commerce) Control Rules, 1985.

Subject.-Spirituous preparations-Transport through the State of Tamil Nadu- Licence granted.

Reference: From.....(applicant).

Thiru/Thiruvalargal.....is/are permitted to transport by rail/road the following spirituous preparation from.....

Sl.No.	Name of the Spirituous preparation	Manufacturer's name	Quantity bottles/litres/milli litres.
(1)	(2)	(3)	(4)

2. The licence shall be valid from.....to.....and shall accompany the consignment.

Seal:

Place:

Commissioner of Prohibition and Excise.

Copy to:

1. (Applicant)
2. The Excise Commissioner (Importing State)
3. The Excise Commissioner (Exporting State)
4. The Deputy Inspector-General of Police (Enforcement), Chennai-600 010.
5. The Additional Superintendent of Police (Enforcement) concerned.

**FORM A**  
(See Rule 8)

Name of the Spirituous preparation

1. Date. :
2. Stock on hand :
3. Stock received :
4. Authority under which import was made :
5. Total stock on hand :
6. To whom sold or exported. :
7. Particulars of the drug licence held by the purchaser :
8. Quantity sold or exported :
9. If exported, particulars of export licence granted :
- 10 Purpose for which the preparation was sold :
- 11 Balance of stock :
- 12 Remarks. :