

# THE TAMIL NADU INDIAN MADE FOREIGN SPIRIT

## (STORAGE IN BOND) RULES ,1981

(G.O.Ms.No.35,P&E,dated 23<sup>rd</sup> May 1981)

No.S.R.O.A-159(g)/81.- In exercise of the powers conferred by section 54 of the Tamil Nadu Prohibition Act ,1937 (Tamil Nadu Act X of 1937),the Governor of Tamil Nadu hereby makes the following Rules:--

1.Short title and commencement.—(1) These Rules may be called the Tamil Nadu Indian –made Foreign Spirits (Storage in Bond) Rules,1981.

(2) They shall come into force at once.

2. Definitions.- In these Rules unless the context otherwise requires.-

(1) “Act” means the Tamil Nadu Prohibition Act ,1937 (Tamil Nadu Act X of 1937);

(2) “Assistant Commissioner” means the Assistant Commissioner of Prohibition and Excise appointed for each district;

(3) “Bonded warehouse” means a warehouse where Indian-Made Foreign Spirits are stored –in-bond without payment of Excise Duty or Countervailing Duty under these Rules;

(4) “Excise Supervision” means by the supervision of Indian-Made Foreign Spirits in relation to its receipt, issue, transport and storage-in-bond of an officer or Prohibition and Excise Department appointed in that behalf;

(5) “Excise Supervisor Officer” means an Officer of the Prohibition and Excise Department appointed by the Commissioner under Rule 8 to exercise supervision at the bonded warehouse;

(6) “form” means a form appended to those Rules;

(7) “to store liquor in bond” with all its grammatical variations, means to store, deposit or keep under these Rules Indian-Made Foreign Spirits in bonded warehouse without payment of Excise Duty or Countervailing Duty.

3. Application for licence.- (1) Any person possessing a licence issued under the Tamil Nadu Indian-Made Foreign Spirit (Manufacture) Rules,1981, <sup>1</sup>[or the Tamil Nadu Indian-Made Foreign Spirit (Supply by wholesale) Rules,1983] or any manufacturer of Indian-Made Foreign

Spirits located outside the State of Tamil Nadu and desiring to store Indian-Made Foreign Spirits in-bond shall make an application for a licence in that behalf in Form BW. AI along with the description and correct plan showing the building or rooms to be used as bonded warehouse in triplicate to the Commissioner through the concerned Assistant Commissioner. 2[Every such application shall be affixed with the Court-fee label to the value of Rs.2/- and accompanied by a treasury receipt in proof of payment of application fee of Rs.500/- only]

(2) The applicant shall execute an agreement in Form BW.Ag.

4. Grant of licence.- (1) On receipt of the application under Rule 3. The Assistant Commissioner shall verify the particulars furnished therein and satisfy himself that the building or rooms of the intended bonded warehouse conform to the requirements of Rule 6. He may make such enquiries as he deems necessary and if he sees no objection to permit the applicant to store Indian-Made Foreign Spirits in bond at the place specified in the application, he shall forward the application to the Commissioner together with his recommendation.

(2) On receipt of the application under sub-rule (1), the Commissioner may, if he is satisfied that there is no objection to grant the licence applied for, grant the applicant licence in Form BW.L on payment of a security deposit of rupees twenty thousand only by the applicant.

5. Procedure after grant of licence.—The Commissioner shall retain the originals of the description and plan referred to in Rule 3, forward the duplicate thereof to the Assistant Commissioner and return the triplicate to the licensee.

6. Construction of bonded warehouse.—The building or rooms of the bonded warehouse shall be strongly constructed of masonry or brick work and shall conform to the building Rules of the local authorities. The windows of the building or rooms shall be fitted with malleable iron bars of not less than 18 milli-meters in thickness and not more than 100 milli-metres at each end. On the inside of each window, there shall be security fastened to the bars a stout wire netting the apertures of which shall not exceed 25 milli-metres in diameter. There shall be only one entrance to the building or main room of the bonded warehouse and to each store room respectively which must open into the bonded

warehouse enclosure, and the door of each shall be secured by an Excise ticked lock:

Provided that the State Government may in special cases relax any of the requirements laid down in the Rule on such conditions and to such extent as the State Government may specify.

7. Transaction to be under Excise Supervision.—(1) All transactions pertaining to the receipt, transport, storage in-bond and issue of Indian-Made Foreign Spirits shall be under Excise supervision.

(2) The licensee shall not carry out such transaction on Sundays and on other days notified by the Government except with the prior permission of the Collector of the district.

8. Appointment of staff.—(1) The Commissioner may appoint such staff at the bonded warehouse for excise supervision as he deems necessary.

(2) The entire cost of the staff so appointed, including dearness, allowance, uniform allowance and other compensatory allowances, together with pension and leave salary contributions calculated at such rates as may be specified by the Government from time to time and shall be recovered in advance at the beginning of every month from the licensee. On no account the cost of staff shall be borne by the Government.

9. Manner in which Indian-Made Foreign Spirits shall be stored in bonded warehouse.—The Indian-Made Foreign Spirits shall not, save with the permission of the Commissioner, be stored, deposited or kept in the bonded warehouse except in full corked bottled duly sealed or capsuled.

10. Indian-Made Foreign Spirits not be removed except under a permit.—If the licensee wants to issue or remove any quantity of Indian-Made Foreign Spirits from the bonded warehouse to any person or to any other place, he shall make an application in that behalf in Form BWA1.3 in triplicate to the Assistant Commissioner through the Excise Supervisor Officer. The Excise Supervisor Officer shall satisfying himself that the Excise Duty at the rate notified by the State Government from time to time and the vend fee at the rate prescribed in the Tamil Nadu Liquor (Licence and permit) Rules, 1981 have been paid by the licensee,

recommend to the Assistant Commissioner for grant of transport permit. The Assistant Commissioner may , on the recommendation of the Excise Supervisor Officer, issue the transport permit in Form BWTP.

11. Fee for the grant of licence.—The fee for the grant of a licence in Form BWL, shall be rupees ten thousand for each financial year.

12. Period of licence.—The licence shall be valid for a financial year and it shall be granted for a period beyond the 31<sup>st</sup> March next following the date of its commencement.

13. Renewal of licence.—A licensee desiring to renew the licence shall make an application for renewal atleast one month before the date of expiry of the licence, and shall remit the licence fee specified in Rule 11. The renewal shall be subject to the conditions for the grant of the original licence.

14. Licensee to maintain account.—The licensee shall maintain day-to-day correct and true accounts of Indian-Made Foreign Spirits received in issued from, and held in balance at the bonded warehouse. The accounts shall be maintained in a register in Form BW.AC. He shall also keep an Inspection Note Book in Form G.I.B. with pages numbered consecutively for inspecting officers to enter their remarks in it.

15. Licensee to account for loss of Indian-Made Foreign Spirits stored in bond or issued there from if found to be in excess by the Commissioner and not satisfactorily accounted for by the licensee, the licensee shall be liable to Excise Duty on breakages exceeding one per cent which shall be paid by the licensee.

<sup>1</sup>[15-A. Liability of licensee for loss or damage of Indian-Made Foreign Spirit in transit.—The licensee shall be liable to pay Excise Duty and vend fee at the rates notified by the State Government from time to time on the quantity of Indian-Made Foreign Spirit lost or damaged, while in transit under bond.]

16. Licensee to observe Rules and Orders.—The licensee shall-

(a) observe all the Rules applicable to bonded warehouse and for the issue of Indian-Made Foreign Spirits prescribed by the State Government and also all such further Rules as may be made under the Act from time to time; and

(b) be bound by such department orders as may be issued from time to time.

17. The licensee is prohibited in wholesale or retail vend etc.- The Licensee is prohibited from holding within the area covered by this licence any interest in wholesale or retail vend of Indian-Made Foreign Spirits or in the vend of other liquors and from employing any such person who has such interest. This prohibition does not extend to the supply of Indian-Made Foreign Spirits to licensed wholesale vendors within the State on payment of duty, taxes and fees due to the State Government and on the strength of the transport permit in Form BW.T.P. issued by the Excise Supervisor Officer.

1[Provided that the provision of the rule shall not apply to the licensee under Tamil Nadu Indian-Made Foreign Spirit (Supply by wholesale) Rules, 1983]

18. Inspecting Officers.—(1) All Excise Officers of and above the rank of Tahsildar shall have authority to inspect the bonded warehouse and to check the accounts.

(2) Notwithstanding anything contained in these Rules and the exercise of similar powers by the Assistant Commissioner , the Revenue Divisional Officers are authorised, in their jurisdiction, to inspect the licences issued under these Rules, and enter into and inspect the bonded warehouse, to check the accounts, take stocks, test the strength of any liquor that may be kept in the bonded warehouse, take samples of such liquor for chemical test or analysis, and exercise all such powers as may be deemed necessary to ensure that the licensee conforms to the terms and conditions of the licence granted to him.

19. Movement of stocks from the manufactory to the bonded warehouse.—(1) Any movement of stock of Indian-Made Foreign Spirits from the manufactory to the bonded warehouse shall be accompanied by a permit in Form BW.M.P. issued by the Commissioner or by the joint Commissioner authorised in this behalf or by the Commissioner. The licensee shall make an application to the Commissioner in Form B.W.A1.2 with a Court-fee label for the value of rupees two affixed thereon, for the issue of permit in Form B.W.MP to move stocks of Indian-Made Foreign Spirits from his manufactory to the bonded warehouse.

(2) In all cases where the stocks of Indian-Made Foreign Spirits are brought to the bonded warehouse from a manufactory situated inside or outside the State of Tamil Nadu, it shall be the duty of such manufactory to send an advice of issue in Form B.W.AD to the Commissioner and Assistant Commissioner of the district concerned where the bonded warehouse is situated and the Excise Supervisor Officer of the bonded warehouse.

(3) The permit issuing authority shall grant reasonable time for the movement of the stock Indian-Made Foreign Spirits from the manufactory to the bonded warehouse. The permit issuing authority shall also indicate in the permit the name of the border check post or other police station in which the vehicle carrying the stock of Indian-Made Foreign Spirits covered by the permit shall report. The route by which the consignment will be moved shall be clearly specified by the permit issuing authority in the permit and the person moving the consignment shall conform to the route so specified. It shall be open to the Commissioner, the Joint Commissioner, the Assistant Commissioner of the Excise Supervisor Office to require the transport of the consignments to be done under escort provided by him. The cost of escort shall be borne by the licensee on whose behalf the transport of the consignment is made.

20. Opening of consignment and issue of stocks.—(1) The consignment shall not be broken in bulk in transit and shall be open to verification at any time by the Excise Supervisor Officer or by an Officer of Prohibition and Excise Department not below the rank of the Deputy Tahsildar or an Officer of the Police Department not below the rank of the Sub-Inspector. No consignment shall be opened at the destination except after it is opened and verified by any of the officers referred to above.

(2) No liquor stored in bond shall be issued or removed from the bonded warehouse without an Excise Label in the form and manner approved by the Commissioner being affixed to each bottle.

21. Sale, transfer, etc. of licence.—The licence obtained under these Rules shall not be sold, transferred or sub-let without the previous sanction of the Commissioner.

22. Penalty.—Breach of any of the conditions of the licence or of these Rules either by the licensee or by any person in his employment

shall entail on the licensee, the suspension or cancellation of the licence and forfeiture of the security deposit paid by the licensee whether in full or in part. The imposition of any of the penalties referred to above shall not stand as a bar to the prosecution of the licensee or the person in his employment for specific offences committed.

23. Power to exempt.—The Government or the Commissioner, with the previous approval of the Government, may exempt any person or class of persons from the operation of any of these Rules and such exemption may be subject to such condition as may be specified in the order granting the exemption.

24. Existing licences to be renewed upto 30<sup>th</sup> June 1982 and to cease thereafter.—(1) Notwithstanding anything contained in these Rules, the licences granted under these Rules during the financial year 1981-82 to licensees under the Tamil Nadu Indian-Made Foreign Spirits(Supply by wholesale) Rules,1981, shall be eligible for renewal for the period from the 1<sup>st</sup> April 1982 to 30<sup>th</sup> June 1982, if renewal has been applied for already or if applied for the Commissioner through the concerned Assistant Commissioner within fifteen days from the 21<sup>st</sup> April 1982, if not already applied for. The said licensees shall not be entitled to store liquor in bond after the 30<sup>th</sup> June 1982.

(2) The licence fee payable for the renewal of licence for the period from 1<sup>st</sup> April 1982 to 30<sup>th</sup> June 1982, shall be Rs.2,500/- (Rupees two thousand and five hundred only). Any licence fee in excess of this amount paid by the applications for renewal of the licence shall be refunded.

(3) All stocks of liquor stored in bond of such licensees as on the 30<sup>th</sup> June 1982 shall be surrendered to the Excise Supervisor Officer and shall be released wholly or in parts, as the case may be, by the Excise Supervisor Officer only on payment of the appropriate Excise Duty and vend fee payable for the quantity to do so, the Commissioner or any officer authorised by him in this behalf, shall be at liberty, after the 31<sup>st</sup> July 1982, to dispose of the stock of liquor stored in bond in whatever manner considered suitable by him and pay the cost recovered on such disposal to the licensee. Until the stocks of liquor stored in bond are completely disposed of, the licensee shall be bound to bear the rental of the bonded warehouse, the cost, of the Excise supervision and all other incidental expenditure.

FORM BW.AI.I

[See: Rule 3 (1)]

ORIGINAL/RENEWAL

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To

The Commissioner of Prohibition and Excise ,

Chepauk, [Chennai] 600 005.

Through : The Assistant Commissioner of the .....district.

APPLICATION FOR A LICENCE IN FORM B.W.L.FOR STORING  
INDIAN –MADE FOREIGN SPIRITS IN BONDED WAREHOUSE

- 1 Name (in Block letters) and permanent address of the Applicant (in the case of Firm or Company,the names and addresses of the partners or Directors thereof should be given).
- 2 Place and premises where the Indian-Made Foreign Spirits are to be stored together with description (correct plan of the building or rooms to be used as bonded warehouse to be enclosed in triplicate).  
  
Note,-- Building of rooms should conform to the requirements in Rule 6.
- 3 Maximum quantity of each of kind Indian-Made Foreign Spirits required to be stored in bond at any one time.
- 4 Date from which the applicant desires to store Indian-Made Foreign Spirits in bond.
- 5 Whether the applicant is prepared to deposit Rs.20,000 as security deposit for due observance of the condition of the licence.



6 Whether the applicant holds a licence under the <sup>1</sup>[Tamil Nadu Indian-Made Foreign Spirits (Manufacture Rules, 1981 or TNIMFS (Supply by Wholesales) Rules 1983] and if so furnish the period of its validity.

7 <sup>1</sup>[Amount of Application fee and licence fee paid (Receipted challan to be enclosed).]

I hereby declare that.---

(1) the particulars given above are correct.

(2) I have gone through the Tamil Nadu Indian-Made Foreign Spirits(Storage-in-bond) Rules 1981 relating to the licence applied for by me herein and am conversant with the provisions thereof.

I hereby undertake to abide by the conditions of the licence and the provisions of the Tamil Nadu Prohibition Act ,1937 (Tamil Nadu Act X of 1937) and the Rules made thereunder.

Place:

Date:

Signature of the Applicant

FORM B.W.AG.

[See: Rule 3 (2)]

FORM OF THE AGREEMENT TO BE EXECUTED BY THE  
LICENSEE OF INDIAN MADE FOREIGN SPIRITS  
BONDED WAREHOUSE.

(Delete the letter and words not applicable)

KNOW ALL MEN BY THESE Presents that I/we.....(hereinafter called the obligor(s) am/ are jointly and severally held and firmly bound to the Government of Tamil Nadu (herein after called )” the Government”) in the sum of rupees.....to be paid to the Government for which payment well and truly to be made, I/We jointly and severally and myself/ourselves and my/ our heirs, executors and administrators by these presents.

WHEREAS the obligor(s) having applied to the Commissioner of Prohibition and Excise , Tamil Nadu (herein after called “ the Commissioner”) for an obtained a licence for storage-in-bond of Indian-Made Foreign Spirits at .....the licence being entered in the records of the Commissioner as Licence No.....dated.....

AND WHEREAS the Commissioner has required the obligor(s) to deposit the security amount in cash of rupees .....entered in the Commissioner’s favour, namely.....

Now the condition of this Bond is that if the obligor(s) shall observe all the provisions of the Tamil Nadu Prohibition Act 1937 (Tamil Nadu Act X of 1937), the Rules Notifications and Orders made or issued thereunder and in particular the Indian-Made Foreign Spirits (Storage-in-Bond) Rules, 1981, and shall store, deposit or keep all Indian-Made Foreign Spirits in the bonded warehouse and shall not remove or issue from the bonded warehouse before the proper Duty or fee if any, has been paid, any Indian-Made Foreign Spirits except as provided for in the said Rules.

And if the obligor(s) pays/pay into the Government Treasury all dues, whether Excise Duty or fees payable by the obligor(s) under the provisions of the Act and Rules and orders made thereunder and complies with all the provisions of the Act, the Rules, the Orders and Notifications issued thereunder, this obligation shall be void but otherwise and on breach in the performance of all or any of the terms and conditions therein contained the same shall be in full force.

And it is hereby agreed and declared that the Government may, at its option appropriate the said amount of security deposit in satisfaction of any amount due to the Government under this bond and this Government may also

recover any such amount as if it were an arrear to land revenue under the Provisions of the Tamil Nadu Revenue Recovery Act,1864 (Tamil Nadu Act II of 1864) for the time being in force or in any other manner as the Government may deem fit.

I/We declare that this bond is given under the provisions of the Tamil Nadu Indian-Made Foreign Spirits (Storage-in-Bond) Rules,1981 for the performance of an act in which the public are intersted.

In witness whereof Thiru.....obligor(s) and Thiru.....acting for and on behalf of any by the order and direction of the Governor of Tamil Nadu have here unto set their hands this .....day of .....19

Place:

Date:

Signature of the obligor(s)

Address (1)	Occupation
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Address (2)	Occupation
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Witness (1)

(2)

Accepted by me this .....day of.....

(Commissioner)

FORM B.W.L.

[See: Rule 4 (2)]

Licence No.

LICENSEE FOR STORAGE IN BOND OF  
INDIAN-MADE FOREIGN SPIRITS

Licence is hereby granted under and subject to the provisions of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) and the Rules and Orders made there under to .....or.....(herein after referred to as “the Licensee” authorising him to store in bond Indian-Made Foreign Spirits at.....in the district of.....(hereinafter called the bonded warehouse) during the period commencing of .....and ending with (both days inclusive).....subject to the following conditions namely.—

CONDITIONS

1. The licensee shall pay into the Government Treasury a sum of Rs..... (Rupees.....) as licence fee and a sum of Rs.....(Rupees.....) as security deposit.

2. The licence extends to the storage in bond of Indian-Made Foreign Spirits not exceeding.....litres.....in the aggregate at any one time.

3. The licensee shall pay to the Government in advance at the beginning of each month from the date of licence, the entire cost of the Excise Staff appointed for the purpose of excise supervision which includes dearness allowance, uniform allowance and other compensatory allowance and also pension and leave salary contribution calculated at such rates as may be prescribed by Government from time to time.

4.(1) If the licensee desires to discontinue to bonded warehouse he shall give one month's previous notice in that behalf to the Commissioner.

(2) If the licensee fails to give such notice, he shall be liable to pay the cost of the Excise Staff appointed at the bonded warehouse for Excise Supervision until it is withdrawn.

5. The expenses in respect of Excise escort prescribed for the receipt or removed of Indian-Made Foreign Spirits shall be paid by the licensee to the Government.

6. The licensee shall carry on the business at his bonded warehouse either personally or by an agent or servant duly authorised by him in this behalf in writing signed by himself and countersigned by an Excise officer not below the rank of a Deputy Tahsildar.

7. (1) The licensee shall keep in the bonded warehouse a true and correct account of the daily transaction of Indian-Made Foreign Spirits received, issued and held in balance at the bonded warehouse. The passes and counterfoils of the passes covering the receipt and issues of the said liquor shall be kept along with the account. The accounts and passes shall all times be open to inspection by officers of Prohibition and Excise Department not below the rank of a Deputy Tahsildar.

(2) The licensee shall furnish to the Excise Supervisor Officer on or before the 7<sup>th</sup> day of each month a statement showing the quantity of Indian-Made Foreign Spirits received at, and issued from the bonded warehouse during the preceding month and also the quantity of the said liquor held in balance at the end of the preceding month and shall furnish such other information as the Commissioner. Collector or the Excise Supervisor Officer may, from time to time require.

8. The licensee shall keep an Inspection note book at the bonded warehouse for the use of the inspecting officers. The page of said book shall serially numbered and sealed with the seal of the Assistant Commissioner.

9. The licensee shall not, without the permission of the Commissioner sell transfer or sub-let the licence of storing in bond Indian-Made Foreign Spirits granted to him nor shall in connection with the exercise of the said right enter into any agreement which in the opinion of the Commissioner is of a nature of a sub-lease. No person shall be recognised as the partner of the licene for the purpose of this licence unless the partnership has been declared to the Commissioner before the licence is granted and the names of the partners have been entered jointly in the licence or if the partnership is entered into after granting of the licence, unless the Commissioner agrees, on application made to him, to alter the licence and to add the name of the partner in the licence.

10.The licensee shall abide by the conditions of this licence and the provisions of the Tamil Nadu Prohibition Act ,1937 (Tamil Nadu Act X of 1937) and the Rules and Orders made thereunder.

11. The licensee shall obey all order issued from time to time by the Commissioner, the Collector of the District and the Assistant Commissioner.

12. The licensee, hiss heirs, legal representative or assignee shall have no claim whatsoever to the continuance or renewal of this licence after the expiry of the period for which it is granted. It shall be entirely within the discretion of the Commissioner to permit or not, the assignee of the licence in case of sale or transfer, or the heir or legal representative of the licensee in case of his death to have the benefit of the licence for the unexpired portion of the terms for which it is granted.

13. This licence may be suspended or cancelled in accordance with the provisions of the Tamil Nadu Prohibition Act ,1937 (Tamil Nadu Act X of 1937).

14. Breach of any of the conditions of this licence of the Tamil Nadu Indian-Made Foreign Spirits (Storage –in-bond) Rules, 1981 either by the licensee or by any person in his employment, shall entail on the licensee or the person in his employment of both the penalties referred to in Rule 22 of these Rules.

15. In the case of this licence is cancelled during the currency of the period of licence or is not renewed on its expiry, the licensee shall forthwith surrender the whole stock of Indian-Made Foreign Spirits held in balance at the bonded warehouse to the Excise Supervisor Officer for disposal.

Granted this .....day of .....20

Commissioner of Prohibition and Excise

FORM BW.AI.2

[See: Rule 19 (1)]

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APPLICATION FROM FOR THE GRANT OF PERMIT  
FOR MOVEMENT OF INDIAN –MADE FOREIGN SPIRITS  
FROM THE MANUFACTORY TO THE BONDED WAREHOUSE

To

The Commissioner of Prohibition and Excise ,  
Chepauk, [Chennai] 600 005.

1	Name and address of the licensee	
2	Licence number and date	
3	Quantity and description of the Indian-Made Foreign Spirits proposed to be moved from the manufactory to the bonded warehouse.	
4	Manufactory from which and the bonded warehouse to which to be moved	
5	The route of transport	
6	The period for which the permit to be current	

Place:

Date:

Signature of the Applicant



FORM B.W.M.P

[See: Rule 19(1)]

PERMIT FOR MOVEMENT OF INDIAN-MADE FOREIGN SPIRITS  
FROM THE MANUFACTORY TO THE BONDED WAREHOUSE

Thiru/Tvl.....is/are hereby permitted to move by rail/  
road Indian-Made Foreign Spirits Specified below from his/ their manufactory  
at.....

Sl.No	Kind of commodity	Quantity allowed to be moved	Route by which to be transported and border check post/police station in which the vehicle carrying the consignment should report.
(1)	(2)	(3)	(4)

CONDITIONS

1.This permit shall be valid for .....days from the date of issue and shall be carried along with the consignment. In shall be used only once during the currency. The consignment shall not be broken in bulk while in transit and shall be moved in one lot and brought to the destination before the expiry of the period of validity.

2. The consignment shall be opened only at the time of verification by the Excise Supervisor Officer in-charge of the bonded warehouse and shall be taken into account only after verification.

3. The licensee shall furnish proof of true strength of the liquor got from the manufactory or provide samples to the Commissioner for test in the laboratory for ascertaining the strength for purpose of final assessment of duty.

4. The licensee shall give prompt intimation to the Excise Supervisor Officer on the arrival of the consignment so that verification may be done within ten days of arrival of the consignment.

5. The contingent shall be made available to verification at the border check posts and the police stations specified in the permit an such verification shall be got recorded in the Goods Vehicle Record and this permit.

6. This permit shall be surrendered to the permit issuing authority if it is not made use of within the currency of the permit.

7. The permit holder shall inform the Commissioner and the Inspector General of police (Enforcement) as soon as movement of the consignment is started so as to enable verification enroute.

8. The permit holder shall ensure that the manufactory from which the stocks are moved seeks the advice in Form D.W.Ad.to the Commissioner and the Assistant Commissioner of the district where the bonded warehouse is situated and to the Excise Supervisor Officer in-charge of the bonded warehouse.

9. All the requirements of the Tamil Nadu Indian-Made Foreign Spirits (Storage –in-bond) Rules 1981, should be adhered to by the permit holder and breach of any of the condition of permit or the licence or these rules, or the Tamil Nadu Prohibition Act ,1937 shall be subject to the penalties under the said Act and the Rules framed thereunder.

Seal:

Date:

Signature

Designation

(Permit Issuing Authority )

FORM B.W.Ad.

[See: Rule 19 (2)]

FORM OF ADVISE TO BE SENT BY THE MANUFACTORY TO  
THE COMMISSIONER ASSISTANT COMMISSIONER AND  
THE EXCISE SUPERVISORY OFFICER

1	Name and address of the manufactory	
2	Name and address of the bonded warehouse to whom the consignment is sent	
3	Description (in full) of the Indian-Made Foreign Spirits sent from the manufactory.	
4	Quantity sent in each kind (i) Bulk Litres. (ii) Strength (iii) Equipment in proof litres	
5	Particulars of consignment from which the Indian-Made Foreign Spirits were bottled along with fee number and date of the distillery permit if any	
6	Number and date of the movement permit issued by the permit issuing authority.	
7	Number and date of the export permit issued by the Excise authority ,at the place of export (in the case of manufactories situated outside Tamil Nadu)	
8	Date of despatch of the consignment	

Place:

Date:

Signature of the Manufactory from which  
the stock is moved.

Countersigned  
Officer -in-charge of  
Supplying Manufactory.

FORM B.W.A1.3.

[See: Rule 10]

(To be made in triplicate)

Application No.

Date:.....

Thiru/Tvl.

Bonded Warehouse.

LICENCE NO.

To

The Assistant Commissioner,  
Prohibition and Excise.

Sir,

Please permit me/us to issue/ remove the stocks of Indian-made-Foreign Spirits from my/our bonded warehouse for which Excise Duty and vend fee have been paid as detailed below.---

1	Kind of Indian-made-Foreign Spirits for issue	
2	Number of bottles to be issued/removed	
3	Contents in each bottle	
4	Bulk Litre	
5	Proof Strength	
6	Rate of Excise Duty	
7	Amount of Excise Duty	
8	Amount of Vend Fee	
9	Challan number ,date and name of the Treasury into which the Excise Duty and Vend fee were remitted.	
10	Consignor's address.	
11	Remarks.	

Signature of the licensee.

Checked and found that proper Excise Duty/Vend Fee have been paid  
issue of permit recommended.

Excise Supervisor Officer  
Bonded Warehouse.

FORM BW.TP.

(See:Rules 10 and 17]

PERMIT FOR TRANSPORT OF INDIAN-MADE  
FOREIGN SPIRITS

Tvl.....are hereby permitted to transport by rail/road  
Indian-made-Foreign Spirits specified below from..... to.....  
through.....

Kind of commodity with name and brand	Quantity allowed to be transported	Period of currency of the permit	Rate by which the consignment to be moved
(1)	(2)	(3)	(4)

CONDITIONS

1.This permit shall be used only once during its currency and shall be carried along with the consignment. The consignment shall reach the destination and on arrival be intimated for release within the time stipulated above.

2. The consignment shall not be broken in bulk while in transit and it shall be transported in one lot.

3. The consignment shall be opened only at the time of verification by the Officers mentioned in Rule 20 to verify the consignment and shall be taken into account only after such verification.

4. The transport shall give prompt intimation to the officer mentioned in Rule 20 on arrival of the consignment so that verification may be done expeditiously and the verification report sent to the permit issuing authority within ten days of arrival of the consignment.

5. Tvl.....are informed that this permit should be surrendered to the permit issuing authority if it is not made use of within the currency of the permit.

6. The consignment should be transferred only by the route specified in this permit.

Signature:

Seal:

Designation:

Authority issuing the permit.

FORM G.I.B.  
[See: Rule 14]  
INSPECTION NOTE BOOK  
INSTRUCTION TO INSPECTING OFFICERS.

1. This book shall be used until completely exhausted. It shall be recovered from the licensee on the expiry of the licence and may be re-issued, if the same licence is renewed and if pages are available for further use. Used books recovered from the licensee shall be sent to the office of the Assistant Commissioner (Prohibition and Excise) concerned where they shall be retained for a period of five years. In the event of suspension of the licence, the book shall be recovered and reissued only after the licence is restored and suitable remarks made in the book. If the licence is cancelled for any reason, the book shall be recovered and sent to the office of the Assistant Commissioner (Prohibition and Excise) in the same way as used books.

2. This book is divided into four sections as follows.—

Section I- Description of the licence (Licence in Form BWL)

Section II- Statistics

Issues

Revenue

Section III- Details of punishments

Section IV- Remarks by Inspecting Officers.

3. In section I, under the words, “Maximum limits” the name of the commodity or article licensed for storage-in-bond shall be entered.

4. In section II, relating to issues a separate column shall be used for each commodity dealt with under the licence and the name of the article shall be written in the space provided in the heading above the words “in a month” and “up to month” Separate column shall be maintained under revenue for Excise Duty and Vend Fee for Indian-made-Foreign Spirits.

5. The unit of the measurement should be noted in the blank space below the words “in a month” and “up to month” in the heading for examples “litres” or “milli litres” and the columns shall be sub-divided suitably to enable noting of figures and each denominations.

6. In the case of licences which vend fee is levied, the figures should be noted separately in respect of each commodity.

7. In the heading revenue particulars, the nature of revenue such as licence fee, Excise Duty, Vend Fee, etc., should be noted in the space provided,

if the same item of revenue is derived in the case of different articles dealt with under the licence, separate columns should be used for each article, example vend fee on Brandy, vend fee on medicated Wines, etc.,

### INSTRUCTION OF THE LICENSEE

1. This book is the property of the Government and must be returned to the Excise Supervisor Officer –in-charge of bonded warehouse on expiry of the period of the licence.

2. This book should always be kept at the bonded warehouse in the safe custody of the licensee or his authorised agent and should be made available to any officer empowered to inspect the licence. It should be handed over to such officer on demand and a receipt being given therefor.

3. The licensee shall promptly hand over the book to the Excise Supervisor Officer-in-charge of the bonded warehouse in the event of suspension or cancellation of the licence for any reason and at the time of expiry of the licence.

4. The remarks made in this book by Inspecting Officers are binding on the licensee. The licensee is prohibited from making any entry. Correction or alteration in the book except noting the remarks, made by the Inspecting Officer.

5. The licensee shall promptly carry out the directions or instructions given in this book by the Inspecting Officer and shall produce such records, furnish such information or explanations as may be demanded by the Inspecting Officer without a separate communication being made for the same.

### SECTION I

#### DESCRIPTION OF THE LICENCE

1.	Number and kind of licence	
2.	Currency of the licence	
3.	Address of the bonded warehouse with boundaries	
4.	Name and address of the licensee	
5.	Name of authority granting the licence and number and date of the order	
6.	Maximum limits---	
	Possession at a time	
	Issues in a month	
	Issues in a quarter	
	Issues in a year	

## SECTION II

### STATISTICS

### SALES

Year 20 20	Name of commodity		Name of commodity		Name of commodity		Name of commodity		Initial of Inspecting officer.
	In a month	Up to month	In a month	Up to month	In a month	Up to month	In a month	Up to month	
(1)	(2)		(3)		(4)		(5)		(6)
April									
May									
June									
July									
August									
September									
October									
November									
December									
January									
February									
March									



## REVENUE 20 20

[illegible]

SECTION III  
DETAILS OF PUNISHMENTS,IF ANY INFLICTED ON  
THE LICENSEE INCLUDING WARINGS AND  
ADMONITIONS ISSUED.

- (a) Date of offence:
- (b) Nature of offence:
- (c) Date of judgment or order:
- (d) By whom inflicted :
- (e) Number of case or order:
- (f) Punishment :

SECTION IV  
REMARKS BY INSPECTING OFFICERS

[See Rule 14]

Note .---(i) All corrections shall be in red ink (ii) No erasings are allowed.

Date (1)	Pass number and date (2)	Received								
		Spirits			Wines			Fermented Liquors		
		750 ml	375ml	180 ml	750 ml	375 ml	180 ml	750 ml	375 ml	180 ml
		(4)								
1	Balance of the month									
2										
3										
4	Up to 31 <sup>st</sup> –									
	Total									
	received									
	Opening									
	Balance									
	Grant Total									
	Less Sold									
	Closing									
	Balance									

	Signature of the licensee or his authorised servants	Details of treasury receipt for payment of duty	Remarks
	(7)	(8)	(9)
Balance of the month 1. 2. 3. 4. Up to 31 <sup>st</sup> Total received Opening Balance Grand Total Less sold Closing Balance			

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