

**CHAPTER—VIII—Denatured Spirit and
Denatured Spirituous Preparations**

(54) THE BOMBAY DENATURED SPIRIT RULES, 1959

G. N., R.D., No. DNS. 1057/31550, dated 14th March 1959

(B. G., Pt. IV-B, p. 376)

1. Amended by G. N., R. D., No. DNS. 1059/166339-I, dated 2nd February 1960 (B. G., Pt. IV-B, p. 148).
2. Amended by G. N., H. D., No. DNS. 1060/44681-III, dated 8th February 1961 (M. G., Pt. IV-B, p. 235).
3. Amended by G. N., H.D., No. DNS. 1060/24068-III, dated 10th February 1961 (M. G., Pt. IV-B, p. 236).
4. Amended by G. N., H.D., No. DNS. 1060/6739-III, dated 4th March 1961 (M. G., Pt. IV-B, p. 276).
5. Amended by G. N., H.D., No. DNS. 1060/13939-III, dated 11th March 1961 (M. G., Pt. IV-B, p. 350).
6. Amended by G. N., H.D., No. DNS. 1060/11245-III, dated 8th March 1963 (M. G., Pt. IV-B, p. 350).
7. Amended by G. N., H.D., No. BPA. 1059/55336-III, dated 25th July 1963 (M. G., Pt. IV-B, p. 1239).
8. Amended by G. N., H.D., No. RTS. 1361/102-C-III(a), dated 23rd August 1966 (M. G., Pt. IV-B, p. 1609).
9. Amended by G. N., H.D., No. DNS. 1064/102282-III, dated 22nd October 1966 (M. G., Pt. IV-B, p. 1901).
10. Amended by G. N., H.D., No. DNS. 1966/41417-III, dated 3rd August 1967 (M. G., Pt. IV-B, p. 2028).
11. Amended by G. N., H.D., No. DNS. 1168/III, dated 4th November 1968 (M. G., Pt. IV-B, p. 1804).
12. Amended by G. N., H.D., No. DNS. 1065/40114-III, dated 1st April 1971 (M. G., Pt. IV-B, p. 496).
13. Amended by G. N., H.D., No. SLC. 1069/-III, dated 24th July 1971 (M. G., Pt. IV-B, p. 1112).
14. Amended by Corrig., H.D., No. SLC. 1069-III, dated 24th July 1971 (M. G., Pt. IV-B, p. 1376).
15. Amended by G. N., H.D., No. FLR. 1371/A-82-III, dated 15th March 1972 (M. G., Pt. IV-B, p. 446).
16. Amended by G. N., H.D., No. DNS. 1072-III, dated 14th August 1972 (M. G., Pt. IV-B, p. 1487).
17. Amended by G. N., H. D., No. SLC. 1072-III, dated 19th August 1972 (M. G., Pt. IV-B, p. 1488).
18. Amended by G. N., H. D., No. DNS. 0872/52-III, dated 6th September 1973 (M. G., Pt. IV-B, p. 1644).
19. Amended by G. N., H. D., No. DNS. 1056/40114-III-A (II), dated 30th March 1974 (M. G., Pt. IV-B, p. 605).
20. Amended by G. N., H. D., No. DNS. 0875/29-XXVIII-PR, dated 30th January 1976 (M. G., Pt. IV-B, p. 269).

21. Amended by G. N., H. D., No. DNS. 2077-(2) 28-PR, dated 30th March 1978 (M. G., Pt. IV-B, p. 551).
22. Amended by G. N., H. D., No. BPA. 2079/267-VII-PRO-2, dated 24th March 1979 (M. G., Pt. IV-B, p. 737).
23. Amended by G. N., H. D., No. BPA. 2081/4/267-PRO-2, dated 10th March 1981 (M. G., Pt. IV-B, p. 242).
24. Amended by G. N., H. D., No. BPA. 2081/7-(1)-PRO-2, dated 4th November 1981 (M. G., Pt. IV-B, p. 1932).
25. Amended by G. N., H. D., No. BPA. 1081/21-VI-PRO-2, dated 6th November 1981 (M. G., Pt. IV-B, p. 1940).
26. Amended by G. N., H. D., No. BPA. 2081/7(1)-PRO-2, dated 22nd May 1982 (M. G., Pt. IV-B, p. 549).
27. Amended by G. N., H. D., No. BPA. 2082/(1)-PRO-12, dated 12th November 1982 (M. G., Pt. IV-B, p. 1097).
28. Amended by G. N., H. D., No. BPA. 1086/77-(II)-PRO-2, dated 14th January 1987 (M. G., Pt. IV-B, p. 176).
29. Amended by G. N., H. D., No. BPA. 1088/V-PRO-2, dated 16th March 1988 (M. G., Pt. IV-B, p. 272-75).
30. Amended by G. N., H. D., No. BPA. 1088/XXVII-PRO-2, dated 23rd March 1988 (M. G., Pt. IV-B, p. 324).
31. Amended by G. N., H. D., No. DNS. /57/11-PRO-1, dated 28th November 1988 (M. G., Pt. IV-B, p. 1138-39).
32. Amended by G. N., H. D., No. BPA. 1090/II-PRO-2, dated 12th January 1990 (M. G., Pt. IV-B, p. 274).
33. Amended by G. N., H. D., No. BPA. 1090/3014/VI-PRO-3, dated 21st June 1992 (M. G., Pt. IV-B).
34. Amended by G. N., H. D., No. MIS. 1094/1/EXC-2, dated 9th February 1994 (M. G., Pt. IV-B, p. 295).
35. Amended by G. N., H. D., No. MIS. 1094/1/IV/EXC-PRO-2, dated 22nd March 1994 (M. G., Pt. IV-B, p.).
36. Amended by G. N., H. D., BPA.1091/3014/VIK/PRO-3, dated 21st June 1992 (M. G., Pt. IV-B, p.).
37. Amended by G. N., H. D., DNS.1298/CR-10/EXC-1, dated 14th October 1998 (M. G., Pt. IV-B, p. 768).
38. Amended by G. N., H. D., BPA.1093/412/EXC-3, dated 21st November 1998 (M. G., Pt. IV-B, p.).
39. Amended by G. N., H. D., MLS. 1096/1/EXC-II, dated 12th July 1999 (M. G., Pt. IV-B, p.).
40. Amended by G. N., H. D., DNS. 1105/CR-2/EXC-2, dated 7th November 2006 (M. G., Pt. IV-B, p. 1827).
41. Amended by G. N., H. D., DNS. 0307/CR-2/EXC-2, dated 27th July 2007 (M. G., Pt. IV-B, p. 1314-1315).
42. Amended by G. N., H. D., DNS. 0208/1/CR-33/EXC-2, dated 10th April 2008 (M. G., Pt. IV-B, p. 350-351).
43. Amended by G. N., H. D., DNS. 2196/CR-8/EXC-2, dated 18th August 2008 (M. G., Pt. IV-B, p. 908-910).
44. Amended by G. N., H. D., BPA 0308/CR-64/EXC-2, dated 15th January 2009 (M. G., Pt. IV-B, p. 116).

In exercise of the powers conferred by section 143 of the Bombay Prohibition Act, 1949 (Bom, XXV of 1949), and in supersection of all the notifications in so far as they relate to the import, export, transport, sale, use or possession of denatured spirit, the Government of Bombay hereby makes the following Rules, namely :

1. (1) These rules may be called the Bombay Denatured Spirit Rules, 1959
¹[(2) They extend to the whole of the State of Maharashtra.]
2. In these Rules, unless there is anything repugnant to the subject or context—
 - (1) “Act” means the Bombay Prohibition Act, 1949 ;
²[(1a) “bottle” for the purpose of these Rules means a bottle having a capacity of 650 mililitres of any liquid ;]
 - (2) “denatured spirit” means rectified spirit denatured in accordance with the
³[process described in the Form D.S.I.];
 - (3) “Form” means a form appended to these Rules ;
 - (4) “household” means a group of persons residing and messing jointly as the member of one domestic unit ;
 - (5) “licence” means a licence granted under these Rules ;
 - (6) “licensed premises” means premises in respect of which a licence or a permit has been granted under these Rules ;
 - (7) “licensee” means a person who has been granted a licence under these Rules ;
 - ^{4,8}(8) “Ordinary Denatured Spirit” Means Spirit, 100 litres of which consist of 99.75 litres of Rectified Spirit, 0.25 litres of Pyridine Bases, 1/2 gm (5 particle per million) of Crystal Violet & 5 gms of (50 particles per million) of Denatonium Saccharide or Denatonium Benzoate mixed according to the process described by the Commissioner, under condition 6 of the licence in Form DS-I.
 - (9) “pass” means a pass granted under these rules ;
 - (10) “permit” means a permit granted under these rules ;
 - (11) “permit-holder” means a person who has been granted a permit under these rules ;
 - (12) ⁵* * * *
 - (13) “retail licensees” means a person holding a licence under rule 35;
⁶[(13a) “specially denatured spirit” means spirit denatured according to the process described in condition 6 in Form D.S.I. by adding any denaturant(s) in any proportion(s) [other than the proportion(s) used in the ordinary denatured spirit [as approved by the Commissioner from time to time;]
 - ⁷[(14) “spirit” means rectified spirit of not less than 66 O.P. strength, and includes absolute alcohol ;]
 - (15) “Superintendent” means a Superintendent of ¹⁰[State] Excise and ⁹[Inspector] means ⁹[Inspector] of ¹⁰[State] Excise ;
 - (16) “wholesale licensee” means a person holding a licence under rule 33;

1. Subs. by G.N. of 25-7-1963.

3. Subs. *ibid*.

5. Deleted by G.N. of 25-7-1963.

7. Subs. *ibid*.

9. Deleted. by 18-8-2008.

2. Ins. by G.N. of 4-11-1968.

4. Subs. by G.N. of 6-9-1973.

6. Ins. by G.N. of 4-11-1968.

8. Subs. by G.N. of 21-11-1998.

10. Sub. by 18-8-2008

(17) “warehouse” means any part or parts of a Government or licensed distillery or bonded warehouse which the Commissioner may appoint as a place for the receipt, storage or denaturation of spirit and for storage and issue of denatured spirit therefrom;

(18) “wholesale sale” means sale to retail or wholesale licensees and includes sale to persons holding licences in Form D.S. IV, ¹[D.S.V. appended to these rules or D.S.P. I appended to the Maharashtra Denatured Spirituous Preparations Rules, 1963] in quantities not less than ¹[five litres] at a time ;

(19) The expressions “ordinary denatured spirit”, “methylated industrial denatured spirit” and “special industrial denatured spirit” means ordinary denatured spirit, methylated industrial denatured spirit and special industrial denatured spirit manufactured in accordance with the process prescribed by regulations made in that behalf by the Commissioner under the Act.

3. No person shall denature spirit except under a licence under these rules and in accordance with the process ¹[prescribed by the State Government in that behalf.]

LICENCE FOR DENATURING SPIRIT

4. Any person desiring to denature spirit ²[manufactured or stored] by him under bond and sell such spirit shall apply to the Commissioner for a licence for the denaturation of spirit and sale thereof. The application ³[shall be accompanied by a challan evidencing payment of a fee of one hundred rupees for such application and] shall contain the following particulars, namely ;

- (1) Name and address of the applicant.
- (2) Place where spirit will be stored.
- (3) Place where spirit is to be denatured.
- (4) Number and date of licence for manufacturing spirit.

5. On receipt of the application under rule 4, the Commissioner may make such inquiries as he may deem necessary and if he is satisfied that there is no objection to grant the licence applied for, he may grant to the applicant a licence in Form D.S.I on payment of a ¹[fee (inclusive of consideration) of ⁵[Rs. 2000 for one year]

⁶[“5A. *Existing licence-holders*—On the commencement of the Bombay Denatured Spirit (Amendment) Rules, 1988, a licence granted under rule 5 for a period of five years prior to such commencement, the period of which does not expire on the 31st March 1988, shall be deemed to have come to an end on the 31st March 1988 and it shall further be deemed to be a fresh annual licence granted with effect from 1st April 1988, in terms of the said amendment rules :

Provided that a holder of such licence shall—

(i) Within a period of two months from such commencement be required to pay the difference, if any, in licence fee, in proportion to the licence fees already paid by him under rule 5 as it stood prior to such commencement and the licence fees payable in terms of the said amendment rules ;

1. Subs. by G.N. of 4-11-1968.
3. Ins. by G.N. of 16-3-1988.
6. Ins. *ibid*.

2. Subs. by G.N. of 23-8-1966.
5. Subs. by G.N. of 16-3-1988.

(ii) be given credit for the licence fee paid by him under the said rule 5 as it stood prior to such commencement and be entitled to refund, if any, due in proportion to the unexpired period of the licence and the licence fees payable under the amended provisions, which shall be paid to him within a period of two months.

Explanation—For determining the “difference, if any, in licence fee payable in terms of the said amendment rules”, “credit” to be given and “refund if any due” mentioned in clauses (i) and (ii) above respectively, the following method shall be adopted ;

The licence fee paid under rule 5 as it stood before the commencement of the Bombay Denatured Spirit (Amendment) Rules, 1988, being the fee for a total period of five years, a sum calculated by multiplying the number of complete years of unexpired portion of the period of licence as on the 31st March 1988 by an amount equal to one fifth of the total amount of licence fee already so paid shall be treated as at the credit of such licensee. If this amount is less than the annual fee as prescribed in the said amendment rules, the licensee shall have to pay the difference between the amount at his credit and the amount payable under the amendment rules. If the amount at the credit of licensee is more than the annual fee prescribed under the said amendments rules, the licensee shall be entitled to a refund of the differential amount :

Provided further that, where a licence-holder fails to pay the difference, if any, in the licence fee payable in terms of the said amendment rules within a period of two months from the commencement of the said amendment rules, his licence shall be treated as cancelled.]

⁵[6. A licence granted under rule 5 may be renewed on payment of an application fee of Rs. 25 and renewal fee, same as prescribed in rule 5 for a period not exceeding one year at a time, but not beyond 31st day of March next following the date of commencement of the licence.]

⁶[6A. *Existing renewals*—On the commencement of the Bombay Denatured Spirit (Amendment) Rules, 1988, a renewal of a licence, granted under rule 6 for a period of five years prior to such commencement, the period of which does not expire on the 31st March 1988 shall be deemed to have come to an end on the 31st March 1988 and it shall further be deemed to be a fresh annual renewal granted with effect from the 1st April 1988 in terms of the said amendment rules :

Provided that a holder of such renewed licence shall—

(i) within a period of two months from such commencement be required to pay the difference, if any, in the renewal fee, in proportion to the renewal fee already paid by him under the rule 6 as it stood prior to such commencement and the renewal fees payable in terms of the said amendment rules ;

(ii) be given credit for the renewal fee paid by him under the said rule 6 as it stood prior to such commencement and be entitled to refund, if any, due in proportion to the unexpired period of licence and the renewal fees payable under the amended provisions, which shall be paid to him within a period of two months.

Explanation—For the purpose of determining the amount of difference, credit or refund referred in clauses (i) and (ii) above, the method prescribed in the Explanation below first proviso to rule 5A shall be followed.

7. No licence under rule 5 shall be granted to any applicant, unless he has executed a bond in Form ‘A’ for the amount of Rs. 1,000 for the due observance of the conditions of the licence and of the rules, regulations and orders made under the Act.

5. Subs. by G.N. of 16-3-1988.

6. Ins. *ibid*.

8. The licensee shall not obtain the spirit required by him for denaturation from any place except from the warehouse.

9. The licensee shall not remove any spirit from the warehouse of denaturation except with the written permission of the Officer-in-charge of the warehouse.

⁴[9A. No denaturant shall be added to or mixed with spirit unless such denaturant is approved by the Officer-in charge, Industrial Research Laboratory, Poona or Industrial Research Laboratory, Matunga, Bombay.] ⁷[or of any other laboratory notified in this behalf by Government from time to time in the official Gazette or the Director, Haffkine Institute for Training, Research Testing Bombay]

10. The licensee shall not absent himself at any time from the licensed premises unless he appoints a person, approved in writing in this behalf by the Commissioner, to act on his behalf during his absence and furnishes such person with a power-of-attorney authorising him to act on his behalf in all matters relating to the licence granted under rule 5.

11. The licensee shall give a copy of the power-of-attorney to the Officer-in-charge of the warehouse.

12. The licensee shall be liable to pay duty in respect of any loss of spirit due to leakage or otherwise if such loss is in the opinion of the Commissioner excessive and has not been satisfactorily explained to him by the licensee.

13. (1) The Commissioner, the Officer-in-charge of the warehouse or any officer deputed by the Commissioner in that behalf may at any time take samples of the spirit, denatured spirit or denaturants used by the licensee for analysis free of cost and send them to the ³[Officer-in-charge of the Industrial Research Laboratory, Poona or of the Industrial Research Laboratory, Matunga, Bombay], ⁸[or of any other laboratory notified under rule 9A by Government, from time to time, or Director, Haffkine Institute for Training, Research and Testing, Bombay] for analysis.

(2) If ³[the Officer-in-charge] ⁸[for the Commissioner as the case may be,] certifies that the spirit is insufficiently denatured, the licensee shall denature the spirit again by adding such more denaturants as are necessary and send it to ³[the Officer-in-charge] ⁸[or the Commissioner] for examination through the Officer-in-charge of the warehouse and obtain a certificate from ³[the Officer-in-charge] ⁸[or the Commissioner] that the spirit has been satisfactorily denatured.

(3) Where ³[the officer-in-charge] ⁸[or the Commissioner as the case may be] reports that the spirit cannot be certified as being satisfactorily denatured, the denatured spirit shall be dealt with according to the orders of the Commissioner.

14. (1) The licensee shall not manufacture spirit of any kind other than ordinary denatured spirit :

Provided that the licensee may, with the permission of the Commissioner, manufacture ¹[specially denatured spirit].

(2) If the licensee is permitted to manufacture special industrial denatured spirit under the proviso to sub-rule (1), the Commissioner shall make an endorsement to that effect on the licence.

15. Except with the permission of the ²[Collector] the licensee shall not manufacture at any one time less than ¹[2,000 bulk litres] of ordinary denatured spirit.

1. Subs. by G.N. of 4-11-1968.

3. Subs. *ibid.*

7. Add by G. N. of 28-11-1988.

2. Subs. by G.N. of 8-2-1961.

4. Ins. *ibid.*

8. Ins. *ibid.*

16. Except with the permission of the ²[Collector] the licensee shall not transact any business of denatured spirit on a Sunday or a public holiday and on any other day ¹[except between the hours of 8 a.m. and 12 noon and 1.30 p.m. and 5.30 p.m.].

17. (1) The licensee shall not sell any denatured spirit except by means of measures.

(2) The licensee shall provide such measures in his licensed premises as may be approved by the Commissioner.

¹[18. (1) The licensee shall maintain accounts and submit returns as provided in sub-rule (3). The accounts shall be produced by the licensee on demand for inspection by the Commissioner or any other officer empowered under clause (a) of section 77 or section 122 of the Act.

(2) The accounts and monthly returns in respect of a licence for the denaturation of Indian-made rectified spirit including absolute alcohol under bond and for the sale of denatured spirit from the warehouse shall be maintained by the officer-in-charge of the warehouse and shall be initialled by the holder of the said licence in token of having verified them.

(3) The accounts shall be maintained in the following forms, namely :

(a) Register of rectified spirit received under bond shall be in Form D.S. XII.

(b) Vat account of rectified spirit shall be in Form D. S. XIII.

(c) Stock accounts of rectified spirit shall be in Form D. S. XIV.

(d) Register of denaturation operations shall be in Form D. S. XV.

(e) Vat account of denatured spirit shall be in Form D. S. XVI.

(f) Stock account of denatured spirit shall be in Form D. S. XVII.

(g) Register of issues of denatured spirit to shops or manufactories shall be in Form D. S. XVIII

(4) The monthly returns shall be furnished to the Commissioner by the 7th of each month in Form D.S. X XIX. (Stock account of rectified spirit intended for denaturation) and Form D.S.XX (Stock account of denatured spirit).

(5) The accounts of rectified spirit and the two classes of denatured spirit, namely, (a) ordinary denatured spirit and (b) specially denatured spirit shall be kept separately.

(6) On the arrival of the consignment of rectified spirit at a warehouse the officer-in-charge of the warehouse shall fill in columns 1 to 8 of the register in Form D.S. XII copying the necessary particulars from the pass accompanying the spirit. After examining the seals of the casks, he shall ascertain and enter in the appropriate column of the register in Form D.S. XII, the quantity and the strength of the each cask. The Proof litres shall then be calculated for each cask, and the deficiency or increase in proof litres in transit, as the case may be, shall be entered in the register.

1. Subs. by G.N. of 4-11-1968.

3. Subs. by G.N. of 8-2-1961.

(7) In the case of spirit transferred from the warehouse spirit store to the denaturing room, the spirit transferred shall be shown as “issued under bond” in the warehouse spirit stock account (Register in Form D. S. XXI) issue register (Register in Form D. S. XXII) and vat account register (Register in Form D. S. XXIII). The particular required in the Register in Form D. S. XII shall then be entered from the warehouse issue register (Register in Form XXII), the quantity issued being accepted as received without loss.

(8) On receipt of a requisition to issue denatured spirit, the officer-in-charge of the warehouse shall enter it in the register of issue in Form D. S. XVIII. He shall then have the spirit to be removed drawn from the storage vat in his presence and that of the licensee or his agent, and shall examine, gauge and test it. Columns 5 to 15 of the aid Register in form D.S.XVIII shall then be completed. The officer-in-charge shall then complete and sign the pass and hand it over to the licensee or his agent.]

19. (1) The licensee shall employ at the warehouse in which operations for denaturing spirit are carried on such persons as may be approved by the officer-in-charge of the warehouse and shall issue to each such person a *nokarnama* or certificate of appointment countersigned in token of approval by such officer.

(2) The licensee shall remove any such person forthwith if in the opinion of the Superintendent or the District Inspector, as the case may be, it is not desirable to continue such person in the employ of the licensee.

(3) The licensee shall not give *nokarnama* to any person under the age of 21 years.

(4) For every *nokarnama* issued by the licensee he shall pay a fee of Re. 1.

20. The licensee shall not sell, transfer or sub-let the privileges of denaturation and sale granted to him by the licence nor shall be in connection with the exercise of the said rights enter into any agreement or arrangement which in the opinion of the Commissioner is of the nature of a sub-lease.

21. No. person shall be recognised as the partner of the licensee for the purpose of his licence unless the partnership has been declared to the Commissioner before the licence is granted and the names of partners have been entered jointly in the licence, or if the partnership is entered into after the granting of the licence, unless the Commissioner agrees on application made to him to alter the licence and to add the names of the partners in the licence.

22. (1) The licensee shall obey all orders from time to time by the Superintendent, the Collector or the Commissioner.

(2) The licensee shall abide by the conditions of the licence, the provisions of the Act and the rules, regulations and orders made thereunder.

LICENCE FOR POSSESSION AND USE OF ORDINARY DENATURED SPIRIT

23. The permit and licences of the following kind for the possession and use of ordinary denatured spirit may be granted under these Rules, namely,—

¹(1) * * * *

(2) Licence for medical purpose of registered medical practioners,

(3) Licence for medical, scientific and educational purposes.

(4) Licence for the purposes of any art, industry or profession.

24. [deleted]

1. Deleted by 10-4-2008

**LECENCE FORMEDICAL PURPOSES OR REGISTERED MEDICAL
PRACTITIONERS**

25. (1) Any registered medical practitioner desiring to use ordinary denatured spirit for medical purposes may apply to the ⁷[Inspector of State Excise of the area] as the case may be, for a licence in that behalf. The application shall contain the following particulars, namely :

- (i) The name and address of the applicant ;
- (ii) Place where the ordinary denatured spirit will be kept and used ;
- (iii) Quantity of ordinary denatured spirit to be used per month ;
- ³[(iv) Registration number or serial number of the applicant on the register or list maintained under any law for the time being in force in any part of the State relating to medical practitioners, dentists or veterinary practitioners under which the applicant is entitled to practise ;]
- (v) Since when the applicant is running the dispensary ;
- (vi) What licenses the applicant is holding;]
- ⁴[(vii) Whether the applicant has applied for the said licence in the past and whether it was rejected, and if so, why was it rejected.]

(2) On receipt of the application under sub-rule (1), ⁷["Inspector of State Excise of the area for a licence in Form DS-III"] shall make such inquiries as he may deem necessary and if he is satisfied that there is no objection to grant the licence applied for, he may grant the applicant a licence in Form D.S. III on payment of a fee of ⁷[fifty rupees per year, or five hundred rupees for ten years, respectively] and shall also issue a certificate in the form specified in the permit as evidence of the grant of permit.

⁸["Provided that, the Inspector of State Excise of the area for a licence in Form DS-III may grant a licence in Form DS-III for use of specially denatured spirit after obtaining prior permission of the Commissioner."]

(3) No licence under sub-rule (2) shall be granted for a quantity exceeding ¹²[fifteen] bottles per month] in so far as it relates to the use of ordinary denatured spirit.

(4) The licensee shall use the ordinary denatured spirit purchased by him under the licence solely for medical use and he shall not use it for any other purpose.

(5) The licensee shall not allow ordinary denatured spirit possessed by him under the licence to be used except in his own presence or in the presence of a person authorised by him in writing in that behalf.

(6) The privileges of purchase, transport and possession of ordinary denatured spirit granted under the licence shall extend only so far as they are incidental to its use in accordance with these rules and the conditions of the licence.

**LICENCE FOR (I) MEDICAL, SCIENTIFIC AND EDUCATIONAL PURPOSES;
AND**

**(II) PURPOSES OF ART, INDUSTRY³[NOT BEING AN INDUSTRY
ENGAGED IN MANUFACTURING DENATURED SPIRITUOUS
PREPARATIONS)] OR PROFESSION**

1. Subs. by G. N. of 25-7-1963.
3. Ins. by G. N. of 1-11-1988.
5. Subs. by G. N. of 16-3-1988.
7. Subs. by G.N. of 18-8-2008.

2. Subs. by G. N. of 8-2-1961.
4. Subs. by G. N. of 24-7-1971.
6. Deleted by G. N. 10-4-2008
8. Added by G.N. 18-8-2008.

26. (1) Any person desiring to use ordinary denatured spirit for *bond fide* medical scientific or educational purposes shall apply to the ¹["Inspector of State Excise of the area for a licence in form DS-IV] in that behalf. The application ²[shall be accompanied by a challan evidencing payment of a fee of five rupees, if the quota applied for exceeds 5000 bulk liters and] shall contain the following particulars, namely ;

- (i) Name and address of the applicant with his designation;
- (ii) Purpose for which ordinary denatured spirit is required to be used;
- (iii) Quantity of ordinary denatured spirit to be used per month;
- (iv) Whether the ordinary denatured spirit is required for the applicant's—
 - (a) dispensary, clinic, hospital or dispensing home, or ¹[the premises where the applicant desires to conduct social service activities such as the common blood donation camp or similar like purpose or as specified in any orders, or]
 - (b) laboratory, museum, or research institution, or
 - (c) College, school, or any other educational institution ;
- (v) whether the applicant's institution is a Government, Municipal or ³[Zilla Parishad] Institution ;
- (vi) Place where the ordinary denatured spirit will be kept and used ;

⁴[(vii) If the applicant is a registered medical practitioner, the registration number or serial number of the applicant on the register or list maintained under any law for the time being in force in any part of the State relating to medical practitioners, dentists or veterinary practitioners, under which the applicant is entitled to practise;]

(viii) An undertaking in writing to the effect that the applicant will abide by the provisions of the Bombay Prohibition Act, 1949 and the rules, regulations and orders made thereunder and the conditions of the licence applied for.

(2) Any person desiring to use ordinary denatured spirit in any art, industry ⁵[(not being an industry engaged in manufacturing denatured spirituous preparations)] or profession other than medical profession shall apply to the Superintendent or the District Inspector, as the case may be, for a licence in that behalf. The application ⁶[shall be accompanied by a challan evidencing payment of a fee of rupees five, if the quota applied for exceeds 5,000 bulk litres, and] shall contain the following particulars, namely :—

- (i) Name and address of the applicant ;
- (ii) Purpose for which ordinary denatured spirit is required to be used ;
- (iii) Quantity of ordinary denatured spirit to be used per month.
- (iv) Whether the ordinary denatured spirit is required by Government in respect of any art, industry ⁵[(not being an industry engaged in manufacturing denatured spirituous preparations)] or profession :
- (v) Place where the ordinary denatured spirit will be kept and used ;
- (vi) An undertaking in writing to the effect that the applicant will abide by the provisions of the Bombay Prohibition Act, 1949 and the rules, regulations and orders made thereunder and the conditions of the licence applied for.

1. Subs. by G. N. of 18-8-2008.

2. Ins. *ibid*

3. Ins. by G. N. of 4-11-1968.

4. Subs. by G. N. of 25-7-1963.

5. Subs. by G. N. of 10-2-1961.

6. Ins. by G. N. of 8-3-1963.

(3) On receipt of an application under sub-rule (1) or (2) ¹[Inspector of the area for a licence in form D.S. III or D.S. IV or] the Superintendent or the District Inspector, as the case may be, shall make such inquiries for verification of the particulars given in the application as he deems necessary and if he is satisfied that there is no objection to grant the licence ¹[the Inspector of the area] applied for, the Superintendent may grant a licence in Form D.S. IV or D.S.V., respectively, as the case may be, on payment of ^{1,2,3}[a fee of Rs. 25 per annum for a specified day or days, as the case may be, or if the applicant, other than the applicant desiring to possess ordinary denatured spirit for the purposes, such as conduction of eye camp and like purpose, desires to have the licence for a period of ten years, on recovery of Rs. 200 as licence fee for the said period"] a licence in Form D.S. IV and according to ²[the following scale of fees per annum] for a licence in Form D.S.V, namely];

⁴[(A) Where the total quantity allowed per month, for any industry (not being an industry engaged in manufacturing denatured spirituous preparations) or art or profession (business) :

³ (i)	does not exceed two bottles	2
(ii)	exceeds two bottles but does not exceed 2,500 litres ..	50
(iii)	exceeds 2,500 litres	1,000]

(B) In respect of any art or industry (not being an industry engaged in manufacturing denatured spirituous preparations), undertaken by colleges, educational institutions, museums and other institutions—Re. 1.

(C) In respect of any two or all the purpose referred to in clause (A) or (B) the fee prescribed under clause (A) or clause (B), whichever is greater.]

(4) No Superintendent shall grant a licence in respect of a quantity exceeding ²[25 litres] per month and no District Inspector shall grant licence ;

Provided that the Superintendents of ¹[State] Excise, Bombay 4* and Poona Divisions, may grant a licence in respect of any quantity not exceeding ²[50 litres] per month :

Provided further that if any Superintendent is of opinion that the applicant should be granted a licence for a quantity exceeding ²[25 litres] or ²[50 litres] per month, as the case may be, or the District Inspector is of opinion that the applicant should be granted the licence applied for, he shall forward the application and the papers of inquiry with his recommendation thereon to the Collector who may grant the applicant a licence in Form D.S. IV or D.S.V. as the case may be, for such quantity as he deems fit on payment of the fee prescribed in sub-rule (3);

⁴[Provided also that, where the quantity of denatured spirit to be stored exceeds 50 litres, the applicant shall produce a certificate from the authorities concerned (e.g. Municipal or such other local authorities) that the premises where denatured spirit is to be stored are fire-proof, within a period of three months from the date of communication made to him in respect of the decision to grant him a licence in Form D.S. IV or D.S. V as the case may be.]

Whenever a licence in Form D.S. IV is granted, the authority granting the licence shall issue a certificate in the form specified in the permit as evidence of the grant of the permit.

1. Subs. by G. N. of 18-8-2008.

3. Subs. by G. N. of 16-3-1988.

2. Subs. by G. N. of 4-11-1968.

4. Ins. by G. N. of 8-3-1963.

¹[(5) No licence shall be granted under this rule to any applicant, unless the applicant has executed a bond in Form B :

Provided that, no execution of such bond shall be necessary in case of—

(a) applicants requiring ordinary denatured spirit on behalf of Government Institutions ;

(b) (i) registered medical practitioners in-charge of hospitals or clinics or both approved by the Surgeon-General with the Government of Maharashtra ;

(ii) Municipal or Zilla Parishad Institutions ;

(iii) Educational institutions approved by the Director of Education, Maharashtra State, in this behalf ; or by the Educational Inspectors or Inspectresses of Girl's Schools, as the case may be, in this behalf, requiring ordinary denatured spirit in quantities not exceeding 25 litres per month ;

(c) other applicants requiring ordinary denatured spirit in quantity not exceeding 5 litres per month.]

¹[(6) Subject to the provisions of sub-rule (5), the applicant shall execute a bond for an amount of—

(i) Rs. 100, if the quantity of denatured spirit to be used by him exceeds five litres but does not exceed twenty-five litres per month, and

(ii) Rs. 1000, if the quantity exceeds twenty-five litres per month.]

²[(7) A holder of a licence in Form DS-IV may transport any quantity of denatured spirit possessed by him under the licence to any place where activities such as eye camp, blood donation camp or like purposes or examination or analysis or preservative purposes, which are conducted temporarily for a period not exceeding seven days for its medical or educational use there at,"]

27. (1) Notwithstanding anything contained in rules 25 and 26—

(i) a licence in Form D.S. III or D.S. IV for ¹[specially denatured spirit.] or

(ii) a licence in Form D.S. V for ¹[specially denatured spirit,] required for use for any of the following purposes, namely :—

(I) for the manufacture of—

(a) sulphuric ether,

(b) ethyl chloride,

(c) methyl chloride,

(d) ethyl bromide,

(e) chloroform, or

(f) hydrate or chloral ; or

(II) for the preparation of the following liniments :—

(a) aconite,

(b) belladonna,

(c) compound camphor,

1. Subs. *ibid*.

2. Added by G. N. of 18-8-2008.

- (d) ammoniated camphor,
- (e) iodine (B.P. 1885),
- (f) mustard, or
- (g) soap liniment of the British Pharmacopocia, or
- (h) such other preparations as the Commissioner may, from time to time, permit in writing in that behalf,

may with the permission of the Commissioner be granted ¹[on payment of an annul fee]
²[as prescribed below :]

	Rs.
³ (a) when the total quantity allowed does not exceed two bottle	5
(b) exceeds two bottles but does not exceed 100 bulk litres per annum	25
(c) exceeds 100 bulk litres but does not exceed 5,000 bulk litres per	100
(d) exceeds 5,000 bulk litres but does not exceed 50,000 bulk litres per annum.	500
(e) exceeds 50,000 bulk litres but does not exceed 1,00,000 bulk litres per annum.	1,000
(f) exceeds 1,00,000 bulk litres but does not exceed 5,00,000 bulk litres per annum.	5,000
(g) exceeds 5,00,000 bulk litres but does not exceed 25,00,000 bulk litres per annum.	10,000
(h) exceeds 25,00,000 bulk litres but does not exceed 50,00,000 bulk litres per annum.	25,000
(i) exceeds 50,00,000 bulk litres but does not exceed 1,00,00,000 bulk litres per annum.	50,000
(j) exceeds 1,00,00,000 bulk litres per annum.	75,000 ⁴]

(2) The provisions of rules 25 and 26 shall, so far as may be, apply in respect of a licence granted under sub-rule (1) and the Form D.S. III, D.S. IV or D.S. V, as the case may be, shall be adapted suitably.

28. No ³[] licence in Form D.S. III, D.S. IV or D.S. V shall be granted for a period beyond 31st March next following the date of the commencement of the permit or licence, as the case may be :

⁴[Provided that—

- (i) ⁵[]
- (ii) a licence in Form D.S. III or D.S. IV ¹[and]
- ¹[(iii) a licence in Form D.S. V for specially denatured spirit,]

1. Subs. by G. N. of 4-11-1968.

3. Deleted by 10-4-2008.

5. Deleted by 10-4-2008.

2. Subs. by G. N. of 16-3-1988.

4. Subs. by G. N. of 4-3-1961.

may be granted or renewed, for a period not exceeding ¹[ten years at a time except a license in form D.S.V which may be granted or renewed for a period of three years] but not beyond the 31st day of March ¹[of the tenth years except a license in a form D.S.V] from the date of commencement of ²[]licence, on payment of ³[a fee prescribed under rules ²[]25, 26 or 27 per annum] as the case may be, if the permit holder or licensee gives an undertaking to the effect that he shall abide by the conditions of the permit or licence which may be imposed by the State Government during its currency.

Explanation.—For the purpose of charging the fee, the fraction of a year shall be reckoned as one complete yearar.]

29. Every person holding a permit in ²[] any of the licences referred to in rule 28—

(1) shall allow every officer empowered under section 77(a) of the Act to inspect his permit or licence, as the case may be, the stock of denatured spirit held by him, the licensed premises where it is kept and the accounts and passes in respect of denatured spirit at all reasonable hours ;

(2) shall abide by the provisions of the Act, and the rules, regulations and orders made thereunder ;

(3) shall comply with all lawful orders issued by the Commissioner, Collector, Superintendent or the District Inspector of State Excise, as the case may be, from time to time.

30. ⁴[(1) A person holding a licence in Form D.S.V shall maintain accounts in Form D.S. XXIV and shall furnish returns in Form D.S. XXV to the District State Excise Officer not later than the 7th of every month.]

(2) The stock of all articles prepared out of the denatured spirit and the accounts thereof maintained by such licensee and the customs documents, if any, shall on demand, be open to inspection by an officer empowered under section 77(a) of the Act.

(3) The licensee shall maintain a visit book on his premises for the use of the inspecting officer. The book shall be duly paged and sealed with the seal of the Collector/Superintendent/District Inspector, as the case may be.

(4) ⁴* * *

31. Except as permitted under a licence in Form D.S.I, granted under rule 5, no person shall sell denatured spirit without a licence in Form D.S. VI or D.S. VII.

WHOLESALE AND RETAIL LICENCE

32. Any person desiring to sell ordinary denatured spirit by wholesale shall apply to the Collector for a licence in that behalf. The application ³[shall be accompanied by a challan evidencing payment of a fee of rupees ten and] shall contain the following particulars :

(1) Name and address of the applicant.

(2) Place where the applicant's shop for selling ordinary denatured spirit is situated.

(3) Whether ordinary denatured spirit was sold in the past at the above place and the period during which it was sold.

1. Sub. by 18-8-2008.

3. Ins. by G. N. of 16-3-1988.

2. Deleted by 10-4-2008.

4. Deleted. by G. N. of 8-3-1963.

(4) Whether the applicant held any licence for the wholesale sale of denatured spirit in the past and if so, the period during which it was held.

(5) Whether the applicant holds any other licences for wholesale sale or retail sale of denatured spirit or for manufacture of French polish, varnish or other like article.

(6) Quantity of ordinary denatured spirit intended to be sold during the period of the licence.

(7) Average yearly sales in the three years immediately before the date of the application.

(8) Quantity of ordinary denatured spirit intended to be stored at the said place.

(9) ¹* * *

(10) An undertaking in writing to the effect that the applicant will abide by the provisions of the Act and the rules, regulations and orders made thereunder and the conditions of the licence applied for.

(11) ¹* * *

²[33. (1) On receipt of applicant under rule 32, the Collector shall make such inquiries as he deems necessary, and if he is satisfied, that there is no objection to grant the licence applied for, he shall obtain the previous sanction of the Commissioner for the grant of a licence in Form D.S. VI.

(2) On receipt of the Commissioner's sanction, the Collector shall ask the applicant to produce certificate from the authorities concerned (e.g. municipal or such other local authorities) that the premises where the denatured spirit is to be stored are fire-proof, within a period of three months from the date of communication made to him in respect of the decision to grant him a licence in Form D. S. VI.

³[(3) If the certificate is produced within a period stipulated in sub-rule (2), the Collector may grant the applicant a licence in Form D. S. VI on payment of an annual fee (inclusive of consideration) of ⁴[Rs. 7,500.]

34. Any person desiring to sell ordinary denatured spirit by retail shall apply to the Collector for a licence in that behalf. The application ⁵[shall be accompanied by a challan evidencing payment of a fee of rupees ten and] shall contain the following particulars :

(1) Name and address of the applicant.

(2) Place where the applicant's shop for selling ordinary denatured spirit is situated.

(3) Whether ordinary denatured spirit was sold in the past at the above place and the period during which it was sold.

(4) Whether the applicant held ordinary denatured spirit retail sale licence in the past and the period during which he held it.

(5) Whether the applicant holds any other licences for wholesale sale or retail sale of denatured spirit, or for manufacture of French polish, varnish or other like article.

(6) Quantity of ordinary denatured spirit intended to be sold during the period of the licence.

1. Deleted. by G. N. of 4-11-1968.

3. Subs. by G. N. of 6-11-1981.

5. Ins. *ibid.*

2. Deleted. by G. N. of 8-2-1961.

4. Subs. by G. N. of 16-3-1988.

(7) Average yearly sales in the three years immediately before the date of the application.

(8) Quantity of ordinary denatured spirit intended to be stored at the place.

(9) ¹* * * * *

(10) All undertaking in writing to the effect that the application will abide by the provisions of the Act and the rules, regulations and order made thereunder and the conditions of the licence applied for.

(11) ¹* * * * *

35. On receipt of an application under rule 34, the Collector may make such inquiries as he deems necessary and if he is satisfied that there is no objection to grant the licence applied for, he may ²* * grant the applicant a licence in Form D.S. VII on payment of a ³[fee (inclusive of consideration) of ⁴[Rs. 500]

⁵[Provided that where the quantity of denatured spirit to be stored exceeds 50 litres, the applicant produces a certificate from the authority concerned (e.g. municipal or such other local authorities) that the premises where denatured spirit, is to be stored are fire proof, within a period of three months from the date of communication made to him in respect of the decision to grant him a licence in Form D.S. VII.]

36. No person holding a licence under rule 33 or 35 shall sell ordinary denatured spirit which is not denatured in accordance with the ⁶[process prescribed by the State Government] in that behalf or which is less than 60⁰ O.P. in strength.

37. No licence under rule 33 or rule 35 shall be granted for a period beyond 31st March next following the date of the commencement of the licence.

38. A wholesale licensee shall not obtain his supply of ordinary denatured spirit from any place except from—

- (a) an Excise or Customs bonded warehouse under a transport pass, or
- (b) a place outside the ³[State of Maharashtra] under an import pass, or
- (c) a licenced manufacturer of ordinary denatured spirit or any other wholesale licensee,

on requisition in Form D. S. VIII signed by himself and countersigned by the local State Excise Officer and under cover of a transport pass.

39. A retail licence shall not obtain his supply of ordinary denatured spirit from any place except from a wholesale licence on requisition in Form D. S. VIII signed by himself and countersigned by the local State Excise Officer and under cover of transport pass.

¹[40. The wholesale licence shall not sell ordinary denatured spirit to any person except to a person—

- (i) holding a licence in Form D. S. VI in quantities not less than 200 litres in bulk at a time or such other quantity as may be fixed by the Commissioner from time to time;
- (ii) holding a licence in Form D. S. VII in quantity not less than 7 sealed bottles at a time;

1. Subs. by G. N. of 4-11-1968.
3. Subs. by G. N. of 25-7-1963.
5. Subs. by G. N. of 19-8-1972.

2. Deleted. *ibid*.
4. Subs. by G. N. of 27-7-2007.
6. Deleted by 10-4-2008.

(iii) holding a licence in Form D.S. IV, D. S.V or D.S.P. I granted under the Maharashtra Denatured Spirituous Preparations Rules, 1963 when such licence is granted in respect of a quantity not less than 5 litres in bulk or sealed bottles at a time.]

¹["[Provided that, the wholesale licensee can sell the Ordinary Denatured Spirit ²[to the licensee holding licenses in form D.S. III, D. S. IV, D.S.V and D.S. VII under the Bombay Denatured spirit rules, 1959] and to a retail Chemist shop holding the Chemist and Druggist Licence in Form No. 20 or 20 (c) or 21, granted by the Food and Drugs Administration Department under the Drugs and Cosmetics Act, 1940, and the rules made thereunder in the bottle size of 100 ml. and 200 ml. The retail Chemist and Druggist licensee as mentioned hereinabove shall sell the Ordinary Denatured Spirit so obtained, exclusively to the diabetic patients in the bottle size of 100 ml. and/or 200 ml. as prescribed in the medical prescription issued by a registered medical practitioner only, to that extent. The retail Chemist and Druggist licence holder shall maintain the accounts of purchase and sale of Ordinary Denatured Spirit separately]".

41. The wholesale licence shall not sell any ordinary denatured spirit except on production by the purchaser of a requisition in Form D.S. VIII duly countersigned by the local Prohibition and Excise Officer within whose jurisdiction the licensed premises of the purchaser are situated and under cover of a transport pass issued by the Prohibition and Excise Officer within whose jurisdiction the licensed premises of the wholesale licensee are situated :

³[Provided that in the case of a purchaser holding a licence in Form D. S. IV with a monthly quota not exceeding 25 litres of ordinary denatured spirit during a month and presenting it to the wholesale licensee, the production of any such requisition or transport pass shall not be necessary. The wholesale licensee shall on each occasion enter in such licence, the details of the sale of the ordinary denatured spirit and sign against such entry.]

¹["[Provided that in the case of purchaser holding ²[a licensee in form D.S. III, D. S. IV, D.S.V and D.S. VII under the Bombay Denatured Spirit Rules, 1959 and purchasing ordinary denatured spirit in bottle size of 100 ml. and 200 ml. only or] a retail Chemist and Druggist Licence in Form No. 20 or 20 (c) or 21, granted by the Food and Drugs Administration Department under the Drugs and Cosmetics Act, 1940, and the rules made thereunder the requisition made by the purchaser in writing to supply of Ordinary Denatured Spirit to the wholesale licensee, in such case the production of any such requisition or transport pass shall not be necessary. The wholesale licensee shall on each occasion enter in such licence, the details of the sale of the ordinary denatured spirit and sign against such entry]".

42. The wholesale licensee shall not sell ordinary denatured spirit to retail licensees except in sealed ⁴* * bottles and to other persons except in bulk or sealed bottles in quantities not less than ⁴[five litres at a time].

43. (1) The retail licensee shall not sell ordinary denatured spirit except—

(a) ⁵[]

(b) to a person holding a licence in Form D. S. III,

(c) to a person holding a licence in Form D.S. IV or D.S. V ⁶[(or D.S.P. I granted under the Maharashtra Denatured Spirituous Preparations Rules, 1963)] granted in respect of a quantity not exceeding 6 ²* bottles per month ;

1. Inserted vide 27-7-2007.

3. Deleted by G. N. of 4-11-1968.

5. Deleted vide 10-4-2008.

2. Inserted vide 15-1-2009.

4. Subs. *ibid*.

6. Ins. by G. N. of 8-3-1963.

(d) to a registered medical practitioner holding a licence in Form D. S. IV of a quantity exceeding six ¹[* *] bottles.

(2) The retail licensee shall not sell denatured spirit to—

(i) any person holding a ²[* * *] licence D. S. III except on the production of such permit or licence, as the case may be :

(ii) any person holding a licence in Form D.S. IV—

³[(a) except on the production of the licence with a monthly quota not exceeding 25 litres of ordinary denatured spirit during a month; and]

(b) in other cases, except on the production by the purchaser of a requisition in Form D. S. VIII duly countersigned by the State Excise Officer within whose jurisdiction the licensed premises of the purchaser are situated and under cover of a transport pass issued by a State Excise Officer within whose jurisdiction the licensed premises of the retail licensee are situated ;

(iii) any person holding a licence in Form D. S. V ³[(or D.S.P. I granted under the Maharashtra Denatured Spirituous Preparations Rules, 1963)—]

(a) except on production of the licence in cases where the licence is granted for a quantity not exceeding 2 ¹* bottles per month ; and

(b) in other cases except on the production by the purchaser of a requisition in Form D.S. VIII duly countersigned by the State Excise Officer within whose jurisdiction the licensed premises of the purchaser are situated and a transport pass issued by a State Excise Officer within whose jurisdiction the licensed premises of the retail licensee are situated.

(3) The retail licensee shall, on sale of denatured spirit to any person specified in clauses (i), (ii) (a) or (iii)(a) of sub-rule (2), enter in the permit or licence the details of the sale made to such person and sign against such entry.

1 * * * * * *

44. (1) Ordinary denatured spirit shall not be sold or exposed for sale by a retail licensee or wholesale licensee except in sealed ¹[* *] bottles, jars, drums or casks, duly labelled in the manner provided in this rule.

(2) All bottles, jars, drums or casks containing denatured spirit intended for sale shall bear a label printed in red and containing skull and cross-bones and on each of the four sides of the label the words “Poison” “Not to be taken internally” in English and ³[Marathi].

(3) The word “Poison” shall appear at the top in red in prominent letters and beneath it shall appear the words “Not to be taken internally” in smaller letters in black. The design and style of the label shall be such as may be approved by the Director.

(4) Each bottle, jar, drum, cask or receptacle, containing ordinary denatured spirit of Indian manufacturing kept for sale shall be conspicuously labelled or branded with the words “Ordinary denatured spirit manufactured in India”.

1. Deleted by G. N. of 4-11-1968.
 2. Deleted vide 10-4-2008.
 3. Ins. by G. N. of 8-3-1963.

45. The wholesale licensee or the retail licensee—

(1) shall not, except with the written permission of the Collector, keep, sell or expose for sale, spirits, whether of foreign or Indian manufacture of any kind or strength which he is not authorised to sell under this licence ;

(2) shall not keep his licensed premises or godown open, or sell ordinary denatured spirit therein, before 6 o'clock a.m. (standard time) and after 9 o'clock p.m. (standard time) ;

(3) shall carry on the business of selling ordinary denatured spirit either personally or by an agent or servant duly authorised by him in this behalf by a written *nokarnama* signed by himself and countersigned by a Prohibition Officer not lower in rank than a Sub-Inspector of State Excise, provided that any such *nokarnama* signed by the licensee shall also be valid unless and until counter-signature is refused. If for any reason the Collector orders the withdrawal of any *nokarnama* issued by the licensee, the *nokarnama* shall be forthwith withdrawn. For every *nokarnama* issued by him the licensee shall pay a fee of Re. 10. No *nokarnama* shall be issued to any person under twenty-one years of age ;

¹[(4) shall keep in his licensed premises accounts prescribed under rule 45-A or 45-B as the case may be. The accounts shall be clearly and correctly written up-to-date daily in a bound book, paged and stamped with the seal of the Collector. Tahsildar or Naib-Tahsildar ;]

(5) shall keep along with the account maintained by him all counterfoils of the requisitions, transport passes and customs documents relating to the ordinary denatured spirit ²[and preserve them for a period of one year ;]

(6) shall at all reasonable times keep open the account book, requisitions, passes, customs documents, the licensed premises and the stock of ordinary denatured spirit kept therein for the inspection by the Commissioner, Collector, Superintendent, District Inspector, or any other officer empowered under section 122 of the Act ;

(7) shall keep a visit book at his licensed premises for the use of the inspecting officers, the book being paged and stamped with the seal of the Superintendent/Mamlatdar/Tahsildar/Mahalkari ;

(8) shall not, without the permission of the Collector, sell, transfer or sub-let the privilege of sale granted to him by his licence nor shall he in connection with the exercise of the said right enter into any agreement of arrangement which, in the opinion of the Collector, is of the nature of a sub-lease ;

(9) shall not admit any persons as his partner for the purpose of the licence unless the partnership has been declared to the Collector 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 the granting of the licence, unless the Collector agrees on application made to him to alter the licence and to add the names of the partners in the licence ;

(10) shall not use denatured spirit in any art or industry or for any other purpose without the permission of the Commissioner ;

1. Subs. by G. N. of 4-11-1968.

2. Added, *ibid*.

(11) shall abide by the provisions of the Act and the rules, regulations and orders made thereunder and the conditions of his licence ;

(12) shall comply with all lawful orders issued from time to time by the Commissioner, the Collector or the Superintendent.

¹[45 A. The wholesale licensee shall maintain accounts of denatured spirit in Form D. S. XXVI. and daily sales register in Form D. S. XXVII. The monthly returns shall be furnished by the licensee to the District State Excise Officer in Form D. S. XXVIII.

45 B. The retail denatured spirit licensee shall maintain accounts of denatured spirit in Form D. S. XXIX, and daily sales register in Form D. S. XXX. The monthly returns shall be furnished by the licensee to the District State Excise Officer in Form D. S. XXXI.]

46. The privileges of purchase and possession of ordinary denatured spirit granted under the licence to the wholesale licensee or the retail licensee shall extend only so far as they are incidental to its sale at the licensed premises.

47. Notwithstanding anything contained in rule 36, the Collector may, with the previous permission of the Commissioner, permit any wholesale licensee ³[or retail licensee] to sell ²[specially denatured spirit] as a special case by making an endorsement to that effect on the licence, and the provisions of rules 38 to 46 and Form D. S. VI, ³[D. S. VII] shall, so far as may be, apply to the sale of such spirit.

TRANSPORT

48. Except as permitted by his licence or permit, no person shall transport denatured spirit without a pass.

49. Any person desiring to transport denatured spirit shall apply for a pass in that behalf to the Collector or any other officer authorised to grant such pass. The application shall be in the following form :

From

Licence No.

Dated this

To

We have to request you to kindly grant us a transport pass to supply
²[litres] /bottles of ordinary denatured spirit to
at and oblige.

The countersigned requisition is attached hereto.

Thanking you,

Yours faithfully,

50. If the Collector or the officer authorised to grant such passes, after making such inquiries as he deems necessary, is satisfied that there is no objection to grant the pass applied for, he may grant the applicant a pass in Form D. S. IX. The pass shall be in 4 parts and shall be dealt with as under :

-
1. Ins. by G. N. of 4-11-1968.
 2. Subs. *ibid*.
 3. Ins. by G. N. of 18-8-2008.

Part I shall be recorded in the office of the State Excise Officer granting the pass.

Part II shall be forwarded to the licence-holder from whom the denatured spirit is to be obtained.

Part III shall be handed over to the transporter to accompany the consignment and shall be recorded in the licensed premises of the purchaser.

Part IV shall be forwarded to the State Excise Officer of the place to which denatured spirit is to be transported :

Provided that no such pass shall be granted for the transport of denatured spirit manufactured or stored in any distillery, bonded warehouse, bonded laboratory or bonded manufactory in the ¹[State of Maharashtra] from such distillery, warehouse laboratory or manufactory for the transport of denatured spirit from any Custom House, at any Port, Land Custom Station or Airport, unless ²[administrative fee at the rate of ⁸[Thirty] paise per litre] of denatured spirit to be so transported has been paid by the applicant ³*[* *]

4*	*	*	*	*	*
7*	*	*	*	*	*

⁵[50A. (1) Where a holder of a licence in Form D. S. VI desires to export under claim for refund of transport fee any quantity of ordinary denatured spirit on which such fee has already been paid, he shall present an application in Form XXXIV to the District Prohibition and Excise Officer concerned.

(2) The District State Excise Officer shall, on receipt of an application under sub-rule (1), check the particulars mentioned in Part A of the application with the help of documents produced by the applicant, and if he finds that the particulars are correct, he shall enter the particulars so checked in the form of register No. D. S. XXXV, and sign Part B of the application. He shall then hand over the application to the applicant.

(3) The application claiming the refund of transport fee shall, after the consignment is received at the place of import, get Part C of the application signed by the Excise authority in whose jurisdiction the place of import is situated, and present it to the District State Excise Officer concerned in this State.

(4) On receipt of the application duly endorsed by the Excise Authority of the importing State, the District State Excise Officer shall prefer the necessary refund bill for verification to the concerned Treasury Officer who shall return it to the District Prohibition and Excise Officer.

(5) On receipt of the refund bill from the Treasury Officer duly verified, the District State Excise Officer shall obtain the applicant's signature on the refund bill in token of having received the payment, and forward the bill for Collector's sanction.

(6) When the refund bill is received back from the Collector by the District State Excise Officer, it shall be presented to the Treasury Officer concerned for encashment.

1. Subs. by G. N. of 25-7-1963.
3. Deleted by G. N. of 4-11-1968.
5. Added by G. N. of 4-11-1968.
7. Deleted by G. N. of 12-7-1999.

2. Subs. by G. N. of 12-1-1990.
4. Deleted by G. N. of 10-3-1981.
6. Added by G. N. of 22-3-1994.
8. Subs. by G. N. of 21-6-1992.

(7) On the bill being encashed, the District State Excise Officer shall immediately ask the applicant in writing to collect the amount from him.

(8) Before the payment is made to the applicant, the register in form D.S. XXXV shall be duly completed.

50B. No refund shall be allowed-

(i) where the claim is for a refund amounting to less than a sum of Rs. 5 in respect of any single consignment intended to be exported, or

(ii) if the quantity of ordinary denatured spirit in respect of which the refund is claimed is not exported within six months from the date of transport pass under which it is transported nor shall payment be made in respect of any claim if the application in Form D.S. XXXIV duly completed in all respects, is not presented within three months from the date of exportation of ordinary denatured spirit.]

IMPORT

51. Any person desiring to import denatured spirit shall apply to the Collector for an import pass. The application shall contain the following particulars :

- (1) Name and address of the applicant ;
- (2) Form of the licence held under the Act by the applicant and its number and date ;
- (3) Kind and quantity of denatured spirit to be imported ;
- (4) Quantity of denatured spirit permitted for possession under the licence;
- (5) Place from which denatured spirit is to be imported;
- (6) Name and address of the person from whom denatured spirit will be purchased;
- (7) Place at which denatured spirit will be kept after its import;
- (8) Period for which import pass is required;
- (9) Route;
- (10) Reasons for importing denatured spirit;
- (11) An undertaking in writing to the effect that the applicant will abide by the provisions of the Act, and the rules, regulations and orders made thereunder and the conditions of the pass applied for.

52. On receipt of the application under rule 51. the Collector shall make such inquiries as he deems necessary and if he is satisfied that there is no objection to grant the pass applied for, he may grant the applicant such pass in Form D.S.X. ¹["on recovery of import fee at the rate of Rs. 1.50 (Rupees one and half only) per litre of denatured spirit to be imported"]. The licensee shall also obtain the requisition and the transport pass as required by rule 38. The pass shall be in three parts and shall be dealt with as under :

Part I shall be kept by the officer granting the pass for his record ;

Part II shall be handed over to the importer for sending with the consignment and for record thereafter with his accounts; and

Part III shall be forwarded to the Collector or Chief Excise Authority of the place of export.

53. The importer shall present Part II of the import pass to the Collector or the Chief Excise Authority of the place of export and shall obtain orders of such authority for the supply of denatured spirit to him.

1. Subs by GN 14-10-98

54. The importer shall get his supply of denatured spirit in casks, drums or receptacles sealed with the seal of the officer of the place of export issuing the denatured spirit, with the quantity and strength of spirit indicated there.

55. On arrival of the consignment of denatured spirit at the importer's shop or premises the importer shall inform the local ¹[State Excise Officer] about its arrival and shall not interfere with the seals on the casks, drums or receptacles until that officer has verified the contents and the apparent strength, of denatured spirit in each cask, drum or receptacle with the particulars entered in Part II of the import pass and has drawn a sample therefrom for chemical examination.

56. The importer shall not sell or take out for use any denatured spirit from the consignment unless such ¹[State Excise Officer] gives him permission to do so after verifying the quality, quantity and strength of the denatured spirit. ²[No such permission shall be given unless the denatured spirit is found, on examination by the Officer-in-charge of the Industrial Research Laboratory, Poona or Matunga, to contain the ingredients, according to the proportions prescribed by the State Government in that behalf, and to be of a strength of not less than 60° O. P.]:

Provided that such permission may be granted without such examination-

(i) where the denatured spirit has been certified by the Chief Excise Authority or other competent authority of the State of export to have been denatured under excise supervision so as to conform, in respect of the proportion and nature of the ingredients use, to the ²[rules made by the State Government in that behalf]

(ii) where the denatured spirit is exported by firms or companies approved by the Chief Excise Authority or other competent authority of the State of export and is accompanied by a certificate from the Chemical Analyser or Chemical Examiner of the Government of such State to the effect that it has been denatured as aforesaid provided that the seals on the casks, drums or receptacles containing denatured spirit are found to be intact on arrival at the importer's shop or premises and that the strength of the spirit is not less than 60° O. P. :

Provided further that notwithstanding the permission so granted a sample shall be taken from each cask, drum or receptacle and if such denatured spirit on being analysed and tested by ²[the officer-in-charge of the Industrial Research Laboratory, Poona or Matunga] is found to be not properly denatured or to be of less than 60° O. P. in strength the importer shall not make any further sale or use of such denatured spirit. All such cases shall be reported to the commissioner for orders for the further disposal of such denatured spirit.

EXPORT

57. Any person desiring to export denatured spirit ³[shall apply for an export pass to the Collector or any other officer authorised to grant such pass]. The application shall contain the following particulars, namely :

- (1) Name and address of the applicant ;
- (2) Kind and quantity of denatured spirit to be exported ;
- (3) Kind of licence held by the applicant under these rules with its number and date ;
- (4) Place from which denatured spirit is to be exported ;

1. Subs. by G.N. of 25-7-1963.

2. Subs. by G. N. of 4-11-1968.

3. Subs. by G. N. of 15-3-1972.

- (5) Place to which spirit is to be exported ;
- (6) Name and address of the person to whom denatured spirit is to be consigned ;
- (7) Number and date of import pass or no-objection certificate granted by the Collector or Chief Excise Authority at the place of import ;
- (8) Route ;
- (9) Period for which the pass is required ;
- (10) Reasons for exporting denatured spirit ;
- (11) An undertaking in writing to the effect that the applicant shall abide by the provisions of the Act and the rules, regulations and orders made thereunder and the conditions of the export pass applied for.

58. The applicant shall submit with his application an import pass or no objection certificate granted by the Collector or the Chief Excise Authority of the place of import allowing the import of denatured spirit at such place by the applicant.

59. On receipt of the application under rule 58, ¹[the Collector or the officer authorised to grant the export pass shall make] such inquiries as he deems necessary and if he is satisfied that there is no objection to grant the export pass applied for, he may grant the applicant a pass in Form D. S. XI. The export pass applied for the may ²[on recovery of an export fee at the rate of ³[rupee one and fifty paise per bulk litres] of denatured spirit to be exported] grant the applicant a pass in Form D. S. XI, The export pass shall be in the four parts which shall be dealt with as under :

Part I shall be kept for record in the office of ¹[the officer granting the pass,]

Part II shall be handed over to the exporter for record with his accounts,

Part III shall be handed over to the exporter for sending with the consignment and thereafter to be kept by the person receiving denatured spirit, and

Part IV shall be forwarded to the Collector or the Chief Excise Authority of the place to which denatured spirit is to be exported.

60. The exporter shall take all reasonable precautions so that the denatured spirit exported by him reaches its destination without being tampered with in transit.

⁴[61. The exporter shall produce before the Collector ¹[or, as the case may be, the officer granting the pass], within three months from date of export of denatured spirit an acknowledgment of its receipt of the person receiving it countersigned by the officer in whose jurisdiction the importer's licenced premises are situated.]

62. Notwithstanding anything contained in the foregoing rules, the permits and licences for the possession and use of denatured spirit or for the sale of denatured spirit or for the manufacture of denatured spirit granted before the commencement of these rules and in operation before such commencement shall be deemed to be granted under the corresponding provisions of these rules and shall continue to remain in force, until they are renewed under these rules or until the period of their currency is over, whichever is earlier.

1. Subs. by G.N. of 15-3-1972.

2. Ins. by G. N. of 30-3-1974.

3. Subs. by G. N. of 9-2-1994.

4. Subs. by G. N. of 4-11-1968.

FORM D.S.I

(Rule 5)

Licence No.

Licence for the denaturation of Indian-made rectified spirit including absolute alcohol under bond, and for the sale of denatured spirit from the warehouse.

Licence is hereby granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and orders made thereunder toof (hereinafter referred to as “ the licensee ”) on payment of ¹[a fee of Rs.....] authorising him to receive or store Indian-made rectified spirit including absolute alcohol (hereinafter referred to as spirit) and to denature it under bond at the bonded warehouse at and to sell ordinary denatured spirit therefrom during the period from to subject to the following conditions, namely :

Conditions

1. The licensee shall not ²[save as otherwise permitted by the Commissioner]^{3*} denature spirit at any place except in a room (hereinafter referred to as the denaturing room”) allotted for the purpose at the warehouse.

2. The door of the licensee’s denaturing room shall have two locks, of which one shall be provided by the licensee and the key of it kept with him. The other shall be an excise revenue lock the key of which shall be kept with the officer in charge of the warehouse. The licensee shall open his lock at any time when required to do so by the officer in charge of the warehouse.

3. (1) The licensee shall not keep anything in the denaturing room except spirits, denaturants, vats and their accessories and testing instruments.

(2) The licensee shall not enter or allow any person to enter the denaturing room with a naked light.

(3) The licensee shall not use any lamp other than an electric safety lamp of a design approved by the Commissioner.

4. (1) The licensee shall not keep denatured spirit in casks used for transport and shall transfer the spirit from such casks by pumping it into a storage vat or tank having a capacity of not less than ¹[2,250 litres] of such smaller capacity as the Commissioner may permit.

(2) The licensee shall have the vats or tanks used for the storage of spirit painted white, and those used for the denaturation or for storage of denatured spirit painted red.

(3) The licensee shall have each storage and denaturing vat so gauged as to show its depth ¹[at every centimetre and millimetre] and shall provide it with a gauge rod and a discharge cock having an internal diameter of not less than ¹[3.75 millimetres].

1. Subs. by G.N. of 4-11-1968.

2. Ins. by G. N. of 22-10-1966.

3. Deleted. by G. N. of 3-8-1967.

5. ²[Except where the Commissioner directs otherwise, the licensee shall denature] spirit in fixed vats or tanks having a capacity of not less than ¹[2,250 litres] or of such smaller capacity as the Commissioner may permit. The licensee shall carry on all denaturing operations in the presence of both the officers in charges of the warehouse and himself or his agent.

6. (1) Before any denaturing operation commences, the licensee shall keep the denaturing vat ³[or tank or any other receptacle (hereinafter referred to as “the vat ”) in which denaturing operation may have been permitted by the Commissioner] empty.

(2) The licensee shall first place the approved denaturants in the prescribed proportions in the vat and then after testing the spirit shall add it thereto immediately thereafter.

(3) The licensee shall then effectively stir the contents of the vat to ensure that they are properly mixed.

7. (1) The licensee may sell or supply any spirit denatured under this licence from the warehouse before the samples of such spirit taken for analysis under rule 13 of the Bombay Denatured Spirit Rules, 1959, are examined by the ¹[officer-in-charge of the Industrial Research Laboratory, Poona or Matunga] ⁴[or any other laboratory notified under rule 9 A, by Government from time to time, or the Director Haffkine Institute for Training, Research and Testing, Bombay] and certified by him to be satisfactorily denatured.

(2) If ¹[the officer-in-charge of the Industrial Research Laboratory, Poona or Matunga] ⁴[or any other laboratory notified under rule 9A, by Government from time to time, or the Director, Haffkine Institute for Training, Research and Testing, Bombay] certifies that the spirit is insufficiently denatured, the licensee shall denature the spirit again by adding such denaturants as are necessary and send it to the chemical Analyser for examination through the officer in charge of the warehouse and obtain a certificate from the Chemical Analyser that the spirit has been satisfactorily denatured.

(3) Where ¹[the officer-in-charge of the Industrial Research Laboratory, Poona or Matunga] ⁴[or any other laboratory notified under rule 9A, by Government, from time to time, or the Director, Haffkine Institute for Training, Research and Testing, Bombay] reports that the spirit cannot be certified as being satisfactorily denatured, the denatured spirit shall be dealt with according to the order of the Commissioner.

8. (1) Except with the permission of the Commissioner or of the officer specially authorised by the Commissioner in that behalf, the licensee shall not sell or supply from the warehouse ordinary denatured spirit in quantities of less than ¹[200 litres] at a time and of a strength lower than 60.00° O. P.

(2) The licensee shall not sell or supply ordinary denatured spirit ¹[or specially denatured spirit to any person unless he produces] a requisition countersigned by a State Excise Officer. The licensee shall carefully preserve the requisitions and give them to the officer-in-charge of the warehouse on his next visit to the denaturing room. All denatured spirit issued from the warehouse shall be accompanied by a permit signed by such officer.

1. Subs. by G.N. of 4-11-1968.

2. Subs. by G. N. of 22-10-1966.

3. Ins., *ibid*.

4. Ins. by G. N. of 28-11-1988.

9. Before the removal of ordinary denatured spirit from the warehouse the licensee shall give two hours' notice in writing to the officer-in-charge of the warehouse. The notice shall state the date and hour of issue, the quantity and strength of the spirit to be issued and its destination.

10. The head of each cask or drum used for the transport of denatured spirit from the warehouse shall be painted red, and shall have the words " Denatured spirit " conspicuously painted upon it in white together with the following particulars :

Name of the warehouse, serial No. of the cask or drum, capacity in gallons and drums and the situation of the licensed premises or place where denatured spirit is to be transported.

11. The licensee shall affix to the front of his warehouse a signboard bearing his name, the of the warehouse and the words " Licensed ¹[to denature] spirit and sell ordinary denatured spirit "

12. The licensee shall keep a visit book at the warehouse for the uses of the inspecting officers. This book shall be paged and stamped with the seal of the Superintendent or the District Inspector, as the case may be.

13. The licensee shall not sell denatured spirit at a price in excess of the maximum price prescribed by the Commissioner under the Act.

14. The licence may be suspended or cancelled in accordance with the provisions of section 54 or 56 of the Bombay Prohibition Act, 1949.

15. It shall be entirely within the discretion of the Commissioner whether he will or will not renew this licence. If this licence is not renewed, or if it be cancelled or suspended the vessels and utensils, denaturing materials, spirit and denatured spirit remaining on the premises at the time of the expiration, cancellation or suspension of this licence shall be disposed of according to the orders of the Commissioner. If the licence is renewed, it shall be granted subject to such conditions as the Government may direct.

Dated this day of19

Seal

Commissioner of Prohibition and
Excise, Bombay.

1. Subs. by G.N. of 4-11-1968.

FORMA

(Rule 7)

Form of bond be executed before licence is granted to denature Indian-made rectified spirit including absolute alcohol

Whereas I/we
 residing at in taluka/tahsil of
 the District have made an application on
 to the Superintendent of State Excise
 for a licence authorising me / us to denature Indian-made rectified spirit including absolute
 alcohol at and to sell denatured spirit from the warehouse
 at as specified in the said application. I/We
 shall denature Indian-made rectified spirit and sell it thereafter at my/our warehouse
 situated at ¹[in the town/taluka/tahsil/mahal of
 District in the State of Maharashtra] in accordance with the
 provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and orders
 made thereunder and the conditions of the licence granted or renewed thereunder to me/us
 for the said purposes and in case of my/our making default in the observance of the
 provisions of the said Act and the rules, regulations and orders made thereunder and the
 conditions of the said licence, I/we bind myself/ourselves jointly and severally and each
 and every one of my/our respective heirs, executors, administrators and representatives,
 to forfeit to the ¹[Governor of Maharashtra] the sum of Rupees *
 in guarantee of which I have deposited with Government an amount of Rupees
 in cash/in securities.

Place

Dated this day of 19

In the presence of—

1.
2.

Signature (s) of the Principal (s).

†we (1) (2)
 residing at in the
 taluka/tahsil of district do hereby declare
 ourselves sureties for the abovenamed that he/they
 shall do and perform all that he/they has/have undertaken to do and perform and in case
 of his/their making default therein, we hereby bind ourselves jointly and severally to
 forfeit to the ¹[Governor of Maharashtra] the sum of Rupees

Place

Dated this day of 19

In the presence of—

- | | |
|-----------|-----------|
| (1) | (2) |
| (2) | (2) |

Signatures of the sureties.

* This clause should be struck off where ²[instead of cash or securities, sureties are taken].

† The surety bond is not necessary where cash or securities are taken.

1. Subs. by G. N. of 25-7-1963.

2. Subs. by G. N. of 4-11-1968.

⁵[FORM D. S. A-I]⁵[FORM D. S. II]**FORM D. S. III**

[See rule 25 (2)]

Licence No.

Licence for the possession of ordinary denatured spirit for medical use by registered medical practitioners.

Licence is hereby granted under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders made thereunder to of (hereinafter called “the licensee”) on payment of a fee ¹[of] in advance, authorising him to buy, possess, transport and use ordinary denatured spirit (hereinafter called “spirit”) during the period from to (both days inclusive), at his premises situated at (hereinafter referred to as “the licence premises”) and also at any other place within the ²[State of Maharashtra], subject to the following conditions, namely :-

Conditions

1. The licensee shall not use the spirit for any purpose except for medical use.
2. The licensee shall not use spirit exceeding bottle(s) during any calendar month: provided that he may buy during any calendar month spirit not exceeding the quantity permitted to be used in two months.
3. The licensee shall not possess more than ³[⁴[fifteen] bottles] of spirit at any one time: provided that he may possess spirit in a quantity not exceeding that permitted for use in two months.
4. The licensee shall not obtain his supply of spirit except from a retail licensee. He shall not remove the spirit purchased by him from the licensed premises of such licensee, unless he gets the details of its purchase entered on the reverse of this licence by the retail licensee or any other person authorised by him in writing in this behalf. The licensee shall be entitled on presentation of this licence to obtain his quota of spirit from such licensee without the production of any requisition or transport pass.

1. Subs. by G. N. of 2-2-1960.

2. Subs. by G. N. of 25-7-1963.

3. Subs. by G. N. of 10-2-1961.

4. Subs. by G. N. of 4-11-1968.

5. Deleted by G. N. of 10-4-2008.

5. The licensee shall not transport from the licensed premises of the retail-sale licensee to his licensed premises any quantity of ordinary denatured spirit exceeding that purchased by him on the date of transport in question and entered in his licence against that date.

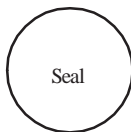
6. The licensee shall keep all the spirit received by him in a secure place in the licensed premises under lock and key and all issues of spirit from the said place shall be made in the presence of the licensee or a person duly authorised by him in writing in this behalf. He shall not keep or use spirit at any place shall be made in the presence of the licensee or a person duly authorised by him in writing in this behalf. He shall not keep or use spirit at any place other than the licensed premises.

7. Notwithstanding anything contained in the conditions 5 and 6, the licensee may transport, possess and use spirit obtained under this licence, throughout the ¹[State of Maharashtra] if the quantity of spirit to be transported, possessed or used does not exceed ²³[fifteen] bottles] and this licence accompanies such transport, possession or use and is produced for inspection on demand by any officer empowered under section 77(a) of the Bombay Prohibition Act, 1949. The certificate shall remain with the stock of denatured spirit held at the licensed premises.

8. This licence may be suspended or cancelled in accordance with the provisions of section 54 or 56 of the Bombay Prohibition Act, 1949.

9. In case the licence is suspended or cancelled during its currency or is not renewed on its expiry, the whole of the unused stock of spirit in balance with the licensee shall be forthwith handed over by him to the officer granting the licence.

Granted this day of 19 ..



⁴[Inspector of State Excise]

-
1. Subs. by G. N. of 25-7-1963.
 2. Subs. by G. N. of 10-2-1961.
 3. Subs. by G. N. of 4-11-1968.
 4. Subs. by G. N. of 18-8-2008.

(Reverse of the Licence in Form D. S. III)

Details of purchase of ordinary denatured spirit made by the licence

Date	Aggregate quantity of ordinary denatured spirit permitted to be used in one month	Quantity of ordinary spirit permitted to be used in two month	Quantity of ordinary denatured spirit purchased		Retail Licensee's Licence No.	Name and address	Signature of the licensee or signature.
			On the date	Progressive total for each period of two months			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

1. Subs. by G. N. of 4-11-1968.

(To be printed below Form D. S. III and to be detachable there from)

CERTIFICATE

This is to certify that of holds a permit in Form D. S. III No. dated under rule 25(2) of the Bombay Denatured Spirit Rules, 1959, valid upto for the following quantity of ordinary denatured spirit :-

Quantity :-

Seal

¹[Inspector of State Excise]

Place

Dated

FORM D. S. IV

[See rule 26 (3)]

Licence No.

Licence for the possession transport and use of ordinary denatured spirit for bona fide medical, scientific and educational purposes.

Licence is hereby granted, under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders made thereunder to of (hereinafter referred to as “the licensee”) on payment of a fee of authorising him to buy, transport, possess and use ordinary denatured spirit (hereinafter referred to as “spirit”) for bona fide

*medical
Scientific
educational

 purposes, during the period from to (both days inclusive) at his premises situated at (hereinafter referred to as the “licensed premises”) subject to the following conditions, namely :-

Conditions

1. The licensee shall keep all the spirit received by him in a secure place in the licensed premises under lock and key and all issues of spirit from the said premises shall be made in the presence of the licence-holder or a person duly authorised by him in writing in this behalf. He shall not keep or use spirit at any place other than the licensed premises.

* Strike off whichever is unnecessary.

1. Subs. by G. N. of 18-8-2008.

2. The spirit possessed under the licence shall not be used except for the purpose of

3. The privileges of purchase, possession and transport of spirit granted under this licence shall extend only so far as they are incidental to its use stated in condition 2.

4. (1) The licensee shall not purchase his supply of spirit from any person except from a wholesale licensee or a retail licensee.

(2) The licensee shall not possess or use spirit of a strength less than 60° O.P.

5. The licensee shall not obtain his supply of spirit except from a retail licensee if such supply does not exceed 6¹* bottles and from a wholesale licensee if such supply exceeds² [5 litres]

Provided that if the licensee is a registered medical practitioner, he may obtain his supply of spirit exceeding 6¹* bottles from a retail licensee.

6. The licensee shall not use spirit exceeding $\frac{1^* \text{bottles}}{2[\text{liters}]}$ in any one calendar month.

³[7. The licensee shall not possess at any time spirit in excess of
1* bottles/²[liters].

8. The licensee shall keep his stock of spirit in excess of ²[50 litres] in premises sufficiently fire-proof and approved by the municipal or such other authorities.

9. Notwithstanding anything contained in the condition 1 the licensee may transport, possess and use ordinary denatured spirit obtained under his permit throughout the ⁴[State of Maharashtra] if the quantity of the spirit to be transported, possessed or used does not exceed ²[thirty bottles], and this permit accompanies such transport, possession or use and is produced for inspection on demand by any officer empowered under section 77 (a) of the Bombay Prohibition Act, 1949. The certificate shall remain with the stock of denatured spirit held at the licensed premises.

10. ² [The licensee shall maintain accounts in Form D.S. XXXII and shall furnish monthly returns in Form D.S. XXXIII to the District State Excise Office.] The account shall be kept in a bound book, paged and stamped with the seal of the Collector/ Superintendent of State Excise.

11. The licensee, other than the licensee who is a registered medical practitioner, shall maintain a visit book on his premises for use of the inspecting officer this book shall be paged and stamped with the seal of the Superintendent of State Excise.

12. This licensee may be suspended or cancelled in accordance with the provisions of section 54 or 56 of the Bombay Prohibition Act, 1949.

13. In case the licence is suspended or cancelled during its currency or is not renewed in its expiry, the whole of the unused stock of spirit in balance with the licensee shall be forthwith handed over by him to the officer granting the licence.

Granted this day of 19

Seal

Collector of

Superintendent of State Excise

1. Deleted by G.N. of 4.11.1968.
3. Subs. by G.N. of 11.3.1961.

2. Subs. *ibid.*
4. Subs. by G.N. of 25.7.1963.

(Reverse of the licence)*Details of the purchases of denatured spirit made by the licensee*¹[N.B.-1 bottle= 650 mililiters]

Amount of denatured spirit purchased				Wholesale licensee's or retails licensee's		
Date	On the date	Progressive total for the calendar month	Licence No.	Name and address	Signature or signature of his authorised nokar or of the officer granting the transport pass in case the denatured spirit is to be purchased from a licensee having his licensed premises in a district different from that in which premises of the licensee are situated.	

*(To be printed below Form D.S. IV and to be detachable therefrom)***CERTIFICATE**

This is to certify that of holds a licence in Form D.S. IV No. dated, under rule 26 of the Bombay Denatured Spirit Rules, 1959, valid up to for the following quantity of ordinary denatured spirit :-

Quantity

Collector of

Seal

Superintendent of [State Excise]

Place

Dated

1. Subs. by G.N. of 4.11.1968.

FORM D.S.V

[See rule 26 (3)]

Licence No.

Licence for the possession and use of ordinary denatured spirit for bonafide purposes of art, industry ¹[not being an industry engaged in manufacturing denatured spirituous preparations] or profession.

Licence is hereby granted, under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949) and the rules, regulations and orders made thereunder, to of (hereinafter referred to as “the licensee”), on payment of a fee of Rs. authorising him to buy, possess, transport and use of ordinary denatured spirit (hereinafter referred to as “spirit”) for bonafide purposes of art during the period from to industry
profession

..... (both days inclusive) at his premises situated at
..... (hereinafter referred to as the “licensed premises”), subject to the following conditions, namely :—

Conditions

1. Licensee shall keep all the spirit received by him in a secure place in the licensed premises under lock and key and all issues of spirit from the said premises shall be made in the presence of the ²[licensee] or a person duly authorised by him in writing in this behalf. He shall not keep or use spirit at any place other than the licensed premises.

2. The spirit possessed under the licence shall not be used except for the purpose of

3. The privileges of purchase, possession and transport of spirit shall extend only so far as they are incidental to its use stated in condition 2.

4. The licensee shall not possess or use spirit of a strength less than 60° O.P.

5. The licensee shall not obtain spirit except,—

(a) From an excise or customs bonded warehouse, or with the permission of the Commissioner or of the officer specially authorised by the Commissioner in that behalf, from a licensed manufacturer of ordinary denatured spirit or wholesaler, if he is entitled to possess ²[50 litres] or more of spirit under this licence;

(b) from a wholesale licensee or a licensed manufacturer of ordinary denatured spirit if he is entitled to possess 2[5 litres] or more of spirit under this licence;

(c) from a retail licensee, if he is entitled to possess 6 ^{1*} bottles or less of spirit under this licence.

1. Ins. by G.N. of 4.11.1968.

2. Subs. by G.N. of 4.11.1968.

6. The licensee shall not transport spirit obtained under this licence to his licensed premises except under a pass granted by the ²[State Excise Officer] of the place from where it is obtained, on the strength of a requisition signed by the licensee and counter signed by the ²[State Excise Officer] in whose charge such licensed premises are situated :

Provided that no such requisition and transport pass shall be necessary in the case of a licensee entitled to use spirit not exceeding 2 ¹bottles per month for the purchase and transport of spirit by him but the licensee shall not remove the spirit so purchased from the licensed premises of a retail licensee unless he gets the details of purchase of spirit entered in his licence under the signature of the retail licensee.

7. The licensee shall not use spirit ³[exceeding bottles/litres]
³[in any three calendar months/six calendar months.]

8. the licensee shall not possess at any time spirit 2[in excess of
. bottles/litres]

9. The licensee shall keep his stock of spirit in excess of ²[50 litres] in premises sufficiently fire-proof and approved by the municipal or such other authorities.

10. The licensee shall not recover spirit used in any process without first obtaining the necessary authority from the Collector to do so.

11. This licence is liable to be suspended or cancelled in accordance with the provisions of section 54 or 56 of the Bombay Prohibition Act, 1949.

12. In case this licence is suspended or cancelled during its currency or is not renewed on its expiry, the whole of the unused stock of spirit in balance with the licensee on the date of such suspension, cancellation or non-renewal shall forthwith be handed over by him to the officer granting the licence.

Granted this day of 19



Collector of
Superintendent of State Excise

1. Deleted. by G.N. of 4.11.1968.
2. Subs. *ibid*.
3. Subs. by G. N. of 24.7.1971.

(Reverse of the Licence)*Details of denatured spirit purchased in the month*¹[N. B.— 1 bottle = 650 mililitres]

Quantity purchased				Licence			Signature of the licensee or his authorised nokar.
Date	On date	the	Progressive total for each calendar month	Retailer or wholesaler or manufacturer	No.	Name and address	

FORM B

[See rule 26 (5)]

Form of Bond to be executed before licence is granted to possess and use ordinary denatured spirit for medical, scientific and educational purposes or for purposes of art, industry or profession.

Whereas I/we, residing at in ²[taluka/tahsil] of the district have made an application on to the Superintendent of State Excise, for a licence authorising me/us to possess and use denatured spirit as specified in the said application form I/we hereby bind myself/ourselves jointly and severally that I/we shall possess and use ordinary denatured spirit for the possession and use of which licence has been granted or renewed to me/us for purposes at my/our situated at

¹ Subs. by G. N. of 25-7-1963.

² Subs. by G. N. of 25-7-1963.

..... town/village of district in the ¹[State of Maharashtra] in accordance with the provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and orders made thereunder and the conditions of the licence issued thereunder and in case of my/our making default in the observance of the provisions of the said Act and the rules, regulations and orders made thereunder and the conditions of the said licence I/We bind myself/ourselves, jointly and severally and each and every one of my/our respective heirs, executors, administrators and representatives, to forfeit to the ¹[Governor of Maharashtra] the sum of rupees * in guarantee of which I have deposited with Government an amount of Rs. in cash/† in securities.

Place

Dated this day of 20

In the presence of—

1.
2.

Signature(s) of the Principal(s).

We (1)
 (2) residing
 at in the
 taluka/tahsil of district do hereby declare ourselves
 sureties for the abovementioned that he/they shall do and
 perform all that he/they has/have undertaken to do and perform and in case of his/their
 making default therein, we hereby bind ourselves jointly and severally to forfeit to the
¹[Governor of Maharashtra] the sum of rupees

Place

Dated this day of 19

In the presence of—

- | | |
|---------|---------|
| 1. | 1. |
| 2. | 2. |

Signature of the sureties.

* This clause should be struck off where instead of cash or securities sureties, are taken.

† The surety bond is not necessary where cash or securities are taken.

1. Subs. by G. N. of 25-7-1963.

FORM D. S. VI

(See rule 33)

Licence No.

Licence for the wholesale sale of ordinary denatured spirit

Licence is hereby granted, under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders made thereunder, to of (hereinafter referred to as “the licensee”) on payment of a ¹[fee inclusive of consideration of Rs.] authorising him to buy, possess and sell by wholesale ordinary denatured spirit (hereinafter referred to on “Spirit” at his shop) situated at (hereinafter referred to as the “licensed premises”) during the period from to (both days inclusive) subject to the following conditions, namely :-

Conditions

1. (1) The licensee shall not keep in his licensed premises nor have in his possession more than ²[litres] of spirit at any time, unless, he is specially authorised by the Collector to do so by an endorsement on this licence.

(2) The licensee shall not keep more than* ²[litres] of spirit in the licensed premises. He shall keep the spirit in corked ^{3*} * *bottles or in metal drums securely closed. Any stock in excess of [50 litres] shall be kept in the premises sufficiently fire-proof and approved by the municipal authorised and which are not used or intended for human occupation.

2. The licensee shall not keep or store spirit in any place other than the licensed premises or a godown which has been approved by the Collector and situated
.....

3. Except with the previous permission of the Collector, the licensed premises or the godown shall not be located in the same building with any other shop for the sale of potable spirits, rectified spirit, medicated wines, tinctures, French polish or for the sale of food or drink for consumption on the premises.

4. The licensee shall not bottle spirit in the licensed premises except in ^{3*} * *bottles only and under the supervision of a State Excise Officer and on such conditions as the Collector may impose. ⁴[Each bottle shall contain of 100 ml. or 200 ml. or not less than 650 ml. of spirit] and shall bear the seal of the State Excise Officer supervising the bottling operations.

* The Collector may fix such quantity as is within the limit fixed by the municipal authorities.

1. Subs. by G. N. of 6-11-1981.

2. Subs. by G. N. of 4-11-1968.

3. Deleted, *ibid*.

4. Subs. by G. N. of 7-11-2006.

5. The licence shall be hung up in a conspicuous place in the licensed premises to the front of which shall be affixed a signboard bearing the following inscriptions in legible character in English and in the language of the district in which the licensed premises are situated :-

“Name of licensee

Licensed to sell ordinary denatured spirit by wholesale.

Authorised opening hour 6.00 a. m.

Authorised closing hour 9.00 p. m.”

6. The licensee shall not sell spirit at a price in excess of the maximum price prescribed by the Commissioner under the Bombay Prohibition Act, 1949.

7. The licence may be suspended or cancelled in accordance with the provisions of section 54 or 56 of the Bombay Prohibition Act, 1949.

8. As the licence is granted for a specified period only, it gives the licensee his heirs, legal representatives or assignees no claim whatsoever to the continuance or renewal thereof beyond the period specified therein. It is entirely within the discretion of the Collector whether he will or will not permit the assignee of the holder of the licence in case of sale or transfer, or the heir or legal representative of the holder of the licence in case of death, to have the benefit of the licence for the unexpired portion of the term for which it is granted.

9. In case the licence is suspended or cancelled during its currency or is not renewed on its expiry, the whole of the unsold stock of spirit in balance with the licensee on the date of such suspension, cancellation or non-renewal shall forthwith be handed over by him to the Collector.

Granted this day of 19



Collector of

FORM D.S. VII

(See rule 35)

Licence No.

Licence for the retail sale of ordinary denatured spirit.

Licence is hereby granted, under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders made thereunder, to of (hereinafter referred to as "the licensee") on payment of a ¹[fee (inclusive of consideration) of Rs. 200] authorising him to buy, possess and sell by retail ordinary denatured spirit (hereinafter referred to as the "spirit") at his shop situated at (hereinafter referred to as the "licensed Premises") during the period from to (both days inclusive) subject to the following conditions, namely :-

Conditions

1. (1) The licensee shall not keep the spirit in any place other than the licensed premises.

(2) Except with the special permission of the Collector, the licensed premises shall not be located in the same building with any other shop for the sale of rectified spirit, potable spirits, medicated wines or tinctures, french polish or for the sale of food or drink for consumption on the premises.

2. Except with the previous permission of the Collector in writing, the licensee shall not keep in the licensed premises more than ²[250 litres] of spirit at any time. Any stock in excess of ²[50 litres] shall be stored in premises which are sufficiently fire-proof and approved by the municipal authorities and which are not used or intended for human occupation.

3. Except with the special permission in writing of the Collector the licensee shall not sell more than six ³* *bottles of spirit at a time to any licensee :

Provided that, he may sell to a registered medical practitioner holding a licence in Form D. S. IV of a quantity exceeding six ³* * bottles :

⁴[Provided further that, the quantity to be sold at a time shall not exceed the quantity authorised to be possessed at a time by the licensee/permit-holder.]

4. The licensee shall not sell, or offer or expose for sale spirit except in ³* * bottles bearing the seal of the State Excise Officer supervising the bottling operations of the wholesale licensee from whom it was obtained nor shall he sell such spirit to persons under 21 years of age. All such bottles shall contain not less than ²[650 millilitres] of spirit.

5. The licensee shall not sell spirit at a price in excess of the maximum price prescribed by the Commissioner under the Bombay Prohibition Act, 1949.

1. Subs. by G. N. of 6-11-1981.

2. Sub. by G. N. of 4-11-1968.

3. Deleted *ibid*.

4. Inserted by G. N. N. D.

6. The licence shall be hung up in a conspicuous place in the licensed premises to the front of which shall be affixed a signboard bearing the following inscription in legible character is in English and in the language of the district in which the shop is situated :-

“Name of the licensee

Licensed to sell by retail ordinary denatured spirit.

Authorised opening hour 6.00 a. m.

Authorised closing hour 9.00 p. m.

7. The licence may be suspended or cancelled in accordance with the provisions of section 54 or 56 of the Bombay Prohibition Act, 1949.

8. As the licence is granted for a specified period only, it gives the licensee, his heirs, legal representatives or assignees no claim whatsoever to the continuance or renewal thereof beyond the period specified therein. It is entirely within the discretion of the Collector whether he will or will not permit the assignee of the holder of the licence in case of sale or transfer, or the heir or legal representative of the holder of the licence in case of death to have the benefit of the licence for the unexpired portion of the term for which it is granted.

9. In case the licence is suspended or cancelled during its currency or is not renewed on its expiry, the whole of the unsold stock of denatured spirit in balance with the licensee on the date of such suspension, cancellation or non-renewal shall forthwith be handed over by him to the Collector.

Granted this day of 19 ..



Collector of

(Counterfoil)

FORMD. S. VIII

No.
Dated 19 .

¹[(See rules 38 and 43)]

Requisition for ordinary denatured spirit Wholesaler(s) by Retailer(s) User(s)

From :

To,

- *1) Shri
*2) The officer-in-charge of the Excise Bonded Warehouse at
Customs Bonded Warehouse at ...

Sir(s),

I/we hold a licence in form for sale/use of
ordinary denatured spirit at my/our premises situated at
Please supply me/us
.....
[litres]/*bottles of ordinary denatured spirit.

Yours faithfully

Signature of the licensee

Countersigned.

(Designation of the State

Excise Officer.)

1. Subs. By G.N. of 4-11-1968.

* Unnecessary items should be struck off.

FORMD. S. VIII

No.
Dated 19 .

¹[(See rules 38 and 43)]

Requisition for ordinary denatured spirit Wholesaler(s) by Retailer(s) User(s)

From :

To,

- *1) Shri
*2) The officer-in-charge of the (Excise Bonded Warehouse at
Customs Bonded Warehouse at ...

Sir(s),

I/we hold a licence in form for sale/use of
ordinary denatured spirit at my/our premises situated at
Please supply me/us
.....
[litres]/*bottles of ordinary denatured spirit.

Yours faithfully

Signature of the licensee

Countersigned.

(Designation of the State

Excise Officer.)

1. Subs. by G.N. of 4.11.1968.

* Unnecessary items should be struck off.

FORM D. S. IX

(See rule 50)

(Pass for the transport of denatured spirit)

Part I For record in the office of the Collector or the officer granting the pass.

- No. , dated 19 .
1. Name and address of the transporter
 2. Kind of the denatured spirit licence or permit/held by the transporter and its number and the date
 3. Kind and quantity of denatured spirit to be transported
1* * * * *
 4. Place and the name of the licence-holder to which denatured spirit is to be transported
 5. Route
 6. Date up to which the pass shall be valid
1* * * * *

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders made thereunder authorising the above transport of denatured spirit subject to the condition that the whole quantity of denatured spirit shall be transported in one consignment only and its bulk shall not be broken in transit.

seal

Signature of the officer
granting the pass.

FORM D. S. IX

(See rule 50)

(Pass for the transport of denatured spirit)

Part II To be forwarded to the person from whom the denatured spirit is to be obtained.

- No. , dated 19 .
1. Name and address of the transporter
 2. Kind of the denatured spirit licence or permit/held by the transporter and its number and the date
 3. Kind and quantity of denatured spirit to be transported
1* * * * *
 4. Place and the name of the licence-holder to which denatured spirit is to be transported
 5. Route
 6. Date up to which the pass shall be valid
1* * * * *

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders made thereunder authorising the above transport of denatured spirit subject to the condition that the whole quantity of denatured spirit shall be transported in one consignment only and its bulk shall not be broken in transit.

seal

Signature of the officer
granting the pass.

FORM D. S. IX

(See rule 50)

(Pass for the transport of denatured spirit)

Part III - To be handed over to the transporter for sending with the consignment and for record thereafter '[in the licensed premises of the purchaser].

No. , dated 19 .

1. Name and address of the transporter
2. Kind of the denatured spirit licence or permit/held by the transporter and its number and date
3. Kind and quantity of denatured spirit to be transported
2* * * *
4. Place and the name of the licence-holder to which denatured spirit is to be transported
5. Route
6. Date up to which the pass shall be valid
2 1* * * *

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders made thereunder authorising the above transport of denatured spirit subject to the condition that the whole quantity of denatured spirit shall be transported in one consignment only and its bulk shall not be broken in transit.

seal

Signature of the officer
granting the pass.

1. Subs. by G. N. of 4-11-1968.
2. Deleted and renumbered, *ibid.*

FORM D. S. IX

(See rule 50)

(Pass for the transport of denatured spirit)

Part IV.- To be forwarded to the Excise Officer of the place for which the denatured spirit is to be transported.

No. , dated 19 .

1. Name and address of the transporter
2. Kind of the denatured spirit licence or permit/held by the transporter and its number and date
3. Kind and quantity of denatured spirit to be transported
2* * * *
4. Place and the name of the licence-holder to which denatured spirit is to be transported
5. Route
6. Date up to which the pass shall be valid
2 1* * * *

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders made thereunder authorising the above transport of denatured spirit subject to the condition that the whole quantity of denatured spirit shall be transported in one consignment only and its bulk shall not be broken in transit.

seal

Signature of the officer
granting the pass.

FORM D. S. X

(See rule 52)

*Import pass for denatured spirit***PART I** — For record in the office of the officer granting the pass.

No., dated 20 ..

Shri/ shri's of
 holding ^{D.S.VI}₁ [(D.S.V. or D.S.PI.)
 granted under the Maharashtra Denatured Spirituous Preparation Rules, 1963]
^{Licence} No. of is/are
^{Permit} hereby granted a pass under and subject to the provisions of the Bombay Prohibition
 Act, 1949 (Bom. XXV of 1949) and the rules, regulations and orders made thereunder
 authorising him/them to import ²[litres] of ordinary/¹[specially]
 denatured spirit from of
 to his/their shop/premises situated at via
 (route) subject to the following conditions, namely :-

1. The pass shall remain in force up to
2. The quantity of denatured spirit shall be imported in one consignment only and its bulk shall not be broken in transit.

Collector of

FORM D. S. X

(See rule 52)

*Import pass for denatured spirit***PART II** — To be handed over to the importer for sending with the consignment and for record thereafter with his accounts.

No., dated 20 ..

Shri/ shri's of
 holding ^{D.S.VI}₁
 granted under the Maharashtra Denatured Spirituous Preparation Rules, 1963
^{Licence} No. of is/are
^{Permit} hereby granted a pass under and subject to the provisions of the Bombay Prohibition
 Act, 1949 (Bom. XXV of 1949) and the rules, regulations and orders made thereunder
 authorising him/them to import ¹[litres] of ordinary/¹[specially]
 denatured spirit from of
 to his/their shop/premises situated at via

1. Subs. by G. N. of 8-3-1963.

2. Subs. by G. N. of 4-11-1968.

(route) subject to the following conditions, namely :-

1. The pass shall remain in force up to
2. The quantity of denatured spirit shall be imported in one consignment only and its bulk shall not be broken in transit.

Collector of

..... bulk ¹[litres] of denatured spirit as per details in columns 1 to 6 on the reverse have this day been issued. The pass will remain in force up to
..... 19

Signature and designation of the officer
supervising the supply of denatured
spirit at the place of export.

The above consignment of denatured spirit arrived at the place mentioned in the pass on and was verified on by me and found to contain denatured spirit as per details in columns 7 to 12 on the reverse. Sample of denatured spirit sent to the Chemical Analyser on and certified by him to be properly denatured and of proper strength as per his certificate No., dated

Dated

Signature and designation of the
officer at the place of import.

FORM D. S. X

(See rule 52)

Import pass for denatured spirit

PART III — To be forwarded to the Collector or Chief Excise Authority of the place of export

No., dated 19

Shri/ shri's of

..... holding ²[(D.S.V. or D.S.P.I.)
D.S.VI
granted under the Maharashtra Denatured Spirituous Preparation Rules, 1963]
Licence No. is/are hereby granted a pass under
and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949),
Permit and the rules, regulations and orders made thereunder authorising him/them to import
..... ¹[litres] of ordinary/¹[specially] denatured spirit from
..... of to his/their shop/premises situated
at *via* (route) subject to the following conditions, namely :-

1. The Pass shall remain in force up to
2. The quantity of denatured spirit shall be imported in one consignment only and its bulk shall not be broken in transit.

Collector of

1. Subs. by G. N. of 4.11.1968.

2. Subs. by G. N. of 8.3.1963.

Advised					
Cask or drum No. (1)	Registered capacity (2)	Actual contents (3)	Thermometer indication (4)	Hydrometer indication (5)	Strength (6)
Received					
Actual contents (7)	Thermometer indications (8)	Hydrometer indications (9)	Strength (10)	Loss in transit (11)	Increase in transit (12)
					Remarks (13)

¹[in litres]

1. Subs. by G. N. of .4.II.1968.

FORM D. S. XI
(See rule 59)

Pass for export of denatured spirit from the ¹[State of Maharashtra]

PART I - To be kept for record in the office of the ²[officer granting the pass.]

No. , dated 19 .

1. Name and address of the exporter.
2. Kind of denatured spirit licence held by exporter and its number and date.
3. Kind and quantity denatured spirit to be exported.
4. Place from which the denatured spirit is to be exported.
5. Place to which denatured spirit is to be exported.
6. Persons to whom denatured spirit is to be consigned.
7. Route.

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders, made thereunder, authorising the abovementioned export subject to the following conditions, namely :-

1. The pass shall remain in force up to
2. The quantity of denatured spirit shall be exported in one consignment only and its bulk shall not broken in transit.

seal

²[Officer granting the pass]

FORM D. S. XI
(See rule 59)

Pass for export of denatured spirit from the ¹[State of Maharashtra]

PART II - To be handed over to the exporter for record with his accounts.

No. , dated 19 .

1. Name and address of the exporter.
2. Kind of denatured spirit licence held by exporter and its number and date.
3. Kind and quantity denatured spirit to be exported.
4. Place from which the denatured spirit is to be exported.
5. Place to which denatured spirit is to be exported.
6. Persons to whom denatured spirit is to be consigned.
7. Route.

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders, made thereunder, authorising the abovementioned export subject to the following conditions, namely :-

1. The pass shall remain in force up to
2. The quantity of denatured spirit shall be exported in one consignment only and its bulk shall not broken in transit.

seal

²[Officer granting the pass]

1. Subs. by G. N. of 25.7.1963.
2. Subs. by G. N. of 15.3.1972.

FORM D. S. XI

(See rule 59)

*Pass for export of denatured spirit from the 'State of Maharashtra]***PART III** - To be handed over to the exporter for sending with the consignment and thereafter to be kept on the record of the person receiving denatured spirit.

No. , dated 19 .

1. Name and address of the exporter.
2. Kind of denatured spirit licence held by exporter and its number and date.
3. Kind and quantity denatured spirit to be exported.
4. Place from which the denatured spirit is to be exported.
5. Place to which denatured spirit is to be exported.
6. Persons to whom denatured spirit is to be consigned.
7. Route.

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders, made thereunder, authorising the abovementioned export subject to the following conditions, namely :-

1. The pass shall remain in force up to
2. The quantity of denatured spirit shall be exported in one consignment only and its bulk shall not broken in transit.

seal

²[Officer granting the pass]

FORM D. S. XI

(See rule 59)

*Pass for export of denatured spirit from the 'State of Maharashtra]***PART IV** - To be forwarded to the Collector or the Chief Excise authority of the place to which the denatured spirit is to be exported.

No. , dated 19 .

1. Name and address of the exporter.
2. Kind of denatured spirit licence held by exporter and its number and date.
3. Kind and quantity denatured spirit to be exported.
4. Place from which the denatured spirit is to be exported.
5. Place to which denatured spirit is to be exported.
6. Persons to whom denatured spirit is to be consigned.
7. Route.

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders, made thereunder, authorising the abovementioned export subject to the following conditions, namely :-

1. The pass shall remain in force up to
2. The quantity of denatured spirit shall be exported in one consignment only and its bulk shall not broken in transit.

seal

²[Officer granting the pass]

1. Subs. by G. N. of 25-7-1963.
2. Subs. by G. N. of 15-3-1972.

¹[FORM D. S. XII

[See rule 18 (3)]

D. S. I Licence No.

Name of the Licensee

Period of the Licence

Register of receipts of rectified spirit under bond at bonded Warehouse.

					Advised		
Date of receipt	Number and date of pass	Name of Distillery or Warehouse from which received	Cask Number	Capacity (Actual contents).	Temperature	Strength	Proof litres
1	2	3	4	5	6	7	8
.....
Received				Loss in transit			
Actual quantity received.	Temperature	Indication	Strength	Proof litres	Allowed	Excess	Increase in transit
9	10	11	12	13	14	15	16
							Vat to which spirit added and date
							Remarks, if any, and initials of the Officer in charge of the Warehouse and Licensee
							18

1. Form D. S. XII to D. S. XXXV were added by G. N. of 4.11.1968 read with Corrig. of 24.7.1971.

[See rule 18 (3)]

Register of Vat Account of rectified spirit intended for denaturation
..... *bonded Warehouse.*

								Quantity sent from
1 Date	2 Vat Dip	3 Litres	4 Indication	5 Indication	6 Strength	7 Proof litres	8 P.L. Distillery or Warehouse	9 P.L. Vat.
<div>Deficiencies</div>								
10 Number of Vat	11 P.L. Decrease in Vat	12 P.L. Found in vats, casks or other vessels	13 P. L. Blending	14 P. L. Evaporation	15 P. L. Racking	16 Other	17 P. L. Deficiency allowed	18 P. L. Excess Deficiency
<div>Increase</div>			<div>Issue</div>					
19 P. L. Racking	20 Other	21 Date when racked	22 Litres	23 P. L. Transferred to another Vat	24 P. L. for Denaturation	25 Register and page	26 Remarks, if any, and initials of the Officer in charge of the Warehouse and Licensee	

FORM D. S. XIV

[See rule 18 (3)]

D. S. I Licence No.

Name of the Licensee

Period of the Licence

Register Showing the Stock Account of rectified spirit intended for denaturation
..... bonded Warehouse.

								On hand	
Received									
Date		P.L. Opening Balance	From what vat or Distillery	Register and Page	P.L. from Distillery or Warehouse.	P.L. Transferred from another vat	P.L. Racking	P.L. Other	
1		2	3	4	5	6	7	8	
and received						Issues			
						Issued for denaturation			
P.L. Excess Deficiency in transit ordered to be charged with duty		P.L. Total	Book and Page	Date	Destination or purpose	P. L. Transferred to another vat	Litres	Proof litres	
9		10	11	12	13	14	15	16	
Delivered and in hand									
Deficiency allowed					Excess deficiency charged with duty				
P. L. Blending	P.L. Evaporation	P.L. Racking	P.L. Transit	P. L. Other	P. L. Transit	P.L. Other	P.L. Total	P.L. Closing balance	Remarks, if any, and the initials of the Officer in charge of the Warehouse and Licensee
17	18	19	20	21	22	23	24	25	26

FORM D. S. XV

[See rule 18 (3)]

D. S. I Licence No.

Name of the Licensee

Period of the Licence

Register of denaturing operation *bonded Warehouse.*

Denaturants used					Rectified Spirit transferred				
1 Date	2 Number of denaturing vat	3 Description	4 Bulk litres	5 Vat dip	6 Vat from which received	7 Litres	8 Strength	9 Proof litres	10 Total of columns 4 and 7

Denatured spirit prepared									
11 Vat dip	12 Litres	13 Temperature	14 Strength	15 Indication	16 Proof litres	17 Gain litres	18 Loss litres	19 Number of storage vat to which transferred	20 Remarks, if any, and initials of the Officer in charge of the Warehouse and Licensee

FORM D.S. XVI

[See rule 18 (3)]

D. S. I. Licence No.

Name of the Licensee

Period of the Licence

Register of Vat Account for denatured spirit bonded warehouse.

Vat No.

Total depth

Contents

Description of Denatured Spirit

Date	Vat dip	Bulk litres	Temperature	Indication	Strength	Proof litres	Quantity sent from		
							P.L. Denaturing Vat	Another vat	Number of Vat
1	2	3	4	5	6	7	8	9	10

Deficiencies								
Decrease in vat	Found in vats, casks or other vessels.	Denaturing	Blending	Evaporation	Rating	Other	Deficiency allowed	Excess Deficiency
P.L.	P.L.	P.L.	P.L.	P.L.	P.L.	P.L.	P.L.	P.L.
11	12	13	14	15	16	17	18	19

Increase.				Issues			Register and page	Remarks, if any and initials of the Officer in-charge of the Warehouse and Licensee
Denaturing	Racking	Other	Date when racked	Litres	Transferred to another vat	On Passes		
P.L.	P.L.	P.L.			P.L.	P.L.		
20	21	22	23	24	25	26	27	28

FORM D. S. XVII

[See rule 18 (3)]

D. S. I Licence No.

Name of the Licensee

Period of the Licence

*Register of Stock Account of denatured spirit..... bonded Warehouse***Description of Denatured Spirit**

On hand									
				Received					
Date	Opening Balance	Number of denatur- ing vat from which received	Register and page	From denaturing vat	Transferred from vat. another	Denaturing	Racking	Other	Total
P.L.	P.L.			P.L.	P.L.	P.L.	P.L.	P.L.	P.L.
1	2	3	4	5	6	7	8	9	10
and received									
				Issues					
				Issued on passes					
Book and page	Date	Destination or purpose	Transferred to another vat.	Litres		Proof litres			
P.L.			P.L.						
11	12	13	14	15		16			
Delivered and in hand									
Deficiencies allowed									
Denaturing	Blending	Evaporation	Racking	Other	Total	Closing balance	Remarks, if any and initials of the Officer in-charge of the Warehouse and licensee		
P.L.	P.L.	P.L.	P.L.	P.L.	P.L.	P.L.			
17	18	19	20	21	22	23	24		

FORM D. S. XVIII

[See rule 18 (3)]

D. S. I Licence No.

Name of the Licensee.....

Period of the Licence

Register of issues of denatured spirit to shops or manufactories for bonded Warehouse

Description of denatured Spirit

Date of presentation of requisition of Bonded Warehouse	Serial Number	Number of pass	Date of pass	Place at which the shop is situated
(1)	(2)	(3)	(4)	(5)

Route to be taken	Licensed shop to which the spirit is to be transferred	Number of each cask	Registered capacity of each cask	Spirit actually contained in each cask	Temperature
(6)	(7)	(8)	(9)	(10)	(11)

Indication	Strength	Proof litres Bulk litres	Vat from which drawn	Date and hour when the spirit was issued	Remarks, if any, and initials the officer-in- charge of the warehouse and licensee
(12)	(13)	(14)	(15)	(16)	(17)

FORM D. S. XIX

[See rule 18 (4)]

D. S. I Licence No.

Name of the Licensee

Period of the Licence

Monthly return of stock account of rectified spirit intended for denaturation for the month of 19 .

On hand and received						Warehouse.
Opening Balance on the first day of the month P.L. 1	Amount received		Received		Excess deficiencies in transit order to be charged with duty P.L. 6	Total P.L. 7
	From Warehouse P.L. 2	Transferred from other vats P.L. 3	Increase from			
			Racking P.L. 4	Other P.L. 5		
Delivered						
Issued				Deficiencies allowed		
Transferred to other vats P.L. 8	Issues for denaturation P.L. 9	Blending P.L. 10	Evaporation P.L. 11	Racking P.L. 12	Transit P.L. 13	Other P.L. 14
Delivered						
Excess deficiencies charged with duty						
Transit P.L. 15	Other P.L. 16	Total P.L. 17	Closing balance on the last day of the month P.L. 18		Remarks, if any and initials of the Officer in-charge of the Warehouse and licensee 19	

Date.

Signature of licensee

FORM D. S. XX

[See rule 18 (4)]

D. S. I Licence No.

Name of the Licensee

Period of the Licence

Monthly return of stock account of denatured spirit for the month of 19
Bonded warehouse *Description of Denatured Spirit.*

On hand and received						
Received						
Opening Balance on the first day of the month P.L.	From Denaturing vat P.L.	Transferred from another vats P.L.	Denaturing P.L.	Racking P.L.	Other P.L.	Total P.L.
1	2	3	4	5	6	7

Delivered and received										
Issued				Deficiencies allowed						
Transferred to the vats P.L.	Issued to shops on passes P.L.	Denaturation P.L.	Blending P.L.	Evaporation P.L.	Racking P.L.	Other P.L.	Total P.L.	Closing balance on the last day of the month P.L.	Bulk litres issued on passes P.L.	Remarks if any and initials of the officer in-charge of the warehouse and lic- ensee
8	9	10	11	12	13	14	15	16	17	18

Date.

Signature of licensee

FORM D. S. XXI

[See rule 18 (7)]

D. S. I Licence No.

Name of the Licensee

Period of the Licence

Bonded Warehouse

Spirit Stock Account of

On hand and received

Received

Date	Opening balance	From what receiver or vat or distillery or warehouse	Register and page	Quantity from recei- ver or distillery or warehouse	Transferred from another vat
1	2	3	4	5	6
	P.L.			P.L.	P.L.

Distillery or warehouse

Increase from			Delivery and in hand				
Racking	Transit	Excess Other	Deficiency in transit ordered to be charged with duty	Total and page	Book and page	Date	Destination or purpose
7	8	9	10	11	12	13	14
P.L.	P.L.	P.L.					

Issues				Delivered and in hand			
Transferred to another vat	Issued for redistillation	Sent under Bond	For duty	Issued	Duty free	Blending Reducing	Evaporation
15	16	17	18	19	19A	20	21
P.L.	P.L.	P.L.	P.L.	P.L.			

Deficiencies allowed				Excess Deficiencies		Total	Closing balance
Racking	Transit	Other	Transit	Reducing Blending	Racking, Evaporation and other		
22	23	24	25	26		27	28
P.L.	P.L.	P.L.	P.L.	P.L.		P.L.	P.L.

Bulk litres of duty						Remarks	Date of receipts of spirit removed under bond	Officer's initials
Proof Litres for duty								
29	30	31	32	33	34	35	36	37

FORM D. S. XXII

[See rule 18 (7)]

D. S. I Licence No.

Name of the Licensee

Period of the Licence

Register of issues under bond (duty free) and to Government liquors warehouses

Number and date of permit	Amount authorised to be removed	Strength authorised	Destination	Date when racked	Number of cask
1	2	3	4	5	6 —

Weight of empty package	Weight of full package	Weight of spirit	Temperature	Indication	Strength
7	8	9	10	11	12 —

Weight of spirit per litre	Bulk litres	Proof litres	Vat from which drawn	Date and hour when spirit removed	Remarks
13	14	15	16	17	18 —

FORM D. S. XXIII

[See rule 18 (7)]

Vat Account Register

D. S. I Licence No.

Name of the Licensee

Period of Licence

Vat No.

Total Depth

Contents

Date	Vat Dip	Bulk Litres	Temperature	Indication	Strength	Proof Litres
1	2	3	4	5	6	7 ———

Quantity received or sent From receiver		No. of receiver or vat	Water added litres	Decrease in vat or in pumping from receiver	Found in vats casks or other vessels (Cols. 24 to 28)
Proof Litres	Bulk Litres			Proof Litres	Proof Litres
8	9	10	11	12	13 ———

Deficiencies Proof Liters				Increase			
Blending and reducing	Evapo- ration	Racking	Other	Deficiency allowed <hr/> Proof Litres	Excess deficiency <hr/> Proof Litres	Proof Litres Racking	Proof Litres Other
14	15	16	17	18	19	20	21

Issues

Date when racked	Bulk litres	Proof litres	
		Transferred to another vat	For redistillation
22	23	24	25

Proof litres			Register and page	Remarks	Officer's initials
Sent under bond	Issue for duty	Issued duty free			
26	27	28	29	30	31

FORM D.S. XXIV

[See rule 30 (i)]

D. S. V Licence No.

Name and address of the Licensee.....

Period of the Licence

Register of account of denatured spirit used for Art, Industry (not being an industry engaged in manufacturing denatured spirituous preparations) or profession during the month of.....

Date	Opening Balance	Quantity received	Source of supply	Total of columns 2 and 3
1	2	3	4	5 ———
	Liters	Liters	Liters	Liters

Quantity used	Purpose for which used	Closing balance	Remarks, if any and initials of the licensee
6	7	8	9 ———
Litres	Liters	Liters	

FORM D. S. XXV

[See rule 30 (i)]

D. S. I Licence No.

Name and address of the Licensee.....

Period of the Licence

Monthly return furnished by the Licensee

Opening balance denatured spirit on the first day of the month	Quantity of denatured received	Total of columns 1 and 2	Quantity used	Closing balance on the last day of the month	Remarks, if any and initials of the licensee
1	2	3	4	5	6 ———
Litres	Litres	Litres	Litres	Litres	

Date

Signature of the Licensee.

FORM D. S. XXVI

[See rule 45-A]

D. S. V Licence No.

Name and address of the Licensee.....

Period of the Licence

*Register of accounts of Denatured Spirit received and sold by wholesale during the month
of..... 19 .*

					Name of the Bonded Warehouse of licensed manufacturer or whole- sale licensee from whom denatured spirit shown in column 3 is purchased and the licence No. of the licensed manufacturer or wholesale licensee
Receipts during the month					
Quantity of Denatured Spirit purchased from					
Date	Opening balance	Excise or Customs Bonded Warehouse	Licensed manufacrter	Wholesale licensee	
1	2		3		4
	Litres/Bottles	Litres	Litres	Litres	
No. of date of transport pass under which transport incidental to the purchase of the quantity of Denatured Spirit shown in column 3 is made		Quantity of Denatured spirit imported		No. and date of import pass under which import incidental to purchase of the quantity of Denatured Spirit shown in column 6 is made	Total quantity of Denatured Spirit (Total of columns 2, 3 and 6)
5		6		7	8
		Litres			Litres/Bottles
Total quantity of Denatured Spirit Sold	Dryage and/or breakage, if any	Quantity of Denatured Spirit bottled and No. of bottles filled	Closing balance	Remarks, if any, and initials of the licensee	
9	10	11	12	13	
Litres/Bottles	Litres/Bottles	Litres/Bottles	Litres/Bottles		

FORM-D.S. XX VII
(See rule 45-A)

(See rule 45-A)

D.S. VI Licence No.
 Name and Address of the Licensee.....
 Period of the Licence
 Date of 19

Register of daily sale transactions of Denatured Spirit made by wholesale during the month of19

Name and address of the wholesaler or retailer or other licence-holders to whom Denatured Spirit is sold and kind and number of his licence				Quantity sold to					
Date	Name	Address	Kind and No. of Licence	D.S.IV Licence	D.S.V. Licence	D.S.VI Licence	D.S.VII Licence	D.S.P.I. Licence	
(1)			(2)			(3)			
				Litres/Bottles	Liters/Bottles	Litres	Bottles	Litres	
Export	No. and Date of Transport/Export pass under which incidental to the sale shown in columns (3) and (4) is made							Day's total sale	Remarks, if any, and initials of the licensee
(4)			(5)			(6)		(7)	
Litres									

FORM-D.S. XXVIII

(See rule 45-A)

D. S. V. Licence No.

Name and Address of the Licensee.....

Period of the Licence

Monthly return showing the receipt and sale by wholesale of Denatured Spirit during the month of..... 19 .

Receipt during the month						
	(a)	(b)	(c)	(d)	Quantity of	
Opening Balance	Excise or Customs Bonded warehouse	Licensed manufacturer	Wholesale licensee	Quantity imported	Denatured Spirit bottled	No. of Bottles filled
(a) 1 (b)			(2)		(3)	(4)
Litres/Bottles	Litres	Liters	Litres	Litres	Litres	Bottles

Aggregate Quantity		Sales during the month				
Total of columns 1 (a) and (2) minus (5)	Total of columns 1 (b) and column (4)	Quantity sold within the State of Maharashtra				
		D.S. IV	D.S. V	D.S. VI (6)	D.S. VII	D.S.P. I
Litres	Bottles	Litres/ Bottles	Litres/ Bottles	Litres	Bottles	Litres

Quantity exported (7)	Total of columns (6) and (7) (8)	Dryage and/or wastage and/or breakage, if any (9)	Closing balance [column (5) minus columns (8) and (9)] (10)	Remarks (11)
Litres	Litres/Bottles	Litres/Bottles	Litres/Bottles	

Date

Signature of the Licensee.

FORM -D. S. XXIX
(See rule 45-B)

D. S. VII. Licence No.
Name and Address of the Licensee.....
Period of the Licence 19 .

Register of accounts of denatured spirit received and sold by retail during the month of

Receipts						
Date	Opening Balance	Name of wholesale Licensee from whom received	Quantity received	No. and Date of transport pass under which the transport incidental to the purchase shown in column (4) is made	Total of columns (2) and (4)	Quantity sold
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Bottles		Bottles		Bottles	Bottles
						Closing balance
						Remarks if any, and initials of the licensee
						(8)
						(9)

FORM-D. S. XXX

(See rule 45-B)

D. S. VII. Licence No.

Name and Address of the Licensee.....

Period of the Licence

Register of daily sale transactions of denatured spirit made by retail during the
month of..... 19 .

Date	Name of permit or licence-holder	Address of permit or licence-holder	No. and kind of permit/licence	Quantity in bottles of spirit sold	Remarks, if any and initials of the licensee
(1)	(2)	(3)	(4)	(5)	(6)

Signature of the Licensee.

FORM-D.S. XXXII

(See condition 10 of Form D. S. IV)

D. S. IV—Licence No.

Name and Address of the Licensee.....

Period of the Licence

Register of accounts of Denatured Spirit used for bonafide Medical, Scientific and Educational purposes during the month of 19 .

Date	Opening balance	Quantity of Denatured Spirit purchased	Source of Supply	Total of Columns (2) and (3)	Quantity used
(1)	(2)	(3)	(4)	(5)	(6) —

Purpose for which used	Closing balance [column (5) minus column (6)]	Remarks, if any, and initials of the licensee
(7)	(8)	(9)
Litres/Bottles		

FORM D. S. XXXIII

[See condition 10 of Form D. S. IV]

D. S. IV Licence No.

Name and Address of the Licensee.....

Period of the Licence

Monthly return for the month of..... 19 .

Total of	Quantity used	Closing balance	Remarks,	Opening balance on	Quantity of
month	columns (1) and	(2)	on the last day of	the first day of the	Denatured Spirit
(1)	purchased	(3)	(4)	if any,	the month
	(2)				(6) —
Litres/Bottles	Litres/Bottles	Litres/Bottles	Litres/Bottles	Litres/Bottles	

Date

Signature of the Licensee.

FORM D.S. XXXIV

[See rule 50-A (i)]

Application for the refund of Transport Fee

‘A’

Dated

19

To,

The Superintendent/District Inspector of
Prohibition and Excise,

Sir,

I/We wish to export the following quantity of Ordinary Denatured Spirit from to and to claim refund of transport fee thereon. The necessary particulars are supplies below :

1. Name and address of the applicant.
2. Form of the licence held under the Act by the applicant and its number and date.
3. Quantity of Ordinary Denatured Spirit to be exported.
4. No. and date of the Transport pass in respect of the consignment from which quantity at 3 above is to be exported.
5. Chalan No. and date showing the payment of Transport fee on the consignment mentioned at 4 above.
6. Amount of Transport fee credited on the chalan shown at 5 above.
7. Export pass No. and date
8. Name and Address of the importer.

I/We do hereby declare that the contents of this application are correct.

Yours faithfully

Signature.

‘B’

No.

Checked and found correct according to the documents produced by the applicants.

Date 19

Superintendent/District Inspector
of Prohibition and Excise,.....

‘C’

No.

Date

19

The quantity of ordinary denatured spirit mentioned at item No. 3 of the applicant has been correctly received by the importer.

Signature and designation of
the excise authority in whose
jurisdiction the place of import
is situated.

FORM D.S. XXXV
[See rule 50-A (2)]

Name and Address of the Licensee.....
D.S. VI Licence No.
Month19

Serial No.	Date	No. and date of Transport pass of the consignment from which denatured spirit is to be exported	Chalan No. and date showing the payment of transport fee as the consignment mentioned in column 3	Amount of transport fee credited on the chalan shown in column 4	Quantity of ordinary denatured spirit to be exported	Export pass No. and date
1	2	3	4	5	6	7

Name and Address of the importer	Signature of the District Prohibition Excise Officer	Claim for refund of transport fee on ordinary denatured spirit to be exported	No. and date of the Excise authority of the importing State certifying the receipt of the quantity of ordinary denatured spirit imported
8	9	10	11

Date and No. of refund bill	Amount of refund bill	Date of payment	Initials of the District Prohibition and Excise Officer
12	13	14	15

