

**[42] THE BOMBAY RECTIFIED SPIRIT (TRANSPORT IN BOND)  
RULES, 1951**

**G. N., R. D., No. 946/51(A), dated 21st August 1951  
(B. G., Pt. IV-B, p. 2310)**

1. Amended by G. N., R. D., No. 946/51 (a), dated 20th October 1951 (B. G., Pt. IV-B. p. 2760).
2. Amended by Corrig., R. D., No. 2697 (b), dated 19th February 1955 (B. G., Pt. IV-B. p. 757).
3. Amended by G. N., H. D., No. RTS. 1060/53856 (b)-III, dated 28th February 1961 (M. G., Pt. IV-B. p. 308).
4. Amended by Corrig., H. D., No. RTS. 1060/53856 (b)-III, dated 15th December 1961 (M. G., 1962, Pt. IV-B. p. 1).
5. Amended by G. N., H. D., No. RTS. 1162/31886-III, dated 25th February 1964 (M. G., Pt. IV-B. p. 266).
6. Amended by G. N., H. D., No. DNS. 1065/40774-II-A(I), dated 30th March 1974 (M. G., Pt. IV-B. p. 604).
7. Amended by G. N., H. D., No. BPA. 2081/5/PRO-2, dated 10th March 1981 (M. G., Pt. IV-B. p. 242).
8. Amended by G. N., H. D., No. BPA. 2081/7-(II)-PRO-2, dated 4th November 1981 (M. G., Pt. IV-B. p. 1933).
9. Amended by G. N., H. D., No. BPA. 2081/7/(ii)-PRO-2, dated 22nd May 1982 (M. G., Pt. IV-B. p. 546).
10. Amended by G. N., H. D., No. BPA. 2082/(II)-PRO-2, dated 12th November 1982 (M. G., Pt. IV-B. p. 1098).
11. Amended by G. N., H. D., No. BPA. 1086/77/(III)-PRO-2, dated 14th January 1987 (M. G., Pt. IV-B. p. 177).
12. Amended by G. N., H. D., No. BPA. 1086/77/(III)-PRO-2, dated 17th February 1987 (M. G., Pt. IV-B. p. 274).
13. Amended by G. N., H. D., No. BPA. 1088/XXV-PRO-2, dated 16th March 1988 (M. G., Pt. IV-B. p. 299-300).
14. Amended by G. N., H. D., No. BPA. 1088/8(I)-PRO-2, dated 10th August 1988 (M. G., Pt. IV-B. p. 674-75).

15. Amended by G. N., H. D., No. BPA. 1090/I/PRO-2, dated 12th January 1990 (M. G., Pt. IV-B. p. 273).
16. Amended by G. N., H. D., No. BPA. 1090/II-PRO-3, dated 1st December 1990 (M. G., Pt. IV-B. p. 2852).
17. Amended by G. N., H. D., No. BPA. 1090/II-PRO-3, dated 8th March 1991 (M. G., Pt. IV-B.).
18. Amended by G. N., H. D., No. BPA./1091/3014/VII/PRO-3, dated 21st June 1992 (M. G., Pt. IV-B.).
19. Amended by G. N., H. D., No. MLS./1094/1/IV/Exc-2, dated 22nd March 1994 (M. G., Pt. IV-B. P. 544).
20. Amended by G. N., H. D., No. BPA. 1095/2435/Exc-2, dated 28th April 1997 (M. G., Pt. IV-B. P. 481).
21. Amended by G. N., H. D., No. BPA./1096/I/III/Exc-II, dated 12th July 1999 (M. G., Pt. IV-B. P. 1036).

In exercise of the powers conferred by section 143 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and in supersession of Government Notification, Revenue Department, No. 9688/24, dated 30th April 1928, the Government of Bombay is pleased to make the following rules, namely :

1. These rules may be called the Bombay Rectified Spirit (Transport in Bond) Rules,<sup>1</sup>[1951].
2. In these rules, unless there is anything repugnant in the subject or context,—
  - (a) “ Act ” means the Bombay Prohibition Act, 1949 ;
  - (b) “ Bonded laboratory ” means a laboratory or manufactory where spirit is stored without payment of duty for use in the manufacture of medicinal and tiolet preparations<sup>2</sup>[or for use for industrial purpose] on the execution of a bond in that behalf ;
  - (c) “ Distillery Officer ” means a officer-in-charge of<sup>3</sup>[a Government distillery or any licensed distillery ;]
  - (d) “ Form ” means a form appended to these rules ;
  - (e) “ Medicinal and tiolet preparations ” include perfumed spirits and essences ;
  - (f) “ Officer-in-charge ” means an officer of the Prohibition and Excise Department appointed at a bonded laboratory for the purpose of supervising the operations relating to the manufacture and issue of medicinal and tiolet preparations there from<sup>4</sup>[or as the case maybe, relating to the use of spirit for industrial purposes ;]
  - (g) “ Spirit ” means rectified spirit and includes absolute alcohol ;

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1. Subs. by G. N. of 20-10-1951.

2. Subs. by G. N. of 25-2-1964.

3. Subs. by G. N. of 28-2-1961.

4. Added. by G. N. of 25-2-1964.

(h) "Transport in bond " means the transport of rectified spirit from a Government distillery or warehouse <sup>1</sup>[or any licensed distillery or warehouse] to a bonded laboratory without payment of duty;

(i) "Warehouse Officer" means an officer-in-charge of a Government warehouse, <sup>1</sup>[or any licensed warehouse.]

<sup>2</sup>[3. Any person desiring to purchase and transport in bond spirit from a Government distillery or warehouse or from a licensed distillery or warehouse to a bonded laboratory in the State shall [except where he has submitted an indent under rule 26 of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, in respect of manufacture of medicinal and toilet preparations in a bonded laboratory, in which case such indent shall be valid for the purposes of this rule] submit an indent in Form 1 in triplicate to the Officer in-charge. The Officer-in-charge shall make such inquiries as he deems necessary and if he is satisfied that there is no objection to allow the purchase and transport in bond of spirit indented for, he may countersign the indent. The original copy of the indent shall be sent by the person indenting to the distillery or the warehouse licensee, the duplicate shall be sent through the Officer-in-charge to the Distillery or Warehouse Officer and the triplicate shall be retained as office copy.]

4.. <sup>2</sup> [(1) On receipt of the duplicate of the indent from the Officer-in-Charge the Distillery or warehouse Officer shall, if the spirit is to be purchased from a Government distillery or warehouse, intimate to the person indenting the amount to be paid in respect of the cost of spirit required by him.]

2.. The <sup>2</sup>[ person indenting] shall pay the amount in Greater Bombay, into the treasury of the Chief Accounts Officer of Prohibition and Excise, Bombay, and elsewhere, into the Huzur Treasury. On payment of the amount, the Chief Accounts Officer of Prohibition and Excise, Bombay, or the Treasury Officer, as the case may be, shall grant the <sup>2</sup>[ person indenting] a chalan in token of acknowledgement of the said amount <sup>3</sup>[ The person indenting shall then produce the chalan, before the Distillery or Warehouse Officer.]

<sup>3</sup> [(3) If the spirit is to be purchased from a private licensed distillery or warehouse, the Distillery or Warehouse Officer shall require the person indenting to produce before him intimation issued by the distillery or warehouse licensee for having received the cost of spirit.]

<sup>2</sup> 5. <sup>4</sup> (1) The Distillery or Warehouse Officer may then, if he is satisfied, after making such enquiries as he deems necessary, that there is no objection to allow the purchase and transport in bond of spirit indented for, issue a pass in Form II. The spirit shall be issued in casks, drums or other receptacles duly sealed with the seal of the Distillery or Warehouse Officer. The officer shall keep Part I of the pass on his record, shall also fill in the particulars to be filled in by him on the reverse of Parts II and III of the pass and shall hand over part II of the pass to the purchaser duly endorsed and forward Part III with an impression of the seal placed on the drums, casks or other receptacles, to the officer-in-charge.]

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1. Added by G. N. of 28-2-1961.

2. Subs. by G. N. of 25-2-1964.

3. Added, *ibid*.

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

<sup>3</sup>[(2) (a) No pass in Form II shall be issued under sub-rule (1) unless transport fee at the following rates is paid :

(i) Extra Neutral Alcohol/Silent Spirit issued for the manufacture of Indian made Foreign Liquor.	Rs. 3 per bulk litre.
(ii) Rectified Spirit issued for manufacture of Indian Made Foreign Liquor.	Rs. 2 per bulk litre.
(iii) Rectified Spirit issued for manufacture of Country Liquor.	Re. 1.25 per bulk litre.

<sup>4</sup>[(2) (a) No pass in Form II shall be issued under sub-rule (1) unless administrative fee at the following rates is paid :

(ii) Rectified Spirit, Extra Neutral Alcohol issued to Medicinal and Tiolet Preparation Units.	Re. 1 per bulk litre.
(ii) Rectified Spirit for industrial purpose	Re. 0.30 per bulk litre.]

4, 5. <sup>5</sup>[\* \* \*]

6. <sup>1</sup>\* \* \* \* \*

7. <sup>1</sup>\* \* \* \* \*

8. (1) On arrival of the consignment at the bonded laboratory, the Officer-in-charge shall compare the particulars given in Part II with those in Part III of the pass, shall examine the seals and if he has no reason to believe that the consignment has been tampered with, he shall admit the consignment into the laboratory.

(2) The Officer-in-charge shall then draw samples from each cask or drum and examine them to see that the particulars as regards the quantity and strength of spirit actually ascertained by him correspond with those given by the Distillery or Warehouse Officer in Part III of the pass accompanying the consignment. The consignment shall then be entered in the register maintained by him for the purpose. He shall then return Part III duly completed to the Distillery or Warehouse Officer <sup>2</sup>[and retain Part II on his record.] In case of any wastage of spirit found by the Officer-in-charge on arrival of the consignment in excess of the sanctioned <sup>6</sup>[wastage of 0.3 per cent per 100 kilometers but not exceeding 1 per cent in aggregate or actual loss whichever is less] he shall report the fact to the Collector for obtaining the orders of the Commissioner as regards the amount of duty to be levied on such excess wastage from the persons liable to pay the same.

1. Deleted by G. N. of 25-2-1964.

2. Subs. by G. N. of 25-2-1964.

3. Subs. by G. N. of 21-6-1992.

4. Added by G. N. of 22-3-1994.

5. Deleted by G. N. 12-7-1999.

6. Sub. by G. N. of 28-4-1997.

<p><sup>1</sup>[FORM 1 (See rule 3) (<i>Indent for rectified spirit/absolute alcohol</i>)</p> <p>Bonded Laboratory of— Shri/Sarvashri .....</p> <p>.....</p> <p>.....</p> <p>(PART I)</p> <p>(To be sent to the Distillery or Warehouse licensee). Indent No.</p> <p>To The Distillery/Warehouse, Officer.....</p> <p>Sir, Please issue .....</p> <p>.....</p> <p>litres rectified spirit/absolute alcohol for use in the manufacture of medicinal and toilet preparations/for industrial purposes in my/our Bonded Laboratory at</p> <p>-----</p> <p>-----</p>	<p>[FORM 1 (See rule 3) (<i>Indent for rectified spirit/absolute alcohol</i>)</p> <p>Bonded Laboratory of— Shri/Sarvashri .....</p> <p>.....</p> <p>.....</p> <p>(PART II)</p> <p>(To be sent to the Distillery or Warehouse Officer (through the Officer-in-Charge)).</p> <p>To The Distillery/Warehouse, Officer.....</p> <p>Sir, Please issue .....</p> <p>.....</p> <p>litres rectified spirit/absolute alcohol for use in the manufacture of medicinal and toilet preparations/for industrial purposes in my/our Bonded Laboratory at</p> <p>-----</p> <p>-----</p>	<p>[FORM 1 (See rule 3) (<i>Indent for rectified spirit/absolute alcohol</i>)</p> <p>Bonded Laboratory of— Shri/Sarvashri .....</p> <p>.....</p> <p>.....</p> <p>(PART III)</p> <p>(To be retained by the indenter on his record)</p> <p>To The Distillery/Warehouse, Officer.....</p> <p>Sir, Please issue .....</p> <p>.....</p> <p>litres rectified spirit/absolute alcohol for use in the manufacture of medicinal and toilet preparations/for industrial purposes in my/our Bonded Laboratory at</p> <p>-----</p> <p>-----</p>
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i. Sub.by G. N. of 25-2-1964.

I/we ----- shall pay duty at the rate levied by the State Government on rectified spirit/absolute alcohol, on all wastages in excess of the prescribed allowance.	I/we ----- shall pay duty at the rate levied by the Siat Government on rectified spirit/absolute alcohol, on all wastages in excess of the prescribed allowance.	I/we ----- shall pay duty at the rate levied by the State Government on rectified spirit/absolute alcohol, on all wastages in excess of the prescribed allowance.
Place -----	Place -----	Place -----
Date -----	Date -----	Date -----
Signature of the licensee.	Signature of the licensee.	Signature of the licensee.
Licence No.	Licence No.	Licence No.
Countersigned.	Countersigned.	Countersigned.
Officer-in-charge, Bonded Laboratory.	Officer-in-charge, Bonded Laboratory.	Officer-in-charge, Bonded Laboratory.
Date ----- No. ----- Seal of the Officer countersigning the indent. (Delete the words not applicable).	Date ----- No. ----- Seal of the Officer countersigning the indent. (Delete the words not applicable).	Date ----- No. ----- Seal of the Officer countersigning the indent. (Delete the words not applicable).

**FORM II**<sup>1</sup>[(See rule 5)]**PART I***Transport-in-Bond Pass for Indian-made Rectified Spirit*<sup>1</sup>[(For record in the office of the Distillery/Warehouse Officer)]

No. \_\_\_\_\_ of 20 \_\_\_\_\_

Mr. \_\_\_\_\_

Messrs. \_\_\_\_\_

2\*                      \*                      \*                      \*                      \*

is/are permitted to transport \_\_\_\_\_ <sup>1</sup>[ litres] of Indian  
 made rectified spirit of the strength of \_\_\_\_\_  
 from the Government Distillery/Warehouse at \_\_\_\_\_ to his/their  
 Bonded Laboratory at \_\_\_\_\_ via \_\_\_\_\_ (route) under the  
 terms of a bond executed by him/them with the Collector of \_\_\_\_\_  
 for the amount of \_\_\_\_\_ on account of duty leviable on  
 such spirit under the Bombay Prohibition Act, 1949.

The pass will remain in force up to \_\_\_\_\_ p.m on the \_\_\_\_\_ day  
 of \_\_\_\_\_ 19 \_\_\_\_\_

Dated \_\_\_\_\_ 19 \_\_\_\_\_ <sup>1</sup>[Distillery/Warehouse Officer]

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1. Subs. by G. N. of 25-2-1964.  
 2. Deleted, *ibid*.

FORM II—*Contd.*

## PART I

*Transport-in-Bond Pass for Indian-made Rectified Spirit*

[(For the Transporter (s))]

No. \_\_\_\_\_ of 19 \_\_\_\_\_

Mr. \_\_\_\_\_

Messrs. \_\_\_\_\_

Manufacturers of medicinal and toilet preparations at \_\_\_\_\_

is/are permitted to transport \_\_\_\_\_<sup>1</sup>[ litres] of Indian-

made rectified spirit of the strength of \_\_\_\_\_

from the Government Distillery/Warehouse at \_\_\_\_\_ to his/their

Bonded Laboratory at \_\_\_\_\_ via \_\_\_\_\_ (route) under the

terms of a bond executed by him/them with the Collector of \_\_\_\_\_

for the amount of \_\_\_\_\_ on account of duty leviable on

such spirit under the Bombay Prohibition Act, 1949.

The pass will remain in force up in \_\_\_\_\_ p.m on the \_\_\_\_\_ day  
of \_\_\_\_\_ 19 \_\_\_\_\_

<sup>1</sup>[Distillery/Warehouse Officer]

Dated \_\_\_\_\_ 19 \_\_\_\_\_

Proof <sup>1</sup>[litres] of Indian-made rectified spirit as per details in columns 1 to 7 on the  
reverse have this day been issued.

To \_\_\_\_\_ Distillery/Warehouse Officer.

The Officer-in-charge \_\_\_\_\_

Bonded Laboratory.

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1. Subs. by G. N. of 25-2-1964.



**FORM II—Contd.****(Reverse of Part II)**

Advised							Received							
(1) Cask, Drum or package No.	(2) Registered capacity	(3) Actual contents	(4) Thermometer indication	(5) Hydrometer indication	(6) Strength	(7) Proof '[litres]	(8) Actual contents	(9) Thermometer indication	(10) Hydrometer indication	(11) Strength	(12) Proof '[litres]	(13) Proof '[litres] Loss in transit	(14) Proof '[litres] Increase in transit	(15) Remarks

*Endorsement of Officer receiving spirit*

Compared with the pass received from the Distillery/Warehouse Officer, and recorded.

Dated 19 .

Officer-in-charge of Laboratory.

**FORM II—Contd.****PART III***Transport-in-Bond Pass for Indian-made Rectified Spirit*<sup>1</sup>[(To be forwarded to the Officer-in-charge)]

No. of 19

Mr.

Messrs.

Manufacturers of medicinal and toilet preparations at

is/are permitted to transport <sup>1</sup>[ litres] of Indian-

made Rectified spirit of the strength of

from the Government Distillery/Warehouse at to his/their

Bonded Laboratory at via (route) under the

terms of a bond executed by him/them with the Collector of

for the amount of on account of duty leviable on

such spirit under the Bombay Prohibition Act, 1949.

The pass will remain in force up to p.m on the day  
 of 19

Dated 19 <sup>1</sup>[Distillery/Warehouse Officer]

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1. Subs. by G. N. of 25-2-1964.

2. Deleted, *ibid.*

**FORM II—Contd.****(Reverse of Part III)**

Advised							Received							
(1) Cask, Drum or package No.	(2) Registered capacity	(3) Actual contents	(4) Thermometer indication	(5) Hydrometer indication	(6) Strength	(7) Proof <sup>1</sup> [litres]	(8) Actual contents	(9) Thermometer indication	(10) Hydrometer indication	(11) Strength	(12) Proof <sup>1</sup> [litres]	(13) Proof <sup>1</sup> [litres] Loss in transit	(14) Proof <sup>1</sup> [litres] Increase in transit	(15) Remarks

<sup>1</sup>[Forwarded] to the Officer-in-charge of the Bonded laboratory at Column 1 to 7 having been duly filled in.

Dated 19

Distillery/Warehouse Officer,

Returned to the Distillery/Warehouse Officer, Columns 8 to 15 having been duly filled in.

Date 19

Officer-in-charge of Laboratory.

2\* \* \*

1. Subs. by G. N. of 25-2-1964.
2. Deleted, *ibid*.

**(43) G. N., R. D., No. RTS 1154, dated 27th September 1954**

(B. G., Pt. IV-B, p. 1177)

*Amended by G. N., H. D., No. BPA.1059/55336-III, dated 27th July 1963**(M. G., Pt. VI-B, p. 1239)*

In exercise of the powers, conferred by section 143, read with section 107, of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), the Government of Bombay is hereby pleased to direct that the <sup>1</sup>[Commissioner of Prohibition and Excise], may grant remission in respect of the amount of the Excise duty leviable under the said Act on rectified spirit required by any Hakeem or Vaidya subject to the following rules, namely :

1. No remission shall be granted, unless the rectified, spirit is required by any Hakeem or Vaidya for use in the manufacture of any medicinal preparation in accordance with the Unani or Ayurvedic system of medicine, as the case may be.

2. Remission to be granted shall be to the extent of any amount paid for the purchase of the rectified spirit in excess of the amount at the rate of Rs. 5 per proof gallon.

3. (1) Any Hakeem or Vaidya desiring to be entitled to remission under these rules shall make an application to the Commissioner through the Collector for permission in that behalf.

(2) The application shall contain the following particulars, namely :

- (i) Name and address of the applicant (in full).
- (ii) Whether the applicant is a Hakeem or Vaidya and whether he is a registered medical practitioner and if so, his registration number and the Act under which he is registered.
- (iii) Period for which the applicant has been practising as a Hakeem or Vaidya.
- (iv) Whether the applicant pursues any other profession or calling.
- (v) Place where the rectified spirit will be stored and used.
- (vi) Names of the medicinal preparations in the manufacture of which the rectified spirit will be used and whether they are prepared in accordance with the Unani or Ayurvedic system of medicine.
- (vii) Name of the Government distillery or warehouse from which the applicant desires to purchase rectified spirit.
- (viii) An undertaking in writing that the applicant shall abide by the provisions of the Act and rules, regulations and orders made thereunder.

4. On receipt of the application under rule 3 the Commissioner shall make such inquiries as he deems necessary and if he is satisfied that there is no objection to grant remission of excise duty he may by order permit the applicant to purchase the rectified spirit on payment of excise duty at the rate of Rs. 5 per proof gallon from the Government distillery or warehouse mentioned in such order.

5. The applicant shall not obtain, possess or use rectified spirit unless he holds a licence granted under the Bombay Rectified Spirit Rules, 1951.

6. The applicant shall not obtain any rectified spirit under these rules except when it is to be used in the manufacture of medicinal preparations by a process of admixture not involving distillation.

7. The applicant shall obtain rectified spirit from such Government distillery or warehouse as may be mentioned in the order issued by the Commissioner under rule 4 on payment of the cost-price, excise duty and other excise dues recoverable thereon.

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