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**THE MAHARASHTRA FOREIGN LIQUOR****(IMPORT AND EXPORT) RULES, 1963**

G N., H. D., No. FLR. 1060/22146-III, DATED 16TH MAY, 1963

(M. G., Pt. IV-B, P. 506)

1. Amended by G N., H. D., No. FLR. 1060/22146-111, dated 8th September, 1965 (M. G. Pt. IV- B. p. 1619).
2. Amended by G N., H. D., No. DNS 1362/1516-111, dated 7th July, 1971 (M. G. Pt. IV- B. p. 987).
3. Amended by G N., H. D., No. DNS. 0872/64-111, dated 13th November, 1973 (M. G. Pt. IV- B. p. 1821).
4. Amended by G N., H. D., No. DNS. 1065/40114-111-A (III), dated 30th March, 1974 (M. G. Pt. IV- B. p. 606).
5. Amended by G N., No. DNS. 2077-(3)-28-PR, dated 30th March, 1978 (M. G. Pt. IV- B. p. 552).
6. Amended by G N., H. D., No. BPA. 2081/7-111-PRO-2, dated 4th November, 1981 (M. G. Pt. IV- B. p. 1934).
7. Amended by G N., H. D., No. BPA. 2081/7-(IV)-PRO-2, dated 18th November, 1981 (M. G. Pt. IV- B. p. 1963).
8. Amended by G N., H. D., No. BPA. 2081/7-(IV)-PRO-2, dated 22nd May, 1982 (M. G. Pt. IV- B. p. 547).
9. Amended by G N., H. D., No. BPA. 2082/(III)-PRO-2, dated 12th November, 1982 (M. G. Pt. IV- B. p. 1098).
10. Amended by G N., H. D., No. BPA. 1086/77-(I)-PRO-2, dated 14th January, 1987 (M. G. Pt. IV- B. p. 174).
11. Amended by G N., H. D., No. BPA. 1086/77-(IX)-PRO-2, dated 17th July, 1987 (M. G. Pt. IV- B Extra Ordinary p. 226).
12. Amended by G N., H. D., No. BPA. 1088/XXI-PRO-2, dated 16th March, 1988 (M. G. Pt. IV- B. p. 297).
13. Amended by G N., H. D., No. BPA. 1088/(8)-PRO-2, dated 10th August, 1988 (M. G. Pt. IV- B. p. 675-76).
14. Amended by G N., H. D., No. BPA. 2089/(IV)-PRO-2, dated 17th February, 1989 (M. G. Pt. IV- B. p. 317-20).
15. Amended by G N., H. D., No. BPA. 1090/III-PRO-3, dated 21st May, 1990 (M. G. Pt. IV-B. p. 720-22).

16. Amended by G. N., H. D., No. BPA. 1090/II-PRO-3, dated 8th June, 1990 (M. G. Pt. IV-B. p. 766).
17. Amended by G. N., H. D., No. BPA. 1090/(IV)-PRO-3, dated 1st December, 1990 (M. G. Pt. IV- B. p. 2854).
18. Amended by G. N., H. D., No. BPA. 1090/III-PRO-3, dated 8th March , 1991 (M. G. Pt. IV- B. p. 339).
19. Amended by G. N., H. D., No. BPA. 1091/3014-III-PRO-3, dated 21st June, 1992 (M. G. Pt. IV- B. p. 1750).
20. Amended by G. N., H. D., No. BPA. 1093/II/EXC-3, dated 17th March, 1993 (M. G. Pt. IV- B. Extra or a p. 142-43).
21. Amended by G. N., H. D., No. MLS. 1094/1/EXC-2, dated 9th February, 1994 (M. G. Pt. IV- B. p. 300).
22. Amended by G. N., H. D., ARM. 1096/21/6/EXC-3, dated 18th October, 1996 (M. G. Pt. IV- B. p. 1263-1264).
23. Amended by G. N., H. D., BPA. 1096/2435/1/EXC-2, dated 28th April, 1997 (M. G. Pt. IV- B. p. 483).
24. Amended by G. N., H. D., ARM 1096/21/Part-3/EXC-d, dated 8th December, 1998 (M. G. Pt. IV- B. p. 919).
25. Amended by G. N., H. D., ARM 1096/Part-III/3/EXC-3, dated 22nd January, 1999 (M. G. Pt. IV- B. p. 7).
26. Amended by G. N., H. D., MLS 1098/27/6/EXC-2, dated 26th April, 2000 (M. G. Pt. IV- B. p. ).
27. Amended by G. N., H. D., MPL 5201/CR-21/EXC-3, dated 4th February, 2003 (M. G. Pt. IV- B. p. 197).
28. Amended by G. N., H. D., MIS 1199/1689/CR-28/1/EXC-3, dated 8th September, 2003 (M. G. Pt. IV- B. p. ).
29. Amended by G. N., H. D., BPA 1000/609/CR-3/EXC-2, dated 13th August, 2004 (M. G. Pt. IV- B. p. 823).
30. Amended by G. N., H. D., VIKAK 0206/CR-2/6/EXC-2, dated 28th December, 2006 (M. G. Pt. IV- B. p. 1968).
31. Amended by G. N., H. D., MIS 1107/CR-40/11/EXC-3, dated 24th July, 2008 (M. G. Pt. IV- B. p. 757).
32. Amended by G. N., H. D., MIS 1109/CR-273/EXC-3, dated 23rd August, 2010 (M. G. Pt. IV- B. p. 7).

In exercise of the powers conferred by clause (b) of sub-section (2) of section 143 read with sections 11, 26 (d) and 53 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following Rules, the same having been previously published as required by sub-section (3) of the said section 143 namely :—

1. Title.—These rules may be called the Maharashtra Foreign Liquor (Import and Export) Rules, 1963.

2. Extent.—They shall extend to the whole of the State of Maharashtra.

3. Definitions.—In these rules, unless the context requires otherwise,—

(1) “Act” means the Bombay Prohibition Act, 1949 ;

(2) “bonded warehouse” means a place appointed by the State Government as a bonded warehouse for the storage in bond of Indian made foreign liquor and includes a bonded laboratory ;

(3) “duty” means “excise duty” or “countervailing duty” as defined in clause (14) of section 2 of the Act;

(4) “duty paid imported foreign liquor” means liquor of all kinds imported into India on which duty leviable under the Indian Tariff Act, 1934, or <sup>1</sup>[the Customs Act, 1962] has already been paid, but does not include denatured spirit and articles to which section 24-A of the Act applies;

<sup>1</sup>[(4A) “duty paid Indian made foreign liquor” means Indian made foreign liquor on which the excise, or as the case may be, countervailing duty under the Act has been paid and includes Indian made foreign liquor which is exempted from payment of such duty;]

<sup>2</sup>[(5) “Exporting place” means any place in India outside the State of Maharashtra from which foreign liquor is to be brought into the State of Maharashtra ;]

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

(7) “Import pass” includes a requisition or indent countersigned by the Collector of the importing place or the place of import, as the case may be;

<sup>2</sup>[(8) “Importing place” means any place in India outside the State of Maharashtra to which foreign liquor is to be sent from the State of Maharashtra;]

(9) “Indian made foreign liquor” means any country liquor which is declared to be foreign liquor for the purposes of the Act by a notification under the provision to clause (17) of section 2 of the Act, but does not include Indian made denatured spirit and medicinal and toilet preparations containing alcohol;

<sup>3</sup>[(9A) Mild liquor means.—

(a) mild beer having alcoholic strength not exceeding 5 per cent. v/v which is equivalent to 8.75 per cent of proof spirit;

(b) any foreign liquor other than mild beer having alcoholic strength not exceeding 5 per cent. v/v which is equivalent to 8.75 per cent of proof spirit;]

(10) “place of export” means the place in the State of Maharashtra from which foreign liquor is exported;

(11) “place of import” means the place in the State of Maharashtra in which foreign liquor is imported;

(12) “Warehouse Officer” means an officer-in-charge of a bonded warehouse;

(13) Words and expressions not defined in these rules shall have the meaning respectively, assigned to them in the Act.

1. Ins. by G. N. of 7-7-1971.

2. Subs. by G.N. of 8-9-1965.

3. Inse. by 4-2-2003.

## CHAPTER II

PROCEDURE FOR THE IMPORT OF DUTY-PAID IMPORTED  
FOREIGN LIQUOR

4. *Importer to apply for import pass.*—Any person who holds a licence or permit under the Act for the sale or possession of duty-paid imported foreign liquor <sup>1</sup>\* \* \* \* and who desires to import into the State of Maharashtra (hereinafter referred to as the “importer”) any duty-paid imported foreign liquor shall apply in Form A, for an import pass to the Collector.

5. *Issue of pass.*—On receipt of the application made under rule 4, the Collector shall make such inquiries as he may deem necessary and if he sees no objection and on being satisfied that the fees prescribed under the Bombay Foreign Liquor and Rectified Spirit (Transport) Fees Rules, 1954, have been paid, he may grant the applicant an import pass in Form B. He shall mention in such pass the name of the Officer who shall examine the consignment of foreign liquor to be imported on its arrival at the place of import. He shall then hand over Part II of the pass together with the form “Certificate-I” annexed there to the applicant and retain Part I with himself for his own record.

6. *Procedure to be followed by the importer at the exporting place.*—As soon as the consignment of foreign liquor to be imported is ready for dispatch from the exporting place, the importer, or his agent shall obtain from the excise officer at the exporting place a certificate in form “CERTIFICATE-I” annexed to Part II of the pass.

7. *Procedure in transit.*—Part II of the pass shall be sent along with the consignment while in transit and shall be produced for inspection on demand made by any Prohibition and Excise or Police Officer not below the rank of a sub-Inspetor, or any Revenue Officer not below the rank of an Aval Karkun.

8. *Procedure to be followed at the place of import.*—The importer or his agent shall, on arrival of the consignment at its destination, produce Part II of the import pass and the certificate in form “Certificate-I” before the officer appointed to examine the consignment and named in the pass. Such officer shall examine the consignment and satisfy himself that the seals on the various receptacles and packages are intact and that the number of receptacles and packages tallies with that shown in the Certificate. If the seals are found to have been tampered with, the examining officer shall open the packages and verify whether the contents thereof are in accordance with the particulars shown in the Certificate. If the examining officer finds, on examination of the consignment, that the fees referred to in rule 5 have not been paid in full, he shall direct the importer to pay the difference, and report the matter to the Collector. The certificate will then be detached from Part II of the pass by the examining officer and forward to the Collector for record with Part I in his office. Part II will be returned to the importer for keeping it on his record after taking a copy thereof and of the certificate.

9. A pass under rule 5 shall be granted on the understanding that the importer shall comply with the laws regulating the export of duty-paid imported foreign liquor in force at the exporting place.

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<sup>1</sup> Deleted by G. N. of 8-9-1965.

**<sup>1</sup>CHAPTER II - A****PROCEDURE FOR REGISTRATION OF INDIAN MADE FOREIGN LIQUOR/BEER MANUFACTORIES SITUATED IN OTHER STATES**

9A. *Registration of Exporters of Indian Made Foreign Liquor and Beer.*—Any manufacturer of Indian Made Foreign Liquor or beer having such manufactory or brewery located in a State other than Maharashtra, desires to export Indian Made Foreign Liquor or beer in the State of Maharashtra shall make an application, addressed to the Commissioner for registration. Such application for registration shall contain the following particulars namely :-

(1) Name and address of the applicant. In case of an applicant which is a firm or a company, the name and address of the partners and Commissioners of such applications shall be accompanied with an attested copy of registered partnership deed, Articles of Association and Memorandum of Association (latest).

(2) Number, date and validity period of the manufactory or brewery licence, with an attested copy thereof.

(3) Name of the brand, stating whether such brand is a registered trade mark and the number and date of trade mark registration with a copy of trade mark registration with a copy of certificate or registration.

<sup>3</sup>["(3) (i) Manufacturing cost and maximum retail price <sup>6</sup>[(inclusive of all taxes and duties)] <sup>4,8</sup>[\* \* \*] of different packs and brands applied for registration.

<sup>5</sup>["*Explanation.*—Sales tax on potable liquor excluding country liquor sold through FL-II Vendor's licence issued under Rule 25 of the Bombay Foreign Liquor Rules, 1953 levied *vide* Government Notification, finance Department, No. STA-1097/CR-1/Taxation-2, dated 8th December 1998 is also recoverable over and above MRP on such potable liquor manufactured prior to the 9th December 1998 and sold on or after the 9th December 1998."]

<sup>7</sup>["(ii) Name and address of the agent in the State of Maharashtra with his trade and import licence number and validity".

["(iii) Statutory Warning 'Consumption of Liquor is injurious to health' shall be printed on every label.".]

(4) An undertaking to the effect that the manufacturer undertakes to abide by the conditions of the certificate of registration and the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949) and rules, regulations and orders made thereunder.

9B. <sup>2</sup>[*Grant of certificate of registration*] : On receipt of an application made under this rule, the Commissioner shall make such enquires as he deems necessary and on being satisfied that there is no objection to grant the registration applied for, he may grant the certificate of registration in Form 'K' on payment of fees (inclusive of consideration) of rupees Fifty thousand.

<sup>2</sup>[9B1. *Approval of brands*—The holder of certificate of registration granted under rule 9A shall apply to the Commissioner for approval of the brands of each kind of liquor intended to be exported for import in the State of Maharashtra. On receipt of such

1. Ins. by G. N. of 17-2-1989.  
3. Ins. by G. N. of 18-10-1998  
5. Ins. by G. N. 22-1-1999  
7. Add. by on 23-8-2010.

2. Ins. by G. N. of 21-5-1990.  
4. Ins. by G. N. of 8-10-1998.  
6. Sub. by G. N. of 24-7-2008.  
8. Deleted by G. N. 8-12-1998.

application the Commissioner shall make such equities as he deems necessary and on being satisfied that there is no objection to approve the brands he may grant the approval thereof on payment of fees as shown below, namely :—

	Rs.
(i) Every brand of I.M.F.L. having ex-manufactory price upto Rs. 30 per litre	5,000
(ii) Every brand of I.M.F.L. having ex-manufactory price above Rs. 30 and below Rs. 70 per litre	7,500
(iii) Every brand of I.M.F.L. having ex-manufactory price of Rs. 71 and above, per liter.	10,000
(iv) Every brand of Beer and Wine	5,000

**Note :** This rule came in force from 22-7-1990

9C. *Duration of registration* :—<sup>1</sup>[No certificate registration issued under rule 9B and approval of brands under rule 9B1] shall be granted for a period beyond 31st day of March, next following the date of grant of the said certificate.

9D. *Procedure for grant of certificate of registration* <sup>2</sup>[and approval of brands] for subsequent period.

Any holder of the certificate granted under rule 9B, who desires to continue such registration after the day of expiry may, make an application as provided in rule 9A at least 30 days before the date of expiry of the certificate and the provisions of rules 9A and 9B. <sup>3</sup>[and approval of brands under rule 9B1] shall, *mutatis mutandis* apply to the grant of certificate of registration for subsequent period.

9E. *Import of Foreign Liquor in the State and Payment of Excise Duty*:— Only such foreign liquor or beer products as are manufactured by the holders of certificate of registration issued by the Commissioner shall be allowed to be imported in the State of Maharashtra on payment of excise duty and fees, prescribed in this behalf, from time to time, in the State.

9F. *Suspension and Cancellation of Certificate of Registration*:—The Certificate of Registration may be suspended or cancelled in accordance with the provisions of section 54 or 56 of the Act.”

[NOTE :—Chapter II A came in force from 1st April 1989]

### CHAPTER III

#### PROCEDURE FOR THE IMPORT OF INDIAN-MADE FOREIGN LIQUOR

10. *Importer to apply for import pass*:—Any person who holds a licence or permit under the Act for the sale or possession of Indian-made foreign liquor<sup>3</sup>. \* \*

\* \* and who desires to import (hereinafter referred to as “importer”) any Indian-made foreign liquor into the State of Maharashtra shall apply, in Form A, for an import pass to the Collector.

<sup>4</sup>[“(2) Application shall be accompanied by statement in quadruplicate showing the particulars relating to the size of the container, the package and brands of the liquor to be imported with manufacturing cost and maximum retail price of each size and pack.”]

1. Subs. by G. N. of 21-5-1990.  
3. Deleted by G. N. of 8-9-1965.

2. Ins. *ibid*.  
4. Ins. by G.N. 18-10-96.

11. *Issue of pass* (1) On receipt of the application made under rule 10, the Collector shall make such inquiries as he may deem necessary and if he sees no objection he may,—

(a) where the foreign liquor is to be imported in bond, require the importer to execute a bond, in Form C, with two sureties, for the payment of the amount of duty leviable on the foreign liquor to be imported or a general bond, in Form D which would remain in force for a period of three years, along with two sureties for the payment of a sum sufficient to cover the amount of duty leviable on the total quantity of foreign liquor which may be imported by him from time to time during the period of three years, and on the execution of the bond grant an import-in-bond pass in Form E, <sup>5</sup>[on recovery of import fee at the rate of <sup>2</sup>[rupees seven per bulk litre for spirits, wines, malt liquor] and <sup>1</sup>[rupees two per bulk litre for import of rectified spirit and extra neutral alcohol for potable purpose from other States]]” and <sup>2,9</sup>[rupees four per bulk litre] for ale <sup>7</sup>[mild liquor] beer porter cider and other fermented liquor].

Provided that the execution of the bond under this clause may be dispensed with by the Collector in the case of any importer of known good standing who has deposited with the Collector a sum which in the opinion of the Collector is sufficient to cover the amount of duty payable by him.

<sup>6</sup>[(b) where the foreign liquor is to be transported on pre payment of duty in the State Maharashtra grant of an import pass in form ‘F’ on recovery of import fee at the rate of Rs. 7 per litre for spirits, wines, malt liquor and Rs. 3 per bulk litre for ale, <sup>7</sup>[mild liquor,] beer, porter, cider and other fermented liquor.

Provided that the duty leviable under the Act on the foreign liquor to be imported has been paid]

(2) Every pass granted under sub-rule (1) shall show the designations of the officers by whom, and the places at which, the consignment of liquor to be imported is to be inspected *en route* under the rule 15 and examined on arrival at the place of import under rule 16. In cases of import by road, one of the inspecting officers shall be the Prohibition and Excise Officer-in-charge of the taluka in which the place where the consignment enters the limits of the State is situated. In cases of import by rail direct to the place of import, one of the inspecting officers shall be the Prohibition and Excise Officer-in-charge of the place where the railway station to which the consignment is to be booked is situated.

(3) Every pass granted under sub-rule (1) shall be in four parts. Part I shall be retained on the records of the officer issuing the pass ; Parts II and III shall be sent by post to the Excise Officer at the exporting place with a request to endorse on Part III the quantity of foreign liquor in litres and proof litres issued to the importer and, thereafter to return Part III to the officer issuing the pass. Part IV shall be handed over to the importer or his agent together with the Form “Certificate-2” annexed thereto.

(4) No pass under sub-rule (1) shall be granted unless the foreign liquor is to be exported to the place of import from a distillery, brewery of bonded warehouse in the exporting place. <sup>5</sup>[having certificate of registration granted <sup>4</sup>[and every brand of I.M.F.L. beer and wine approved] by the commissioner.]

12. *Procedure to be followed at the exporting place:*—As soon as the consignment of foreign liquor to be imported is ready for dispatch from the exporting place, the importer, or his agent shall obtain from the Excise Officer at the exporting place a certificate in the form “Certificate-2” annexed to Part IV of the pass.

1. Del. by G. N. of 8-9-1965.

3. Add. by G. N. of 14-1-1987.

5. Ins. by 17-12-1989.

7. Ins. by 4-2-2003.

9. Sub. by 8-9-2003.

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

4. Subs. by G.N. 14-3-1993.

6. Ins. by G. N. 17-3-1993.

8. Ins. by G. N. 28-12-2006.



13. *Procedure in transit*:—Part IV of the pass and the certificate shall be sent along with the consignment while in transit and shall be produced for inspection on demand made by any Prohibition and Excise Officer or Police Officer, not below the rank of a Sub-Inspector, or any Revenue Officer not below the rank of an Aval Karkun.

14. *Timely intimation of arrival of consignment to be given to inspecting and examining officers*:—The importer or his agent shall give to the inspecting and examining officers name in the pass at least three day's previous intimation of the date and hour when the consignment will be ready for inspection or examination, as the case may be, at the places appointed for the purpose and shown in the pass. On receipt of such intimation, the officer concerned shall proceed himself or depute another officer to proceed to the place appointed for inspection or examination, as the case may be, to inspect or examine the consignment. The inspection and examination shall be made in accordance with the procedure prescribed in rule 15 and 16 respectively.

15. *Inspection consignment en route*— On arrival of the consignment at the appointed place of inspection, the importer shall produce Part IV of the pass and the certificate to the Inspecting Officer named in the pass. The Inspecting Officer shall compare the numbers, marks and other particulars on each receptacle or package forming part of the consignment with those shown in the certificate issued by the Excise Officer at the exporting place, and in the Railway receipt in the case of consignments sent by rail, and satisfy himself that the seals on such receptacles or packages are intact and that they have not been tampered with in transit. If, on inspection, any receptacle or package is found to have been tampered with, or otherwise damaged, the inspecting officer shall ask the importer to get it securely packed in his presence and after this has been done, the inspecting officer shall rescal such preceptacle or package with his own seal and allow the consignment to proceed, after making necessary remarks on the pass and the certificate and noting thereon the impression of the seal with which such receptacle or package has been re-sealed by him. He shall then hand over to the importer Part IV of the pass and the certificate.

16. *Examination of the consignments at the place of import*:— (1) The importer shall on arrival of the consignment at the place appointed for its examination and shown in the pass produce Part IV of the pass and the certificate before the Examining Officer named in the pass. The Examining Officer shall examine the consignment and satisfy himself that—

(a) the numbers, marks and other particulars shown on each receptacle or package forming part of the consignment tally with those shown in the certificate issued by the Excise Officer at the exporting place and the note made by the Inspecting Officer ;

(b) the seals on each such receptacle or package are intact and that they have not been tampered with in transit;

(c) the quantity contained in each receptacle or package as gauged by him tallies with that shown in the aforesaid certificate and the note made by the Inspecting officer ;

(d) the number of bottles contained in the receptacles or packages in correct and that they are intact ; and

(e) except in cases in which liquor is being imported in bond or on which no duty is leviable under the Act in the foreign liquor imported and the fees thereon prescribed under the Bombay Foreign Liquor and Rectified Spirit (Transport) Fees Rules, 1954, have been correctly paid.



(2) If the examining officer finds on examination of the consignment under sub-rule (1) that the quantity contained in each receptacle or package is less than that shown in the aforesaid certificate ; and the deficiency exceeds the quantity which is allowed as wastage in the State from which the consignment has been imported, the Examining Officer shall ascertain from the Excise Officer at the exporting place the amount of duty leviable on such deficiency.

(3) The examining officer shall also—

(a) in the case of foreign liquor the real alcoholic strength of which can be ascertained by hydrometer draw samples and examine the strength of the foreign liquor contained in each cask, drum or other receptacle ; and

(b) in the case of Indian-made foreign liquor the real alcoholic strength of which cannot be ascertained by hydrometer, draw samples and send them to the Chemical Analyser to Government for checking the strength.

17. *Drawing of samples and their disposal*— The following procedure shall be observed in drawing samples and sending them to the Chemical Analyser to Government for the purposes mentioned in sub-rule (3) of rule 16 :

(a) two samples shall be drawn from each drum, cask or other receptacle or if the consignment consists of bottles two samples of each kind of foreign liquor ;

(b) a sample shall, be not less than 114 millilitre ;

(c) each bottle of sample shall be properly corked and sealed with the examining officer's own seal and labelled as shown below :

No. of import pass .....

Date of import pass .....

Description of foreign liquor .....

No. and date of forwarding letter .....

(d) the sample shall be drawn and sealed in the presence of the importer or his agent; and

(e) the duplicate samples shall be kept under lock until such time as the result of analysis has been received provided that they may be forwarded to the Chemical Analyser if he requires them for replacing the samples sent to him or for a further analysis. The duplicate samples when no longer required shall be returned to the importer or his agent ;

(f) all samples required for analysis under this rule shall be supplied free of cost, by the importer.

18. *Deposit of consignment in, and withdrawal from the bonded warehouse in the case of import in bond*—(1) Where the foreign liquor is imported in bond, the consignment shall, after it is examined under rule 16, be sent to the bonded warehouse together with Part IV of the pass and the certificate. Particulars of the consignment shall be entered by the Officer-in-charge of such warehouse in the register of deposits and withdrawals which shall be kept in such form as the Commissioner may direct. Where the consignment is of rectified spirit imported for use in a bonded laboratory it shall be allowed to be removed to the bonded laboratory and the Prohibition and Excise Officer-in-charge of such laboratory shall after entering particulars about it in the register

of receipts verify its quantity and strength,. On receipt of the Chemical Analyser's report, the Officer-in-charge of the bonded warehouse or laboratory shall fill in the various columns on the reverse of Part IV of the pass. The consignment shall then be allowed to be removed from the bonded warehouse under a transport pass on payment of—

(a) the duty leviable under the Act, on the foreign liquor imported.

(b) the fees prescribed under the Bombay Foreign Liquor and Rectified Spirit (Transport) Fees Rules, 1954, and

(c) other charges, if any, payable in respect of the consignment.

The Officer-in-charge of the bonded warehouse shall then prepare a copy of the Part IV of the pass and forward it to the Collector for record with Part I of the pass in his office.

(2) The whole consignment of the foreign liquor imported into and stored in the bonded warehouse under these rules shall be removed from the warehouse at one and the same time and within a fortnight from the date of receipt in the warehouse. If any liquor remains in the warehouse for a longer period than a fortnight, warehouse rent at the rate of <sup>1</sup>[one paise] per week, per litre, or at such other rate as may from time to time be fixed by the Commissioner shall be charged, but in no case shall a consignment or any part thereof be allowed to be kept in bond for a period exceeding one month.

19. *Release of consignment after examination in cases of imports of Indian Indian-made made foreign liquor on pre-payment of duty:*—(1) Where the foreign liquor is imported on prepayment of duty in this State, the examining Officer shall note the result of his examination under rule 16 on the reverse of Part IV of the pass and on the certificate. He shall then allow the consignment to be removed if he is satisfied that the full amount of duty on the foreign liquor imported and the fees leviable under the Bombay Foreign Liquor and Rectified Spirit (Transport) Fees Rules, 1954, have been paid or that the importer has agreed in writing to pay any excess amount of duty of fees that may be found to be due from him on the result of the examining officer's examination or on receipt of the report of the Chemical Analyser to Government. He shall then hand over Part IV of the pass to the importer after making a note thereon in this respect and keeping a copy of Part IV of the pass. A similar note shall also be made on the certificate which shall be kept by the examining officer.

(2) On result of his examination or on receipt of the Chemical Analyser's report, as the case may be, the examining officer shall calculate the amount of duty and the aforesaid fees due on the consignment and forward the copy of Part IV of the pass to the Collector stating what excess amount of duty or fees, if any, is recoverable from the importer. The Collector shall then take the necessary steps to recover the amount from the importer. The copy of Part IV of the pass shall be recorded by the Collector with Part I of the pass keeping note thereon as to the excess amount of duty or fees paid by the importer.

20. *Importer to bear all costs and risks of conveyance*—The cost of conveying the consignment to the place of import and all risks incidental to such conveyance shall be borne by the importer and the storage of the consignment in the bonded warehouse shall also be at the risk of such importer.

**CHAPTER IV**  
**PROCEDURE FOR THE EXPORT OF INDIAN-MADE**  
**FOREIGN LIQUOR**

21. *Exporter to obtain a permit from the Excise Officer at importing place:*—Any person who holds a licence or permit under the Act for the sale or possession of Indian-made foreign liquor or is permitted to possess or sell foreign liquor under the Act and who desires to export any Indian-made foreign liquor (hereinafter referred to as the “exporter”) to any other part of India shall first obtain a permit from the Excise Officer at the importing place authorising him to export such liquor to that place.

22. *Application for export pass:*—On receipt of such permit, the exporter shall apply in Form G for an export pass to the Collector <sup>1,2</sup>[or any other officer authorised to issue such pass] along with the said permit.

23. <sup>2</sup> *[Issue of export pass:]*—(1) On receipt of the application under rule 22, the Collector or the officer issuing the pass shall make such inquiries as he may deem necessary; and if all duties and fees leviable under the Act, have been paid in respect of the Indian Made Foreign Liquor to be exported or if the exporter has deposited with him a sum which in his opinion is sufficient to cover the amount of duty and fees or if the applicant has executed a bond in Form H with two sureties for the payment of the duty and fees leviable on the quantity of Indian Made Foreign Liquor to be exported, he shall grant him the export pass in Form I on recovery of export fee at the following rates :—

<sup>1</sup>[(a) Indian made Foreign Liquor except spirits, wines, malt liquor, ale, beer, porter, cider and other fermented liquors ;

<sup>2</sup> [(i) (a) Rectified spirit, when issued for ..... <sup>3,7</sup>[Rupees <sup>7</sup> two per Bulk litre.]  
 manufacture of potable liquor.

(b) Extra Neural alcohol or silent spirit, <sup>7</sup>[ Rupees two per bulk litre.]  
 when issued for manufacture of  
 potable liquor.

(ii) When issued for industrial and other <sup>2</sup>[ Rupee one and fifty paise  
 purpose. per bulk litre]

<sup>8</sup>[(b) (i) Spirits, Wine, Malt Liquor for Supply Rupee One, per bulk litre  
 to Canteen Stores Department.

(ii) Spirits, Wine, Malt Liquor for Supply Rupee One, per bulk litre  
 other than to Canteen Stores Department, having maximum retail sale price  
 less than Rs. Five Hundred.

(iii) Spirits, Wine, Malt Liquor having Rupee Five per bulk litre.  
 maximum retail sale price more than  
 Rs. Five Hundred.

(iv) Grape spirits Fifty Paise, per bulk liter.

(v) Spirits and wines manufactured Exclusively from grape spirit.] Fifty Paise, per bulk liter.

(c) Ale, Beer, Porter, cider and other <sup>2,9</sup> [Rupee one per bulk litre.]  
 fermented liquors.

1. Subs. by G. N. of 14-1-1987

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

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

7. Subs. by G. N. of 20-4-2000

9. Subs by G. N. of 8-9-2003.

2. Subs by G. N. of 1-12-1990

4. Subs by G. N. of 8-6-1990

6. Subs by G. N. of 7-7-1971

8. Subs. by G. N. of 18-11-1981

10. Subs. by G. N., dt. 13-11-1973.

Provided that, if the applicant is not a resident of the place of export, his agent at such place who is approved by the Collector or the officer issuing the pass may act for him, and in such case, both the applicant and his agent shall be jointly and severally liable under the bond for the amount of duty and fees which may ultimately fall due.]

(2) *Disposal of four parts of the pass.*—Every pass granted under this rule shall be in four parts which shall be dealt with as under :

*Part I* shall be retained on the records of the officer issuing the pass ;

*Part II* shall be sent by post to the Excise Officer at the importing place;

*Part III* together with the permit received with the application, shall be forwarded to the Prohibition and Excise Officer-in-charge of the distillery, brewery <sup>1</sup>[bonded warehouse or shop] from which the foreign liquor to be exported is to be issued, and

*Part IV* shall be handed over to the application or his agent.

(3) Every pass shall show the designation of the officer by whom the consignment of liquor to be exported is to be inspected under rule 25. In cases of export by road, one of the Inspecting Officers shall be the Prohibition and Excise Officer-in-charge of the taluka in which the place where the consignment leaves the limits of the State is situated. In cases of export by rail, one of the Inspecting Officers shall be the Prohibition and Excise Officer-in-charge of the place where the railway station from which the consignment is to be booked is situated.

(4) No pass under this rule shall be granted unless the foreign liquor is to be exported direct from a distillery, brewery <sup>1</sup>[bonded warehouse or shop.]

24. *Issue of Indian-made foreign liquor for purposes of export.*—The exporter or his agent shall present Part IV of the export pass to the Office-in-charge of the distillery, brewery <sup>1</sup>[ bonded warehouse or shop] from which liquor is to be exported. Such officer shall, after comparing Part IV with Part III and the permit forwarded to him under sub-rule (2) of rule 23, and if he sees no objection, issue the foreign liquor form the distillery, brewery <sup>1</sup>[bonded warehouse or shop]. He shall seal with his official seal each receptacle or package containing foreign liquor to be exported which shall also bear, for the purpose of identification, the number of the export pass, the serial number of the receptacle or package, the kind, quantity and the strength of the foreign liquor contained therein, the name of the importing place and the name of the place of export. He shall fill in the particulars under the heading “Advised” on the reverse of Parts III and IV of the export pass, complete the endorsements thereunder, hand over Part IV to the exporter and forward Part III, with a copy thereon of the impression of the seal used in sealing the receptacles or packages, to the Prohibition and Excise Officer who is to inspect the consignment under rule 25. He shall then, if the exporter has paid all the charges, if any, payable, by him, allow the consignment to be removed from the distillery, brewery, <sup>1</sup>[bonded warehouse or shop] at the exporter’s risk and expense. The consignment shall be exported within a week from the date of such clearance direct to the importing place subject to such rules as may be in force in the State in which such place is situated;

25. *Inspection of consignment en-route.*—(1) The exporter shall give to the Inspecting Officer named in the pass at least one day’s previous intimation of the date and hour at which the consignment to be exported will be ready for inspection. He shall also

1. Subs. by G. N. of 7-7-1971

present Part IV of the pass to such officer, Such Officer shall proceed to the place of inspection at the time fixed, compare Part IV of the pass with Part III sent to him direct under rule 24 and verify that the number and description of the receptacles or packages to be exported correspond with those shown in the export pass and that the receptacles or packages are properly secured and sealed with the seal of the Officer who issued the foreign liquor. He shall then, if he sees no objection, allow the consignment to be despatched. He shall return Part IV of the export pass to the exporter and forward Part III by post to the Excise Officer at the importing place. If the consignment is booked by rail, the exporter shall present the railway receipt to the Inspecting Officer who shall return it to him after satisfying him self that the whole consignment has been despatched.

(2) The Inspecting Officer shall forward by post Part III of the pass to the Excise Officer-in-charge at the importing place with a request to endorse thereon the quantity of Indian-made foreign liquor in bulk <sup>1</sup>[litres] and proof <sup>1</sup>[liters] received at the importing place and to return it to the Officer-in-charge of the distillery, brewery, bonded warehouse <sup>2</sup>[or shop] from which the foreign liquor was exported.

(3) The exporter shall, on the consignment of the foreign liquor reaching its destination obtain a certificate in form "Certificate C" annexe to Part IV of the pass from the Excise Officer at the importing place and deliver it immediately to the Officer-in-charge of the distillery, brewery, bonded warehouse, <sup>2</sup>[or shop] from which the Indian-made foreign liquor was exported but in no case shall he fail to produce such certificate before the latter officer within three months from the date of the <sup>2</sup>[issue of the export pass in Form I].

(4) <sup>2</sup>[Where no duties or fees have been paid on the Indian-made foreign liquor exported from the distillery, brewery, bonded warehouse or shop, the Officer-in-charge of such distillery, brewery, bonded warehouse, or shop] shall, on receipt of Part III as stated in sub-rule (2) or the certificate as stated in sub-rule (3), calculate the dues i.e. the amount of duty and fees at the rates in force in the place of export on the quantity of Indian-made foreign liquor not delivered at the importing place after deducting an allowance due to loss on account of wastage, dryage and leakage in transit not exceeding <sup>3</sup>[0.3 per cent. for every hundred kilometers <sup>3</sup>[but not exceeding one percent in aggregate or actual loss whichever is less] and send a report to the Collector about the above amount of duty and fees and other charges, if any, to be recovered from the exporter together with Part III and the certificated after keeping copies thereof for his record. The Collector shall then verify the calculations and demand from the exporter the amount due from him recover it and on recovery of the full amount cancel the bond, if any, executed by the exporter and inform him and the above-said Officer-in-charge accordingly. He shall then send Part III and the certificate for record with Part I of the pass in his office or in the office of the Officer who issued the export pass.

<sup>2</sup>["Provided that, no loss in transit of foreign liquor as defined in the Bombay Foreign Liquor Rules, 1953 shall be allowed".]

(5) The amount of duty and fees shall be recovered under sub-rule (4) from the exporter irrespective of the fact that a similar amount may be collected on the same excess deficiency at the importing place.

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1. Subs by G. N. of 1965.

2. Subs. by G. N. of 7-7-1971.

3. Subs. by 28-4-1997.

4. Ins. by G. N. 28-4-1997.

(6) (a) In the event of the exporter failing to deliver the consignment of the Indian-made foreign liquor mentioned in the export pass at the importing place or in the even of a breach by him of any of the rules under this chapter or of any of the conditions of the export pass, the Collector may levy on such consignment the full duty and fees <sup>1</sup>[at the rates in force in the State] at the time, the export a pass was issued and may also refuse to grant him more passes in future.

(b) Nothing in this sub-rule shall affect an further liability of the exporter to punishment under and of the provisions of the Act for the said failure of breach.

## CHAPTER V

### PROCEDURE FOR THE EXPORT OF DUTY-PAID IMPORTED

#### FOREIGN LIQUOR

26. *Exporter to apply for export pass.*—(1) Any person who holds a licence or permit under the Act for the sale or possession of duty paid imported foreign liquor or is permitted to possess or sell such foreign liquor under the Act and who desires to export duty paid imported foreign liquor (hereinafter referred to as the “exporter”) shall apply in Form G for an export pass to the Collector.

(2) Such application shall be accompanied by an import pass or no objection certificate granted by the Collector or Excise Officer of the importing place.

27. *Issue of export pass.*—(1) If the Collector, after making such inquiries as he deems necessary, is satisfied that there is no objection to grant the pass, he may grant such pass in the Form J.

(2) Every pass issued under this rule shall be in four parts and shall be dealt with as under :

*Part I* shall be retained on the record of the office of the Collector or the Officer granting the pass.

*part II* shall be handed over to the applicant.

*Part III* shall be handed over to the applicant who shall send it along with the consignment to the perosn receiving duty paid imported foreign liquor at the importing place,

*Part IV* shall be sent by Post to the Collector or the Excise Officer of the importing place with a request to endorse thereon the quantity of duty paid imported foreign liquor in litres and Proof liters received at the importing place and to return it to the Collector.

28. *Removal of foreign liquor under excise escort.*—Where duty paid imported foreign liquor which is to be exported is removed whether wholly or partly by road through the limits of the State of Maharashtra, the holder of the pass shall, on being required by the Collector or the aforesaid officer so to do, remove such liquor through such limits under excise escort and shall pay in advance the cost of the escort fixed by the Collector or the aforesaid officer in his behalf.

29. The exporter shall, on the consignment of the foreign liquor reaching its destination, obtain a certificate in Form “Certificate-4” annex to Part II of the pass from the Excise Officer at the importing place and deliver it immediately to the Collector.

30. (1) The Collector shall, on receipt of Part IV as stated in rule 27(2), or the certificate as stated in rule 29, calculate the amount of fees mentioned in the Bombay Foreign Liquor and Rectified Spirit (Transport) Fees Rules, 1954, on the quantity of the foreign liquor not delivered at the importing place <sup>1</sup> [and] recover it from the exporter, and then record the said Part IV and the certificate with Part I of the pass in his office.

(2) Nothing in this rule shall affect any further liability of the exporter to punishment under any of the provisions of the Act for the failure to deliver the full quantity of foreign liquor mentioned in the export pass or for the breach of any of the rules in this Chapter or any condition of the export pass.

## CHAPTER VI

### GENERAL

31. *These rules not to apply to through transport of foreign liquor.*—Nothing contained in these rules shall apply in relation to any foreign liquor conveyed from any place beyond the limits of the State to any other place beyond the limits of the State if it is conveyed in accordance with the Maharashtra Through Transport Rules, 1962.

31. On the commencement of these rules the following notifications, that is to say:

(i) Government Notification, Revenue Department, No. 1652-C, dated 9th August 1922 ;

(ii) Government Notification, Revenue Department, No. 1652-C, dated 10th April 1931 ;

(iii) Government, Revenue Department, No. 9692/24, dated 3rd July 1931 ;

(iv) Government Notification, Revenue Department, No. 524/33, dated 27th August 1935 ;

(v) Government Notification, Revenue Department, No. 524/33 (a), dated 27th August 1935 ;

(vi) Government Notification, Revenue Department, No. 10484/45, dated 28th March 1950 ;

(vii) and all other rules corresponding thereto and in force in any part of the State; shall stand repealed, except as respects things done or omitted to be done before such repeal and every pass granted under any of the rules so repealed shall be deemed to have been granted in accordance with the provisions of these rules.

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1. Sub. by 28-4-1997.  
[ . . . . . ] Sub.



**FORM-A**  
(See rules 4 and 10)

Application for pass to import duty-paid imported foreign liquor  
Indian-made foreign liquor

Place .....

Date .....

To,  
The Collector of .....

Sir,

<sup>1</sup>[I/We ..... of .....  
holding licence/permit No. .... valid up to .....  
under the Bombay Prohibition Act, 1949, for possession and/or sale of duty-paid  
imported and/or Indian-made foreign liquor, request you to grant]. me/us a pass for the  
import of the undermentioned kind and quantity of duty-paid imported foreign liquor from  
Indian-made foreign liquor

the shop/house  
distillery  
bre wery  
warehouse situated at ..... in the district of .....

..... in the State of .....  
to my/our shop or house No. .... situated at ..... in Greater Bombay of\* .....  
bonded warehouse the District  
..... in bond/\* ..... on payment of duty in the State of Maharashtra.

Kind of foreign liquor	Quantity and alcoholic strength Quantity      Strenegh	Proof litres	Remarks

I/we furnish the requisite information as follows, namely :—

- (1) Route by which foreign liquor is to be imported .....
- (2) Name and address of my/our agent, if any, at the exporting place .....
- (3) Purpose for which foreign liquor is to be imported .....
- (4) Period of validity of the pass required .....

1. Subs. by G. N. of 8-9-1965.

I/We agree to abide by the provisions of the Bombay Prohibition Act, 1949, the rules, regulations and orders made thereunder, and the conditions on which the pass may be issued to me/us.

Yours faithfully,

(Signature of the applicant).

\*Strike off the words which is not applicable

**FORM-B**

(see rule 5)

*Counterfoil*

*Pass for the import of duty-paid imported foreign liquor*

**PART-I**

No. ....

Dated .....

..... of .....  
is/are hereby authorised to import the undermentioned description and quantity of duty paid imported foreign liquor from ..... of .....  
in the district of ..... in the State of ..... to his/  
their premises at ..... in the district of .....  
in the State of Maharashtra for the purpose of .....

*Kind and quantity of foreign liquor*

Number and description of each kind of receptacle or package (1)	Description of foreign liquor (2)	Quantity contained in each receptacle or package (3)	Strength (4)	Amount of fees paid	
				Transport fee (5)	*Special fee (6)
				Rs.	Rs.

*Conditions*

1. The above said consignment of foreign liquor shall be conveyed by rail and/or road to its destination direct *via* .....
2. The consignment shall not be broken in transit.
3. It shall on arrival be examined at ..... by .....
4. This pass shall remain in force up to ..... a.m./p.m. of ..... 19 ..

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949., the rules, regulations and orders made thereunder and the conditions specified above.

Seal of the

Collector.

Collector .....

\* Strike out if unnecessary [*see* rule 5 of Bombay Foreign Liquor and Rectified Spirit Transport Fees Rules, 1954].

**FORM B**

(*See* rule 5)

Pass for the import of duty-paid imported foreign liquor

**PART II**

No .....

Dated .....

Mr./Mrs./Miss. .....

Messrs.

of ..... is/are hereby authorised to import the undermentioned description and quantity of duty-paid imported foreign liquor from ..... of ..... in the district of ..... in the State of ..... to his /their premises at ..... in the district of ..... in the State of Maharashtra for the purpose of .....

*Kind and quantity of foreign liquor*

Number and description of each kind of receptacle or package	Description of foreign liquor	Quantity contained in each receptacle or package	Strength	Amount of fees paid	
				Transport fee	*Special fee
				Rs.	Rs.

*Conditions*

1. The above said consignment of foreign liquor shall be conveyed by rail and/or road to its destination direct *via* .....
2. The consignment shall not be broken in transit.
3. It shall on arrival be examined at ..... by .....
4. This pass shall remain in force up to ..... a.m./p.m. of ..... 19 ..

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949., the rules, regulations and orders made thereunder and the conditions specified above.

Collector,

\* Strike out if unnecessary [*see* rule 5 of Bombay Foreign Liquor and Rectified Spirit Transport Fees Rules, 1954].

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**FORM "CERTIFICATE-1"**

(*See* rule 6)

No. ....

Dated .....

Certified that Mr./Mrs. Miss/Messrs..... of ..... who has/have been granted an import pass No. .... dated ..... by ..... has/have been issued duty-paid imported foreign liquor from the shop of ..... of ..... as shown below :

---

Description of duty paid imported foreign liquor	No. and description of each kind of receptacle	Marks and Numbers on packages or receptacles	Capacity of each receptacle or packages	Actual contents litres	Strength	Proof litres

---

and that the receptacle and packages containing the said foreign liquor are securely packed in my presence and sealed with my official seal.

Place .....

Signature and Designation of the  
Excise Officer at the exporting place.

**FORM C**

[See rule 11 (1) (a)]

*Form of a Bond for payment of duty, to be executed by an importer before pass is granted to him to import in bond indian-made foreign liquor from other parts of India*

Whereas I/we ..... residing at ..... in the ..... taluka of the ..... district have made and application on ..... to ..... for a pass authorising me/us to import in bond Indian-made foreign liquor as specified in the said application form ..... to ..... I/We hereby bind myself/ourselves that I/we shall cause the consignment of the foreign liquor on arrival at the place of import to be conveyed direct to the Bonded Warehouse at ..... for examination and detention, pending payment of the duty and fees that may be leviable under the Bombay Prohibition Act, 1949, on the foreign liquor imported and thereafter on demand shall pay to the officer-in-charge of the said warehouse the amount of the said duty and fees and any other charges which may be recoverable from me/us in connection with the said foreign liquor, and in the case of my/our making default in the payment of the said duty, fees or the said charges, I/we bind myself/ourselves to forfeit to the Governor of Maharashtra the sum of rupees .....

Place .....

Dated this ..... day of ..... 19 ..

In the Presence of—

1. ....
2. ....

Signature of the Principal.

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

Place .....

Dated this ..... day of ..... 19 ..

In the presence of—

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

Signature of sureties.

## FORM D

[See rule 11 (1) (a)]

*Form of general bond for payment of a sum sufficient to cover the amount of the duty leviable under the Bombay Prohibition Act, 1949, on the total quantity of Indian made foreign liquor which may be imported from time to time during a period of three years to be executed by an importer, before passes are granted to him to import such liquor in bond from other parts of India.*

Whereas I/we ..... residing at .....  
..... in the ..... taluka of  
the ..... district have made an application on ..... to .....

And whereas I/we propose to import also such foreign liquor from time to time during a period of three years from the date of the said application, I/we bind myself/ourselves that I/we shall cause each consignment of the foreign liquor that may be imported by me/us during the said period of three years to be conveyed direct, on arrival at the place of import, to the Bonded Warehouse at .....  
..... for examination and detention pending payment of the duty that may be leviable under the Bombay Prohibition Act, 1949 on the foreign liquor imported and thereafter on demand shall pay to the Officer-in-charge of the said Warehouse the amount of the said duty and any other charges which may be recoverable in respect of the foreign liquor imported, and in case of my/our making default in the payment of the said duty or the said charges, I/we bind myself/ourselves to forfeit to the Governor of Maharashtra the sum of rupees .....

Place .....

Date of this ..... day of ..... 19 ..

In the presence of—

1. ....

2. ....

Signature of Principal (s).

We (1) ..... (2) .....  
 ..... residing at  
 ..... in the  
 ..... taluka of ..... district.  
 do hereby declare ourselves sureties for the above named .....  
 ..... 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 Governor of  
 Maharashtra the sum of rupees .....

Place .....

Dated this ..... day of ..... 19 ..

In the presence of—

1. .... 1. ....  
 2. .... 2. ....

Signature of sureties,

### FORM E

[See rule 11 (1) (a)]

*Pass for the Import-in-Bond of Indian-made foreign liquor*

#### PART I

(for record in the office of the Collector)

No. .... of 19 ..

Mr./Messrs. .... having executed a bond  
 for the payment of the amount of duty leviable under the Bombay Prohibition Act, 1949,  
 on the undermentioned description and quantity of Indian-made foreign liquor, is/are  
 hereby permitted to import subject to the terms of the bond the said foreign liquor from the  
Distillery  
Brewery at ..... in the district of ..... in the state of  
Warehouse

..... to his/their licensed shop No.  
House No. ..... situated at  
Bonded Warehouse  
 ..... in the Greater Bombay\*  
the District of .....

Description of foreign liquor	Quantity	Strength
	Litres Proof litres	



*Conditions*

1. The consignment of foreign liquor shall be conveyed by rail and/or road via .....
2. The consignment shall be inspected *en route* at ..... by ..... and, on arrival at the destination, shall be examined at ..... by .....
3. The consignment shall not be broken in transit.
4. This pass shall remain in force upto ..... a.m./p.m. of the ..... day of ..... 19 ..

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, the rules, regulations, and orders made thereunder and the conditions specified above.

(Signature) .....

Collector.

Dated ..... 19 ..

\*Parts II and III of this pass have been forwarded to the ..... at .....

(Signature) .....

Dated .....

Collector

\* Parts II and III are to be forwarded to the Excise Officer at the exporting place.

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**FORM E**

[See rule 11 (1) (a)]

*Pass for the Import-in-Bond of Indian-made foreign liquor*

**Part II**

(To be sent to Excise Officer of the exporting place)

No. .... 19 ..

Mr./Messrs. .... having executed a bond for the payment of the amount of duty leviable under the Bombay Prohibition Act, 1949, on the undermentioned description and quantity of Indian-made foreign liquor is/are hereby permitted to import subject to the terms of the bond the said foreign liquor

from the Distillery  
Brewery at ..... in the district of ..... in the  
Warehouse

State of ..... to his/their licensed shop No.  
House No. situated at  
Bonded Warehouse

.....in the Greater Bombay  
District of .....

Description of foreign liquor	Quantity	Strength
	Litres Proof Litres	

*Conditions*

1. The consignment of foreign liquor shall be conveyed by rail and/or road via .....
2. The consignment shall be inspected *en route* at ..... by ..... and on arrival at the destination, shall be examined at ..... by .....
3. The consignment shall not be broken in transit.
4. This pass shall remain in force upto ..... a.m./p.m. of the ..... day of ..... 19 ..

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, the rules, regulations and orders made thereunder and the conditions specified above.

(Signature).....  
Collector.

Dated ..... 19 ..

This pass, together with Part III, is forwarded to the ..... who is requested to return the Part III to the undersigned after endorsing thereon quantity of foreign liquor in litres and Proof litres issued to the above named importer.

(Signature).....  
Collector.

Dated ..... 19 ..

**FORM E**

[See rule 11 (1) (a)]

*Pass for the import-in-bond of Indian-made foreign liquor*

**Part III**

(To be sent to the Excise Officer of the exporting place)

No. .... of 19 ..

Mr./Messrs..... having executed a bond for the payment of the amount of duty leviable under the Bombay Prohibition Act, 1949 on the undermentioned description and quantity of Indian-made foreign liquor is/are hereby permitted to import subject to

the terms of the bond the said foreign liquor from Distillery  
Brewery at .....  
 Warehouse  
 in the district of ..... in the State of ..... to  
licensed shop No.  
 his/their House No. at ..... in the Greater Bombay  
 the bonded warehouse the District of .....

Description of foreign liquor	Quantity		strength
	Litres	Proof litres	

#### Conditions

1. The consignment of foreign liquor shall be conveyed by rail and/or road *via* .....  
 .....
2. The consignment shall be inspected *en route* at ..... by  
 ..... and on arrival at the destination, shall be examined at  
 ..... by .....
3. The consignment shall not be broken in transit.
4. This pass shall remain in force up to ..... a.m./p.m. of  
 the ..... day of ..... 19 ..

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, the rules, regulations and orders made thereunder and the conditions specified above.

(Signature).....

Collector

Dated ..... 19 ..

This pass, together with Part II, is forwarded to the ..... who is requested to return the Part III to the undersigned after endorsing thereon the quantity of foreign liquor in litres and Proof litres issued to the above-named importer.

(Signature).....

Collector

Dated ..... 19 ..

**FORM E**

[See rule 11 (1) (a)]

*Pass for the import-in-bond of Indian-made foreign liquor***Part IV**

(To be handed over the importer or his agent for presentation to the Excise Officer of the exporting place and on arrival of the consignment at the place of import to the examining officer.)

No ..... of 19

Mr./Messrs..... having executed a bond for the payment of the amount of duty leviable under the Bombay prohibition Act, 1949, on the unmentioned description and quantity of Indian-made foreign liquor is/are hereby permitted to import subject to the terms of the bond the said foreign liquor from the

Distillery \_\_\_\_\_

Brewery \_\_\_\_\_

Warehouse \_\_\_\_\_

..... to his/their licensed ship No.  
House No. situated at  
 the bonded warehouse  
 the Greater Bombay.  
 in  
 the District of .....

Description of foreign liquor	Quantity		Strength
	Litres	Proof litres	

*Conditions*

1. The Consignment of foreign liquor shall be conveyed by rail and/or road via .....
2. The consignment shall be inspected *en route* at ..... by ..... and on arrival at the destination, and shall be examined at ..... by .....
3. The consignment shall not be broken in transit.
4. This pass shall remain in force up to ..... a. m./ p. m. of the ..... day of ..... 19 ..

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, the rules, regulations and orders made thereunder and the Conditions specified above.

(Signature).....

Collector.

Dated ..... 19 ..

Remarks if any, of the officer who inspects the consignment en route and copy or the impression of the seal if any, used in re-sealing the consignment.

**PART IV (Reverse)**  
**Particulars of Indian-made foreign liquor advised and actually received**

Advised as shown in the certificate issued by the officer at the exporting place										Received				Loss in transit			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Description of Indian-made of foreign liquor	Number and description of each kind of receptacle or package	Marks and numbers of each package or receptacle	Registered Capacity of each receptacle or package	Actual contents	Thermometer indication	Hydrometer indication	Strength	Proof litres	Actual contents litres	Thermometer indication	Hydrometer indication	Strength	Proof litres	Increase in transit litres	Found P. litres	Allowed @ ..... % P. litres	Excess P. litres

Compared with the certificate issued by the Excise Officer at .....

2. The importer was directed to pay and has accordingly paid the following dues leviable on the consignment before removing it from this bonded warehouse, vide chalan No. .... dated ..... from the Treasury Officer :—

- (1) Duty on foreign liquor  
Rs. ....
- (2) Duty on Excise wastage  
Rs. ....
- (3) Transport fee  
Rs. ....
- (4) Special fee  
Rs. ....
- (5) Other dues  
Rs. ....

Dated ..... 19 .

(signature)

Officer in-charge of the Bonded

Warehouse at .....

**FORM F**

[See rule 11 (1) (b)]

*Pass for the import of Indian-made foreign liquor*

(On payment of duty in the State of Maharashtra)

**Part I**

(For record in the office of Collector)

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

Mr./messrs ..... having paid into the Government Treasury at  
 ..... the sum of Rs. .... ( ..... )  
 only on account of duty on the undermentioned description and quantity of Indian-made

DistilleryBrewery

foreign liquor, is/are hereby permitted to import the said liquor from the Warehouse at  
 ..... in the district of ..... in the State of

Licensed Shot No.House No.

..... to his/their ..... situated at ..... in  
 the bonded warehouse

Greater Bombay

the district of .....

Description of Indian-made foreign liquor	Quantity		Strength (to be specified in case of spirits only)
	Litres	Proof litres	

The consignment shall be conveyed by rail/road *via* ..... shall be  
 inspected en route at ..... by\* ..... and  
 on arrival at the destination shall be examined at ..... by +  
 ..... it shall not be broken in transit.

\* Here enter the designation of the inspecting officer.

+ Here enter the designation of the examining officer.

This pass shall remain in force upto ..... p.m. of the ..... day of ..... 19 ..

This pass is issued subject to the provisions of the Bombay Prohibition Act, 1949, the rules and orders made thereunder and the conditions specified in this pass.

Dated

19 ..

(Signature).....

Collector.

\* Parts II and III of this pass have been forwarded to .....

(Signature).....

Collector.

---

\*Parts II and III to be forwarded to the Excise Officer at the exporting place.

### FORM F

[See rule 11(1) (b)]

*Pass for the import of Indian-made foreign liquor*

(On payment of duty in the State of Maharashtra)

#### PART II

(To be sent to the Excise Officer of the exporting place)

No. .... of 19 ..

Mr./Messrs. .... having paid into the Government Treasury at ..... the sum of Rs. .... ( ) only on account of duty on the undermentioned description and quantity of Indian-made foreign liquor, is/are hereby permitted to import the said liquor

Distillery

from the Brewery at ..... in the district of ..... in Warehouse

Licensed shop No.

the State of ..... to his/their House No. situated at the bonded warehouse

Greater Bombay

..... in the District of .....



Description of Indian-made foreign liquor	Quantity		Strength (to be specified in case of spirits only)
	Litres	Proof litres	

The consignment shall be conveyed by rail/road *via* ..... shall be inspected en route at ..... by\* ..... and on arrival at the destination shall be examined at ..... by + ..... it shall not be broken in transit.

This pass shall remain in force up to ..... p.m. of the ..... day of ..... 19 ..

This pass is issued subject to the provisions of the Bombay Prohibition Act, 1949, the rules and orders made thereunder and the conditions specified in this pass.

(Signature).....

Dated ..... 19 ..

Collector.

This Pass, together with Part III, is forwarded to the Excise Officer of .....

(Signature).....

Dated ..... 19 ..

Collector.

\* Here enter the designation of the inspecting officer.

+ Here enter the designation of the examining officer.

### FORM F

[See rule 11 (1) (b)]

*Pass for the import of Indian-made foreign liquor*

(On payment of duty in the State of Maharashtra)

#### PART III

(To be sent to the Excise Officer of the exporting place)

No. .... of 19 ..

Mr./Messrs. .... having paid into the Government Treasury at ..... the sum of Rs. .... (.....) only on account of the duty on the undermentioned description and quantity of Indian-made foreign liquor, is/are hereby

Distillery

permitted to import the said liquor from the Brewery at ..... in the Warehouse

district of ..... in the State of ..... to his/their Licensed shop No.  
House No.  
bonded warehouse  
Greater Bombay  
situated at ..... in the District of .....

Description of Indian-made foreign liquor	Quantity		Strength (to be specified in case of spirits only)
	Litres	proof litres	

The consignment shall be conveyed by rail/road *via* ..... shall be  
inspected en route at ..... by\* .....  
and on arrival at the destination shall be examined at .....  
by + ..... it shall not be broken in transit.

This pass shall remain in force upto ..... p.m. of the .....  
day of ..... 19 ..

This pass is issued subject to the provisions of the Bombay prohibition Act, 1949 the  
rules and orders made thereunder and the conditions specified in this pass.

(Signature).....

Dated ..... 19 ..

Collector.

his pass, together with Part II is forwarded to the Excise Officer of .....

(Signature).....

Dated ..... 19 ..

Collector.

\* Here enter the designation of the inspecting officer.

+ Here enter the designation of the examining officer.

### FORM F

[See rule 11 (1) (b)]

*Pass for the import of Indian-made foreign liquor*  
(On payment of duty in the State of Maharashtra)

### PART IV

(To be handed over to the importer or his agent for presentation to the Excise Officer of the  
exporting place and on arrival of the consignment at the place of import to the examining  
officer.)

No. .... of 19 ..

Mr./Messers ..... having paid into the Government Treasury at ..... the sum of Rs. ....  
 ( ..... ) only on account of duty on the undermentioned description and quantity of Indian made foreign liquor is/are hereby permitted to import the said liquor

from the Distillery  
Brewery at ..... in the district of  
Warehouse

..... in the State of ..... to his/their Licenced shop No.  
House No.  
Bonded Warehouse

situated at ..... in Greater Bombay  
 the District of .....

Description of Indian-made foreign liquor	Quantity		Strength (to be specified in case of spirits only)
	Litres	Proof litres	

The consignment shall be conveyed by rail/road *via* ..... shall be inspected en route at ..... by\* ..... and on arrival at the destination shall be examined at ..... by + ..... it shall not be broken in transit.

This pass shall remain in force upto ..... p.m. of the ..... day of ..... 19 ..

This pass is issued subject to the provisions of the Bombay Prohibition Act, 1949 the rules and orders made thereunder and the conditions specified in this pass.

(Signature).....

Dated ..... 19 ..

Collector.

This pass, together with part III, is forwarded to the Excise Officer of .....

(Signature).....

Dated ..... 19 ..

Collector.

\* Here enter the designation of the inspecting officer.

+ Here enter the designation of the examining officer.

Remarks if any, of the officer who inspects the consignment en-route and copy of the impression of the seal, if any, used in rescaling the consignment.

**PART IV (Reverse)**  
*Particulars of Indian-made foreign liquor advised and actually received*

Advised as shown in the certificate issued by the officer at the exporting place										Received				Loss in transit			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Description of Indian-made of foreign liquor	Number and description of each kind of receptacle or package	Marks and numbers of each package or receptacle	Registered Capacity of each receptacle or package	Actual contents	Thermometer indication	Hydrometer indication	Strength	Proof litres	Actual contents litres	Thermometer indication	Hydrometer indication	Strength	Proof litres	Increase in transit litres	Found P. litres	Allowed @ ..... % P. litres	Excess P. Litres

The consignment has been examined by me and I have found that the amount of duty and transport fee and special fee recovered from him is correct/less by .....

As the importer has paid the difference in duty and fee recoverable from him and has agreed to pay any excess amount of duty or fees that may be found to be due from him after receipt of the Chemical Analyst's report, I have allowed him to remove the consignment.

(Signature) .....  
 Examining Officer.

**FORM "CERTIFICATE-2"**

[See rule 11(3)]

No. ....

Dated .....

Certified that Mr./Mrs./Miss./Messers ..... of .....  
 who has/have been granted an import pass No. .... dated,  
 ..... by ..... has/have been issued  
 Indian made foreign liquor from the Distillery/Brewery/Bonded Warehouse at  
 ..... in the district of ..... as shown  
 below :

Description of Indian made foreign liquor	Number and descrip- tion of each kind of receptacle	Marks and Numbers on packages or	Capacity of each receptacle or package
(1)	(2)	(3)	(4)

Actual contents Litres	Thermometer Indication	Hydrometer Indication	Strength	Proof litres
(5)	(6)	(7)	(8)	(9)

and that the receptacle and packages containing the said Indian made foreign liquor are  
 securely packed in my presence and sealed with my official seal.

Place :

Signature and designation of the  
 Excise Officer at the exporting place.

**FORM-G**

[See rules 22 and 26)]

Application for a pass to export Place .....  
Dated .....

To

The Collector of .....

Sir,

I/we ..... of ..... request your to grant me/us a pass for the export of the undermentioned description and quantity of

<sup>1</sup>[Indian made foreign liquor

\*Duty paid Indian made foreign liquor

\* Duty paid imported foreign liquor] from the \*distillery/brewery/bonded warehouse/shop/ house of ..... situated at ..... in the district of ..... in the State of Maharashtra of Mr. /Messers. .... of ..... in the district of ..... in the State of ..... \* in bond.

Description of foreign liquor	Name and description of each kind of receptacle or package	Marks and Numbers on each receptacle or package	Quantity of foreign liquor contained in each receptacle or package litres	Strength of foreign liquor	Proof litres	Remarks
-------------------------------	--	---	---	----------------------------	--------------	---------

I/We furnish the requisite information as follows, namely :

1. Route by which foreign liquor is to be exported .....
2. Name and address of the consignee .....
3. Purpose for which foreign liquor is to be exported .....
4. Period of validity of the pass required .....

I/We Send herewith a permit No. .... granted by ..... authorising the export of the above foreign liquor to the importing place stated above.

I/We agree to abide by the provisions of the Bombay Prohibition Act, 1949, the rules, regulations and orders made thereunder and the conditions on which the pass may be issued to me/us.

Yours faithfully.

(Signature of the Applicant).

<sup>1</sup> Subs. by G. N. of 7-7-1971.

\* Strike off the words which are not applicable.

**FORM-H**

[See rule 23 (1)]

*Form of bond to be executed by an exporter before permission is granted  
to him to export Indian-made foreign liquor in bond from the  
State of Maharashtra to other parts of the Indian Union*

Whereas I/We ..... residing at ..... in  
the ..... taluka of the ..... district .....  
have made an application on ..... to ..... for the pass  
authorising me/us to export in bond Indian-made foreign liquor as specified in the said  
application from ..... in the district of .....  
..... to ..... in the district of ..... in  
the State of ..... I/We bind myself/ourselves;

that I/we shall cause the quantity of foreign liquor mentioned in the pass to be duly and  
safely exported from the State of Maharashtra and convey it by the most direct route  
from ..... to ..... aforesaid in conformity  
with the provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and orders  
made thereunder and shall cause the said foreign liquor to be delivered into the custody of  
..... at ..... in the district of ..... and  
shall procure and produce to the Collector within three months from the date of this bond a  
certificate signed by the Excise Officer ..... aforesaid showing what  
quantity of the said foreign liquor specified in the pass has been so delivered at the place  
aforesaid;

and that if the whole quantity (after deducting the allowance due to loss on account of  
wastage dryage and leakage in transit not exceeding <sup>1</sup>[0. 3 percent for every 10 kilometres]  
of the distance by the most direct route between ..... and  
.....) shall not have been certified to have been delivered to the  
..... at ..... aforesaid, I/we,  
my/our heirs, executors, administrators and representatives shall on demand by the  
Collector pay or cause to be paid within seven days from the date of demand to the said  
Collector or Officer duty, transport fee and special fee mentioned in the Bombay Foreign  
Liquor and Rectified Spirit (Transport) Fees Rules, 1954 at the rates in force on such  
portion of the foreign liquor specified in the pass as shall not be so delivered after  
making allowance as aforesaid but irrespective of the fact whether such foreign liquor or  
any other part thereof has or has not actually been so exported ;

and that in the event of my/our failure to pay the amount of the said duty and fees  
within the said period of seven days I/we shall pay interest on the said amount at the rate of  
12 per cent. per annum from the date of demand to the date of payment.

And in case of my/our making default in the payment of the said duty, fees interest and  
other charges, if any, I/we bind myself/ourselves to forfeit to the Governor of Maharashtra,  
the sum of rupees .....

---

<sup>1</sup> Subs. by G. N. of 8-9-1965.



Place .....

Dated this ..... day of ..... 19 ..

In the presence of —

1. ....

2. ....

.....

.....

Signature of the principal agent.

We (1) ..... (2) ..... residing at  
..... in the ..... taluka of .....  
District ..... sureties for the above-named .....  
..... 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,  
whereby bind ourselves, jointly and severally, to forfeit to the Governor of Maharashtra the  
sum of rupees .....

Place .....

Dated this ..... day of ..... 19 ..

In the presence of

1. ....

2. ....

1. ....

2. ....

Signatures of sureties.

FORM-I

[See rule 23 (1)]

<sup>1</sup> [ Pass for the export of Indian made foreign liquor]  
(For record in the Office of the Collector)

PART I

No. of 20  
Dated ..... at .....

Mr./Mrs. ....  
.....  
.....<sup>1</sup> [\*having executed a bond for the amount of duties and fees leviable  
\* having paid the duties and fees]

under the Bombay Prohibition Act, 1949 on the undermentioned description and quantity of Indian made foreign liquor is/are hereby  
permitted to export the said Indian-made foreign liquor from the distillery/brewery/[bonded warehouse/shop] at ..... in the district  
of ..... to ..... of ..... in the district of ..... in the State of .....

Description of Indian made foreign liquor	Number and description of each kind of receptacle or package	Marks and numbers of each receptacle or package	Quantity of Indian made foreign liquor contained in each receptacle or package litres	Thermo meter readings	Hydro- meter indication	Strength	Proof litres	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

\* Strike off if not applicable.  
1 Subs. by G. N. of 7-7-1971.

*Conditions*

1. The consignment of the above Indian-made foreign liquor shall be conveyed by rail and /or road *via* ..... and shall be inspected en route at .....
2. The consignment shall be conveyed direct to its destination.
3. The consignment shall not be broken in transit.
4. This pass shall remain in force upto ..... p. m. on the ..... day of ..... 20

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and orders made thereunder and the conditions specified above.

Seal of the  
Collector

(Signature) Collector.

FORM I

[See rule 23 (1)]

<sup>1</sup> [ Pass for the export of Indian made foreign liquor]  
(To be forwarded to the Excise Officer at the importing place)

PART II

No. of 19  
Dated ..... at .....

Mr./Mrs. ....  
\* having paid the duties and fees]

under the Bombay Prohibition Act, 1949 on the undermentioned description and quantity of Indian made foreign liquor is/are hereby permitted to export the said Indian-made foreign liquor from the distillery/brewery/<sup>1</sup>[bonded warehouse/shop] at ..... in the district of ..... to ..... of ..... in the district of ..... in the State of

Description of Indian made foreign liquor	Number and description of each kind of receptacle or package	Marks and numbers of each receptacle or package	Quantity of Indian made foreign liquor contained in each receptacle or package litres	Thermo-meter readings	Hydro-meter indication	Strength	Proof litres	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

\* Strike off if not applicable.  
1 Subs. by G. N. of 7-7-1971.

*Conditions*

1. The consignment of the above Indian-made foreign liquor shall be conveyed by rail and /or road *via* ..... and shall be inspected en route at .....
2. The consignment shall be conveyed direct to its destination.
3. The consignment shall not be broken in transit.
4. This pass shall remain in force upto ..... p. m. on the ..... day of ..... 20 .....

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and orders made thereunder and the conditions specified above.

Seal of the  
Collector

(Signature) Collector.

Date ..... 20 .....

\*Forwarded to .....

\*This Part is to be Forwarded to the Excise officer at the importing place.

FORM I

[See rule 23 (1)]

<sup>1</sup>[ Pass for the export of Indian made foreign liquor]

(To be forwarded to the Prohibition and Excise Officer-in-charge of the warehouse from which liquor to be exported to be issued)

PART III

No. of 20  
Dated ..... at .....

Mr./Mrs. ....  
.....  
.....<sup>1</sup>[\*having executed a bond for the amount of duties and fees leviable  
\* having paid the duties and fees]

under the Bombay Prohibition Act, 1949 on the undermentioned description and quantity of Indian made foreign liquor is/are hereby  
permitted to export the said Indian-made foreign liquor from the distillery/brewery/[bonded warehouse/shop] at ..... in the district  
of ..... to ..... of ..... in the district of ..... in the State of

Description of Indian made foreign liquor	Number and description of each kind of receptacle or package	Marks and numbers of each receptacle or package	Quantity of Indian made foreign liquor contained in each receptacle or package litres	Thermo- meter readings	Hydro- meter indication	Strength	Proof litres	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

\* Strike off if not applicable.  
<sup>1</sup> Subs. by G. N. of 7-7-1971.

*Conditions*

1. The consignment of the above Indian-made foreign liquor shall be conveyed by rail and /or road *via* ..... and shall be inspected en route at .....
2. The consignment shall be conveyed direct to its destination.
3. The consignment shall not be broken in transit.
4. This pass shall remain in force upto ..... p. m. on the ..... day of ..... 20 .....

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and orders made thereunder and the conditions specified above.

Seal of the  
Collector or the  
Officer issuing  
the pass

Signature and designation of the Collector <sup>1</sup>[or Officer issuing the pass]

Forwarded to the officer-in-charge ..... together with import pass for issue of the liquor specified above.

(signature) Collector <sup>1</sup>[or officer issuing the pass]

---

<sup>1</sup> This part is to be forwarded to the Excise Officer at the importing place.

Part III (reverse)

Advised						
Description of liquor	Number and description of each kind of package or receptacle	Actual contents litres	Thermometer indication	Hydrometer indication	Strength	Proof litres
(1)	(2)	(3)	(4)	(5)	(6)	(7)

For warded to (1)\* .....

2. Indian-made foreign liquor as detailed above in columns 1 to 7 has this day issued. Copy of the impression of the seal used in sealing the consignment is as under :

Dated ..... 20

Seal  
  
Officer-in-charge,  
Bonded Warehouse/Laboratory.

\* Officer who is to inspect the consignment.



Forwarded to the Excise Officer (2)\* .....

2. The above consignment was duly looked on ..... and this fact has been varified from the Railway receipt.

Dated ..... 20

(3) Signature and designation of the Inspecting Officer.

---

\* (2) Excise Officer at the importing place.  
(2) Inspecting Officer.

FROM I

[See rule 23 (1)]

<sup>1</sup>[ Pass for the export of Indian made foreign liquor]  
(To be handed over to the applicant or his agent)

PART IV

Mr./Mrs. .... No. .... of 20  
Dated ..... at .....  
.....<sup>1</sup>[\*having executed a bond for the amount of duties and fees leviable

\* having paid the duties and fees]

under the Bombay Prohibition Act, 1949 on the undermentioned description and quantity of Indian made foreign liquor is/are hereby permitted to export the said Indian-made foreign liquor from the distillery/brewery/[bonded warehouse/shop] at ..... in the district of ..... of ..... in the State of .....

Description of Indian made foreign liquor	Number and description of each kind of receptacle or package	Marks and numbers of each receptacle or package	Quantity of Indian made foreign liquor contained in each receptacle or package liters	Thermo-meter readings	Hydro-meter indication	Strength	Proof litres	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

\* Strike off if not applicable.  
1 Subs, by G. N. of 7-7-1971.

*Conditions*

1. The consignment of the above Indian-made foreign liquor shall be conveyed by rail and /or road *via* ..... and shall be inspected en route at .....
2. The consignment shall be conveyed direct to its destination.
3. The consignment shall not be broken in transit.
4. This pass shall remain in force upto ..... p. m. on the ..... day of .....20

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and orders made thereunder and the conditions specified above.

Seal of the  
collector

(Signature) Collector.

Part IV (reverse)

Advised						
Description of liquor	Number and description of each kind of package or receptacle	Actual contents litres	Thermometer indication	Hydrometer indication	Strength	Proof litres
1	2	3	4	5	6	7

2. Indian-made foreign liquor as detailed above in columns 1 to 7 has this day issued.

Dated ..... 19

Officer-in-charge of the Distillery/  
Brewery/Bonded warehouse/Laboratory

(Certificate in Form Certificate-3 to be annexed to this Part).

## FORM "CERTIFICATE-3"

[See rule 25 (3)]

No.

Dated .....

Certified that Mr./Mrs./Miss/Messrs. ....  
 .....of ..... who has/have been  
 granted an export pass No. .... dated ..... by  
 ..... has/have delivered the Indian-made foreign liquor as shown below  
 on ..... to ..... of .....  
 in the district of ..... in the State of .....

Description of Indian made duty paid imported foreign liquor	Number of packages or receptacles	Quantity delivered		Remarks
		Litres	Strength	
			Proof litres	

and that the seals of the packages and receptacles containing the above foreign liquor were intact at the time of delivery of the consignment at its destination.

<sup>1</sup>[\*2. The importer has paid all duties and fees leviable under the Bombay Prohibition Act, 1949 on the quantity of Indian-made foreign liquor mentioned in the export pass, according to the rates prevailing in this State.]

Signature and designation of the  
Excise Officer at the importing place.

Place :

\* Strike off if not applicable.

<sup>1</sup> Ins. by G.N. of 7-7-1971.

**FORM J**

[See rule 27 (1)]

*pass for the export of duty-paid imported foreign liquor*

PART I - To be retained on the record of the office of the Collector

No.

Dated .....

1. Name and address of the exporter . .
2. Kind of licence of permit held by the exporter and its No.
3. Quantity and description of duty-paid imported foreign liquor to be exported.
4. Name and address of the person to whom duty-paid imported foreign liquor is to be exported.
5. Place to which duty-paid imported foreign liquor is to be exported.
6. Place from which duty-paid imported foreign liquor is to be exported.
7. Route (state also the place up to which removal of duty-paid imported foreign liquor will be by road during its transit in the State of Maharashtra).
8. Period for which this pass shall be valid.

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and orders made thereunder and subject to the following conditions, namely :

(a) The whole quantity of duty-paid imported foreign liquor shall be exported in one consignment only and its bulk shall not be broken in transit;

(b) The pass holder shall give an undertaking in writing to abide by the above condition.

Place :

Seal

(Signature)

Collector.

**FORM J**

[See rule 27 (1)]

*pass for the export of duty-paid imported foreign liquor*

PART II - To be handed over to the applicant

No.

Dated .....

1. Name and address of the exporter . .
2. Kind of licence of permit held by the exporter and its No.
3. Quantity and description of duty-paid imported foreign liquor to be exported.
4. Name and address of the person to whom duty-paid imported foreign liquor is to be exported.
5. Place to which duty-paid imported foreign liquor is to be exported.
6. Place from which duty-paid imported foreign liquor is to be exported.
7. Route (state also the place up to which removal of duty-paid imported foreign liquor will be by road during its transit in the State of Maharashtra).
8. Period for which this pass shall be valid.

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and orders made thereunder and subject to the following conditions, namely :

(a) The whole quantity of duty-paid imported foreign liquor shall be exported in one consignment only and its bulk shall not be broken in transit;

(b) The pass holder shall give an undertaking in writing to abide by the above condition.

Place :

Seal

(Signature)

Collector.

(Certificate in Form Certificate-4 to be annexed to paragraph II).

**FORM "CERTIFICATE-4"**

[See rule 29]

No. ....

Date .....

Certified that Mr./Mrs./Miss/Messrs. ....  
 who has/have been granted an export pass No. .... dated  
 .... by .... has/have delivered the duty-paid  
 imported foreign liquor as shown below on .... to ....  
 of .... in the district of .... in the state of  
 .....

Kind of Indian-made foreign liquor	Number of packages or receptacles	Quantity delivered			Remarks
		Litres	Strength	Proof litres	
Duty-paid imported foreign liquor					

and that the seals on the packages and receptacles containing the above foreign liquor were  
 intact at the time of delivery of the consignment at its destination.

Signature and designation of the  
 Excise Officer at the importing place.

Place :



**FORM J**

[See rule 27 (1)]

*Pass for the export of duty-paid imported foreign liquor*

PART III - To be sent by the applicant with the consignment to the person receiving it at the place of import.

No.

Dated .....

1. Name and address of the exporter . .
2. Kind of licence of permit held by the exporter and its No.
3. Quantity and description of duty-paid imported foreign liquor to be exported.
4. Name and address of the person to whom duty-paid imported foreign liquor is to be exported.
5. Place to which duty-paid imported foreign liquor is to be exported.
6. Place from which duty-paid imported foreign liquor is to be exported.
7. Route (state also the place up to which removal of duty-paid imported foreign liquor will be by road during its transit in the State of Maharashtra).
8. Period for which this pass shall be valid.

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and orders made thereunder and subject to the following conditions, namely :

(a) The whole quantity of duty-paid imported foreign liquor shall be exported in one consignment only and its bulk shall not be broken in transit;

(b) The pass holder shall give an undertaking in writing to abide by the above condition.

Place :

Seal

(Signature)

Collector.

**FORM J**

[See rule 27 (1)]

*Pass for the export of duty-paid imported foreign liquor*

PART IV - To be sent by post to the Collector or the Excise Officer of the importing place.

- No. \_\_\_\_\_ Dated .....
1. Name and address of the exporter . .
  2. Kind of licence of permit held by the exporter and its No.
  3. Quantity and description of duty-paid imported foreign liquor to be exported.
  4. Name and address of the person to whom duty-paid imported foreign liquor is to be exported.
  5. Place to which duty-paid imported foreign liquor is to be exported.
  6. Place from which duty-paid imported foreign liquor is to be exported.
  7. Route (state also the place up to which removal of duty-paid imported foreign liquor will be by road during its transit in the State of Maharashtra).
  8. Period for which this pass shall be valid.

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and orders made thereunder and subject to the following conditions, namely :

(a) The whole quantity of duty-paid imported foreign liquor shall be exported in one consignment only and its bulk shall not be broken in transit;

(b) The pass holder shall give an undertaking in writing to abide by the above condition.

Place :

Seal

(Signature)

Collector.

<sup>1</sup>[FORM 'K']<sup>2</sup>[See rule 9B]

**Certificate of registration (for manufactories of the Indian Made  
Foreign Liquor/Beer situated in a State other than the  
State of Maharashtra)**

CERTIFICATE

No ..... 19 ..

<sup>2</sup>["Certificate of registration is hereby granted to Shri/Messers

.....

.....

(here State the name and address)

authorising him/them to export Indian Made Foreign Liquor or Beer or both for import  
in the State of Maharashtra having paid into the Government treasury

at .....

(Place)

the sum of rupees fifty thousand on account of fee (inclusive of consideration), under and subject to the provisions of the Bombay Prohibition Act, 1949 and the Maharashtra Foreign Liquor (Import and Export) Rules, 1969 and any other rules, regulations and orders made thereunder and subject to the following conditions, namely :

*Conditions*

(1) All labels required to be used PP Caps, size of bottles, Casks or kegs, shall be submitted to the Commissioner for his approval before export.

(2) All bottles and packages containing Indian Made Foreign Liquor/Beer shall bear a label showing the name of the manufacturer, the name of brand, the place of manufacture, alcoholic strength, batch number <sup>3</sup>[ "the month and year of manufacture and the maximum retail price <sup>4,5</sup> (inclusive of all taxes and duties)",] In addition to above details, the label shall also contain an inscription, namely :

"FOR SALE IN MAHARASHTRA STATE ONLY" in bold letters and the guaranteed fluid contents of each bottle, cask or keg.

<sup>5</sup>["*Explanation.*—Sales tax on potable liquor excluding country liquor sold through FL-II Vendor's licence issued under rule 25 of the Bombay Foreign Liquor Rules, 1953 levied *vide* Government Notification Finance Department, No. STA-1097/CR-1/Taxation-2, dated the 8th December, 1998 is also recoverable over and above MRP on such potable liquor manufactured prior to the 9th December, 1998 and sold on or after the 9th December, 1998".]

(3) All bottles, casks or kegs shall be firmly crown corked or properly closed with bungs and sealed. Metallic crown corks shall be firmly fixed, in a proper position by a working

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1. Added by G. N. of 17-2-1989.  
3. Sub by G. N. of 18-10-1996  
4. Added by G.N. of 8-12-1998.

2. Subs by G. N. of 21-5-1990.  
5. Subs. by G. N. of 22-1-1999  
6. Subs. by G. N. of 24-7-2008.

machine. Such crown cork shall bear the name of the manufacture.

(4) Indian Made Foreign Liquor/Beer meant for supplies to the Defence services through the Canteen Stores Department (India) Limited, shall bear and additional inscription as follows, namely :

“FOR DEFENCE SERVICES ONLY”

<sup>1</sup>[“4A. The holder of certificate shall declare manufacturing cost and the maximum retail price of every brand and pack to the Commissioner before any change is effected therein in quadruplicate. The duly authenticated copy of which will be returned to him, one copy will be sent to the Superintendent of State Excise in the district in which the importer’s trade licence is located and one copy will be sent to the officer-in-charge of Trade and Import Licence”.]

(5) This certificate any be suspended or cancelled in accordance with the provisions of section 54 or 56 of the Bombay Prohibition Act, 1949.

(6) The holder of the certificate shall comply promptly with all lawful orders and directions issued from time to time by the Commissioner.

(7) This certificate shall be valied from the date of its issue, till the 31st day of March 19

(SEAL)

Commissioner of Prohibition and Excise,

Maharashtra State, Bombay.

Bombay, dated the

day of 19

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1. Ins. by G. N. 18-10-1996.