

**{92} THE BOMBAY FOREIGN LIQUOR AND RECTIFIED SPIRIT
(TRANSPORT FEES) RULES, 1954**

G.N.R.D.No. F.L.R. 1353, DATED 1st JANUARY, 1954.

(B.GPt. IV-B; p.1648)

1. Amended by G.N.R.D. No. F.L.R.. 1353/9503, dated 27th August, 1955 (B.GPt. IV-B.p. 1648)
2. Amended by G.N.R.D. No. F.L.R. 1060/4250-III, dated 3rd April, 1962 (M.G.Pt. IV-B.p. 1491)
3. Amended by G.N.R.D. No. MIS 1561/33915-N, dated 14th July, 1962 (B.GPt. IV-B.p. 2446)
4. Amended by Corrig. R.D. No. F.L.R. 1561/33915, dated 22nd January, 1963 (M.G.Pt. IV-B.p. 172)
5. Amended by G.N.II.D. No. F.I.R. 482/PRO-2, dated 13th March, 1982 (M.G. Pt. IV-B. p. 259)
6. Amended by G.N.II.D. No. BPA 2082/6/PRO-2, dated 30th April, 1956 (M.G. Pt. IV-B. p. 377)
7. Amended by G.N.II.D.O.. No. BPA 1986/77(IV) PRO-2, dated 14th January, 1987 (M.G.Pt. IV-B.p. 1178)
8. Amended by G.N.II.D. No. BPA 1090/III-PRO-3, dated 1st December, 1990 (M.G. Pt. IV-B.p. 2853)
9. Amended by G.N.II.D. No. BPA. 1090/3014-IV-PRO, dated 21st June, 1992 (M.G. Pt. IV-B.p. (Extra ordinary 417)
10. Amended by G.N.H.D., BPA. 1097/13/1/EXC-3 dated 30th April, 1997 (M.G. Pt. IV-B, p)
11. Amended by G.N.H.D., MIS. 1100/CR-28/1/EXC-3, dated 28th March, 2001 (M.G. Pt. IV-B, p 360)
12. Amended by G.N.H.D., BWR. 1105/CR-21/1/EXC-3, dated 16th December, 2005 (M.G. Pt. IV-B, p 1150)
13. Amended by G.N.H.D., BWR 1105/CR-9(5)-EXC-3, dated 7th December, 2006 (M.G. Pt. IV-B, p 1916- 1917)
14. Amended by G.N.H.D., BWR 1105/CR-9(5)-EXC-3, dated 9th October, 2006 (M.G. Pt. IV-B, p 1519)
15. Amended by G.N.H.D., MIS 1107/CR-33(1)-EXC-3, dated 10th July, 2007 (M.G. Pt. IV-B, p 1219-1220)
16. Amended by G.N.H.D., MIS 1107/CR-33(1)-EXC-3, dated 12th November, 2007 (M.G. Pt. IV-B, p)
17. Amended by G.N.H.D., BPA 1108/CR-23(1)-EXC-3, dated 4th August, 2008 (M.G. Pt. IV-B, p 837)
18. Amended by G.N.H.D., MIS 0509/CR-150/EXC-3, dated 26th June, 2009 (M.G. Pt. IV-B, p)
19. Amended by G.N.H.D., BWR 0509/IMP/CR-143/EXC-3, dated 22nd July, 2009 (M.G. Pt. IV-B, p)
20. Amended by G.N.H.D., MIS 0211/333/CR-76(4)EXC-3, dated 30th March, 2011 (M.G. Pt. IV-B, p 20-21)

Whereas the Government of Bombay considers that the rules hereinafter appearing should be brought into force at once :

Now, therefore, in exercise of powers conferred by clause (b), (f) and (u) of subsection (2) 143 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and in supersession of Government Notification in the Revenue Department, No. 10484/45 (a), dated the 28th March 1950 and No. 5888/51, dated the 1st April, 1953, the Government of Bombay is pleased to make the following Rules, namely :

1. (1) These Rules may be called the Bombay Foreign liquor and Rectified Spirit (Transport) Fees Rules, 1954.

(2) They shall come into force at once.

2. In these Rules, unless there is anything repugnant in the subject or context,

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

¹[(2) “rectified spirit” means rectified Act, 1949;

(i) duty leviable under the Indian Tariff Act, 1934, or the Sea Customs Act, 1878, or

²[(ii) the excise or countervailing duty under the Act has been paid includes absolute alcohol on which such duty has been paid,];]

³[(3) the expressions ‘foreign liquor’, ‘spirits’, ‘wines’, ‘fermented liquors’ and ‘mild liquor’ shall have the meanings respectively assigned to them in the Bombay Foreign Liquor Rules, 1953.].

3. No rectified spirit or foreign liquor

(a) brought into any Port or Land Customs Station in the State of Bombay;

(b) brought to the boundary of the State of Bombay for import into any port of the State of Bombay from any other part of India; or

(c) manufactured or stored at any distillery, brewery, bonded warehouse, bonded laboratory, bonded spirit factory, bonded manufactory, in the State of Bombay; shall be transported from such Port, Land Customs Station, Boundary, Distillery, Brewery, Bonded Warehouse, Bonded Laboratory, Bonded Spirit Factory, or Bonded Manufactory, as the case may be to the transporter’s premises in the State of Bombay, except under a pass granted by an officer authorised under section 28 of the said Act.

4. The pass referred to in rule 3 shall not, ^{7,8}[except as otherwise provided for in rule 5,] be granted unless (i) transport fee, and (ii) special fee at the following rates are paid to Government by the transporter in addition to any Custom or Excise duties leviable thereon.

⁴[(1) Rates of transport fee—

⁵[(a) When the liquor to be transported is in bottles

⁶[(i) Rs. 2.00 per litre of spirits,]

(ii) 60 Paise per proof litre of alcohol contents in rectified spirit.

(iii) 25 Paise per litre of wines,

1 Subs. by G. N. of 27-08-1975.

2 Subs. by G. N. of 03-04-1962.

3 Subs. by G. N. of 30-04-1986.

4 Subs. by G. N. of 14-07-1962.

5 Subs. by G. N. of 13-03-1982.

6 Subs. by G. N. of 01-12-1990.

7 Words deleted by G. N. of 9-10-2006.

8 Words ins. by G. N. of 7-12-2006.

- (iv) ¹[25 Paise per litre⁴ (of fermented liquors and mild liquors)]
- (b) When the Liquor to be transported is in the wood.
- (i) 22nP per proof litre of spirits of rectified spirit.
- (ii) 8nP per litre of wines.
- (iii) 4nP per litre³(of fermented liquors and mild liquors)
- [2] ²[(Rates of special fee—
- (i) ^{6, 9, 10, 13, 15}[(300 per cent of the manufacturing cost or Rs. 450.00 per bulk litre, whichever is higher, for the Spirits.)]
- (ii) ¹⁴[(a) maximum retail price Rs. 400 per bulk litre.
upto Rs. 900.00
- (b) maximum retail price Rs. 300 per bulk litre.
from Rs. 901.00 to Rs. 6000.00
- (c) maximum retail price 5 per cent of maximum
above Rs. 6000.00 retail price, for the wines }
- ¹⁵[(iii)(a) 150 per cent of the manufacturing cost or Rs. 33.00 per bulk litre, whichever is higher, for mild beer, having alcoholic strength exceeding 8.75 proof spirit.]
- (b) 175 per cent of the manufacturing cost or Rs. 42.00 per bulk litre, whichever higher, for fermented beer having alcoholic strength exceeding 8.75 proof spirit.]
- (iv) (a) Rs. 10.00 per bulk litre of Rectified Spirit transported within the State for other than manufacture of potable liquors.
- (b) Rs. 200.00 per bulk litre of rectified spirit imported for other than manufacture of potable liquors.))

^{11, 12} [*]

^{7, 8} [5. Rule 4, in so far as it relates to the payment of the special fee, shall not be applicable to the transporter ⁵[transporting Indian-made Foreign Liquor] who holds an ordinary trade and import licence for the import and sale of foreign liquor under the Bombay Foreign Liquor Rules, 1953.]

-
- 1 Subs. by G. N. 14-01-1987.
 2 Subs. by G. N. 21-06-1992.
 3 Subs. by G. N. 30-04-1986.
 4 Ins. by G. N. 01-12-1990.
 5 Ins. by G. N. 30-04-1997.
 6 Ins. by G. N. 28-03-2001.
 7 Rule 5 deleted by G. N. 9-10-2006.
 8 Rule 5 Ins. by G. N. 07-12-2006.
 9 Subs. by G. N. 12-11-2007.
 10 Subs. by G. N. 04-08-2008.
 11 Added by G. N. 10-07-2007.
 12 Del. by G. N. 04-08-2008.
 13 Subs. by G. N. 26-06-2009.
 14 Subs. by G. N. 22-07-2009.
 15 Subs. by G. N. 30-03-2011.