{93} G. N.R. D. No. 10484/45, dated 5th March, 1953 (B. G. Pt. IV—B, p, 439).

In exercise of the powers conferred by clause (*k*) of sub-section (2) of section 143 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and is supersession of Government Notification, Revenue Department, No. 9296/33 (a), dated the 11th February, 1946, the Government of Bombay is pleased to make the following rule, namely:

No person holding a licence for the sale of foreign liquor under the Bombay Foreign Liquor Rules, 1953 shall sell foreign liquor to any person holding a permit under the said rules if such person is

- (a) a Police Officer in uniform;
- (b) a Prohibition Officer on duty;
- (c) A Railway servant on duty;
- (d) an insane person, or
- (e) a person who is intoxicated.

{94}G. N. H. D., No. SPB 1262/14420-III, dated the 1st March, 1965 (M. G., Pt. IV-B, p. 667).

In exercise of the powers conferred by section 8 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and sub-rule (*I*) of rule 65 of the Bombay Foreign Liquor Rules, 1953 (hereinafter referred to as "the Foreign Liquor Rules") and in supersession of Government Notification, Revenue Department, No BPA 2357/106164 (*b*), dated the 12th October, 1957, the Government of Maharashtra hereby,—

- (i) constitutes medical boards specified in column 1 of the Schedule appended hereto for the areas respectively specified againgst them in column 3 of that Schedule consisting of the members specified in column 2 thereof; and
- (ii) appoints places respectively specified against the said medical boards in column 4 of the said Schedule to be the places at which the said medical boards shall direct applicants referred to in sub-rule (1) of rule 65 of the Foreign Liquor Rules to appear before them.

Schedule

Medical Board	Members	Local Area	Place
(1)	(2)	(3)	(4)
St George's Hospital, Bombay.	Superintendent, St. George's Hospital, Bombay.	Greater Bombay	St. George's Hospital Bombay.
2. Sir. J. J. Group of Hospitals, Bombay.	Dean, Sir J. J. Group of Hospitals, Bombay.	Do.	Sir. J. J. Group of Hospital Bombay.
3. G. T. Hospital, Bombay.	Superintendent, G. T. Hospital, Bombay.	Do	G. T. Hospital Bombay.
4. Cama and Albless Hospitals, Bombay.	Resident Medical Officer, Cama and Albless Hospitals, Bombay.	Do	Cama and Albless Hospitals, Bombay.
5. District Board	Civil Surgeon of the district concerned.	The District concened.	Civil Hospital of the district concerned.

{95} G.N.R.D. No. 10484/45, dated 30 th March, 1950 (B. G., Pt. IV-Bp 544)

In exercise of the powers conferred by clause (*b*) of sub-section (2) of section 143 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and in supersession of Government Notification, Revenue Department, No. 9368/28, dated the 10th July, 1935, the Government of Bombay is pleased to make the following rules, namely:

- 1. No medicated or tonic wine—
- (a) brought at any Port or Land Custom Station in the State of Bombay (hereinafter referred to as the State), or
 - (b) brought upto any boundary of the State from any part of India, or
- (c) manufactured or stored at any Distillery, Brewery, Bonded Warehouse or Bonded Manufactory in the State,

Shall be removed—

- (a) from the Custom House at such port or the Land Custom Station of the State or
- (b) across such boundary of the State, or
- (c) from such Distillery, Brewery, Bonded Warehouse or Bonded Manufactory, as the case may be, to any place in the State except under and subject to the provisions of a pass granted by and officer authorised under section 28 of the said Act.

Explanation—For the purpose of these rules, "medicated or tonic wine" means a mixture or compound of any wine with medicinal substances, whether fortified with spirit or not, and includes medicated bitters.

2. The provisions of rule I shall be in addition to and not in derogation of any other rules made or deemed to be made under the Act.

{96} G. N. H. D. No. FLR. 1772/17-III, dated 24th May, 1972 (M. G., Pt. IV-B, p.1120)

In exercise of the powers conferred by the proviso to rule 9 of the Maharashtra Foreign Liquor (Sale on Cash, Register of Sales, *etc.*) Rules, 1969 and after having given notice as required by the said proviso the Government of Maharashtra hereby directs that no licensed premises in respect of which a trade and import licence or vendor's licence has been granted for the sale of foreign liquor under the Bombay Foreign Liquor Rules, 1953, shall be kept open for the sale for foreign liquor, on the date of the poll and after twelve noon on day preceding such date and the date for counting of votes, appointed in relation to the election by each of the Electoral Division in the Districts by the Collector of the District concerned, under subsection (1) of section 14 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 and sub-rule (1) of rule 11 of the Maharashtra Zilla Parishads Election Rules, 1962.

(97) G. N. H. D. FLR. 2274/5-III, dated 12th November, 1974 (M. G., Pt. IV-B, p.1471)

In pursuance of clause (b) of condition 1 of every licence granted in Form 'E' appended to the Special Permits and Licences Rules, 1952 to the licensees in Pandharpur Town of Sholapur District, the Government of Maharashtra hereby gives notice that it proposes to direct that no licenesed premises in respect of which such licence has been granted shall be kept open for the sale of mild liquor (Beer) in Pandharpur own of Sholapur District, on occasions of the *Ashadhi Ekadashi* and *Kartiki Ekadashi* festivals every year and on days immediately preceding and immediately following, each such festival.

{98} G. N. H. D. FLR. 2274/5-III, dated 12th November, 1974 (M. G., Pt. IV-B, p.1471)

In pursunce of the proviso to rule 9 of the Maharashtra Foreign Liquor (Sale on Cash, Register of Sales, *etc.*) Rules, 1969, the Government of Maharashtra hereby gives notice that it proposes to direct that no licensed premises in respect of which a vendor's licence has been granted under the Bombay Foreign Liquor Rules, 1953, shall be kept open for the sale of foreign liquor in Pandharpur Town of Sholapur District on the occasion of the *Ashadhi Ekadashi* and *Kartiki Ekadashi* festivals every year and on the days immediately preceding and immediately following each such festival.

(D) Delegation/investigation of powers [99] G.N.H.D., DNS. 1362/15 161-III, dated 15th October, 1970 (M.G., Pt. IV-B, P.1731)

In exercise of the powers conferred by sub-section (1) of section 10 of the Bombay Prohibition Act, 1949 (Bom. XXC of 1949), and in supersession of Government Notification, Home Department, No. BPA.1263/43797-III, dated the 11th May, 1965, the Government of Maharashtra hereby delegates to the Commissioner of Prohibition and Excise, Maharashtra State, Bombay, the powers exercisable by it under the provision of clause (d) of Sub-section (1) of section 139 of the said Act, in so far so that power relates to refunding of excise duty and transport fee paid on Indian Made Foreign Liquor, which is exported from the State and empowers him to frame regulations under clause (m) of sub-section (1) section 144 of the said Act.

[100] G..N.H.D., No. FLR. 1771/26858-III, dated 24th April, 1972 (M.G., Pt. IV-B, 790)

In exercise of the power conferred by sub-section (1) of section 10 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), the Government of Maharashtra hereby, delegates to all Collectors in the State, within the limits of their respective jurisdiction, the powers exercisable by it under clause (i) of sub-section (2) of section 34 of the said Act, in so far as that power relates to approving godowns where a person holding a vendor's licence under the Bombay Foreign Liquor Rules, 1953, may also keep the stock of foreign liquor held by him for sale under such licence.

[101] G.O.H.D., No. BWR.. 1101/CR-59 (1), EXC-3, dated 24th December, 2001

In exercise of the powers conferred by sub-section (1) of section 10 of Bombay Prohibition Act, 1949 (Bom. XXV of 1949) the Government of Maharashtra hereby delegates to the collector, the powers exercisable by it under sub-rule (2) of rule, and rule 4 of the Maharashtra Manufacture of Beer and Wine Rules, 1966, in relation to grant and renewal of licence in Form BRL for manufacture of wine.

[102] G.O.H.D., No. FLR. 0179/92/PRO-2, dated 6th December, 1979 (M.G., Pt. IV-B, P.1823)

Note: This order directing the collector to obtain prior approval of state Govt. to grant licence in form F. L. III under the Bombay Foreign Liquor Rules, 1953, is revocked by G.O.H.D. No. BPA 1089/VII/PRO-2, DT. 17-2-1989 (M.G. Pt. IV - B P - 324)

[103] G.N.H.D., No. FLR. 1179/PRO-2, dated 16th August, 1979 (M.G., Pt. IV-B, p.1594)

In exercise of the powers conferred by sub-section (*3*) of section 4 of the Bombay prohibition Act. 1949 (Bom. XXV of 1949), and in supersession of Government Notification, Home Department, No. FLR. 0172/2111-A-(b), dated the 13th September, 1972, the Government of Maharashtra hereby appoints officers of the Prohibition and Excise Department, mentioned in the schedule hereto, to perform, within their respective jurisdiction, the function of the Collector to issue Foreign Liquor and Country Liquor Permits in Form F.L.X.-C and Mild Liquor Permits in Form F.L.X.-D appended to the Bombay Foreign Liquor Rules, 1953.

SCHEDULE

All Superintendents of Prohibition and Excise.

All Deputy Superintendent of Prohibition and Excise.

All Inspectors of Prohibition and Excise.

All Sub Inspectors of Prohibition and Excise.

[104] G..N.H.D., No. BWR. 1983/1(244), PRO-2 dated 30th January, 1984 (M.G., Pt. IV-B, p.237)

In exercise of the powers conferred by sub-section (*3*) of section 4 of the Bombay prohibition Act. 1949 (Bom. XXV of 1949), the Government of Maharashtra hereby appoints the officers of the Prohibition and Excise Department mention in the Schedule hereto, within their respective jurisdiction, to exercise the powers and perform the functions of the Collector under rules 3 to 6 of the Maharashtra Indian Made Foreign Liquor (Transport and Export under Bond) Rules, 1968 to issue pass for transport-in-bond or export-in-bond or for both of Indian Made Foreign Liquor, prescribed under the said Rules.

SCHEDULE

- 1. All Superintendents of Prohibition and Excise.
- 2. All Deputy Superintendents of Prohibition and Excise, In-charge of Distilleries and Potable Liquor Manufactories.
- All Inspectors of Prohibition and Excise, In-charge of Distilleries and Potable Liquor Manufactories.
- 4. All Inspectors of Prohibition and Excise, in-charge of breweries.

[105] G.O.H.D., No. PRT.. 1360/16395-III, dated 24th November, 1960 (M.G., Pt. IV-B,P. 363) As amended by G.O.H.D. No. PRT. 1360/16395-III, dated 27th October, 1961

(M.G.Pt. IV-B,p. 1026)

In exercise of the powers conferred upon him by Article 258-A of the Constitution of India, the Governor of Maharashtra is pleased with the conscent of the Government of India to entrust to the Commissioner and the Assistant Commissioner, Government of India Tourist Office, Bombay the functions, under section 46-A of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), to grant a tourist's permit for the period of the tourist's intended stay in the State but in no case for a period exceeding one month within the limits of their jurisdiction in the State of Maharashtra.

[105 A] G.O.R.D., No. 8583/49-(C), dated 4th July 1951 (B.G., Pt. IV-B, p.1865)

In exercise of the powers conferred by sub-section (2) of section 6 of the Bombay prohibition Act, 1949 (Bom. XXV of 1949), and in suspersession of the Government Order, Revenue Department, No. 8583/49, dated the 25th January, 1951, the Government of Bombay is pleased to invest the persons specified in column (1) of the Schedule hereto annexed with the powers under the said Act specified against them in column (3) of the said Schedule within the area specified in column (2) of the said Schedule.

SCHEDULE

Persons (1)	Area (2)	Powers under the Act (3)
The Manger, and in his absence the Accountant of the Royal Bombay Seamen's Society	Greater Bombay	Powers under section 46(1) to grant visitor's permits to seamen to consume, use and buy beer.

(E) Exemptions and Remittances

[106] G.O.H.D., No. FLR. 1455/102060, dated 12th September, 1955 (B.G., Pt. IV-B, 1707)

In exercise of the powers conferred by clause (c) of section 139 of the Bombay Prohibition Act. 1949 (Bom. XXV of 1949), the Government of Bombay hereby exempts the persons specified in column 1 of the Schedule hereto annexed holding hotel licences under the Bombay Foreign Liquor Rules, 1953, from the observance of the provisions of sub-rule (*I*) of rule 57 of the said Rules in so far as that sub-rule relates to the sale of foreign liquor specified in column two of the said Schedule in quantities specified against them in column three thereof.

Schedule

Name of Persons (1)	Name of foreign Liquor (2)	Quantities (3)
1. The Manager of Messrs. Taj Mahal Hotel, Bombay	Portuguese brandy Italian vermouth	 797 litres. 138 litres.
2. The Manager of Messrs. Greens Hotel, Bombay	Italian vermouth	 16 litres.

[107] G.N.H.D., No. BPA. 1059/144376-III, dated 15th March, 1961 (M.G., Pt. IV-B, p.307)

In exercise of the powers conferred by clause (c) of section 139 of the Bombay Prohibition Act. 1949 (Bom. XXV of 1949), the Government of Maharashtra hereby exempts the Trustees of the Port of Bombay from the provisions of clauses (c) and (d) of section 12 of that Act in so far as they relate to the possession and sale of unclaimed and uncleared stocks of foreign liquor stored in the warehouses belonging to the said Trustees.

[108] G.O.H.D., No. FLR. 1062/6966-III, dated 10th March, 1962 (M.G., Pt. IV-B, 523)

In exercise of the powers conferred by clause (*d*) of sub-section (*1*) of section 139 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and in supersession of the Commissioner of Excise and Prohibition, Bombay's Order No. C. 25-39/51 (F.L.I.), dated the 1st April 1952 the Government of Maharashtra hereby remits wholly the fees leviable under the said Act, on any quantity of potable foreign liquor removed from a Customs House or a Land Customs Station in the State of Maharashtra or across the boundary of the State of Maharashtra to any place within the said State, if such quantity is removed.

- *(i) by or on account of a person who holds a special permit granted under section 41 or a permit granted under section 52 and is exempted from the payment of customs duty thereon, or
- (ii) by a tourist who holds a tourist's permit granted under section 46-A, provided the quantity so removed does not exceed 750 millilitres of spirit, wine or beer.

{109} G.O.D., No. BPA. 1061/56213-III, dated 22nd July 1963 (M.G., Pt. IV-B, 949)

Amended by G. O., H. D., No. BPA. 1264/44294-III, dated 20th July 1964 (M. G. Pt IV-B. P. 969)

In exercise of the powers conferred by clause (c) of sub-section (I) of section 139 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), the Government of Maharashtra hereby exempts the persons specified in column (I) of the schedule annexed hereto from the observance of the provisions of the said Act and of the rules, respectively, specified against them in column (2) of the said schedule.

Schedule

Persons 1

provision of the Act and Rules

- (1) Persons holding liquor permits for foreign tourists granted by the visa issuing Officers of Indian Missions Overseas or Commissioner, or Assistant Commissioner, ¹[Government of India, Tourist Office at any place overseas, and in Bombay], Calcutta, New Delhi and Madras.
- (i) Section 12 (c) in so far as it relates to the import, export, transport or possession of foreign liquor provided the quantity to be imported, exported, transported or possessed does not exceed the quantity which such person is authorised to possess under his permit.
- (ii) Section 12 (d) in so far as it relates to buying of foreign liquor in such quantity as has been authorised under his permit.
- (iii) Section 13 (b) in so far as it relates to consumption or use of foreign liquor.
- (*iv*) Section 23 (*a*) in so far as it relates to the offering of foreign of foreign liquor to person holding permits under sections 40, 41, 46, 46-A or 47.
- (v) Section 53.
- (2) Persons holding permits under sections 40, 41, 46, 46,-A and 47 of the Bombay Prohibition Act, 1949.

Section 23 (a) in so far as it relates to offering of foreign liquor to persons holding liquor permit for "Foreign "Tourists" granted by the Visa issuing officers of Indian Missions overseas or the Commissioner, ¹[Government of India, Tourist Office at any place overseas, and in Bombay], Calcutta, New Delhi and Madras.

- (3) Persons holding vendor's licences under the Bombay Foreign Liquor Rules, 1953.
- Rule 32 (1) (ii) of the Bombay Foreign Liquor Rules, 1953 so far as it relates to sale of foreign liquor to persons holding liquor permits for "Foreign Tourists" granted by visa issuing Officers of Indian Missions overseas or the Commissioner or Assistant Commissioner, ¹[Government of India. Tourist Office at any Place overseas and in Bombay], Calcutta New Delhi and Madras in such quantity as has been authorised under his permit.
- (4) Persons holding hotel licences under the Bombay Foreign Liquor Rules, 1953.
- Rule 57 (1) (a) and 57 (2) of the Bombay the Bombay Foreign Liquor Rules, 1953, and condition 3 of the licence in Form F.L. III granted under rule 45 of the said Rules so far as they relate to sale of foreign liquor to persons holding liquor permits for "Foreign Tourists granted by Visa issuing Officers of Indian Missions overseas or the Director or Assistant Director ¹[Government of India, Tourist Office at any place overseas, and in Bombay], Calcutta, New Delhi and Madras in such quantity; as has been authorised to be obtained under his permit.

{110 } G.O.,H.D., No. FLR. 1061/4073-III dated 30th September 1963 (M.G., Pt. IV-B, p.1496)

In exercise of the powers conferred by clause (*c*) of sub-section (*l*) of section 139 of Bombay Prohibition Act. 1949 (Bom. XXV of 1949) the Government of Maharashtra hereby exempts a person who is eligible for grant of a special permit under section 41 or a tourist's permit under section 46-A of the said Act, and who visit the State of Maharashtra as a guest of the State Government to the Central Government, from the proviso to section 53 of the Act in so far as it requires an applicant jot give an undertaking; and rules 68 (1) and 70-A (1) of the Bombay Foreign Liquor Rules, 1953 in so far as hey provide for personally applying to the Collector in forms F.L./A-4-and F. L./A-6-A appended to those rules.

{111} G.O.,H.D., No. FLR. 1064/C-450-III (a), dated 24th March 1964 (M. G., Pt. IV-B.P. 341)

Ammended by G.O.H.D., No. BPA. 1264/44294-III, dated 20th July 1964 (M.G., Pt. IV-B, p.969)

In exercise of the powers conferred by clause (c) of sub-section (1) of section 139 of the Bombay Prohibition Act, 1949 (Bom.XXV of 1949) the Government of Maharashtra hereby exempt persons specified in column 1 of the Schedule annexed hereto from the provisions of that Act, respectively, specified against them in column 2 of the said Schedule.

Schedule

Persons

(1)

(1) Persons holding permits under section

Provisions of the Act

(2)

- Section 23(a) in so far as it relates to offering of foreign liquor.
- (a) to persons holding permits under sections 40, 40 A, 41, 46, 46-A or 47 or
- (b) to persons holding liquor permits for "Foreign Tourists" granted by the visa issuing officers of Indian Missions overseas or the Director or Assistant Director ¹[Government of India. Tourist Office at any place overseas, and in Bombay], Calcutta, New Delhi and Madras.
- (ii) Section 43 (2) in so far as it relates to allowing the use or consumption of any part of the quantity of foreign liquor held by him on his permit, to persons holding permits under sections 40, 40-A, 41, 46, 46-A or 47 or to persons holding liquor permits for "foreign tourists" granted by the visa issuing officers of Indian Missions overseas or the Director or Assistant Director, ¹[Government of India Tourist Office at any place overseas, and in Bombay] Calcutta, New Delhi and
- (i) Sections 23 (a) in so far as it relates to the offering of foreign liquor to persons holding permits under section 40A.
- (ii) Section 43 (3) in so far as it relates to allowing the use or consumption of any part of the quantity of foreign liquor possessed by them under their permits, to a persons who holds a permit under section 40A.
- (iii) Section 43(4).

⁽²⁾ Persons holding permits under sections 40, 41, 46, 46—A and 47 or persons holding liquor permits for "Foreign Tourists" granted by the visa issuing officers of Indian Missions overseas or the Commissioner or Assistant Director ¹[Government of India. Tourist Office a any place overseas, and in Bombay], Calcutta New Delhi and Madras.

{112} G. O., H. D. No. FLR. 1365/30901-III, dated 3rd October, 1966 (M. G. Pt. IV-B, p. 1858)

As amended by Corrig. H. D. No. FLR. 1365/30901-III, dated 10th November, 1966 (M. G, P. IV. B–p. 2043)

Subject :—Exempting holders of licences from certain provision of regulations framed by the Commissioner of Prohibition and excise, M. S., Bombay.

Note: Since the Commissioner of prohibition and excise, M. S. Bombay's Notification No. 51-25/50(F. L.) dated 1st February 1051 is repealed, by G. N., H. D. No., FLR. 1068/5945-III, dated 3rd July, 1969 the above Government order stands repealed.

{113} G. O., H. D. No. FLR. 2166/13257-III, dated 2nd December, 1966 (M. G. Pt. IV-B, p. 2165)

Amended by Corrig. H. D. No. F. L.R. 2171/8242-III, dated 24th December, 1971 (M. G., Pt. IV-B/1972, p. 7)

In exercise of the powers conferred by clause(*c*) of sub-section (*I*) of section 139 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949) and in supersession of the Government Order, Home department, No. BPA. 1362-C-4603-III, dated the 27th December, 1962 the Government of Maharashtra hereby—

- (a) exempted a person (visiting this state for a period not exceeding ten days), who is eligible for grant of a special permit under section 41 of the Act, from the provisions of clause (*b*) of section 13 on condition that holds a Diplomatic Identity Card issued by the Government of India Ministry of External; Affairs, New Delhi, he obtain liquor from a person ¹[who holds a permit under that section or] who holds a hotel licence under section 35 of the Act, for the hotel in which he resides ¹[or visits] and the quantity of liquor obtained from the latter does not exceed ten units during the period of his stay in the State.
- (b) exempts a person holding a special permit referred to in clause (a), from the provision of sub-section (3) of section 43 of the Act, provided that the person allowed to use of consume liquor is a person exempted under clause (a);
- (c) exempts the person holding a hotel licence from the provisions of clause (a) of sub-rule (i) and sub-rule (2) of rule 57 of the Bombay Foreign Liquor Rules, 1953, and condition 3 of the licence in Form F. L. III, appended to those rules so far as they relate to sale of liquor to a person exempted under clause (a), subject to the conditions that the hotel licensee shall not sell to such exempted person, liquor exceeding ten units during the period of ten days (the sale being made every time against an order signed by such exempted person); enter the quantity of liquor so sold in the accounts maintained by him.

^{1.} Ins. by G. N. of 24-12-1971.

{114} G. N., H. D. No. FLR. 1164/111941-III, dated 12th February, 1969 (M. G. Pt. IV-B, p. 541)

In exercise of the powers conferred by clause (c) of sub-section (1) of section 139 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), the Government of Maharashtra hereby exempts persons specified in column 1 of the Schedule annexed hereto from the observance of the provisions of that Act, respectively, specified against them in column 2 of the said Schedule, subject to the conditions, if any, specified against them in column 3 of the said Schedule.

Schedule

Persons (1)

Provisions of Act (2)

Conditions (3)

- the shops set up at Santa Cruz Airport under the aegis of the India Corporation a Government of India Undertaking (hereinafter referred to as "the said Shop") at which liquor imported into the territory of India was on its importation liable to duty under any Central Act for the time being in force, including the Customs Act, 1952 and not liable to excise duty under the Act (hereinafter referred to as duty free liquor), is sold.
- duty free liquor.
- outgoing passengers.

1. The Officer-in-charge of (a) section 12 (c) in so far The Officer-in-charge shall as it relates to the trans- maintain correct and up-toport or posse-ssion of date account of duty-free liquor bought, transported to Tourism Development (b) section 12 (d) in so far Possessed, and sold in sealed as it relates to buying bottles or receptaceles a the dutyfree liquor, and sale said Shop; and shall keep the thereof in sealed bottles account open for inspection of or receptacles at the said any Prohibition Officer Shop to in-transit and authorised in that behalf by the Commissioner.

> The Officer-in-charge shall not permit consumption of dutyfree liquor on the premises of the said Shop.

- 2. In-transit and outgoing (a) section 12 (d) in so far passengers,
 - as it relates to buying duty free liquor, and sealed bottles or receptacles from the said Shop.
 - (b) section 12(c) in so far as it relates to the posses-sion and transport of duty free liquor in sealed bottles or receptacles bought from the said Shop.

Explanation:-(1) "In-transit passengers" means passengers travelling by air from a place outside India for going to a place outside the State, but who are required to land at the Santa Cruz Airport for a short time, during the journey;

(2) "Outgoing passengers" means passengers who embark on a plane at the Santa Cruz Airport for going to any place outside India.

{115} G. O., H. D., FLR. 0172/2-III-A(c), dated 13th September, 1972 (M. G., Pt. IV-B, p. 1589)

In exercise of the powers conferred by clause (c) of sub-section (1) of section 139 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), the Government of Maharashtra hereby exempts all persons holding vendor's hotel or club licences under the Bombay Foreign Liquor Rules, 1953 (hereinafter referred to as "the said licensees") from those conditions attached to their licences which require,—

- (i) that no sale of foreign liquor shall be made by the said licensees to any permitholder unless the permit-holder has got a corresponding balance of units remaining unpurchased under his permit during the month of such sale to him, or
- (ii) that the number of units sanctioned to the permit-holer shall be stated in the registers maintained by the said licensees, or
- (iii) that the said licensees shall enter the details of sale of foregin liquor to any permit-holder in the permit of such permit holder.

{116} G. N., H. D. No. BPA. 0172/14/III-A, dated 28th December, 1972 (M. G., 1973, Pt. IV-B, p. 50)

In exercise of the powers conferred by clause (c) of sub-section (1) of section 139 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), the Government of Maharashtra hereby exempts persons specified; in column 1 of the Schedule annexed herto from the; provisions of the said Act and of the Bombay Foregin Liquor Rules, 1953, respectively specified against them in column 2 of that Schedule.

Schedule

Person

(1)

1. A person who is not a citizen of India

Provisions of the Act and Rules

(2)

- (i) Section 12 (c) in so far as it relates to transport or possession or foreign liquor or country liquor.
- (ii) Section 12 (d) in so far as it relates to buying of foreign liquor country liquor.
- (iii) Section 13 (b) in so far as it relates to consumption or use or foreign liquor or country liquor.
- (*iv*) Section 23 (*a*) in so far as it relates to the offering of foreign liquor or country liquor to persons who are duty permitted to consume it under the Bombay Prohibition Act, 1949 and the Rules framed thereunder.
- 2. Persons holding Vendor's licences under the Bombay Foreign Liquor Rules, 1953.
- Rule 32 (i) (ii) of Bombay Foreign Liquour Rules, 1953 in so far as it relates to sale of foreign liquor to a person who is not a citizen of India.

- 3. Persons holding trade and import licences under the Bombay Foreign Liquor Rules, 1953.
- 4. Persons holding hotel and club licences under the Bombay Foreign Liquor Rules, 1953.

Rule 10 (4) of the Bombay Foreign Liquour Rules, 1953 in so far as it relates to sale of foreign liquor to a person who is not a citizen of India.

Rule 57 (i) (a) and (b) of the Bombay Foreign Liquor Rules, 1953; condition 3 of the licence in Form F. L. III granted under rule 45 of the said Rules, and condition 1(i) of the licence in Form F. L. IV granted under rule 48 of the said rules in so far as they relate to sale of foreign liquor to a person who is not a citizen of India.

{117} G. N., H. D., FLR. 2572/3-HI, dated 21st March, 1973 (M. G., Pt. IV-B, p. 537)

In exercise of the powers conferred by clause (a) of section (1) of section 139 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and in supersession of the Government Notification, Revenue Department, No. TIV. 1058/71518, dated the 5th June, 1959, the Government of Maharashtra hereby exempts the Manager of Aurangabad Hotel, of India Tourism Development Corporation from the observance of rule 45 of the Bombay Foreign Liquor Rules, 1953 and of item 3 of rule 12 of the Maharashtra Foreign Liquor (Sale on Cash, Register of Sales, etc.) Rules, 1969 in so far as they relate to the requirement of the Payment of Deposit.

{118} G. O., H. D., BPA. 1085/29 (699) PRO-2, dated 7th October, 1985 (M. G., Pt. IV-B, Ext. Ord. p. 2143)

In exercise of the powers conferred by clause (c) of sub-section (1) of section 139 of the Bombay Prohibition Act, 1949 and of all other powers in that behalf, the Government of Maharashtra hereby exempts.

- (A) the Star Hotels, holding licences in Form F.L. III and/or licenes in Form E from the provisions of sub-clause (*vi*) of clause (b) of sub-rule (2) of rule 9-A of the Maharashtra Foreign Liquor (Sale on Cash, Register of Sale etc.) Rules 1969 and of sub-clause (iv) of clause (b) of sub-rule (10) (B) of rule 5 of the Special Permits and Licences Rules, 1952, and
- (B) the 5-star Hotels, holding licences in Form F. L. III and/or licences in Form E from the provisions of sub-rule (1) of rule 10 of the Maharashtra Foreign Liquor (Sale on Cash, Register of Sales, etc.) Rules, 1969 and sub-rule (10) (A) of rule 5 of the Special Permits and Licences Rules, 1952 to the extent that the licensed premises shall be kept upon upto 1.00 a.m. on the working day for the sale of foreign liquor and/or mild liquor.

{118-A} G.O., H.D., No. BPA. 1091/4/PRO-2, dated 3rd May 1991

In exercise of the powers conferred by clause (c) of sub-section (I) of section 139 of the Bombay Prohibition Act, 1949, (Bom. XXV of 1949); and of all other powers in that behalf, Government of Maharashtra hereby exempts the three star, four star and five star hotels and restaurants approved by the Tourism Department of the Government of India from the operation of sub-rule (IC) of rule 45 of the Bombay Foreign Liquor Rules, 1953, subject to the condition that the location of any such hotel or restaurant shall not be directly visible to educational institutions and religious institutions as explained in sub-rule (IC) of rule 45 of the said rules.

{119} G.O., H.D., No. MIS. 1096/11/EXC-II, dated 29th April 1997

In exercise of the powers conferred by clause (c) of sub-section (I) of Section 139 of the Bombay Prohibition Act, 1949 (Bom. XIV of 1949) (hereinafter referred to as the said Act) the Government of Maharashtra hereby exempts bonafide tourists, foreign as well as Indian Nationals, travelling by tourist buses from the State of Goa to Maharashtra from all the provisions of Sub-section (c) of Section 12, sub-section (d) of section 13 and section 105 of the said Act so far as they relate to the import, transport, consumption and use of liquor called Fenni and/or wine/s manufactured in Goa in quantity not exceeding 1500 ml. in aggregate.

{120} G.O., H.D., No. BPA. 1097/13/EXC-3, dated 30 April, 1997

In exercise of the powers conferred by clause (d1) of sub-section (1) of section 139 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), the Government of Maharashtra hereby remits so much special fee chargeable under the Bombay Foreign Liquor and Rectified Spirit (Transport) Fees Rules, 1954 on Foreign Liquor concentrates imported across the customs frontier by the manufacturers of Indian Made Foreign Liquor in Maharashtra as is in excess of rupees fifteen per Bulk litre.

{121} G. O., H. D., No. BWR/1105/CR-9(4)/EXC-3, dated 1st December, 2005

In exercise of the powers conferred by clause (dI) of sub-section (I) of section 139 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), the Government of Maharashtra hereby remits so much special fee chargeable under rule 4 of the Bombay Foreign Liquor and Rectified Spirit (Transport Fees) Rules, 1954, on the wine concentrates or wine bulk imported across the customs frontier by the manufacturers of wine (*i.e.* wineries) in the State of Maharashtra as is in excess of rupees fifteen per Bulk litre.

{122-A} G. O., H. D., BWR. 1102/CR-59(2)/EXC-3, dated 24th December 2001

In exercise of the powers conferred by clause (d1) of sub-section (1) of section 139 of the Bombay Prohibiton Act, 1949 (Bom. XXV of 1949) the Government of Maharashtra hereby remits the excise duty leviable under the said Act, to the holders of BRL licence issued under the Maharashtra Manufacture of Beer and Wine Rules, 1966, for manufacturing of wines for a period of five years, as follow:—

(a) Who is holding licence prior Excise duty in excess of 50 per cent to the 19th September 2001; and

(b) Who is holding licence on Excise duty in excess of 25 per cent or after the 19th September, 2001.

{122-B} G. O., H. D., No. MIS. 1104/CR-5/EXC-3, dated 18th June 2004

In exercise of the powers conferred by clause (dI) of sub-section (I) of section 139 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949) the Government of Maharashtra hereby remits the excise duty leviable under the said Act, to the holders of BRL licence issued under the Maharashtra Manufacture of Beer and Wine Rules, 1966 in respect of Manufacturing of wines for a period of ten years and for that purpose amends the previous Order, Home Department, No. BWR. 1102 CR-59(2)/EXC-3, dated the 24th December, 2001 as follows:—

for clause (b), the following clause shall be substituted namely:—

"(b) Who is holding licence in Form BRL after 18th September 2001 and are not using alcohol in wines to increse the strength of wine. No Excise duty 100% remission.

{122-C} G. O., H. D., No. MIS. 1104/CR-5/EXC-3, dated 20th April 2005

In exercise of the powers conferred by clause (d-1) of sub-section (1) of section 139 of the Bombay Prohibition Act, 1949, the Government of Maharashtra hereby remits the whole of the excise duty leviable under the said Act. To the holders of BRL license, issued under the Maharashtra Manufacture of Beer and Wine Rules, 1966, in respect of manufacturing of wines for a period of ten years and for that purpose amends the Government Order, Home Department No. BWR. 1102/CR-59(2)/EXC-3, dated the 24th December 2001 as follows, namely:—

In the said Order,—

- (i) for the words "five years" the words "ten years" shall be substituted; and
- (ii) for clause (a), the following clause shall be substituted, namely:—
- "(a) Who is holding licence prior to the 18th September 2001 and is not using alcohol to increase the strength of wine.

No Excise duty that is to say 100% remission."

$\{122\text{-D}\} \;\; \text{G. O., H. D., BWR. } 1105\text{/CR-9/EXC-3, dated } 31\text{st March 2006}$

Whereas by Government Notification, Home Department No. DWR. 1105/CR-9(1)/EXC-3, dated the 31st March 2006 (hereinafter referred to as "the said notification"), issued in exercise of the powers conferred by sub-section (*I*) of section 105 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949) (hereinafter referred to as "the said Act"), the Government of Maharashtra has revised the rates of excise duty leviable on the various types of wine mentioned in the said notification;

And whereas the Government of Maharashtra considers it expedient to remit wholly the duty leviable under the said notification on the wine manufactured as own brand from the grapes produced within the State of Maharashtra without addition of alcohol or without blending of wine manufactured in the State or brought from across customs frontier or from other States;

Now, therefore, in exercise of the powers conferred by clause (*d-1*) of sub-section (*1*) of section 139 of the said Act and in supersession of the Government Order, Home Department No. BWR. 1102/CR-59(2)/EXC-3, dated the 24th December 2001, the Government of Maharashtra hereby remits wholly, the excise duty leviable under the said Act, on the holders of BRL licenses issued under the Maharashtra Manufacture of Beer and Wine Rules, 1966, in respect of the wine manufactured from the grapes produced within the State of Maharashtra and without using alcohol or without blending of any other wine, for the period upto the 23rd December 2011.

{122-E} G. O., H. D., No. BWR-0809/CR-244/EXC-3, dated 11th March 2010

Whereas, by Government Notification, Home Department No. BWR. 1105/CR-9(1)/ EXC-3, dated 31st March 2006 (hereinafter referred to as "the said notification"), issued in exercise of the powers conferred by sub-section (*I*) of section 105 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949) (hereinafter referred to as "the said Act") the Government of Maharashtra has revised the rates of excise duty to be imposed on the various types of wine mentioned in the said notification;

And whereas, in exercise of the power conferred by clause (*d-1*) of sub-section (*1*) of section 139 of the said Act, and of all other powers enabling it in that behalf, the Government of Maharashtra by Government Notification, Home Department, No. BWR. 1105/CR-9/EXC-3, dated the 31st March 2006, has remitted wholly the excise duty leviable under the said Act, on the holders of BRL licenses issued under the Maharashtra Manufacture of Beer and Wine Rule, 1966, in respect of the wine manufactured from the grapes produced within the State of Maharashtra and without using alcohol or without blending of any other wine, for the period upto the 23rd December 2011;

And whereas, the Government of Maharashtra considers it expedient to remit wholly the duty leviable under the said notification on the wine manufactured as own brand from the grapes produced within the State of Maharashtra without addition of alcohol or without blending of wine manufactured in the State or brought from across customs frontier or from other States, for a further period from 23rd December 2011 to 31st December, 2021.

Now, therefore, in exercise of the powers conferred by clause (*d-1*) of sub-section (*1*) of section 139 of the said Act, and of all other powers enabling it in that behalf, the Government of Maharashtra hereby extends the limit of remission of excise duty remitted under the Government Notification, Home Department, No. BWR. 1105/CR-9/EXC-3, dated the 31st March 2006, on the holders of BRL licenses issued under the Maharashtra Manufacture of Beer and Wine Rules, 1966 in respect of the wine manufactured from the grapes produced within the State of Maharashtra and without using alcohol or without blending of any other wine, from the period of 23rd December 2011 to 31st December 2021.

(F) Armed forces

{123} G. O., R. D., No. 9987/49, dated 8th June 1953 (B.G., Pt. IV-B. p. 1099)

Amended by G. O., R. D. No. PRT. 11754/75373 (c), dated 29th July 1957 (B. G., Pt. IV-B. p. 1945)

In exercise of the power conferred by section 28 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and all other powers enabling it in this behalf, the Government of Bombay is pleased to authorise the Officers of the Armed Forces specified in the schedule hereto appended who are stationed in the State of Bombay to grant passes.

- (1) for the transport of foreign liquor, to members of the Armed Forces stationed under them and proceeding, on duty or leave, to any place in the State of Bombay; and
- (2) for the export of foreign liquor, to members of the Armed Forces stationed under them and proceeding, on duty or leave, to any place outside the state of Bombay;

Subject to the condition that the quantity of foreign liquor permitted to be transported or exported by any such member is not in excess of that fixed by the Government of India in his case.

The Schedule

- (1) All Station Officers.
- (2) All Officers Commanding a Regiment or Unit.
- (3) The Commander-in-Charge, Bombay
- (4) All Wing Commanders.
- (5) All Area Commanders.

¹[Explanation--For the purpose of this Order, the expression 'Armed Forces' does not include personnel of the Territorial Army constituted under the Territorial Army Act, 1948, except when the members thereof are employed on the permanent staff of a Territorial Army unit, or are embodied for supporting or supplementing the regular army, or are called out in aid of the civil power, or are embodied for attachment to a regular army unit for training.]

{124} G. N., R. D., No. 9987/49, dated 12th June 1953 (B.G., Pt. IV-B. p. 1100)

Amended by G. N., R. D. No. 9987/49, dated 15th December 1953. Amended by G. N., R. D. No. PRT. 1754/75373 (b), dated 29th July 1957

In exercise of the powers conferred by section 39 of the Bombay Prohibition Act, 1949 Bom. XXV of 1949), and in supersession of Government Notification in the Revenue Department, No. 2843/49, dated the 28th May 1951, the Government of Bombay pleased to permit sale of foreign liquor to, and the use or consumption of such liquor by, the members of the armed forces in military or naval messes and canteens, subject to the following condition namely:

- (1) No foreign liquor shall be sold to any member of armed forces in any military or naval canteen or mess unless.
 - (i) such liquor is obtained by the authorities in charge of such canteen or mess from the Vendor's licensee of the Regiment or Unit to which such member belongs or where there is no such licensee, from the Canteen Stores Department (India), Bombay, holding, a Vendor's licence;
 - (ii) such liquor obtained in accordance with condition (*i*) above is transported to such canteen or mess under cover of a transport pass.
- (2) No member of the armed forces obtaining foreign liquor in a military or naval canteen or mess for use or consumption therein shall give such liquor to any person who is not a member of the armed forces.
- (3) Except as otherwise provided in conditions (I) and (2), the use and consumption of foreign liquor by members of the armed forces in a military or naval canteen or mess shall be regulated by the Defence Regulations to which such canteen or mess may for the time being be subject.

¹[Explanation—For the purpose of this order, the expression "armed forces" does not include personnel of the Territorial Army constituted under the Territorial Army Act, 1948, except when the members thereof are employed on the permanent staff of a Territorial Army unit, or are embodied for supporting or supplementing the regular army, or are called out in aid of the civil power, or are embodied for attachment to a regular army unit for training.]

{125} G. N., R. D., No. 9987/49, dated 25th November 1955 (B.G., Pt. IV-B. p. 1515)

In exercise of the powers conferred by clause (g) of section 139 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), the Government of Bombay is pleased to direct that not with standing anything contained in clause (v) of sub-section (2) of section 34 of the said Act, the vendors licenses referred to in Government Order, Revenue Department No. 9987/87, dated the 12th June 1953, shall be permitted to sell foreign liquor to military and naval canteens and messes referred to in the said Order, although such canteen and messess may not hold licences.

{126} G. N., R. D., No. PRT. 1857/169563, dated 18th October 1958 (B.G., Pt. IV-B. p. 1282)

Amended by G. N., H. D. No. PRT. 1857/31131-III, dated 3rd July 1963 (M. G., Pt. IV-B. p. 863)

In exercise of the powers conferred by clause (*b*) of section 139 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), the Government of Bombay hereby makes the following order, namely:

- 1. Any Officer Commanding, Army or Naval Supply Depot or Victualling Yard ^{2*} * , desiring to import, export, transport, or sell, by wholesale, Indian-made liquor (rum) to any Officer Commanding, Army or Naval or Air Force Unit or Hospital, shall apply to the Collector for a licence in that behalf.
- 1. Added by G. N. of 29-7-1957.
- 2. Deleted by G. N. of 3-7-1963.

- 2. On receipt of an application under clause (i), the Collector shall make such enquires as he may deem necessary and if he is satisfied that, there is no objection to grant the licence applied for, he may, with the previous sanction of the State Government, grant the applicant a licence in Form "A" hereto annexed.
- 3. (1) No Officer Commanding, Army or Naval or Air Force Unit or Hospital, shall obtain Indian-made foreign liquor (rum) except from a person holding a licence in Form "A" under clause 3; provided that such liquor may be obtained without a licence, permit, pass or authorisation.
- (2) The Officer Commanding may without a licence, permit, pass or authorisation possess, transport, or issue Indian-made foreign liquor (rum) obtained by him under subclause (1) to the member of the armed forces entitled thereto subject to the conditions
- (i) such acquisition, possession, transport, or issue of Indian-made foreign liquor (rum) is in accordance with the regulations and orders made in that behalf by the Government of India in the Ministry of Defence or by the defence Authorities;
- (ii) such members of the armed forces are not given more quantity of Indian, made foreign liquor (rum) than what is fixed by the rules made by the Defence Authorities in that behalf; and
- (iii) the Indian-made foreign liquor (rum) is issued only on such occasions and in such manner as have been sanctioned by rules made by the Defence Authorities in that
- (iv) the Indian-made foreign liquor (rum) is not issued to any person other than the members aforesaid.
- 4. Any member of the armed forces may without a licence, permit, pass or authorisation obtain, posses, consume or use Indian-made foreign liquor (rum) issued to him under clause 3 by the officer Commanding the Army or Naval or Air Forece Unit or Hospital, subject to the following conditions, namely:
- (i) such acquisition, possession, consumption, or use of Indian-made foreign liquor (rum) is in accordance with the regulations and orders made in that behalf by the Government of India in the Ministry of Defence or by the Defence Authorities;
- (ii) the Indian-made foreign liquor (rum) is consumed or used by such member at the place fixed by the Defence Authorities and not at any other place;
- (iii) the Indian-made foreign liquor (rum) obtained by such member is not given by him to any other member or person and is not removed by him from the place fixed under condition (ii).

FORM A

Licence for the import, export, transport and sale of Indian-made foreign liquor (Rum) by an Officer Commanding Army or Naval or Supply Depot or Victualling Yard

1*

²[(For the whole of the State of Maharashtra)]

^{1.} Deleted by G. N. of 3-7-1963.

^{2.} Subs ibid.

Licence is hereby	granted under and subjec	et to the	provisions	of the	Bombay
Prohibition Act, 1949	(Bom. XXV of 1949), an	nd the Go	overnment	Order,	Revenue
Department, No.	, dated				
(hereinafter referred to	as the said Order to				
of	incharge of the Army or N	Javal Supp	oly Depot of	r Victual	lling Yard
1 - 4	4.	/1 .	C 11	1 (1 1	

of incharge of the Army or Naval Supply Depot or Victualling Yard

1* * at (hereinafter called the licensee)
authorising him to import, export, transport, and sell, by wholesale, Indian-made foreign
liquor (rum) at situated at (hereinafter referred to as the "licensed
premises") from to the 31st day of March 20 (both days inclusive)
subject to the following conditions, namely:

Conditions

- 1. The licensee shall not keep or sell Indian-made foreign liquor (Rum) at and place of the than the licensed premises.
- 2. The licensee shall not sell Indian-made foreign liquor (rum) to any persons except the Office Commanding an Army or Naval or Air Force Unit or Hospital permitted under clause 3 of the said Order to obtain, possess, transport and issue Indian-made foreign liquor (Rum) to the entitled personnel of the Armed forces and except as permitted by the orders and regulations made in that behalf by the Government of India in the Ministry of Defence or Defence Authorities.
- 3. The licensee shall not import, export or transport Indian-made foreign liquor (Rum) except under a pass granted under section 28 of the Bombay Prohibition Act, 1949.
- 4. The licensee shall pay the fees prescribed in the Bombay Foreign Liquor and Rectified Spirit (Transport) Fees Rules, 1954, on Indian-made foreign liquor (Rum) obtained by him.
- 5. The licensee shall pay the excise or countervailing duty on Indian-made foreign liquor (Rum) imported by him.
- 6. The licensee shall not sell any Indian-made foreign liquor (Rum) which has not been lawfully imported or obtained.
- 7. The licensee shall keep in the licensed premises in a bound book daily accounts of Indian-made foreign liquor (Rum) written up clearly and correctly. Such accounts shall show the quantities of Indian-made foreign liquor (Rum) received, exported, sold and held in balance from day to day. With these accounts shall be filed passes under cover of which Indian-made foreign liquor (Rum) was received, or transported or exported.
- 8. The licensee shall furnish such information in connection with his business under the license as may be required by the Commissioner or the Collector from time to time.
- 9. The licensee shall comply with all orders and instructions issue to him by the Commissioner or the Collector.
- 10. The licensee shall abide by the conditions of this licence and the provisions of the Bombay Prohibition Act, 1949.
- 11. This licence may be suspended or cancelled in accordance with the provisions of section 54 of 56 of the Bombay Prohibition Act, 1949.

Granted this	day of	20
Seal of the Collector		

Collector of

{127} G. O., H. D., No. BPA. 1262/76637-III, dated 7th January, 1963

(M. G. Pt. IV-B., p. 74)

In exercise of the powers conferred by clause (*c*) of sub-section (*I*) of section 139 of the Bombay prohibition act, 1949 (Bom. XXV of 1949), the Government of Maharashtra hereby exempts Officers commanding the Armed Forces from the provisions of Government Order, Revenue Department, No. PRT. 1857/169563, dated the 18th October 1958, in so far as the provisions of the Order relate to the import, export, transport or sale of Indian-made foreign liquor (rum) intended for consumption of the armed forces and the payment of the excise and countervailing duty thereon.

{128} G. O., H. D., No. EAR. 1362/28183-N, dated 21st May, 1963

(M. G. Pt. IV-B., p. 604)

Amended by G. O., H. D., No. BPA/1088/XXIII-PRO-2, dated 16th March 1988 (M. G. Pt. IV-B. p. 298)

Amended by G. O., H. D., No. BPA/1090/J/-PRO-2, dated 8th June 1990 (M. G. Pt. IV-B. p. 767)

Amended by G. O., H. D., No. BPA/1091/(3014/VIPR)-3, dated 21st June 1982 (M. G. Pt. IV-B.E.O., dated 21-6-1992 p. 419)

In exercise of the powers conferred by clause (dI) of sub-section (I) of section 139 of the Bombay prohibition act, 1949 (Bom. XXV of 1949), the Government of Maharashtra hereby remits so much, excise duty leviable under the said Act on Indian-made foreign liquor (rum) as is ¹[in excess of Rs. 20 per proof litre] of alcohol contents, provided such liquor—

- (a) is imported by the Canteen Stores Department (India);
- (b) is intended for consumption by a member of the Armed Forces, and
- (c) is not in excess of the quota fixed by the Defence Services Authorities for consumption by such member.

Explanation.—For the purpose of this order, "Proof litre of alcohol contents" means the quantity of one litre of alcohol of London Proof strength.

{129} G. O., H. D. No. BPA-2079/267-A/112-PRO-2, dated 21th January, 1980 (M. G. Pt. IV-B, p. 100)

- 1. Amended by G. O., H. D., No. BPA/1091/(3014/II/PRO-3), dated 18th June 1992 (M. G. Pt. IV-B.E.O. p. 416).
- 2. Amended by G. N., H. D., No. ARM/1096/(21/8/EXC-3), dated 4th October 1996 (M. G. Pt. IV-B.E.O. p. 416).

^{1.} Subs. by G. O. 21-6-1992.

3. No. GO.H.D.M.I.S. 333/CR76(2)/EXC-3, dated 30th March 2011.—In exercise of the powers conferred by clause (*d1*) of sub-section (*1*) of section 139 of the Bombay prohibition act, 1949 (Bom. XXV of 1949) (hereinafter referred to as "the said Act"), and in supersession of the Government Notification, Home Department, No. ARM. 1096/21/8/EXC-3, dated the 4th October 1996, the Government of Maharashtra hereby remits with effect from the 1st day of April 2011, the excise duty leviable under the said Act on such varieties of Indian-made Foreign Liquors as are specified in column (2) of the schedule appended hereto in excess of that specified against them in column (3) thereof when such liquors are imported or transported by the Canteen Stores Department (India), exclusively for consumption by members of the Armed Forces of India in quantities not exceeding the quota fixed for such consumption by the Competent Defence Services Authorities.

COLLEDAN

		SCHEDULE
Serial	Varieties of Indian	Excise duties payable by Canteen Stores
No.	made foreign liquors	Department for supplies to the members
		of armed forces
(1)	(2)	(3)
1.	All sorts of spirits (excluding rum).	180 per cent of manufacturing cost or rupees 90 per proof litre of alcohol contents, whichever is higher.
2.	Rum	60 per cent of manufacturing cost or rupees 30 per proof litre of alcohol contents, whichevery is higher.
3.	Wines	60 per cent of manufacturing cost
4.	Beer	90 per cent of manufacturing cost

Explanation.—For the purpose of this order,—

- (a) "Indain made foreign liquor" means Country liquor which is declared, by a notification under the proviso to clause (17) of section 2 of the said Act, to be foreign liquor for the purpose of the said Act;
- (b) "proof litre of alcohol contents" means the quantity of one litre of alcohol of London proof strength :
- (c) "manufacturing cost "means the manufacturing cost declared under the Maharashtra Potable liquor (Fixation of Maximum Prices) Rules, 1996.

{130} G.O., H.D. No. FLR. 2495/23/EXC-2, dated the 11th November, 1998

In exercise of the powers conferred by clause (*c*) of sub-section (*I*) of section 139 of the Bombay prohibition Act, 1949 (Bom. XXV of 1949), and all other powers enabling it in this behalf and notwithstanding anything contained in sub-rules (3), (4) and (5) of rule 70-D of the Bombay Foreign liquor rules, 1953, in so far as the provisions relating to the payment of fees for permit for possession, use, consumption and transportation of liquor, the Government of Maharashtra, hereby exempts ex-servicemen from the provisions of sub-rules (3), (4) and (5) of rule 70-D of the Bombay Foreign Liquor Rules, 1953.