

**CHAPTER VI**  
**RECTIFIED SPIRIT**

**{41} The Bombay Rectified Spirit Rules, 1951**

*G.N.,R.D., No.946/51, dated 21<sup>st</sup> August 1951*

*(B.G., Pt. IV-B, p.2294)*

1. Amended by *G.N.,R.D., No. 946/51, dated 20<sup>th</sup> October 1951 (B.G., Pt. IV-B, p. 2759).*
2. Amended by *G.N.,R.D., No. 7407/45-II, dated 18<sup>th</sup> March 1953 (B.G., Pt. IV-B, p. 565)*
3. Amended by *G.N.,R.D., No. 946/51, dated 9<sup>th</sup> September 1953 (B.G., Pt. IV-B, p.1757)*
4. Amended by *G.N.,R.D., No. 7407/45-II, dated 17<sup>th</sup> July 1954 (B.G., Pt. VI-B, p.947)*
5. Amended by *G.N.,R.D., No.946/51, dated 31<sup>st</sup> August 1954 (B.G., Pt. IV-B, p.1117)*
6. Amended by *G.N.,R.D., No. RTS. 1154, dated 7<sup>th</sup> February 1955 (B.G., Pt. IV-B, p.698)*
7. Amended by *Corrig., R.D., No.2697/1(a), dated 19<sup>th</sup> February 1955 (B.G., Pt. IV-B, p.757)*
8. Amended by *G.N.,R.D., No. 2697/51, dated 19<sup>th</sup> February 1955 (B.G., Pt. IV-B, p.758)*
9. Amended by *G.N.,R.D., No. 7407/45, dated 21<sup>st</sup> February 1955 (B.G., Pt. IV-B, p.776)*
10. Amended by *Errat., R.D., No.2697/51, dated 20<sup>th</sup> May 1955 (B.G., Pt. IV-B, p.1201)*
11. Amended by *G.N.,R.D., No. RTS. 1155-C, dated 26<sup>th</sup> July 1955 (B.G., Pt. IV-B, p.1540)*
12. Amended by *G.N.,R.D., No. RTS 1155, dated 24<sup>th</sup> February 1956 (B.G., Pt. IV-B, p.215)*
13. Amended by *G.N.,R.D., No. BPA. 1056, dated 26<sup>th</sup> July 1957 (B.G., Pt. IV-B, p.1537)*
14. Amended by *G.N.,R.D., No. RTS 1157/135188, dated 19<sup>th</sup> November 1957 (B.G., Pt. IV-B, p.2239)*
15. Amended by *G.N.,R.D., No. BPA. 1358/35989-J, dated 2<sup>nd</sup> April 1959 (B.G., Pt. IV-B, p.559)*
16. Amended by *G.N.H.D., No. RTS 1060/53856 (a)-III, dated 28<sup>th</sup> February 1961 (M.G., Pt. IV-B p.307)*
17. Amended by *G.N.,H.D., No. RTS 1060/35607-III, dated 11<sup>th</sup> July 1961 (M.G., Pt. IV-B p.627)*
18. Amended by *Corri.,H.D., No. SMP. 1261/61106-III, dated 4<sup>th</sup> April 1963 (M.G., Pt. IV-B p.454)*
19. Amended by *G.N.,H.D., No. SMP, 1261/61106-III, dated 3<sup>rd</sup> May 1963 (M.G., Pt. IV-B p.485)*
20. Amended by *G.N.,H.D., No. BPA. 1059/55336-III, dated 25<sup>th</sup> July 1963 (M.G., Pt. IV-B p.1239)*

21. Amended by Corrig.,H.D., No. SMP, 1261/61106-III, dated 11<sup>th</sup> March 1964 (M.G., Pt. IV-B p.300)
22. Amended by G.N.,H.D., No. RTS. 1361 –C-102-III, dated 26<sup>th</sup> September, 1966 (M.G., Pt. IV-B p.1860)
23. Amended by G.N.,H.D., No. RTS 1068-III, dated 4<sup>th</sup> November 1968 (M.G., Pt. IV-B p.1800)
24. Amended by Corrig.,H. D., No. RTS 1361 - C-102-III, dated 10<sup>th</sup> August 1968 (M.G., Pt. IV-B p.1050)
25. Amended by G.N.,H.D., No. SLC, 1069-III, dated 24<sup>th</sup> July 1971 (M.G., Pt. IV-B p.1113)
26. Amended by Corrig.,H.D., No. SLC. 1069-III, dated 24<sup>th</sup> July 1971 (M.G., Pt. IV-B p.1114)
27. Amended by G.N.,H.D., No. DNS.0872/14-III, dated 28<sup>th</sup> January 1974 (M.G., Pt. IV-B p.895)
28. Amended by G.N.,H.D., No. BPA 1088/VII-PRO-2 dated 16<sup>th</sup> March 1988 (M.G., Pt. IV-B p.277-79)
29. Amended by G.N.,H.D., No. BPA. 1088/XXVII-PRO-2 dated 23<sup>rd</sup> March 1988 (M.G., Pt. IV-B p.324-25)
30. Amended by G.N.H.D., No. BPA. 1001/Exc-2 dated 31<sup>rd</sup> March 2001 (M.G., Pt. IV-B p.379-380)
31. Amended by G.N.H.D., No. BPA. 0418/CR-125/EXC-2 dated 20<sup>th</sup> September 2019 (M.G., Pt. IV-B P.)

In exercise of the powers conferred by section 143 of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and in supersession of Government Notifications, Revenue Department, Nos. 3404/39 and 3404/39 (a), dated the 7<sup>th</sup> April 1948, the Government of Bombay is pleased to make the following rules, namely:-

1. These rule may be called the Bombay Rectified Spirit Rules, <sup>1</sup> [1951].
- <sup>2</sup>[2. They extend to the whole of the State of Maharashtra.]
3. (1) In these rules, unless there is anything repugnant in the subject or context,-
  - (a) “Act” means the <sup>@</sup>Bombay Prohibition Act, 1949, (Bom. XXV of 1949);
  - (aa) “duty-free rectified spirit” means rectified spirit in respect of which any person or institution or museum or picture gallery has been exempted from payment of excise duty under <sup>3</sup>[clause (dl) of sub-section (1) of section 139 of the Act];
  - (b) “Form” means a form appended to these rules;
  - (bb) “Inspector of Prohibition and Excise’ includes a District Inspector or Sub-Inspector of Prohibition and Excise;
  - (c) “licenced” means a licence granted under these rules;
  - (d) “licensed” premises” means premises in respect of which a licence is granted;
  - (e) “licensee” means a person who has been granted a licence;
  - (f) “pass” means a pass granted under these rules;
  - (g) “rectified spirit” includes absolute alcohol;
  - (h) <sup>4</sup>[\* \* \*]
  - <sup>5</sup>[(i) “sale licence” means a licence for the sale of rectified spirit granted under rules 26 and 38;

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

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

3. Subs. by G.N. of 26-9-1966

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

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

@ The short title of this Act has been amended as “The Maharashtra Prohibition Act” by Mah. 24 of 2012, s.2,Sch. entry 37, w.e.f. 1-5-1960.

- (j) "retail sale" means sale under a licence for the retail sale of rectified spirit granted under rule 26;
- (k) "wholesale sale" means sale under a licence for the wholesale sale of rectified spirit granted under rule 38.]

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

***Possession and use***

4. (1) Any person desiring to possess and use rectified spirit for any *bona fide* medicinal, industrial, scientific, educational, <sup>1</sup>[pathological] or any other similar purpose shall make an application for a licence to the Collector or any officer duly authorized to grant licences in that behalf.

<sup>6</sup>[Provided that an application for a quota of Rectified Spirit exceeding 18,000 bulk litres per annum, shall be accompanied by a challan evidencing payment of a fee of Rs. 10].

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

- (1) Name and address of the applicant;
- (2) Place where the rectified spirit will be kept and used;
- (3) Quantity of rectified spirit to be used <sup>2</sup>[in any three calendar months/six months];
- (4) Specific purpose for which rectified spirit is required and the use it will be put to; <sup>3</sup> [and, where the applicant desires to use rectified spirit for the manufacture of medicinal preparations which are drugs within the meaning of the Drugs Act, 1940, whether he holds a licence under that Act for manufacturing the same and if so, the number and date of such licence;]
- (5) Whether the applicant held any rectified spirit permit in the year immediately before the date of the application and if so, the number of the permit and the quantity sanctioned;
- (6) The period for which the licence is required;
- (7) Registration number of the applicant if he is a registered medical practitioner.

5. (1) On receipt of the application under rule 4-

<sup>4</sup>[(a) the Collector may grant a licence in Form R.S.I. for a quantity not exceeding <sup>2</sup>[fifteen/thirty bottles for any three calendar months/six months] of Rectified Spirit in the case of an applicant who is a Registered Medical Practitioner and for a quantity not exceeding <sup>2</sup>[thirty/sixty bottles for any three calendar months/six months] of Rectified Spirit in the case of an applicant who is a Pathologist.

Explanation :- A bottle means a bottle having capacity of 750 millilitres]

(b) if the applicant is any other person or if the applicant being a registered medical practitioner <sup>5</sup>[or pathologist] has applied for the quantity of rectified spirit exceeding that specified in clause (a) the Collector or the authorised officer shall make such inquiries as he deems necessary and if he is satisfied that there is no objection to grant the applicant the licence applied, for, he may grant him a licence in Form R.S.II.

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

3. Added by G. N. of 26-7-1955.

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

2. Subs. by G. N. of 28-1-1974.

4. Subs. by G. N. of 24-7-1971.

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

(2) A licence under sub-rule (1) may be granted <sup>1</sup>[on payment of the annual fees <sup>3</sup>[(inclusive of consideration)] specified below:- ]

“[TABLE

|                                                                                                                 | Rs.        |
|-----------------------------------------------------------------------------------------------------------------|------------|
| <sup>10</sup> [(a) For a licence in form RS-I. . . . .]                                                         | 50.00      |
| (b) For a Licence in form RS-II where the quantity of rectified spirit to be possessed and used per quarter,--- |            |
| (i) does not exceeds 6 bottles each having capacity of 750 milli litres.                                        | 25.00      |
| (ii) exceeds 6 bottles each of the capacity of 750 milli litres but does not exceed 25 bulk litres.             | 200.00     |
| (iii) exceeds 25 bulk litres but does not exceeds 225 bulk litres                                               | 400.00     |
| (iv) exceeds 225 bulk litres but does not exceeds 900 bulk litres                                               | 1,000.00   |
| (v) exceeds 900 bulk litres but does not exceeds 4,500 bulk litres                                              | 2,000.00   |
| (c) For a licence in Form R.S.II where the quantity of rectified spirit to be possessed and used per annum,---  |            |
| (i) exceeds 18,000 bulk litres but does not exceeds 50,000 bulk litres.                                         | 10,000.00  |
| (ii) exceeds 50,000 bulk litres but does not exceeds 1,00,000 bulk litres.                                      | 20,000.00  |
| (iii) exceeds 1,00,000 bulk litres but does not exceeds 5,00,000 bulk litres.                                   | 50,000.00  |
| (iv) exceeds 5,00,000 bulk litres but does not exceeds 10,00,000 bulk litres.                                   | 60,000.00  |
| (v) exceeds 10,00,000 bulk litres but does not exceeds 20,00,000 bulk litres.                                   | 70,000.00  |
| (vi) exceeds 20,00,000 bulk litres                                                                              | 75,000.00” |

<sup>4</sup>[ x x x x ]

<sup>5</sup>[Provided that for the purpose of charging the fee specified in <sup>6</sup>[this sub-rule] the fraction of a year shall be reckoned as one complete year.]

6. No licence in Form R.S.II shall be granted for a quantity of rectified spirit exceeding <sup>7</sup>[15 litres/30 litres in any three calendar months/six months] unless the applicant has executed a bond in Form ‘A’ for Rs. 1,000 for the proper observance of the provisions of the Act, the rules, regulations and orders made thereunder and the conditions of the licence:

Provided that the execution of such a bond shall not be necessary by an applicant requiring rectified spirit on behalf of Government, Municipal or <sup>8</sup>[Zilla Parishad] Institutions or Educational Institutions for teaching and research work, if a written undertaking is given on behalf of such institutions for the proper observance of the provisions of the Act and the rules, regulations and orders thereunder and the conditions of the licence.

7. (1) No licence in Form R.S.I or R.S.II shall be granted for a period exceeding one year at a time and in no case shall such period extend beyond 31<sup>st</sup> March next following the date of the commencement of the licence:

<sup>1</sup>[Provided that-

(a) a licence in <sup>9</sup>[From R.S.I; or]

1. Subs. by G. N. of 4-4-1963

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

3. Ins. *ibid.*

4. Deleted *ibid.*

5. Ins. by G. N. of 2-4-1959

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

7. Subs. by G. N. of 28-1-1974

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

9. Subs. by G. N. of 11-3-1964

10. Subs. by G. N. of 31-3-2001

(b) a licence in Form R.S. II, <sup>1</sup>[issued to a registered medical practitioner, pathologist or any other person in charge of a Government, Municipal, Zilla Parishad or Educational Institution or in charge of a charitable hospital or dispensary or] for medicinal, scientific or educational purpose or for the purpose of preservation of specimens of natural history or other specimens maintained at any museum or picture gallery, may be granted or renewed for a period not exceeding three years at a time, so however as not to extend beyond the 31<sup>st</sup> day of March according to the duration for which the licence is granted.

(2) No such licence shall be granted to a minor.

<sup>4</sup>(3) Every application for renewal of a licence in form R.S. II. <sup>5</sup>[for a quota of rectified Spirit exceeding 18,000 bulk litres per annum] shall be accompanied by a challan evidencing payment of a fee of Rs. 5]

<sup>2</sup>8. (1) The licensee holding a licence in Form R.S.I shall not obtain his supply of rectified spirit except from a licensee holding a sale licensee in Form R.S.VI.

<sup>3</sup>(2) A licensee holding a licence in Form R.S.II shall not obtain his supply of rectified spirit except,-

- (a) from a licensee holding a retail sale licence in Form R.S. VI under a valid transport pass in Form R.S. IV, or
- (b) from any licensed distillery or warehouse or from a licensee holding a licence in Form R.S. VII and under a valid transport pass in Form R.S.IV:

Provided, that no transport pass in Form R.S.IV shall be necessary for a licensee holding an order under rule 16-B exempting him from payment of excise duty.]

9. The licensee shall not use rectified spirit except at the place specified in his licence and except in his own presence or in, the presence of any other person duly authorised by him in writing in this behalf:

Provided that a licensee holding a licence in Form R.S.I may, subject to the provisions of this licence, use rectified spirit in any place in the State of Maharashtra.

10. The licensee shall not consume or allow to be consumed any rectified spirit possessed by him under the licence.

11. [Deleted.]

12. (1) No licensee shall use rectified spirit for industrial purposes except on the recommendation of the Director of Industries and in the manner and to the extent recommended by him. The rectified spirit recommended by the Director of Industries shall be used subject to such conditions as may be imposed by the Director in that behalf.

(2) The Commissioner may appoint such excise staff for supervision over the use of rectified spirit as he deems necessary.

13. No licensee shall use rectified spirit for educational or scientific purposes, except on the recommendation of the Director of Public Instruction or the Educational Inspector or any other departmental head approved by the Director in that behalf.

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1. Ins. by G.N. of 4-11-1968  
2. Subs. by G.N. of 19-11-1957  
3. Subs. by G.N. of 4-11-1968

4. Added by G.N. of 16-3-1988  
5. Ins. by G.N. of 23-3-1988

14. The premises of the licensee holding a licence in Form R.S. I or R.S.II, the rectified spirit kept therein and the licence shall, at all times, be open to inspection by the Collector or any Prohibition and Excise or Police Officer not below the rank of a Sub-Inspector or by any other officer empowered under section 77 of the Act who may be deputed by the Collector or the Superintendent of Prohibition and Excise or the District Inspector of Prohibition and Excise in this behalf.

<sup>1</sup>[15. The licensee holding a licence in Form R.S.II, if he is not a registered medical practitioner:-

(a) Shall keep in his licensed premises a visit book, paged and stamped with the seal of the Collector, Mamlatdar, Mahalkari, Tahsildar or any other officer authorised in this behalf by the Collector, in which visiting officers may record their remarks when inspecting the premises; and

(b) shall, unless the licensee is already maintaining the accounts and submitting the return under the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, maintain accounts in Form R.S.II-A and also submit returns in Form R.S.II-B]

16. (1) The licensee shall abide by the provisions of the Act and the rules, regulations and orders made thereunder <sup>2</sup>[and also by all the conditions of the licence which may be imposed by the State Government at the time of granting the licence or at any time during the currency of the licence] and shall give an undertaking to that effect.

(2) The licence may be suspended or cancelled in accordance with the provisions of section 54 or 56 of the Act.

(3) In case the licence is suspended or cancelled during the currency of the licence period or is not renewed on its expiry, the licensee shall forthwith surrender to the Collector the whole of his stock of rectified spirit.

<sup>3</sup>***Possession and use of duty-free rectified spirit***

16-A. (1) Any person holding a licence for the possession of rectified spirit for use for any bona fide research or educational purpose or for the purpose of preservation of specimens of natural history or other specimens maintained at any museum or picture gallery and desiring to obtain duty-free rectified spirit for such purpose shall make an application in that behalf to the Collector.

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

- (1) name and address of the applicant;
- (2) where duty-free rectified spirit is required on behalf of an institution or museum or picture gallery;
  - (a) the name of the institution or museum or picture gallery;
  - (b) the capacity in which the applicant represents the institution or museum or picture gallery;
- (3) the place where duty-free rectified spirit will be used;
- (4) specific purpose for which duty-free spirit is required;
- (5) where duty-free rectified spirit is required for research purposes in an institution, the total number of laboratories attached to such institution;
- (6) when duty-free rectified spirit is required for teaching purposes in an institution whether the institution has a laboratory and if so, the number of students which require rectified spirit for use in the laboratory.

1. Subs. by G.N. of 26-9-1966  
2. Ins. by G.N. of 2-4-1959

3. Ins. by G.N. of 18-3-1953.

- (7) the name of the Government distillery or warehouse <sup>1</sup>[or any licensed distillery or warehouse] from which the applicant desires to purchase duty-free spirit;
- (8) the quantity of duty-free rectified spirit required by the applicant during the period of the licence;
- (9) the quantity of rectified spirit which the applicant is allowed to have in his possession at any one time under the licence held by him;
- (10) the quantity of rectified spirit which the applicant is allowed to buy in the aggregate in any one month under the licence held by him;
- (11) the number and date of the licence held by the applicant and the designation of the authority which granted it.

(3) When the application under sub-rule (1) is made on behalf of an educational institution, the application shall be accompanied by a certificate granted by the Director of Education or the Educational Inspector or any other departmental head approved by the Commissioner in that behalf, showing the number of students studying at the institution and the quantity of duty-free rectified spirit required therein for educational purpose.

**16-B.** On receipt of the application under sub-rule (1) of rule 16-A, the Collector shall make such enquiries as he deems necessary and if he is satisfied-

- (i) that duty-free rectified spirit is required by the applicant for *bona fide* research or educational purpose;
- (ii) where such spirit is required on behalf of an institution, museum or picture gallery, that such institution is a *bona fide* research or educational institution or a museum or picture gallery, as the case may be;
- (iii) that there is no objection to issue duty-free rectified spirit to the applicant, <sup>2</sup>[he may sanction the application by an order exempting the applicant from payment of excise duty stating therein] the quantity of duty-free rectified spirit which may be issued to the applicant:

Provided that no such application other than that made on behalf of Government, Municipal or <sup>3</sup>[Zilla Parishad] institution or an educational institution or a museum or picture gallery <sup>4</sup>[shall be considered by the Collector] unless the applicant has executed a bond for Rs. 500 in Form B for the proper observance of these rules and the conditions of the order of exemption.

<sup>2</sup> [16-C. A copy of the order of exemption from excise duty issued to the applicant under rule 16-B, shall be sent to the Superintendent/District Inspector of Prohibition and Excise concerned and the Officer-in-charge of distillery or warehouse from which the applicant is authorised to obtain duty-free rectified spirit.]

**16-D.** The order of exemption shall remain in force for such period as may be specified in the order;

Provided that, the <sup>2</sup>[Collector] may, at any time during the currency of the order cancel or modify it for any adequate reason.

**16-E.** No duty-free rectified spirit shall be issued to any person holding a licence except from a <sup>4</sup>[Government distillery or warehouse or any licensed distillery or warehouse] and except on presentation by him of an order of exemption <sup>3</sup>[before the Officer-in-charge of the Government distillery or warehouse or any licensed distillery or warehouse].

1. Ins. by G.N. of 28-2-1961  
2. Subs. by G.N. of 11-7-1961

3. Subs. by G.N. of 4-11-1968  
4. Subs. by G.N. of 28-2-1961

<sup>1</sup>[**16-F.** The officer-in-charge of the Government distillery or warehouse or of any licensed distillery or warehouse shall, on each occasion on which he issues duty-free rectified spirit, make an entry in that behalf in the order of exemption presented to him, and also in the copy of such order received by him, and thereafter return the order to the holder thereof. The holder of the order of exemption shall not remove any rectified spirit from the Government distillery or warehouse or any licensed distillery or warehouse unless the quantity issued to him therefrom has been entered in the order of exemption by the Officer-in-charge of the distillery or warehouse.]

**16-G.** Duty-free rectified spirit obtained on behalf of an institution or a museum or picture gallery shall be kept in a special compartment under lock and key in the institution or museum or picture gallery for which it is obtained and all issues there of from the said compartment shall be made in the presence of a responsible officer the institution or a museum or picture gallery or in the presence of any other officer authorised in that behalf by the head of the institution or a museum or picture gallery.

**16-H.** Duty-free rectified spirit obtained on behalf of an institution or a museum or picture gallery shall not be used in any premises other than that of the institution or a museum or picture gallery for which it is obtained and for any purpose other than that which is specified in the order of exemption.

**16-I.** Every person holding an order of exemption shall, on demand by an officer duly empowered under Section 77 of the Act, Produce the same for inspection.]

#### *Purchase and transport*

**17.** Any licensee desiring to purchase and transport rectified spirit so purchased shall submit a requisition in Form R.S.III signed by himself to the Local Inspector of Prohibition and Excise as provided by rule 18:

Provided that no such requisition shall be necessary for the purchase of rectified spirit by a licensee holding a licence in Form R.S.I <sup>2</sup>[or by a licensee holding a licence in Form R.S.II to whom an order of exemption under rule 16B has been issued].

**18.** (1) The Inspector of Prohibition and Excise shall, on demand by the applicant, supply him with a requisition Form in R.S.III in quadruplicate.

(2) The applicant shall fill in all the four parts of the requisition form and submit it to the Inspector.

**19.** (1) On receipt of the requisition under rule 18, the Inspector of Prohibition and Excise shall make such inquiries as he deems necessary and if he is satisfied that there is no objection to allow the purchase of rectified spirit, he may countersign the requisition.

(2) The four parts of the requisition shall be dealt with as under-

Part I shall be kept on the record of the Inspector of Prohibition and Excise:

Part II shall be handed over to the applicant:

Part III shall be sent to the person holding a sale licence or the Warehouse or Distillery Officer, as the case may be, from whom the rectified spirit is to be purchased; and

Part IV shall be forwarded to the Inspector of Prohibition and Excise in whose jurisdiction the licensed premises of the said person or the warehouse or distillery, as the case may be, is situated.

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

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



**20.** (1) The applicant shall then make an application <sup>1</sup>[in Form R.S. III-A] to the Collector or any other Officer duty authorised in that behalf within whose jurisdiction the licensed premises of the person holding the sale licence or the warehouse or distillery, as the case may be, is situated for a pass to transport rectified spirit therefrom to the licensed premises of the applicant and shall present Part II of the requisition alongwith the application:

Provided that, no such application or pass shall be necessary in the case of transport of rectified spirit by a licensee holding licence in Form R.S.I <sup>2</sup>[or by a licensee holding a licence in Form R.S.II to whom an order of exemption under rule 16-B has been issued.]

(2) If the Collector or the authorised officer is satisfied that there is no objection to grant the pass applied for, he may grant the pass in Form R.S. IV <sup>1</sup>[on payment of fee payable under the Bombay Foreign Liquor and Rectified Spirit (Transport Fees) Rules, 1954:

Provided that, no such fees shall be payable in the case of a pass for the transport of rectified spirit which is incidental to its purchase, from a licensee holding a sale licence in Form R.S. VI.]

(3) Such pass shall be in four parts and shall be dealt with as under-

Part I shall be kept on the record of the officer granting the pass:

Part II shall be handed over to the applicant for sending it with the consignment;

Part III shall be sent to the person holding a sale licence or Warehouse Officer or Distillery Officer, as the case may be, from whom the rectified spirit is to be purchased; and

Part IV shall be sent <sup>3</sup>[through the Inspector of Prohibition and Excise in whose jurisdiction the licensed premises of the person holding a sale licence or the warehouse or distillery, as the case may be, is situated,] to the Inspector of Prohibition and Excise of the place to which rectified spirit is to be transported.

(4) Part II of the requisition shall also be handed over to the applicant alongwith part II of the transport pass.

**21.** The transporter shall then present Part II of the transport pass and Part II of the requisition to the person holding a sale licence or the Warehouse or Distillery Officer, as the case may be, who shall check these parts with Part III of the transport pass and of the requisition received by him under rules 19 and 20, respectively. If they are found to tally in all respect the said person or the Warehouse or Distillery Officer, as the case may be may issue the quantity of rectified spirit stated in the transport pass and make an endorsement to that effect under his signature on Part II and III of the transport pass and also on Parts II and III of the requisition and hand over Part II of the transport pass and of the requisition to the transporter and retain Part III thereof on his record.

**22.** (1) No person other than a person holding a licence to sell rectified spirit or a licence to possess it shall be granted any requisition in Form R.S.III or a transport pass in Form R.S.IV.

(2) No such requisition in Form R.S.III or a transport pass in Form R.S.IV shall be granted unless the transport is incidental to the purchase of rectified spirit.

1. Ins. by G.N. of 19-11-1957

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

3. Ins. by G.N. of 24-2-1956.

**23.** (1) Any person desiring to transport rectified spirit shall make an application <sup>1</sup>[in Form R.S. IV-A] to an officer duly authorised in that behalf for a pass. If the said Officer on receiving the application is satisfied that there is no objection to grant the pass applied for he may grant the applicant a pass in Form R.S. V:

Provided that, no such pass shall be necessary for the transport of rectified spirit by a person holding a licence in Form R.S.I.

(2) The pass shall be in three parts and shall be dealt with as under-

Part I shall be kept on the record of the officer granting the pass ;

Part II shall be handed over to the applicant for sending it with consignment ; and

Part III shall be sent to the Inspector of Prohibition and Excise of the place to which rectified spirit is to be transported.

(3) The provisions of sub-rule (i) shall not apply to the transport of rectified spirit to which the provisions of rule 20 apply.

**24.** Nothing in rules 17 to 23 shall apply to the transport in bond of rectified spirit under the Bombay Rectified Spirit (Transport-in-Bond) Rules, 1951.

**<sup>2</sup>[Retail Sale]**

**25.** <sup>2</sup>[Any person desiring to sell rectified spirit by retail] shall apply to the Collector for a licence in that behalf. The application <sup>4</sup>[shall be accompanied by a challan evidencing payment of a fee of ten rupees for such application and shall contain the following particulars:

(i) Name and address of the applicant:

(ii) <sup>2</sup>[Place where he wants to sell rectified spirit by retail] with census No. of the house or building, name of street, city, town or village, as the case may be;

(iii) Where any rectified spirit was sold at the above place in the past and if so, the years during which it was sold;

(iv) Whether the applicant held any licence to sell rectified spirit in the past and if so, the years during which he held the licence.

**26.** On receipt of the application under rule 25, the Collector shall make such inquiries as he deems necessary and if he is satisfied that there is no objection to grant the licence applied for, he may grant the applicant a licence in Form R.S. VI on payment of a fee <sup>4</sup>[(inclusive of consideration) of one hundred rupees]

**27.** <sup>5</sup>[(1)] No licence in Form R.S. VI shall be granted for a period exceeding one year at a time and in no case shall such period extend beyond 31<sup>st</sup> March next following the date of the commencement of the licence.

<sup>6</sup>[(2) Every application for renewal of a licence in form R.S. VI shall be accompanied by challan evidencing payment of a fee of five rupees.]

**28.** The licensee shall not sell rectified spirit except in sealed bottles bearing a label specifying-

(i) the name of the manufacturer;

(ii) <sup>2</sup>[the country or State of manufacturer ;]

(iii) the place of bottling; and

(iv) the name and address of the bottler;

<sup>3</sup>[(v) quantity of spirit contained.]

1. Ins. by G.N. of 19-11-1957

2. Subs. by G.N. of 26-9-1966

3. Added *ibid.*

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

5. Renumbered *ibid.*

6. Added *ibid.*

29. (1) The licensee shall not obtain his supply of rectified spirit except from-
- (i) a Government or licensed distillery;
  - (ii) a bonded Warehouse;
  - (iii) a manufacturer or dealer in any part of India outside the State of Maharashtra ;
  - <sup>1</sup>[(iv) his licensed premises for which a bottling licence in Form R.S., VI-A has been issued];

Provided that, the licensee may obtain his supply of rectified spirit from a place outside India through a Customs House.

- (2) The licensee shall not bring rectified spirit to the licensed premises except under a transport pass issued under rule 20 or 23.

<sup>2</sup>[30. The licensee shall pay the fees prescribed under the Bombay Foreign Liquor and Rectified Spirit (Transport Fees) Rules, 1954, for the pass for the transport of rectified spirit obtained by him in accordance with rule 29 before such transport pass is issued to him.]

31. The licensee shall not sell rectified spirit except to a person, who holds a licence to possess the same and produces Part II of the requisition in Form R.S. III and of the transport pass in Form R.S.IV in his favour in that respect:

Provided that, no such requisition and transport pass shall be necessary in the case of a purchaser <sup>3</sup>\* \* \* \* \* holding a licence in Form R.S.I. The licensee shall on each occasion enter in such licence <sup>3</sup>\* \* \* \* \* the details of the sale of such spirit and sign below such entry.

32. <sup>4</sup>[(1)] The licensee shall carry on the business of his rectified spirit shop either personally or by an agent or servant duly authorised by him in this behalf by a written *nokarnama* signed by himself and countersigned by an Officer not lower in rank than a Sub-Inspector of Prohibition and Excise:

Provided that any such *nokarnama* signed by the licensee shall be valid unless and until countersignature is refused. If for any reason the Collector shall order the withdrawal of any *nokarnama* issued by the licensee, the *nokarnama* shall be forthwith withdrawn. For every *nokarnama* issued by him the licensee shall pay such fee as may from time to time be prescribed for this privilege by the State Government under the Act. No *nokarnama* shall be issued to any person under 21 years of age.

<sup>4</sup>[(2)] The licensee shall maintain accounts in Form R.S. VI-D and shall submit returns in Form R.S. VI-E.]

33. (1) The licensee shall not sell, transfer or sublet the right of vend conferred upon him by the licence nor shall he in connection with the exercise of the said right enter into any agreement or arrangement which in the opinion of the Collector is of the nature of a sub-lease.

(2) No person will be recognized as a partner of the licensee for the purpose of the licence unless the partnership has been declared to the Collector before the licence is granted and the names of the partners have been entered jointly in the licence, or if the partnership is entered into after the granting of the licence unless the Collector agrees on application made to him to alter the licence and to add the names of the partners in the licence.

1. Ins. by G.N. of 26-9-1966

2. Subs. by G.N. of 19-11-1957

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

4. Added by G.N. of 26-9-1966.

**34.** The licensee shall abide by the conditions of the licence and the provisions of Act and rules, regulations and order made thereunder and shall give an undertaking to that effect.

**35.** The licence may be suspended or cancelled in accordance with the provisions of Section 54 or 56 of the Act.

**36.** In case the licence is suspended or cancelled during the currency of the licence period or is not renewed on its expiry, the licensee shall forthwith surrender the whole of the unsold stock of rectified spirit in balance with him to the Collector.

**<sup>1</sup>[Wholesale Sale]**

**37.** Any person desiring to sell rectified spirit by wholesale shall apply to the Collector for a licence in that behalf. The application <sup>2</sup>[shall be accompanied by a challan evidencing payment of a fee of ten rupees for such application and] shall contain the following particulars, that is to say-

- (i) Name and address of the applicant;
- (ii) Place where he wants to sell rectified spirit by wholesale with census No of the house or building, name of street, city, town or village, as the case may be;
- (iii) Whether rectified spirit was sold at the above place in the past and, if so, the years during which it was sold;
- (iv) Whether the applicant held any licence to sell rectified spirit, in the past and, if so, the years during which he held the licence;
- (v) Whether the applicant holds any licence at present under the Bombay Prohibition Act, 1949, or the Medical and Toilet Preparations (Excise Duties) Act, 1955, and the rules thereunder and, if so, the details of each of such licences;
- (vi) Whether the place of the licence now applied for is fire-Proof and whether it has been approved by the Municipal or other local authorities for the storage of spirit;
- (vii) An undertaking in writing to the effect that the applicant shall abide by the provisions of the Act and the rules, regulations and orders, made thereunder and the conditions of the licence applied for;
- (viii) A declaration in writing, whether the applicant has been convicted at any time of an offence punishable under any of the provisions of the Bombay Prohibition Act, 1949 or of any prohibition or excise law in force in any part of India and whether any prosecution under that Act or such prohibition or Excise law is at present pending against him in any court of law.

**38.** On receipt of the application under rule 37, the Collector shall make such inquiries as he deems necessary and, if he is satisfied that there is no objection to grant the licence applied for, he may, <sup>4</sup>[with the previous sanction of the respective Deputy Commissioner, State Excise of the Division in whose jurisdiction the District comes] grant the applicant a licence in Form R.S. VII on payment of an annual fee <sup>2</sup>[Inclusive of consideration of five hundred rupees]

**39.** The licence in Form R.S. VII may be granted for the first time for a period not exceeding three years but the period shall not extend beyond 31<sup>st</sup> March of the third year from the date of the commencement of the licence. It may, thereafter, be renewed from year to year. <sup>3</sup>[on payment of application fee of Rs. 5 and licence fee as prescribed in rule 38.]

1. Rules 37-54 were added by G.N. of 26.9.1966.

2. Ins. by G.N. of 16.3.1988.

3. Added *ibid*.

4. Sub. by G.N. of 20.9.2019.

40. (1) The licensee shall not obtain his supply of rectified spirit except from-
- (i) a Government or licensed distillery;
  - (ii) a bonded warehouse;
  - (iii) a manufacturer or dealer in any part of India outside the State; or
  - (iv) a place outside India through a Customs House.
- (2) The licensee shall not bring rectified spirit to the licensed premises except under a transport-in-bond pass prescribed under the Bombay Rectified Spirit (Transport-in-Bond) Rules, 1951.
41. The licensee shall not sell rectified spirit except to a person, who holds a licence to possess the same and produces Part II of the requisition in Form R.S. III or an indent in Form I.D. I and the transport pass Form R.S.IV or the transport-in-bond pass prescribed under the Bombay Rectified Spirit (Transport-in-Bond) Rules, 1951 issued in his favour in that respect.
42. The provisions of rules 32, 33, 34, 35 and 36 shall *mututis mutandis* apply to the licensee.
43. (1) The licensee shall keep in the licensed premises in bound books or stout paper, paged and stamped with the seal of the Collector, Mamlatdar, Tahsildar or Mahalkari, accounts in Form R.S. VII-D and R.S. VII-E. The accounts shall be clearly and correctly written up-to-date daily. With the accounts in Form R.S. VII-D shall be filed the passes under the cover of which rectified spirit was received or sold. The account shall be open to inspection by the Collector or any other officer empowered under section 122 of the Bombay Prohibition Act, 1949.
- (2) The licensee shall submit not later than the 15<sup>th</sup> of every month returns in Form R.S. VII-F to the District Prohibition and Excise Officer in duplicate and shall maintain register in Form R.S. VII-G.

#### **Bottling**

44. Any person holding a licence for sale of rectified spirit and desirous of obtaining a licence to bottle, rectified spirit may make an application to the Collector in that behalf. The application <sup>1</sup>[Shall be accompanied by a challan evidencing payment of a fee of ten rupees for such application and] shall contain the following particular that is to say:-
1. The name and address of the applicant;
  2. The number of the sale licence held by the applicant;
  3. The place where the spirit will be bottled;
  4. Approximate quantity of spirit to be bottled during a year.
45. (1) If after making such inquiries as he may deem necessary, the Collector is satisfied that the applicant is a fit person to hold the licence and that the premises in which he proposes to carry on the bottling operations are suitable and are in conformity with the requirements laid down in rule 46, he may, subject to the conditions hereafter provided, grant licence in Form R.S. VI-A.
- (2) The licence shall be granted <sup>1</sup>[or renewed] for a period not exceeding one year at a time and in no case such period shall be extended beyond 31<sup>st</sup> March next following the date of the commencement of the licence, on payment of a fee <sup>1</sup>[(inclusive of consideration) of two hundred rupees.]
- <sup>1</sup>[(3) Every application for renewal of a licence in Form R.S. VI-A shall be accompanied by a challan evidencing payment of five rupees for such application]

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

**46.** (1) Separate rooms or compartments having their grills embedded in cement shall be provided in the licensed premises in which bottling operations are intended to be carried on. Each such room or compartment shall be used only for one of the purposes specified below, namely:-

- (i) the storage of rectified spirit in bulk before bottling;
- (ii) the carrying on of bottling operations; and
- (iii) the storage of rectified spirit in sealed bottles.

(2) Every room or compartment in the licensed premises shall be well ventilated and all the windows thereof shall be securely barred and wire netted, the net having the mesh of not more than 2.5 centimeters. Every such room or compartment shall bear on the outside a sign board on which shall be legibly painted in oil colour the purpose for which the room or compartment is used.

(3) The premises shall be sufficiently fire-proof and approved by the municipal authorities.

**47.** (1) After a licence has been granted for bottling, no addition to or alterations in any room or compartment or any of the permanent fixtures of the licensed premises shall be made without the previous approval of the Collector.

(2) The licensee shall provide suitable office accommodation, with sanitary arrangements, for the Prohibition and Excise Officer within the licensed premises and shall also supply such furniture and other articles for the Officer's use as the Collector may consider necessary.

(3) No smoking or naked lights or fires shall be allowed within the licensed premises.

(4) At the close of each day on which any business takes place, the licensed premises and every room or compartment therein shall be locked by the licensee and the Prohibition and Excise Officer supervising the bottling operations with separate locks.

**48.** (1) The licensee shall not carry on bottling operations except in the presence of the Prohibition and Excise Officer as may be deputed in that behalf.

(2) Except with the permission of the Collector, the licensee shall not carry on bottling operations or other business on a Sunday or a public holiday and on any other day bottling operations shall not be carried on before 10-30 a.m. or after 5.00 p.m. and on Saturdays before 10.30 a.m. and after 1.30 p.m. The licensed premises shall not be kept open on Saturday after 2.00 p.m. and on any other day after 5.30 p.m. on every working day except Saturday, there will be a recess of half an hour from 1.00 p.m. to 1.30 p.m.

**49.** Before commencing the bottling operations, the licensee shall make an application at least ten days in advance to the District Prohibition and Excise Officer giving the following particular, namely:-

- (a) quantity of rectified spirit or absolute alcohol to be bottled; and
- (b) the duration during which the bottling operations shall be carried on.

**50.** (1) No rectified spirit shall be bottled unless an account of the quantity and strength has been taken by the Prohibition and Excise Officer.

(2) The licensee shall keep in Form R.S. VI-B true accounts of the quantity of all rectified spirit received used in the bottling operations and removed from the licensed premises and transferred to the R.S. VI/R.S. VII licensed premises. The accounts of rectified spirit and absolute alcohol shall be separate and shall be written at the end of each day on which bottling operations are carried on. The Prohibition and Excise Officer deputed for supervising the bottling operations shall check the accounts at the end of each day's work.

- (3) (a) The licensee shall not obtain his supply of rectified spirit except from, -
- (i) a Government or licensed distillery;
  - (ii) a bonded warehouse;
  - (iii) a <sup>1</sup>[manufacturer or dealer] in any part of India outside the State of Maharashtra; or
  - (iv) a place outside India through a Customs House;

Provided that a holder of a licence in Form R.S. VII shall not obtain his supply of rectified spirit except from the stock held by him under the licensee in Form R.S. VII.

(b) The licensee (not being a licensee holding a licence in Form R.S. VII), shall not bring rectified spirit to the licensed premises except under a transport pass issued under rule 20 or 23.

(4) The licensee (not being a licensee holding a licence in Form R.S. VII), shall pay the fees prescribed under the Bombay Foreign Liquor and Rectified Spirit (Transport Fees) Rules, 1954 in respect of the pass for the transport of rectified spirit obtained by him in accordance with sub-rule (3) before such transport pass issued to him.

(5) The licensee shall store all rectified spirit intended for bottling in clean and sound cask or containers. After the rectified spirit is stored in the casks or the containers, they shall be sealed with the seal of the Prohibition and Excise Officer. Each cask or container shall bear a serial number and a description of its capacity. No alternations shall be made in the casks or containers, not any device be used which is likely to render the accounts of the spirit contained in any such cask or container unreliable or checking thereof by the Prohibition and Excise Officer difficult.

**51.** The licensee shall allow samples upto 350 milliliters of each kind of spirit to be taken free of cost by the Prohibition and Excise Officer whenever required by him for being sent to the Director, Forensic Science Laboratory and Chemical Analyser to the Government of Maharashtra, or to any other officer appointed in that behalf for chemical analysis. The prohibition and Excise Officer shall give the licensee a written acknowledgement for the sample or samples drawn by him for analysis.

**52.** (1) The bottles to be used shall be cleaned and rinsed, immediately before bottling commences, with a freshly prepared solution of permanganate of potash in the proportion of 7 centigrams to one litre of water, or any other disinfectant of such strength as may, from time to time, be prescribed by the Commissioner.

(2) Rectified Spirit shall be bottled in bottles of the capacities of 250 milliliters, 500 milliliters and 750 milliliters.

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1. Subs. by G.N. of 10.8.1968.

(3) The bottles shall, as soon as they are filled, be closed with pilfer-proof closing machine. Each bottle shall bear a label, the design and superscription of which have been previously approved by the Commissioner and shall show -

- (a) the description of the contents of the bottle, i.e., rectified spirit or absolute alcohol;
- (b) the full name, or initials of the manufacturer of rectified spirit/absolute alcohol;
- (c) the full name, address and licence number of the bottling licensee; and
- (d) quantity of spirit contained.

No particulars other than those specified above shall be printed or shown on the same or any other label on the bottles.

(4) The labels or capsules shall not indicate that the rectified spirit has been bottled under Prohibition and Excise or Official supervision or in any way misdescribe the rectified spirit bottled under these rules :

Provided that in the case of rectified spirit bottled in a Government bonded warehouse, the bottles may be labeled or capsuled as "Bottled in the Prohibition and Excise Bonded Warehouse ....."

(5) The Prohibition and Excise Officer shall see that the labeling and closing of bottles have not been done in contravention of the provisions of the Indian Merchandise Marks Act, 1889.

(6) The whole of the contents of a cask or contained shall be bottled in one operation.

(7) Rebottling shall not be carried out without the previous permission of the Commissioner.

**53.** After each bottling operation, the licensed premises shall be got cleaned to the satisfaction of the Prohibition and Excise Officer.

**54.** The licensee shall not be entitled to claim refund of transport fee or special fee on the wastages of rectified spirit exceeding 0.5 per cent during the bottling operations]

#### **FORM R.S. I**

[Rule 5(1)(a)]

Licence No.

#### ***Licence for the possession of rectified spirit including absolute alcohol for medicinal use by a Registered Medical Practitioner [for a Pathologist]***

Licence is hereby granted under and subject to the Provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders made thereunder, to ..... of ..... (hereinafter called "the licensee") on payment of a fee of Rs. .... in advance authorising him to buy, possess, transport and use rectified spirit including absolute alcohol (hereinafter called "spirit") during the period from ..... to ..... at his premises situated at ..... (hereinafter referred to as "the licensed premises"), subject to the following conditions, namely:-



1. The licensee shall not use the spirit for any purpose except for\* .....

<sup>2</sup>[2. The licensee shall not use spirit exceeding quart bottles/quart bottles in the aggregate during a period of any three calendar months/six months.

3. The licensee shall not buy any quantity of spirit exceeding quart bottles during the said period:

Provided that, the licensee may during any three calendar months/six months buy spirit not exceeding the quantity permitted to be used in six months.

4. The licensee shall not possess quart bottles or spirit at any one time:

Provided that, he may possess spirit in a bottles quantity not exceeding the quantity permitted to be used in two months].

5. The licensee shall not obtain his supply of spirit except from a licensee holding <sup>1</sup>[a retail sale licence]. He shall not remove the spirit purchased by him from the licensed premises of such licensee, unless he gets the details of its purchase entered on the reverse of his licence by the said licensee or any other person authorised by him in writing in this behalf. The licensee shall be entitled to obtain his quota of spirit from such licensee without the production of any requisition or transport pass but merely on presentation of this licence.

6. The licensee may transport from the licensed premises of the licensee holding <sup>2</sup>[a retail sale licence] to his licensed premises that quantity of spirit only which has been purchased by him on the date of transport in question and entered in his licence against that date, as provided in condition 5.

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

8. Notwithstanding anything contained in conditions 6 and 7, the licensee may transport, possess and use spirit obtained under the licence throughout the State of Maharashtra, if the quantity to be transported, possessed or used does not exceed <sup>2</sup>[300 milliliters]and this licence is produced for inspection on demand by an officer of the Prohibition and Excise Department not lower in rank than a Naik or Police Officer not lower in rank than a Head Constable.

Granted this ..... day of ..... 19

Seal of the Collector

Collector of.....

\* The purpose for which the spirit is to be used should be clearly stated here.

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

2. Subs. by G.N. of 28.1.1974

**(Reverse of the licence in Form R.S. I)**

*Details of purchase of rectified spirit made by licensee*

| Date | Aggregate quantity of rectified             | Quantity of rectified                     | Quantity of rectified spirit purchased |                                                 | <sup>1</sup> [Licensee holding a retail sale licence] |                  |                                                |
|------|---------------------------------------------|-------------------------------------------|----------------------------------------|-------------------------------------------------|-------------------------------------------------------|------------------|------------------------------------------------|
|      | Spirit permitted to be used in 1/2/3 months | Spirit permitted to be used in two months | On the date                            | Progressive total for each period of two months | Licence No.                                           | Name and address | Signature or signature of his authorised nokar |
| (1)  | (2)                                         | (3)                                       | (4)                                    | (5)                                             | (6)                                                   | (7)              | (8)                                            |

**FORM R.S. II**

<sup>2</sup>[(See rule 5)]

Licence No. ....

***Licence for the possession and use of rectified spirit including absolute alcohol for industrial, medicinal, scientific, <sup>1</sup>[educational and pathological] and other similar purposes.***

Licence is hereby granted, under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders made thereunder to ..... of ..... (hereinafter called “the licensee”) on payment of a fee of Rs. .... in advance, authorising him to buy, possess and use rectified spirit including absolute alcohol (hereinafter called “spirit”) during the period from ..... to ..... at his premises situated at ..... (hereinafter referred to as “the licensed premises”), subject to the following conditions, namely :-

*Conditions*

1. The licensee shall not use the spirit for any purpose except for\*.....
2. (1) The licensee shall not buy spirit except on a requisition countersigned by an officer of the Prohibition and Excise Department duly authorised in that behalf :

<sup>2</sup>[Provided that no such requisition shall be necessary for a licensee who has obtained an order of exemption under rule 16.B of the Bombay Rectified Spirits Rules, 1951]

(2) The licensee shall not buy spirit in any <sup>3</sup>[three calendar months/six months] subject to fire proof storage limit allowed by municipal or other competition authorities/ during the period of the licence more than <sup>4</sup>[..... bulk liters/bottles of 750/500/ 250 ..... milliliters each] in the aggregate;

(3) The licensee shall not use spirit exceeding <sup>3</sup>[..... bulk litres/bottles of 750/500/250 ..... milliliters each] in any six months subject to fire proof storage limit allowed by municipal or other competitive three calendar months/authorities.

\*The purpose for which the spirit is to be used should be clearly stated here. In the case of use for industrial purpose the specific industrial purpose should be mentioned.

1. Subs. by G. N. of 4-11-1968  
2. Added, *ibid*.

3. Subs. by G. N. of 28-1-1974.  
4. Subs. by G. N. of 26-9-1966

3. The licensee shall not have in his possession more than bulk <sup>1</sup>[litres/bottles of 750/500/250 milliliters each] of spirit at any one time.

4. The licensee shall keep all the spirit received by him in a place in the licensed premises approved by the local Inspector of Prohibition and Excise under lock and key and all issues of spirit from the said place shall be made in the presence of the licensee or a person duly authorised by him in writing in that behalf.

5. (1) The licensee shall maintain such accounts as may be prescribed by the <sup>1</sup>[the State Government] under the Act. The account shall be kept in a bound book, paged and stamped with the seal of the Collector <sup>2</sup>[<sup>3</sup>] or the Mamlatdar or Tahsildar], or the Mahalkari or any other officer authorised in that behalf by the Collector.]

(2) The licensee <sup>4</sup>[other than the one who has obtained an order of exemption under rule 16-B of the Bombay Rectified Spirit Rules, 1951], shall keep; along with the account book, the requisitions and transport passes relating to the spirit received at the licensed premises.

(3) The licensee shall furnish such returns as may be prescribed by the <sup>1</sup>[the State Government] under the Act.

(4) The licensee shall furnish to the Collector such other information relating to the subject-matter of this licence as the Collector may from time to time require.

6. The licensee shall pay to Government such cost of the Prohibition and Excise staff if it is appointed for supervision over the use of rectified spirit, as may be fixed by the Commissioner.

7. The licensed premises, the spirit kept therein and account books, requisitions and transport passes referred to in condition 5 and this licence shall at all times be open to inspection by the Collector, or any Prohibition and Excise or Police Officer not lower in rank than a Sub-Inspector of Prohibition and Excise or Police, as the case may be, or by any other officer empowered under section 77 (a) of the Bombay Prohibition Act, 1949, who may be deputed or authorised by the Collector or the Superintendent of Prohibition and Excise <sup>5</sup>[or the District Inspector of Prohibition and Excise] in this behalf.

8. The accounts, requisitions and transport passes referred to in condition 5 and the licence shall be preserved by the licensee during the whole of the period of this licence.

Granted this..... day of..... 19

Seal of Collector

Collector of.....

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1. Subs. by G. N. of 28-1-1974.  
 2. Ins. by G. N. of 26-7-1957.  
 3. Subs. by G. N. of 25-7-1963.  
 4. Ins. by G. N. of 4-11-1968.  
 5. Ins. by G. N. of 25-7-1963.

**[FORM R. S. II-A**  
[See rule 15(b)]

R.S.II licence No. ....  
Name of the licensee .....  
Period of the licence .....

*Statement of Accounts showing rectified spirit (including absolute alcohol) received used and held in balance during the month of ..... 20.*

| Date | Opening balance                |                         | Quantity received      |                                |                         |
|------|--------------------------------|-------------------------|------------------------|--------------------------------|-------------------------|
|      | Litres/Bottles of 750 ml. each | Bottles of 500 ml. each | Bottles of 250ml. each | Litres/Bottles of 750 ml. each | Bottles of 500 ml. each |
| 1    | 2                              |                         | 3                      |                                |                         |

| Source of supply | Transport pass |      | Totals of columns 2 and 3      |                         |                        |
|------------------|----------------|------|--------------------------------|-------------------------|------------------------|
|                  | No.            | Date | Litres/Bottles of 750 ml. each | Bottles of 500 ml. each | Bottles of 250 ml each |
| 4                | 5              |      | 6                              |                         |                        |

| Litres/Bottles of 750 ml. each | Quantity used           |                         | Closing balance                |                         |                         | Remarks, if any and initials of the licensee |
|--------------------------------|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|----------------------------------------------|
|                                | Bottles of 500 ml. each | Bottles of 250 ml. each | Litres/Bottles of 750 ml. each | Bottles of 500 ml. each | Bottles of 250 ml. each |                                              |
| 7                              |                         | 8                       |                                |                         | 9                       |                                              |

**FORM R. S. II-B**

[See rule 15(b)]

R.S.II licence No. ....  
 Name of the licensee .....  
 Period of the licence .....

*Monthly return showing rectified spirit (including absolute alcohol) received used and held in balance during the month of ..... 20.*

| Month | Opening balance on the first day of the month |                         |                        | Quantity purchased             |                        |                        |
|-------|-----------------------------------------------|-------------------------|------------------------|--------------------------------|------------------------|------------------------|
|       | Litres/Bottles of 750 ml. each                | Bottles of 500 ml. each | Bottles of 250ml. each | Litres/Bottles of 750 ml. each | Bottles of 500ml. each | Bottles of 250ml. each |
| 1     | 2                                             |                         | 3                      |                                |                        |                        |
|       |                                               |                         |                        |                                |                        |                        |

| Source of supply | Transport pass |      | Totals of columns 2 and 3      |                         |                         |
|------------------|----------------|------|--------------------------------|-------------------------|-------------------------|
|                  | No.            | Date | Litres/Bottles of 750 ml. each | Bottles of 500 ml. each | Bottles of 250 ml. each |
| 4                | 5              |      | 6                              |                         |                         |
|                  |                |      |                                |                         |                         |

| Litres/Bottles of 750 ml. each | Quantity used           |                         |                                | Closing balance on the last day of the month |                         |  | Remarks, if any and initials of the licensee |
|--------------------------------|-------------------------|-------------------------|--------------------------------|----------------------------------------------|-------------------------|--|----------------------------------------------|
|                                | Bottles of 500 ml. each | Bottles of 250 ml. each | Litres/Bottles of 750 ml. each | Bottles of 500 ml. each                      | Bottles of 250 ml. each |  |                                              |
| 7                              |                         | 8                       |                                |                                              | 9                       |  |                                              |
|                                |                         |                         |                                |                                              |                         |  |                                              |

Signature of the licensee].

**FORM A**  
(See rule 6)

***Form of bond to possess and use rectified spirit including absolute alcohol for industrial, medicinal, scientific, <sup>1</sup>[educational and pathological] and other similar purposes in accordance with the provisions of the Bombay Prohibition Act, 1949.***

Whereas I/we ..... residing at .....  
in ..... taluka of the ..... district have made an application on  
..... to the Collector of ..... for a licence authorising me/us to  
possess and use rectified spirit including absolute alcohol as specified in the said  
application from ..... to ..... or may make any application hereafter for  
the renewal of the said licence, I/we hereby bind myself / ourselves jointly and severally  
that I/we shall use rectified spirit including absolute alcohol for the possession and use  
of which licence has been granted to me/us or may be renewed to me/us, as the case may  
be, for ..... Purposes at my/our place ..... Situated at .....  
in the town of ..... district in the State of Maharashtra in accordance with  
the provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and orders  
made thereunder and in case of my/our making default in the observance of the  
provisions of the said Act and the rules, regulations and orders made thereunder and the  
conditions of the said licence, we hereby bind ourselves jointly and severally and each  
and every one of my/our respective heirs, executors, administrators and representatives  
to forfeit to the Governor of Maharashtra the sum of Rs. .... which shall be  
recoverable from me/us as arrears of land revenue.

Place :

Dated this ..... Day of ..... 19 .

In the presence of -

- 1.
- 2.

Signature (s) of the Principal (s).

We (1) ..... (2) ..... residing at ..... in the  
..... taluka 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, I/we  
hereby bind myself /ourselves jointly and severally to forfeit to the <sup>2</sup>[Governor of  
Maharashtra] the sum of Rs. .... which shall be recoverable from me/us  
arrears of land revenue.

Place :

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

In the presence of -

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

Signatures of sureties.

---

1 Subs. by G.N. of 4-11-1968.  
2 Subs. by G.N. of 27-7-1963.

**<sup>1</sup>[FORM B]**

(See rule 16-B)

***Form of Bond to use duty-free rectified spirit (including absolute alcohol)<sup>2</sup> \* \* \****

Whereas, I/we ..... of ..... in the village/  
town of ..... have made an application to<sup>3</sup>\* \* ..... the  
Collector of ..... for exempting me/us from the payment of duty on the  
rectified spirit (including absolute alcohol) required by me/us for use  
in\*..... I/we hereby bind myself/ourselves jointly and severally that if the  
exemption applied for is granted, I/we shall use the rectified spirit (including absolute  
alcohol), in respect of which such exemption has been granted, for the said purpose at  
..... situated at ..... in the village / town of  
..... in the district of ..... in accordance with the Bombay  
Rectified Spirit Rules, 1951, and the conditions specified in the Order of Exemption  
referred to in the rule 16-C of the said rules and in case of my/our making default in the  
observance of the said rule, and the ..... conditions of the Order of Exemption I/we bind  
myself/ourselves jointly and severally and each and every one of my/our respective  
heirs, executors, administrators and representatives to forfeit to the <sup>4</sup>[Governor of  
Maharashtra] the sum of Rs. ....

Place :

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

In the presence of -

- 1.
- 2.

Signature

We (1).....of.....and (2).....  
of ..... do hereby declare ourselves sureties for the abovenamed that he/  
they shall do and perform all that he/they has/have undertaken to do and perform and in  
case of his/their making default therein, I/we hereby bind myself/ourselves jointly and  
severly to forfeit to the <sup>4</sup>[Governor of Maharashtra] the sum of Rupees .....

Place :

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

In the presence of —

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

(Signatures of the Sureties)]

---

\* Here specific <sup>1</sup>(the) purpose for which rectified spirit is required.

1. Ins. by G.N. of 18-3-1953.
2. Deleted by G.N. of 4-11-1968.
3. Deleted by G.N. of 11-7-1961.
4. Subs. by G.N. of 25-7-1963.

**FORM R.S. III**

[See rule 18]

No.....

**Requisition for rectified or absolute alcohol**

**Part I**

(To be kept with the Inspector of Prohibition and Excise countersigning the requisition.)

Place .....

Date .....

To,

Messrs .....  
 The Warehouse Officer,  
     Distillery

Sir(s),

Please supply me/us with <sup>1</sup>[litres/bottles of\* milliliters each] of rectified spirit/  
 / absolute alcohol for ..... Purposes.

The number of my rectified spirit           Sale licence           issued by  
<sup>1</sup>[possession licence/bottling licence.]

the Collector of ..... is .....

Yours faithfully,

Signature of the purchaser.

Countersigned.

Inspector of Prohibition and Excise ..... Date ..... No.....

Seal of the  
 Officer  
 Countersigning  
 The requisition.

Part II handed over to the licensee on .....

Part III sent to the supplying licensee, warehouse officer or distillery officer on  
 .....

Part IV sent to the Inspector of Prohibition and Excise in whose charge the Li-  
 censed premises of the person holding a sale licence, warehouse or distillery is  
 situated on .....

Intimation of the supply received on .....

Verified with the Licensee's accounts on .....

Signature of the Inspector of  
 Prohibition and Excise.

---

1 Subs. by G.N. of 26-1-1966.



**FORM R.S. III**

[See rule 18]

No.....

**Requisition for rectified spirit or absolute alcohol**

**Part II**

(To be handed over to the applicant and to be kept by him with the passes.)

Place .....

Date .....

To,

Messrs .....

The Warehouse Officer,  
Distillery

Sir(s),

Please supply me/us with <sup>1</sup>[litres/bottles of\* milliliters each] of rectified spirit / absolute alcohol for ..... Purposes.

The number of my rectified spirit sale licence issued by <sup>1</sup>[possession licence/bottling licence.] the Collector of ..... is.....

Yours faithfully,

Signature of the purchaser.

Countersigned.

Inspector of Prohibition and Excise ..... Date ..... No.....

Seal of the  
Officer  
Countersigning  
The requisition.

Rectified spirit/absolute alcohol supplied on .....

Signature of the person holding a sale licence or  
of The Warehouse Officer,  
Distillery

---

1 Subs. by G.N. of 26-9-1966.

**FORM R.S. III**

[See rule 18]

No. ....

**Requisition for rectified spirit or absolute alcohol**

**Part III**

(To be sent to the person holding a sale licence or to the Warehouse Officer or Distillery Officer from whom the rectified spirit is to be purchased)

Place .....

Date .....

To,

Messrs .....

The Warehouse Officer,  
Distillery

Sir(s),

Please supply me/us with <sup>1</sup>[litres/bottles of \* millilitres each] of rectified spirit/ absolute alcohol for ..... purposes.

The number of my rectified spirit sale licence issued by <sup>1</sup>[possession licence/bottling licence.] the Collector of ..... is .....

Yours faithfully,

Signature of the purchaser.

Countersigned.

Inspector of Prohibition and Excise ..... Date ..... No. ....

Seal of the  
Officer  
Countersigning  
The requisition.

Rectified spirit/absolute alcohol supplied on .....  
Quantity supplied .....

Signature of the person holding a sale licence or  
of The Warehouse Officer,  
Distillery

1. Subs. by G. N. of 26-9-1966.

**FORM R.S. III**

(See rule 18)

No.....

*Requisition for rectified spirit or absolute alcohol*

**Part IV**

(To be sent to the Inspector of Prohibition and Excise in whose charge the licensed premises of a person holding a sale licence, warehouse or distillery is situated.

Place .....

Date .....

To,

Messrs .....

The Warehouse Officer,  
Distillery

Sir(s),

Please supply me/us with <sup>1</sup>[litres/bottles of \*millilitres each] of rectified spirit / absolute alcohol for ..... Purposes.

The number of my rectified spirit sale licence issued by  
<sup>1</sup>[possession licence/bottling licence.]  
the Collector of ..... is .....

Yours faithfully,

Signature of the purchaser.

Countersigned.

Inspector of Prohibition and Excise ..... Date ..... No.....

Seal of the  
Officer  
Countersigning  
The requisition.

Verified from the register of the supplying Licensee or the Warehouse/Distillery Officer on .....

Intimation of the supply sent to the Prohibition and Excise Officer countersigning the requisition on .....

Signature of the Inspector of  
Prohibition and Excise.

---

1. Subs. by G. N. of 26-9-1966.

<sup>1</sup>[FORMS R.S. III-A

[See rule 20 (1)]

*Application for a pass for the transport of rectified spirit (including absolute alcohol) from the licensed premises of a person holding a sale licence or from a Government warehouse or distillery<sup>2</sup> [or any licensed distillery or warehouse] to the licensed premises of a licensee holding a licence in Form R.S.II.<sup>3</sup> [Rs. VI or R.S. VI-A].*

1. Name and address of the applicant
2. Kind of licence held by the applicant and its number and date and by whom granted.
3. Quantity and description of rectified spirit to be transported.

| Kind of spirit   | <sup>3</sup> [Proof litres] | <sup>3</sup> [Dozen bottles each of 750 millilitres] | <sup>3</sup> [Dozen bottles each of 500 millilitres] | <sup>3</sup> [Dozen bottles each of 250 millilitres] |
|------------------|-----------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
| (1)              | (2)                         | (3)                                                  | (4)                                                  | (5)                                                  |
| Rectified Spirit |                             |                                                      |                                                      |                                                      |
| Absolute Alcohol |                             |                                                      |                                                      |                                                      |

\* (4) (a) The amount of fees paid if, any :  
Rs. P.

|               |    |       |
|---------------|----|-------|
| Transport Fee | .. |       |
| Special Fee   | .. | _____ |
| Total fees    | .. | _____ |

- (b) Name of the Treasury in which the fees are paid and the challan number and date.
- (5) Place to which rectified spirit is to be transported.
- (6) Route
- (7) Purpose for which rectified spirit is to be transported.
- (8) Name and address of the place from which rectified spirit is to be transported.
- (9) Kind of the licence held in respect of the premises from which rectified spirit is to be transported and its number and date.
- (10) Period within which rectified spirit will be transported.

\* These particulars are not to be given in the case of transport of rectified spirit by a person holding a licence in Form R.S.II, incidental to its purpose from a person holding a sale licence in Form R.S.VI

1. Ins. by G. N. of 19-11-1957.

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

3. Subs. by G. N. of 26-9-1966

I request that a transport pass for the above quantity of rectified spirit may be issued to me.

I hereby undertake to abide by the conditions of the transport pass and the provisions of the Bombay Prohibition Act, 1949, and the rules, regulation and order made thereunder.

Place :

Date :

Signature of the applicant.

To,

The Collector of .....

Through the District Prohibition and Excise Officer .....

<sup>1</sup>[FORM R.S. IV]

[See rule 20 (2)]

*Pass for the transport of rectified spirit (including absolute alcohol) from the licensed premises of a person holding a sale licence or from a Government warehouse or distillery <sup>2</sup>[or any licensed distillery or warehouse] to the licensed premises of a licensee holding a licence in Form R.S.II, <sup>3</sup>[R.S.I or R.S. VI-A].*

#### Part I

(Counterfoil).

- (1) Serial Number.
- (2) Name and address of the person  
transporting the rectified spirit  
(including absolute alcohol).
- (3) Licence number of the transporter.

1. Subs. by G. N. of 19-11-1957.

2. Ins by G. N. of 28-2-1961.

3. Subs by G. N. of 26-9-1966.

4. Quantity and description of the spirit--

| Kind of spirit     | ¹ [Proof litres] | ¹[Dozen bottles each of 750 millilitres] | ¹[Dozen bottles each of 500 millilitres] | ¹[Dozen bottles each of 250 millilitres] | *Amount to fees paid |             |           |
|--------------------|------------------|------------------------------------------|------------------------------------------|------------------------------------------|----------------------|-------------|-----------|
|                    |                  |                                          |                                          |                                          | Pass Fee             | Special Fee | Total Fee |
|                    |                  |                                          |                                          |                                          | Rs. P.               | Rs. P.      | Rs. P.    |
| Rectified Spirit : |                  |                                          |                                          |                                          |                      |             |           |
| Absolute Alcohol   |                  |                                          |                                          |                                          |                      |             |           |

- (5) Route.
- (6) Name and address of the person holding a sale licence or Government warehouse or distillery.
- (7) Number and date of the requisition order.
- (8) The purpose for which rectified spirit is to be transported.
- (9) Date up to which the pass shall be valid.

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules made thereunder authorising the abovementioned transport, subject to the following condition, namely:-

The consignment shall not be broken in transit.

Dated:

Signature of the Officer issuing the pass.

Designation .....

Seal of the Officer issuing the pass

\* These particulars are not to be given in the case of transport of rectified spirit by a person holding, a licence in Form R.S.II, incidental to its purpose from person holding a sale licence in Form R.S.VI

1. Ins. by G. N. of 26-9-1966.

## FORM R.S. IV

## PART II

*Pass of the transport of rectified spirit (including absolute alcohol) from the licensed premises of a person holding a sale licence or from a Government warehouse or distillery <sup>1</sup>[or any licensed distillery or warehouse] to the licensed premises of a licensee holding a licence in Form R.S. II [R.S. VI. or R.S. VI A]*

[To be handed over to the applicant for sending with the consignment]

- (1) Serial Number
- (2) Name and address of the person transporting the rectified spirit (including absolute alcohol).
- (3) Licence Number of the transporter.
- (4) Quantity and description of the spirit.

| Kind of spirit | <sup>1</sup> [Proof<br>litres] | <sup>2</sup> [Dozen<br>bottles<br>each of 750<br>milliliters] | <sup>2</sup> [Dozen<br>bottles<br>each of 500<br>milliliters] | <sup>2</sup> [Dozen<br>bottles<br>each of 250<br>milliliters] | *Amount of fees paid |                |              |    |     |    |
|----------------|--------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|----------------------|----------------|--------------|----|-----|----|
|                |                                |                                                               |                                                               |                                                               | Pass<br>Fee          | Special<br>Fee | Total<br>Fee |    |     |    |
|                |                                |                                                               |                                                               |                                                               | Rs.                  | P.             | Rs.          | P. | Rs. | P. |

Rectified Spirit :

Absolute Alcohol

- (5) Route.
- (6) Name and address of the person holding a sale licence or Government warehouse or distillery.
- (7) Number and date of the requisition order.
- (8) The purpose for which rectified spirit is to be transported.
- (9) Date upto which the pass shall be valid.

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules made thereunder authorising the abovementioned transport, subject to the following condition, namely:-

The consignment shall not be broken in transit.

Dated:

Signature of the Officer issuing the pass.

Designation .....

Seal of the  
Officer issuing  
the pass

Rectified Spirit/Absolute Alcohol supplied on .....

Signature of the person holding a sale licence or  
of the Warehouse Distillery Officer.

\*These particulars are not to be given in the case of transport of rectified spirit by a person holding a licence in Form R.S.Ii, incidental to its purchase from person holding a sale licence in Form R.S. VI.

1. Subs. by G. N. of 28-2-1961.
2. Subs. by G. N. of 26-9-1966.

**FORM R.S. IV**

*Pass of the transport of rectified spirit (including absolute alcohol) from the licensed premises of a person holding a sale licence or from a Government warehouse or distillery <sup>1</sup>[or any licensed distillery or warehouse] to the licensed premises of a licensee holding a licence in Form R.S. II [R.S. VI. or R.S. VI A]*

**PART III**

[To be sent to the person holding a sale licence or Warehouse Officer or Distillery Officer from whom the rectified spirit is to be purchased]

- (1) Serial Number
- (2) Name and address of the person transporting the rectified spirit (including absolute alcohol).
- (3) Licence Number of the transporter.
- (4) Quantity and description of the spirit.

| Kind of spirit | <sup>2</sup> [Proof litres] | <sup>2</sup> [Dozen bottles each of 750 milliliters] | <sup>2</sup> [Dozen bottles each of 500 milliliters] | <sup>2</sup> [Dozen bottles each of 250 milliliters] | *Amount to fees paid |        |        |
|----------------|-----------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|----------------------|--------|--------|
|                |                             | Pass Fee                                             | Special Fee                                          | Total Fee                                            | Rs. P.               | Rs. P. | Rs. P. |

Rectified Spirit :

Absolute Alcohol

- (5) Route.
- (6) Name and address of the person holding a sale licence or Government warehouse or distillery.
- (7) Number and date of the requisition order.
- (8) The purpose for which rectified spirit is to be transported.
- (9) Date upto which the pass shall be valid.

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules made thereunder authorising the abovementioned transport, subject to the following condition, namely:-

The consignment shall not be broken in transit.

Dated:

Signature of the Officer issuing the pass.

Designation .....

Seal of the  
Officer issuing  
the pass

Rectified Spirit/Absolute Alcohol supplied on .....

Signature of the person holding a sale licence or  
of the Warehouse Distillery Officer.

\*These particulars are not to be given in the case of transport of rectified spirit by a person holding a licence in Form R.S.Ii, incidental to its purchase from person holding a sale licence in Form R.S. VI.

1. Subs. by G. N. of 28-2-1961.  
2. Subs. by G. N. of 26-9-1966.



## FORM R. S. IV

*Pass of the transport of rectified spirit (including absolute alcohol) from the licensed premises of a person holding a sale licence or from a Government warehouse or distillery <sup>1</sup>[or any licensed distillery or warehouse] to the licensed premises of a licensee holding a licence in Form R.S. II [R.S. VI. or R.S. VI A]*

## PART IV

<sup>2</sup>[To be sent through the <sup>3</sup>[Inspector or the Sub-Inspector of Prohibition and Excise, as the case may be], in whose jurisdiction the licensed premises of the person holding a sale licence or warehouse or distillery, as the case may be, is situated, to the <sup>3</sup>[Inspector or the Sub-Inspector of Prohibition and Excise, as the case may be,] of the place to which rectified spirit is to be transported].

- (1) Serial Number
- (2) Name and address of the person transporting the rectified spirit (including absolute alcohol).
- (3) Licence Number of the transporter.
- (4) Quantity and description of the spirit.

| Kind of spirit | <sup>4</sup> [Proof<br>litres] | <sup>4</sup> [Dozen<br>bottles<br>each of 750<br>milliliters] | <sup>4</sup> [Dozen<br>bottles<br>each of 500<br>milliliters] | <sup>4</sup> [Dozen<br>bottles<br>each of 250<br>milliliters] | *Amount of fees paid |                |              |
|----------------|--------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|----------------------|----------------|--------------|
|                |                                |                                                               |                                                               |                                                               | Pass<br>Fee          | Special<br>Fee | Total<br>Fee |
|                |                                |                                                               |                                                               |                                                               | Rs. P                | Rs. P          | Rs. P        |

Rectified Spirit :  
Absolute Alcohol

- (5) Route.
- (6) Name and address of the person holding a sale licence or Government warehouse or distillery.
- (7) Number and date of the requisition order.
- (8) The purpose for which rectified spirit is to be transported.
- (9) Date upto which the pass shall be valid.

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules made thereunder authorising the abovementioned transport, subject to the following condition, namely:-

The consignment shall not be broken in transit.

Dated:

Signature of the Officer issuing the pass.

Designation .....

Seal of the  
Officer issuing  
the pass

Rectified Spirit/Absolute Alcohol supplied on .....

Signature of the person holding a sale licence or  
of the Warehouse Distillery Officer.

\* These particulars are not to be given in the case of transport of rectified spirit by a person holding a licence in Form R.S.II, incidental to its purchase from person holding a sale licence in Form R.S.VI.

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

3. Subs. by G. N.

2. Subs. by G. N. of 24-2-1956

4. Subs. by G. N. of 26-09-1966.

<sup>1</sup>[FORM R. S. IV-A]

[See rule 23 (1)]

**Application for a pass for the transport (not incidental to purchase) of rectified spirit (including absolute alcohol)**

- (1) Name and address of the applicant
- (2) Kind of licence held by the applicant and its numbers and date and by whom granted.
- (3) Quantity and description of rectified spirit to be transported.

| Kind of spirit   | <sup>2</sup> [Proof liters] | <sup>2</sup> [Dozen bottles each of 750 milliliters] | <sup>2</sup> [Dozen bottles each of 500 milliliters] | <sup>2</sup> [Dozen bottles each of 250 milliliters] |
|------------------|-----------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
| (1)              | (2)                         | (3)                                                  | (4)                                                  | (5)                                                  |
| Rectified Spirit |                             |                                                      |                                                      |                                                      |
| Absolute Alcohol |                             |                                                      |                                                      |                                                      |

- (4) Place to which rectified spirit is to be transported.
- (5) Route.
- (6) Purpose for which rectified spirit is to be transported.
- (7) Name and address of the place from which rectified spirit is to be transported.
- (8) Kind of the licence held in respect of the Premises from which rectified spirit is to be transported and its No. and date.
- (9) Period within which rectified spirit will be transported

I request that a transport pass for the above quantity of rectified spirit may be issued to me.

I hereby undertake to abide by the conditions of the transport pass and the provisions of the Bombay Prohibition Act, 1949, and the rules, regulations and order made thereunder.

Signature of the applicant

Place :

Date :

To,

The Collector of.....

Through the District Prohibition and Excise Officer .....]

1. Subs. by G. N. of 19-11-1957.

2. Subs. by G. N. of 26-9-1966.

**<sup>1</sup>[FORM R. S. V]**

[See rule 23 (1)]

***Pass for the transport (not incidental to purchase) of rectified spirit (including absolute alcohol)*****PART I***(Counterfoil)*

- (1) Serial Number .. ..
- (2) Name and address of the person transporting the rectified spirit (including absolute alcohol).
- (3) Licence Number of the transporter
- (4) Quantity and description of the spirit

| Kind of spirit   | <sup>2</sup> [Proof liters] | <sup>2</sup> [Dozen bottles each of 750 milliliters] | <sup>2</sup> [Dozen bottles each of 500 milliliters] | <sup>2</sup> [Dozen bottles each of 250 milliliters] |
|------------------|-----------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
| (1)              | (2)                         | (3)                                                  | (4)                                                  | (5)                                                  |
| Rectified Spirit | ..                          | ..                                                   |                                                      |                                                      |
| Absolute Alcohol | ..                          | ..                                                   |                                                      |                                                      |

- (5) Route. .. ..
- (6) Place from which rectified spirit is to be transported.
- (7) Place to which rectified spirit is to be transported.
- (8) Purpose for which rectified spirit is to be transported.
- (9) Date upto which the pass shall be valid

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

The consignment shall not be broken in transit.

Dated:

Signature of the Officer issuing the pass.

Designation .....

Seal of the  
Officer issuing  
the pass

1. Subs. by G. N. of 19-11-1957.
2. Subs. by G. N. of 26-9-1966.

## FORM R. S. V

*Pass for the transport (not incidental to purchase) of rectified spirit (including absolute alcohol)*

## PART II

*(To be handed over to the transporter for sending with the consignment.)*

- (1) Serial Number .. .. .
- (2) Name and address of the person transporting the rectified spirit (including absolute alcohol).
- (3) Licence Number of the transporter
- (4) Quantity and description of the spirit

| Kind of spirit   | <sup>1</sup> [Proof liters] | <sup>1</sup> [Dozen bottles each of 750 milliliters] | <sup>1</sup> [Dozen bottles each of 500 milliliters] | <sup>1</sup> [Dozen bottles each of 250 milliliters] |
|------------------|-----------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
| (1)              | (2)                         | (3)                                                  | (4)                                                  | (5)                                                  |
| Rectified Spirit | ..                          | ..                                                   |                                                      |                                                      |
| Absolute Alcohol | ..                          | ..                                                   |                                                      |                                                      |

- (5) Route. .. .. .
- (6) Place from which rectified spirit is to be transported.
- (7) Place to which rectified spirit is to be transported.
- (8) The purpose for which rectified spirit is to be transported.
- (9) Date upto which the pass shall be valid

This pass is granted under and subject to the provisions of the Bombay Prohibition Act, 1949, and the rules made thereunder authorising the abovementioned transport, subject to the following condition, namely :

The consignment shall not be broken in transit.

Dated:

Signature of the Officer issuing the pass.

Designation .....

Seal of the  
Officer issuing  
the pass

1. Subs. by G. N. of 26-9-1966.

## FORM R. S. V

*Pass for the transport (not incidental to purchase) of rectified spirit (including absolute alcohol)*

## PART III

*(To be sent to the Inspector of Prohibition and Excise at the place to which rectified spirit is to be transported)*

- (1) Serial Number .. .. .
- (2) Name and address of the person transporting the rectified spirit (including absolute alcohol).
- (3) Licence Number of the transporter
- (4) Quantity and description of the spirit

| Kind of spirit | <sup>1</sup> [Proof liters] | <sup>1</sup> [Dozen bottles each of 750 milliliters] | <sup>1</sup> [Dozen bottles each of 500 milliliters] | <sup>1</sup> [Dozen bottles each of 250 milliliters] |
|----------------|-----------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
| (1)            | (2)                         | (3)                                                  | (4)                                                  | (5)                                                  |

|                  |    |    |  |  |
|------------------|----|----|--|--|
| Rectified Spirit | .. | .. |  |  |
| Absolute Alcohol | .. | .. |  |  |

- (5) Route. .. .. .
- (6) Place from which rectified spirit is to be transported.
- (7) Place to which rectified spirit is to be transported.
- (8) Purpose for which rectified spirit is to be transported.
- (9) Date upto which the pass shall be valid

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

The consignment shall not be broken in transit.

Dated:

Signature of the Officer issuing the pass.

Designation .....

Seal of the  
Officer issuing  
the pass

1. Subs. by G. N. of 26-9-1966.

## FORM R.S. VI

[See rule 26]

Licence No.

*Licence for the '[retail] sale of rectified spirit including absolute alcohol*

Licence is hereby granted, under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders made thereunder, to ..... of ..... (hereinafter called "the licensee") on payment of a fee of Rs. .... authorising him to buy, possess and sell rectified spirit including absolute alcohol (hereinafter referred to as "rectified spirit") at his shop situated at ..... (hereinafter referred to as the "licensed premises") during the period from ..... to ..... (both days inclusive), subject to the following conditions, namely :

*Conditions*

1. The licensee shall not keep in his licensed premises intoxicants on any kind which he is not authorised to sell.
2. The licensee shall not keep rectified spirit in any place except in the licensed premises.
3. The licensee shall not sell rectified spirit except in the licensed premises nor shall he allow any rectified spirit to be consumed in the said premises.
4. The licensee shall not sell or have in his licensed premises adulterated or spurious rectified spirit of any kind.
- <sup>2</sup>[5. The licensee shall not rack or vat rectified spirit, except with the permission of the Commissioner or any other office empowered by him in that behalf.]
6. The licensee shall affix to the front of his licensed premises a signboard inscribed with his name and the words "Licensed to sell rectified spirit."
7. The licensed premises and all rectified spirit therein contained shall at all times be open to inspection by the Collector, by an officer not lower in rank than a Sub-Inspector of Prohibition and Excise or by an Officer empowered under section 122 of the Bombay Prohibition Act, 1949.
8. The doors and windows of the licensed premises not opening on to a public road shall be securely closed or barred by the licensee with iron bars and wire-netting, unless for special reasons exemption is allowed by the Collector in writing.
9. The licensee shall maintain such accounts as may be prescribed by <sup>2</sup>[the State Government] under the Act. The accounts shall be written in a bound book paged and stamped with the seal of the Superintendent of Prohibition and Excise or the District Inspector of Prohibition and Excise, as the case may be.

The accounts, the transport passes covering the receipts at the licensed premises, the requisitions received from the purchasers and transport passes covering the sales shall at all times be open for inspection by the Collector, by an officer not below the rank of a Sub-Inspector of Prohibition and Excise or by an Officer empowered under section 122 of the Bombay Prohibition Act, 1949.

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

2. Subs. by G. N. of 26-9-1966.

10. The licensee shall submit such returns as may be prescribed by <sup>1</sup>[the State Government] under the Act.

11. The licensee shall also maintain such registers as may be prescribed by the Commissioner under the Act.

12. The licensee, his heirs, legal representatives or assignees shall have no claim whatsoever to the continuance or renewal of this licence after the expiry of the period for which it is granted. It shall be entirely within the discretion of the Collector to permit or not the assignee of the holder of the licence, in case of sale or transfer, or the heir or legal representative of the holder of the licence, in case of death, to have the benefit of the licence for the unexpired portion of the term for which it has been granted.

Granted this . . . . . day of . . . . . 19

Collector of . . . . .

Seal of the  
Collector.

<sup>2</sup>[FORM R. S. VI-A]

[See rule 45]

**Licence for the Bottling of Rectified Spirit**

Licence is hereby granted, under and subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and the rules, regulations and orders made thereunder, to . . . . .

. . . . . of . . . . .

. . . . . (hereinafter referred to as the licensee) on payment of a fee of Rs. 100 (Rupees one hundred only) authorising him to carry on the operations of bottling of rectified spirit (hereinafter referred to as the spirit) at the premises situated at . . . . . (hereinafter referred to as the "licensed premises") for the period commencing from the . . . . . day of the month of . . . . . 19 and ending on the 31<sup>st</sup> day of March 19 (both days inclusive), subject to the following conditions, namely :

1. The licensee shall not carry on the operations of bottling of any spirit other than rectified spirit.

2. The licensee shall carry on the bottling at the licensed premises subject to the provisions and conditions for the bottling of rectified spirit under the Bombay Rectified Spirit Rules, 1951.

3. All spirit shall, before it is bottled, be filtered in such a manner as may be prescribed by the Collector or the District Officer of Prohibition and Excise from time to time.

4. (1) The licensee shall keep in Form R. S. VI-B true accounts of the quantities of all rectified spirit received and bottled and removed from the licensed premises. The accounts shall be written at the end of each day on which bottling operations take place.

1. Subs. by G. N. of 26-9-1966.  
2. Forms R. S. VI-A to R. S. VII-G were inserted, *ibid*.

(2) The licensee shall send monthly return in Form R. S. VI-C to the Superintendent/District Inspector of Prohibition and Excise showing opening balance, receipt, use for bottling, losses and closing balance of spirit during the month. The returns for rectified spirit and absolute alcohol shall be separate.

(3) The account books shall at all times be open to, and produced on demand for inspection by the Commissioner, or the Collector or any other Prohibition and Excise Officer duly empowered in this behalf.

(4) The accounts shall be preserved for a period of twelve months after the expiry of the period of the licence.

(5) All premises used by the licensee for the storage of rectified spirit and for the operations of bottling shall be open to inspection by the Commissioner or the Collector or any other Prohibition and Excise Officer duly empowered in this behalf.

5. Each cask, tank or vat to be used by the licensee shall be gauged so as to show its depth at every centimeter and millimetre and shall be provided with a gauge-rod and a discharge cock having an internal diameter of two and half centimetre or of any other size approved by the Commissioner.

6. Except with the permission of the Collector, the licensee shall not transfer or sub-let the right of bottling granted to him by the licence nor shall be in connection with the exercise of the said right enter into any agreement which in the opinion of the Collector is of the nature of a sub-lease. No person shall be recognised as the partner of the licensee for the purpose of this licence, unless the partnership has been declared to the Collector before the licence is granted and the names of the partners have been entered jointly in the licence; or if the partnership is entered into after the grant of the licence, unless the Collector agrees on application made to him to alter the licence and to add the name of the partner in the licence.

7. The licensee shall abide by the conditions of the licence and the provisions of the Bombay Prohibition Act, 1949 and the rules, regulations and orders made thereunder and the orders which may be issued by the Commissioner, Collector or the District Prohibition and Excise officer for carrying out the provisions of the said Act, rules, regulations and orders and shall not do anything which would have the effect of directly or indirectly defeating or (frustrating) the Prohibition policy adopted by the Government of Maharashtra.

8. The licensee, his heirs, legal representatives or assignees, shall have no claim whatever to the continuance or renewal of the licence after the expiry of the period of the licence for which it is (granted). It shall be entirely within the discretion of the Collector whether to permit or not the assignee of the licensee, in case of transfer, or the heir or legal representative of the licensee in case of death, to have the benefit of the licence for the unexpired portion of the term for which it was granted.

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

Granted this ..... day of ..... 19 .. .

Place .....

Seal of the  
Collector

Collector .....

Note.—Separate accounts shall be maintained for Rectified spirit and Absolute Alcohol.



**FORMR. S. VI-B**

[See rule 50(2) and condition 4(1) of the licence in Form R. S. VI-A]

**Register of account of rectified spirit/ absolute alcohol received for bottling use,  
issued held in balance during the month of.....19**

| Date | Opening<br>balance of<br>R. S./A. A | Quantity of<br>rectified spirit/<br>absolute alcohol<br>received | Source<br>of supply | Transport/<br>Import pass |      | Total of<br>columns (2)<br>and (3)<br>R. S./A. A. |
|------|-------------------------------------|------------------------------------------------------------------|---------------------|---------------------------|------|---------------------------------------------------|
|      |                                     |                                                                  |                     | No.                       | Date |                                                   |
| (1)  | (2)                                 | (3)                                                              | (4)                 | (5)                       |      | (6)                                               |
|      | Litres ml.                          | Litres ml.                                                       |                     |                           |      |                                                   |

## Bottled Stocks

| Quantity used<br>for bottling<br>R. S./A. A. | Quantity of<br>wastage in<br>bottling<br>operations | Closing<br>balance of<br>rectified<br>spirit/absolute<br>alcohol | Opening<br>balance of<br>R. S./A. A. |            |            | No. of bottle filled<br>with rectified<br>spirit/absolute<br>alcohol |            |            |
|----------------------------------------------|-----------------------------------------------------|------------------------------------------------------------------|--------------------------------------|------------|------------|----------------------------------------------------------------------|------------|------------|
|                                              |                                                     |                                                                  | No.                                  | Date       |            | No.                                                                  | Date       |            |
| (7)                                          | (8)                                                 | (9)                                                              | 750<br>ml.                           | 500<br>ml. | 250<br>ml. | 750<br>ml.                                                           | 500<br>ml. | 250<br>ml. |
|                                              | Litres ml.                                          | Litres ml.                                                       | (10)                                 |            |            | (11)                                                                 |            |            |
|                                              | Litres ml.                                          | Litres ml.                                                       |                                      |            |            |                                                                      |            |            |

## Bottled Stocks

| Total of columns<br>(10) and (11)<br>bottles of R. S./A. A. |            |            | No of bottles of<br>R. S./A.A.<br>transferred to<br>R.S.VI/R.S.VII<br>licensed premises |            |            | Transport<br>pass | Closing balance of<br>R.S./A.A. in<br>bottles |            |            | Remarks<br>if any and<br>initials of<br>the licensee |      |
|-------------------------------------------------------------|------------|------------|-----------------------------------------------------------------------------------------|------------|------------|-------------------|-----------------------------------------------|------------|------------|------------------------------------------------------|------|
| No.                                                         | Date       |            | No.                                                                                     | Date       |            |                   | No.                                           | Date       |            |                                                      |      |
| 750<br>ml.                                                  | 500<br>ml. | 250<br>ml. | 750<br>ml.                                                                              | 500<br>ml. | 250<br>ml. | No.               | Date                                          | 750<br>ml. | 500<br>ml. | 250<br>ml.                                           |      |
| (12)                                                        |            |            | (13)                                                                                    |            |            | (14)              |                                               | (15)       |            |                                                      | (16) |

Checked and found correct.

(Sd.) .....

Signature of the Prohibition and Excise Officer.

## FORM R. S. VI-C

[See condition 4(2) of the licence in Form R. S. VI-A]

**Monthly return showing rectified spirit/absolute alcohol received for bottling,  
used and issued and held in balance during the month of .....19**

| Opening balance<br>of R. S./A. A.<br>on the 1st day<br><br>(1) | Quantity of<br>rectified spirit/<br>absolute alcohol<br>received during<br>the month<br><br>(2) | Total of<br>columns (1)<br>and (2) of<br>R. S./A. A.<br><br>(3) | Quantity used<br>for bottling<br>R. S./A. A. in<br>the month<br><br>(4) | wastage in<br>bottling<br>operations<br><br>(5) |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------|
| Litres ml.                                                     | Litres ml.                                                                                      | Litres ml.                                                      | Litres ml.                                                              | Litres ml.                                      |

## Bottled Stocks

| Closing balance on the<br>last day of the month<br><br>(6) | Opening balance<br>on the 1st day<br>of the month of<br>R. S./A. A. |            |            | No. of bottles<br>filled during the<br>month<br><br>(8) |            |            | Total columns<br>(7) and (8)<br>bottles of<br>R. S./A. A.<br><br>(9) |            |            |
|------------------------------------------------------------|---------------------------------------------------------------------|------------|------------|---------------------------------------------------------|------------|------------|----------------------------------------------------------------------|------------|------------|
|                                                            | 750<br>ml.                                                          | 500<br>ml. | 250<br>ml. | 750<br>ml.                                              | 500<br>ml. | 250<br>ml. | 750<br>ml.                                                           | 500<br>ml. | 250<br>ml. |
| Litres ml.                                                 |                                                                     |            |            |                                                         |            |            |                                                                      |            |            |

| No. of bottles transferred<br>to R. S. VI/R. S. VII<br>licensed premises<br><br>(10) | Closing balance of<br>Rectified spirit/Absolute<br>alcohol on the last<br>day of the month<br><br>(11) |            |            | remarks, if any and the<br>Signature of the licensee<br><br>(12) |            |  |
|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|------------|------------|------------------------------------------------------------------|------------|--|
| 750<br>ml.                                                                           | 500<br>ml.                                                                                             | 250<br>ml. | 750<br>ml. | 500<br>ml.                                                       | 250<br>ml. |  |

**FORMR. S. VI-D**

[See rule 32 (1)]

R. S. VI licence No. ....

Name of the licensee.....

Period of the licence.....

**Register of account of rectified spirit (including absolute alcohol) received, sold and held in balance during the month of ..... 19**

| Date                                                                                 | Opening balance<br>(Litres)                             |                               |                               | Quantity received<br>(Litres)                    |                               |                               | Source of Supply                                           |
|--------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------------|-------------------------------|-------------------------------|------------------------------------------------------------|
| (1)                                                                                  | (2)                                                     |                               |                               | (3)                                              |                               |                               | (4)                                                        |
|                                                                                      | Bottles<br>of 750<br>ml. each                           | Bottles<br>of 500<br>ml. each | Bottles<br>of 250<br>ml. each | Bottles<br>of 750<br>ml. each                    | Bottles<br>of 500<br>ml. each | Bottles<br>of 250<br>ml. each |                                                            |
|                                                                                      | Total of columns 2 and 3<br>Litres                      |                               |                               | Quantity sold in each<br>transaction<br>(Litres) |                               |                               | Name,<br>licence<br>No. and<br>address of the<br>purchaser |
| Transport<br>pass<br>No.      Date                                                   | (6)                                                     |                               |                               | (7)                                              |                               |                               | (8)                                                        |
| (5)                                                                                  | Bottles<br>of 750<br>ml. each                           | Bottles<br>of 500<br>ml. each | Bottles<br>of 250<br>ml. each | Bottles<br>of 750<br>ml. each                    | Bottles<br>of 500<br>ml. each | Bottles<br>of 250<br>ml. each |                                                            |
| No. and date<br>of the transport<br>pass of purchaser<br>holding R. S. II<br>licence | Total quantity sold during<br>the whole month<br>Litres |                               |                               | Closing balance<br>(Litres)                      |                               |                               | Remarks,<br>if any and<br>initials of<br>the licensee      |
| (9)                                                                                  | (10)                                                    |                               |                               | (11)                                             |                               |                               | (12)                                                       |
|                                                                                      | Bottles<br>of 750<br>ml. each                           | Bottles<br>of 500<br>ml. each | Bottles<br>of 250<br>ml. each | Bottles<br>of 750<br>ml. each                    | Bottles<br>of 500<br>ml. each | Bottles<br>of 250<br>ml. each |                                                            |

**FORM R. S. VI-E**

[See rule 32 (1)]

R. S. VI licence No. ....

Name of the licensee.....

Period of the licence.....

**Register of account of rectified spirit (including absolute alcohol) received, sold and held in balance during the month of ..... 19**

| Month<br>(1) | Opening balance on the first day of the month<br>(Litres)<br>(2) |                         |                         | Quantity received<br>(Litres)<br>(3) |                         |                         |
|--------------|------------------------------------------------------------------|-------------------------|-------------------------|--------------------------------------|-------------------------|-------------------------|
|              | Bottles of 750 ml. each                                          | Bottles of 500 ml. each | Bottles of 250 ml. each | Bottles of 750 ml. each              | Bottles of 500 ml. each | Bottles of 250 ml. each |

| Source of Supply<br>(4) | No. and date of the transport pass under which received<br>(5) | Total of columns 2 and 3<br>(Litres)<br>(6) |                         |                         |
|-------------------------|----------------------------------------------------------------|---------------------------------------------|-------------------------|-------------------------|
|                         |                                                                | Bottles of 750 ml. each                     | Bottles of 500 ml. each | Bottles of 250 ml. each |

| Quantity sold during the month<br>(Litres)<br>(7) |                         |                         | Closing balance on the last day of the month<br>(Litres)<br>(8) |                         |                         | Remarks, if any and the initials of the licensee<br>(9) |
|---------------------------------------------------|-------------------------|-------------------------|-----------------------------------------------------------------|-------------------------|-------------------------|---------------------------------------------------------|
| Bottles of 750 ml. each                           | Bottles of 500 ml. each | Bottles of 250 ml. each | Bottles of 750 ml. each                                         | Bottles of 500 ml. each | Bottles of 250 ml. each |                                                         |

Signature of the Licensee.

## FORM R.S. VII

[See rule 38]

***Licence for the Storage in bond and for the Wholesale sale of Rectified Spirit including Absolute Alcohol***

Licence is hereby granted, under the subject to the provisions of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), (hereinafter referred to as "the Act") and the rules, regulations and orders made thereunder to . . . . . of . . . . . (hereinafter called "the licensee") authorising him to buy, store in bond and sell by wholesale rectified spirit including absolute alcohol (hereinafter referred to as "rectified spirit") . . . . . (hereinafter referred to as the "licensed premises") subject to the following conditions, namely :

1. The licensee shall remain in force from . . . . . to . . . . . and it may thereafter be renewable from year to year with such modifications as the Government of Maharashtra, may consider necessary.

2. The licensee shall pay into the Government treasury a sum of Rs. . . . . at the rate of Rs. 100 per annum as licence fee.

3. *Storage of intoxicant other than rectified spirit prohibited.*—Except with the permission of the Collector, the licensee shall not store or sell in his licensed premises any intoxicant other than rectified spirit.

4. *Transaction to be under Excise Supervision.*—(1) All transactions pertaining to rectified spirit on the licence premises shall be carried out under excise supervision.

(2) The licensee shall pay to Government in advance at the beginning of each quarter commencing from the date of the licence such cost of the Prohibition and Excise staff appointed at the licensed premises for the purpose of excise supervision and contingent expenditure as may be fixed by the Commissioner from time to time.

5. *Working Hours.*—(1) The licensee shall transact his business under the licence between 10-30 a.m. and 5-30 p.m. with a recess of half an hour from 1-00 to 1-30 p.m. from Monday to Friday (both days inclusive) and from 10-30 a.m. to 2-00 p.m. on Saturday.

(2) The licensed premises shall not be kept open on such days or during such hours or period as may be prescribed by the Government of Maharashtra under the Act, nor shall any rectified spirit be sold to any person on such days or during such hours or period.

(3) The licensee shall be hung up in a conspicuous place in the licensed premises to the front of which shall be affixed a sign board bearing the following inscription in legible character in English and Marathi.

Name of the licensee . . . . .  
Licensed to sell rectified spirit by wholesale.

Authorised hours of sale—

|                                         |    |                         |
|-----------------------------------------|----|-------------------------|
| On all working days except Saturdays .. | .. | 11-00 a.m. to 4-00 p.m. |
| Authorised recess .. .. .               | .. | 1-00 p.m. to 1-30 p.m.  |
| On Saturdays .. .. .                    | .. | 11-00 a.m. to 1-00 p.m. |

(4) Except with the Special permission of the Collector no such transaction shall be carried out on Sundays and Public Holidays notified under section 25 of the Negotiable Instruments Act, 1881, or beyond the prescribed hours.

(5) If any member of excise staff is required to be on duty at the licensed premises beyond prescribed hours or on Sundays or Public Holidays with the special permission of the Collector the licensee shall pay to Government such amount as the Commissioner may direct, as over-time allowance.

6. *Minimum Stock.*—(1) The licensee shall maintain at the licensed premises such minimum stock of rectified spirit as may from time to time be fixed by the Commissioner.

(2) The licenses shall store rectified spirit in vats and tanks securely closed.

The premises shall be sufficiently fire proof and approved by the municipal authorities and shall not be used or intended for human occupation.

7. *Accounts and returns-Nokarnamas.*— (1) The licensee shall keep in the licensed premises an up-to-date list showing the names of all authorised agents and servants.

(2) The licensee shall maintain registers in Form R. S. VII-A, R. S. VII-B and R. S. VII-C regarding the casks and vats in use in his licensed premises.

8. *Issues.*—(1) No issues of rectified spirit under bond (i.e. without payment of duty) or a payment of duty shall be made unless their details are shown in the registers in Forms R. S. VII-D and R. S. VII-G which shall be maintained by the licensee and unless in the case of issues which are not under bond or duty free the amount of duty has been paid in the Government treasury. All issues of rectified spirit should be under transport pass granted by the Collector or the Prohibition and Excise Officer authorised in that behalf.

(2) Issues of rectified spirit on which excise duty is recoverable should be made only on receipt and verification of the triplicate copy of the challan (showing the payment of the duty) which will be received from the Chief Accounts Officer of Prohibition and Excise, Bombay, or Treasury Officer concerned, with the original challan produced by the licensee identifying for the spirit or with the report received from the Prohibition and Excise Officer counter-signing the requisition in cases where the triplicate copies of the challans are not received by the Prohibition and Excise Officer in charge of the warehouse. The Prohibition and Excise Officer in charge of the warehouse, should make a note on the original challan for having issued rectified spirit and then return it to the party concerned.

(3) The Commissioner shall have powers to charge duty on losses of rectified spirit if he considers them excessive and not satisfactorily explained by the licensee, at such rate as may for the time being be applicable to rectified spirit :

Provided that no such duty shall be charged on the quantity of rectified spirit which the Commissioner may from time to time allow as a loss.

(4) Issues of rectified spirit shall be made by measures or by any other method approved by the Commissioner. The licensee shall provide such measures, weight and apparatus and also a complete set of testing instruments for testing rectified spirit as may be required by the Commissioner.

(5) Rectified spirit should be issued to licensees in full litres only. Fraction of a litre or less than four litres should not be issued except when rectified spirit is supplied free of excise duty.

9. *Sale and export.*—The licensee shall not sell rectified spirit to any person outside the State of Maharashtra except with the permission of the Collector. No such sale shall be effected unless the licensee is satisfied that the export of rectified spirit is covered by a valid export pass.

10. *Price of spirit.*—The price at which the licensee shall sell rectified spirit shall not exceed the ceiling price fixed by Government from time to time.

11. *Packing, Bottling, etc.*—No rectified spirit shall be racked bottled, blended or reduced by the licensee except in accordance with the provisions of the Act and the rules, regulations and orders made thereunder.

12. *No adulteration.*—The licensee shall not adulterate or in any manner cause to deteriorate any rectified spirit or receive or keep on the licensed premises or warehouse or sell rectified spirit which is or has been adulterated or which has deteriorated.

13. *Vend of other intoxicants banned.*—The licensee shall not without the permission in writing of the Collector have directly or indirectly any share, or interest in the Vend of country spirit or any other intoxicant nor shall he employ any person who holds such interest.

14. *Licensed premises etc. open to inspection.*—(1) The licensed premises and all rectified spirit contained therein shall at all times be open to inspection by the Collector and the Prohibition and Excise Officers empowered under section 122 of the Act and in Greater Bombay also by the Commissioner of Police, Bombay, and elsewhere also by the District Superintendents of Police.

(2) The licensee shall, when called upon by any Prohibition and Excise Officer not below the rank of a Sub-Inspector, give an explanation in writing regarding any irregularity detected at his licensed premises and shall furnish information regarding the management of the said premises and shall answer all reasonable questions to the best of his knowledge and belief. He shall also, on demand, allow the Inspecting Officer to take without payment, samples of 350 millilitres of rectified spirit for analysis.

(3) The licensee shall keep a visit book paged and stamped with the seal of the Collector in which visiting officers may record remarks when inspecting the licensed premises. The licensee shall, on the termination of the period of his licence deliver up the visit book, the accounts and the licence to the local Prohibition and Excise Inspector or Sub-Inspector.

15. *Licensee to comply with orders etc.*—The licensee shall comply promptly with all lawful orders and directions issued from time to time under the Act and the rules, regulations and orders made thereunder by the Prohibition and Excise Officer not lower in rank than a Sub-Inspector.

16. *Licensee, his heirs, etc. not to have claim to continuance or renewal of the licence.*—It shall be entirely within the discretion of the Collector, to permit or not the assignee of the holder in case of sale or transfer, or the heir or legal representative of the holder of the licence, in case of death, to have the benefit of the licence for the unexpired portion of the term for which it has been granted.

Granted this ..... day of .....19 ..

Place .....

Seal of the  
Collector

Collector .....





| Sent under<br>bond | Proof litres      |                     | Register and<br>page | Remarks | Officer's<br>initials |
|--------------------|-------------------|---------------------|----------------------|---------|-----------------------|
|                    | Issue for<br>duty | Issues duty<br>free |                      |         |                       |
| (25)               | (26)              | (27)                | (28)                 | (29)    | (30)                  |

**FORM R. S. VII-B**

[See licence condition No. 7(2)]

**Register of Casks**

| No. of | Particulars of |          |      |          |      |          |      |          |
|--------|----------------|----------|------|----------|------|----------|------|----------|
|        | Date           | Capacity | Date | Capacity | Date | Capacity | Date | Capacity |
|        |                | Litres   |      | Litres   |      | Litres   |      | Litres   |
| (1)    | (2)            | (3)      | (4)  | (5)      | (6)  | (7)      | (8)  | (9)      |

| Date | Capacity | Date | Capacity | Date | Capacity | Date | Capacity | Remarks |
|------|----------|------|----------|------|----------|------|----------|---------|
|      | Litres   |      | Litres   |      | Litres   |      | Litres   |         |
| (10) | (11)     | (12) | (13)     | (14) | (15)     | (16) | (17)     | (18)    |

## FORM R.S. VII-C

[See licence condition No. 7(2)]

**Register of Dimensions and Capacities of Vats**

PART I—

*Account of Regauging*

| Discription<br>of vessel<br>(1) | No. of<br>vessel<br>(2) | 1st Gauging      |               |                 | 1st Regauging    |               |                 |                  |
|---------------------------------|-------------------------|------------------|---------------|-----------------|------------------|---------------|-----------------|------------------|
|                                 |                         | Page<br>(3)      | Date<br>(4)   | Initials<br>(5) | Page<br>(6)      | Date<br>(7)   | Initials<br>(8) |                  |
|                                 |                         |                  |               |                 |                  |               |                 |                  |
|                                 |                         |                  |               |                 |                  |               |                 |                  |
|                                 |                         |                  |               |                 |                  |               |                 |                  |
| 2nd Regauging                   |                         |                  | 3rd Regauging |                 |                  | 4th Regauging |                 |                  |
| Page<br>(9)                     | date<br>(10)            | Initials<br>(11) | Page<br>(12)  | date<br>(13)    | Initials<br>(14) | Page<br>(15)  | date<br>(16)    | Initials<br>(17) |

PART II—

## TABLE OF DIMENSIONS OF NO.

Gauged by

| Depth<br>(1) | Dimensions<br>(2) | Area of Centimetre<br>(3)<br>Liters | Contents<br>(4)<br>Liters |
|--------------|-------------------|-------------------------------------|---------------------------|
|              |                   |                                     |                           |

PART III—

TABLE NO.  
TENTHS

| 0<br>Litres | 1<br>Litres | 2<br>Litres | 3<br>Litres | 4<br>Litres | 5<br>Litres | 6<br>Litres | 7<br>Litres | 8<br>Litres | 9<br>Litres | Dip.<br>Centim-<br>etres |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------------|
|             |             |             |             |             |             |             |             |             |             |                          |

*Note.*—Separate accountst shall be maintained for rectified spirit and absolute alcohol.

**FORM R.S. VII-D**

[See rule 43 (1)]

***Spirit Stock Account of.....Warehouse***

| On hand and Received    |                           |                                                       |                                                              |                                                         |                                    |             |                        |
|-------------------------|---------------------------|-------------------------------------------------------|--------------------------------------------------------------|---------------------------------------------------------|------------------------------------|-------------|------------------------|
| Date                    | Opening balance           | From what receiver or vat or distillery or ware-house | Register and page                                            | Quantity from receiver or distillery or warehouse P. L. | Transferred from another vat P. L. |             |                        |
| (1)                     | (2)                       | (3)                                                   | (4)                                                          | (5)                                                     | (6)                                |             |                        |
| -----                   |                           |                                                       |                                                              |                                                         |                                    |             |                        |
| -----                   |                           |                                                       |                                                              |                                                         |                                    |             |                        |
| On hand and received    |                           |                                                       | Delivered and in hand                                        |                                                         |                                    |             |                        |
| Received                |                           |                                                       | Excess deficiency in transit ordered to be charged with duty | Book and Total                                          | page                               | Date        | Destination or purpose |
| Increase from           |                           |                                                       |                                                              |                                                         |                                    |             |                        |
| Racking P. L.           | Transit P. L.             | Other P. L.                                           | P. L.                                                        | P. L.                                                   | P. L.                              | P. L.       | (14)                   |
| (7)                     | (8)                       | (9)                                                   | (10)                                                         | (11)                                                    | (12)                               | (13)        |                        |
| -----                   |                           |                                                       |                                                              |                                                         |                                    |             |                        |
| -----                   |                           |                                                       |                                                              |                                                         |                                    |             |                        |
| Delivered and in hand   |                           |                                                       |                                                              |                                                         |                                    |             |                        |
| Issues                  |                           |                                                       |                                                              |                                                         |                                    |             |                        |
| Transferred another vat | Issued for redistillation | Sent under bond                                       | For duty                                                     | Issued duty free                                        | Blending and reducing              | Evaporation |                        |
| P. L.                   | P. L.                     | P. L.                                                 | P. L.                                                        | P. L.                                                   | P. L.                              | P. L.       |                        |
| (15)                    | (16)                      | (17)                                                  | (18)                                                         | (19)                                                    | (20)                               | (21)        |                        |
| -----                   |                           |                                                       |                                                              |                                                         |                                    |             |                        |
| -----                   |                           |                                                       |                                                              |                                                         |                                    |             |                        |
| -----                   |                           |                                                       |                                                              |                                                         |                                    |             |                        |

## FORM R. S. VII-D

| Delivered and in hand |         |       |         |                                                          |       |                    |
|-----------------------|---------|-------|---------|----------------------------------------------------------|-------|--------------------|
| Deficiencies allowed  |         |       |         | Excess in deficiencies                                   |       |                    |
| Racking               | Transit | Other | Transit | Reducing Racking<br>Blending<br>Evaporation<br>and other | Total | Closing<br>balance |
| P. L.                 | P. L.   | P. L. | P. L.   | P. L.                                                    | P. L. | P. L.              |
| (22)                  | (23)    | (24)  | (25)    | (26)                                                     | (27)  | (28)               |

| Delivered and in hand |      |      |      |      |      |         |                                                    |                    |
|-----------------------|------|------|------|------|------|---------|----------------------------------------------------|--------------------|
| Bulk litres for duty  |      |      |      |      |      | Remarks | Date of receipt of<br>spirit removed<br>under bond | Officer's Initials |
| (29)                  | (30) | (31) | (32) | (33) | (34) |         |                                                    |                    |

*Note.*—Separate accounts shall be written for rectified spirit and absolute alcohol.

## FORM R.S. VII-E

[See rule 43 (1)]

*Registered of Spirit received at Warehouses from Distilleries*

| Date of receipt | Date of permit from Distillery or Warehouse | Name of Distillery or Warehouse from which received | Cask Number | Bulk liters | Advised Temperature | Strength |
|-----------------|---------------------------------------------|-----------------------------------------------------|-------------|-------------|---------------------|----------|
| (1)             | (2)                                         | (3)                                                 | (4)         | (5)         | (6)                 | (7)      |

| Proof litres | Weight of full package | Weight of empty Package | Received weight of spirit | Temperature | Received Indication | Strength | Weight of Spirit per litre |
|--------------|------------------------|-------------------------|---------------------------|-------------|---------------------|----------|----------------------------|
| (8)          | (9)                    | (10)                    | (11)                      | (12)        | (13)                | (14)     | (15)                       |

| Bulk litres | Proof litres | Loss in transit Allowed | Loss in transit Excess | Increase in transit | Vat to which spirit added and date | Remarks |
|-------------|--------------|-------------------------|------------------------|---------------------|------------------------------------|---------|
| (16)        | (17)         | (18)                    | (19)                   | (20)                | (21)                               | (22)    |

*Note.*—Separate accounts shall be maintained for rectified and absolute alcohol and separate returns shall be sent for rectified spirit and absolute alcohol.



| Bulk litres for duty |                                 |                   |          |       |       |       |       |
|----------------------|---------------------------------|-------------------|----------|-------|-------|-------|-------|
| Closing<br>balance   | Total<br>during<br>the<br>month | Duty<br>per litre | Strength |       |       |       |       |
|                      |                                 |                   | Litre    | Litre | Litre | Litre | Litre |
| (21)                 | (22)                            | (23)              | (24)     | (25)  | (26)  | (27)  | (28)  |

P. L. From 1st April.

*Note.*—Separate accounts shall be maintained for rectified spirit and absolute alcohol.

**FORM R.S. VII-G**

[See rule 43 (2)]

**Register of Duty-paid Spirits Issued to .....**

| Date of<br>presentation<br>of permit<br>at the<br>distillery or<br>warehouse | Serial<br>No. | Permits |      | Name of Taluka<br>or State | Name of shop |
|------------------------------------------------------------------------------|---------------|---------|------|----------------------------|--------------|
|                                                                              |               | No.     | Date |                            |              |
| (1)                                                                          | (2)           | (3)     | (4)  | (5)                        | (6)          |

| Route to<br>be taken | No. on<br>each cask | Registered<br>capacity of<br>each cask | Spirit actually<br>contained<br>each cask | Temperature | Indication |
|----------------------|---------------------|----------------------------------------|-------------------------------------------|-------------|------------|
| (7)                  | (8)                 | (9)                                    | (10)                                      | (11)        | (12)       |

| Strength | Proof litres | Which drawn | Date and hour<br>when the spirit<br>was issued | Initials of<br>issuing officer | Remarks |
|----------|--------------|-------------|------------------------------------------------|--------------------------------|---------|
| (13)     | (14)         | (15)        | (16)                                           | (17)                           | (18)    |

**{42} THE BOMBAY RECTIFIED SPIRIT (TRANSPORT IN BOND)  
RULES, 1951**

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

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



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

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

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

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

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

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

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

@ The short title of this Act has been amended as “The Maharashtra Prohibition Act” by Mah. 24 of 2012, s.2,Sch. entry 37, w.e.f. 1-5-1960.

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

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

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

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

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

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

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

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1. Added by G. N. of 28-2-1961.  
 2. Subs. by G. N. of 25-2-1964.  
 3. Added, *ibid.*  
 4. Ins. by G. N. of 30-3-1974.

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

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

(b) No pass in Form II shall be issued under sub-rule (1) unless administrative fee at the following rates is paid :

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## FORM II

<sup>1</sup>[(See rule 5)]

## PART I

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

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

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

2\*      \*      \*      \*      \*

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

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

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

---

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

## FORM II—Contd.

## PART I

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

[(For the Transporter (s))]

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

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

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

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

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

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

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

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

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

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

such spirit under the Bombay Prohibition Act, 1949.

The pass will remain in force up in \_\_\_\_\_ p.m on the \_\_\_\_\_ day  
of \_\_\_\_\_ 19 \_\_\_\_\_<sup>1</sup>[Distillery/Warehouse Officer]

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

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

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

The Officer-in-charge

Bonded Laboratory.

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

## FORM II—Contd.

## (Reverse of Part II)

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

*Endorsement of Officer receiving spirit*

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

Dated

19 .

Officer-in-charge of Laboratory.



FORM II—*Contd.*

## PART III

**Transport-in-Bond Pass for Indian-made Rectified Spirit**<sup>1</sup>[(To be forwarded to the Officer-in-charge)]

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

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

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

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

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

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

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

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

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

Dated 19

Distillery/Warehouse Officer,

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

Date 19

Officer-in-charge of Laboratory.

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

**{43} G. N. R. D. No. RTS 1154, dated 27<sup>th</sup> September 1954****(B. G., Pt. IV-B, p. 1177)***Amended by G. N., H. D., No. BPA.1059/55336-III, dated 27<sup>th</sup> July 1963**(M. G., Pt. VI-B, p. 1239)*

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

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

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

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

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

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

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

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

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

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

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

8. The duty shall be paid in advance in the nearest Government treasury and no refund thereof shall be allowed on account of dryage or wastage. A copy of the challan showing the amount of duty paid into a Government treasury shall be produced on demand by a Prohibition and Excise Officer.

9. (1) The rectified spirit supplied from the distillery or warehouse shall be kept in a separate strong room in the Government Liquor Warehouse assigned to the applicant on payment of such rent as may be fixed by the Commissioner or at the place stated in his application, if approved by the Commissioner. No room for keeping the rectified spirit shall be approved unless it consists of brick walls and its windows are secured with iron bars and expanded metal of  $\frac{1}{2}$ " or  $\frac{3}{4}$ " mesh.

(2) The room where rectified spirit is kept or mixed with other ingredients and, the windows shall, except during the working hours, be securely closed and entrance door of the room shall be locked by a Revenue Lock, the key of which shall remain with the Prohibition and Excise Officer (hereinafter referred to as the "Supervising Officer") appointed to supervise the work at the applicant's place. The applicant shall also apply his own lock to the door or doors in addition to the Revenue Lock.

10. The quantity of the rectified spirit required from day-to-day shall be withdrawn and mixed with other ingredients in the manufacture of medicinal preparations in the presence of the Supervising Officer.

11. The applicant shall give to the Supervising Officer at least 24 hours previous intimation in writing of his intention to start the operation of mixing the rectified spirit with other ingredients and shall state therein the hour of starting the operation and the approximate time during which the operation will be finished. He shall pay to Government in advance such supervision charges for the days on which the Supervising Officer is required to attend the operations as may be fixed by the State Government from time to time.

12. No work requiring the presence of the Supervising Officer shall be carried on in the approved room on any day after sunset or before sunrise or on a Sunday or Public holiday.

13. (1) All finished products shall, before removal from the approved room be transferred to bottles, china jars or any other containers which can be securely corked and sealed or capsuled.

(2) The bottles, china jars or other containers containing finished preparations shall not be removed from the approved room unless—

(i) They bear labels showing the applicant's name and address, the name of the medicinal preparations and the spirit contents. If any such preparation is dangerous to human life the containers shall bear a red label with the word "Poison" printed thereon; and

(ii) A sample from each finished preparation has been taken by the Supervising Officers for analysis by the Chemical Analyser to the Government of Maharashtra for determining the spirit contents and for certifying that the preparation is a *bona fide* medicinal preparation:

Provided that samples from the kinds of preparations which have once been tested and duly certified by the Chemical Analyser to the <sup>1</sup>[Government of Maharashtra] need not be taken but the Supervising Officer may draw samples from the preparation which he has reason to believe to be not in conformity with the formula tested and certified by the Chemical Analyser to the <sup>1</sup>[Government of Maharashtra] or to be not a *bona fide* medicinal preparation:

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

Provided further that a sample of not less than 4 fluid ounces shall be taken in duplicate by the Supervision Officer in the presence of the applicant and the cork of each bottle containing the sample shall be sealed by the Supervision Officer with his official seal specifying the name of the preparation on each sample and also the word "Poison" on a red label if it is dangerous to human life.

**14.** The unfinished products to which rectified spirit has been added and the balance of the finished product which has not been transferred to containers and sealed shall be kept in the approved room with labels fastened to the containers showing the total contents and the rectified spirit in each.

**15.** (1) The applicant shall allow the samples to be taken for analysis free of cost and shall also provide free of cost, tape, wire and case required for packing the samples.

(2) The transport charges for sending the sample to the Chemical Analyser to the <sup>1</sup>[Government of Maharashtra] shall be borne by Government.

(3) Only one bottle of each sample shall be sent to the Chemical Analyser to the <sup>1</sup>[Government of Maharashtra] under a letter of advice in the form in the Appendix appended to these rules. The duplicate sample shall, until the result of Analysis is reported, be kept in the approved room in a cupboard provided by the applicant which shall be locked by the Supervising Officer with a Revenue Lock and if not required any longer it shall be returned to the applicant.

**16.** If, on analysis, the Chemical Analyser to the <sup>1</sup>[Government of Maharashtra] certifies any preparation to be not a *bona fide* medicinal preparation, full excise duty at the rate applicable to potable foreign spirits (e.g., whisky and brandy) on the date of receipt of such certificate shall be leviable on the spirit contents of all the preparations so certified irrespective of the fact whether they are in stock or sold. The differential duty shall be immediately paid by the applicant into a Government treasury and a challan for such payment produced before the Supervising Officer who shall submit a report in the matter to the Superintendent or District Inspector of Prohibition and Excise concerned.

**17.** (1) The applicant may appoint agents or servants, who shall be granted requisite nokarnamas duly signed by him and countersigned by the Supervising Officer in token of his approval.

(2) The applicant shall, in the case of misconduct of any agent or servant and when asked by the Supervising Officer, remove such agent or servant.

**18.** The applicant and the Supervising Officer shall maintain accounts separately in such forms as may be prescribed by the Commissioner.

**19.** The accounts, passes, the stock of rectified spirit and the unfinished and finished preparations and the samples kept in the approved room shall be open for inspection by the Supervising Officer, Local Inspector of Prohibition and Excise, Collector or Commissioner or any Officer authorised in this behalf by the Commissioner.

**20.** The order permitting the applicant to obtain rectified spirit at the concessional rate of duty shall be liable to be withdrawn if—

(1) the concession is found to be abused ;

(2) any of the provisions of the Bombay Prohibition Act, 1949, the Dangerous Drugs Act, 1930, or the Bombay Opium Smoking Act, 1936, or any rule, regulation or order made under any of these Acts is infringed by the applicant or his agent or servant;

(3) there is a breach of any of the foregoing rules.

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

## APPENDIX

*Form of Advice of samples sent for estimating the alcoholic strength and certifying that the preparation is a “ bona fide medicinal preparation ” (and not a beverage).*

To, No.  
 The Chemical Analyser to the  
<sup>1</sup>[Government of Maharashtra] Bombay.

Sir, Dated 20 .

I beg to advise despatch of the undermentioned samples of medicinal preparations for (1) estimating the alcoholic strength thereof and (2) reporting whether they are *bona fide* medicinal preparations (and not beverages.)

Your's faithfully

Supervising Officer.

| Name of Preparation | Batch No. | Strength found on analysis | Remarks | Initials |
|---------------------|-----------|----------------------------|---------|----------|
| (1)                 | (2)       | (3)                        | (4)     | (5)      |
|                     |           |                            |         |          |

Certified that these samples show that the preparations in question are *bona fide* medicinal preparations (and not beverages).

Chemical Analyser to the  
<sup>1</sup>[Government of Maharashtra].

**{43 A} G. N. H. D. BPA 0418/CR-125/Exc-2, dated 20<sup>th</sup> September 2019**

In exercise of the powers conferred by sub-section (3) of section 4 of the Maharashtra Prohibition Act (XXV of 1949), the Government of Maharashtra hereby appoints the Superintendent of State Excise Department, within their respective jurisdiction, to exercise the powers and perform the functions of the Collector under the provisions of the Bombay Rectified Spirit Rules, 1951 with respect to the licences granted under the said Rules in Form R.S.VI, R.S.VI-A and R.S.VII.

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