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PART III.

Regulations, Orders, Notifications, Rules, etc., issued by the Governor and by Heads of Departments.

NOTIFICATION ISSUED UNDER THE BIHAR AND ORISSA EXCISE ACT, 1915, BY THE BOARD OF REVENUE (REVENUE COMMISSIONER), ORISSA.

NOTIFICATION.

Dated the 21st June 1937.

No. 3295-Ex.—In exercise of the powers conferred by the provisions specified below of the Bihar and Orissa Excise Act, 1915 (Act II of 1915), hereinafter designated "the Act" and by the Notification of the Government of Orissa, No. 1826-L.S.-G., dated the 31st March 1937 (paragraph III, clauses 3 and 6), the Board (Revenue Commissioner, Orissa) makes the following orders:—

Section 5.

1. The limits specified below shall be the limits of retail sale of intoxicants in the different localities of Orissa:—

Name of intoxicant.	Locality.	Limit of retail sale.
Foreign liquor (except denatured spirit).	Whole of Orissa—	
	(a) Foreign made	... 4 Imperial gallons.
	(b) Indian made	... 2 Quart bottles.

Name of intoxicant.	Locality.	Limit of retail sale.
Denatured spirit.	Whole of Orissa—	One imperial gallon unless sold to persons specially licensed to possess large quantities.
Country spirit	(1) Cuttack district— (a) The whole district except outstill area.	All strengths— One-eighth gallon.
	(b) Outstill area	One gallon.
	(2) Balasore district— The whole district	All strengths— One-eighth gallon.
	(3) Angul and Khondmals districts— The whole district	One gallon.
	(4) Puri district— (a) The whole district except outstill area.	All strengths— One-eighth gallon.
	(b) Outstill area	One gallon.
	[5] (5) Sambalpur district—	
	Outstill areas—	
	(a) The whole district except the Municipality of Sambalpur and towns of Jharsugada and Bargarh.	One gallon.
	(b) (i) The Municipality of Sambalpur.	
	(ii) Town of Jharsugada bounded by the villages of Behermal (88), Baljuri (84), Barkaimunda (86), Purna (103), Kuradihi (104), Kurebaga (105), Brundamal (99), Badmal (95), Pandripathar (93), Sarasmal (91) and Beherapat (90.)	One-third of a gallon.

See No. of G.O. No. 157-I-

25/37-Exp. D/11.1.38

(O. Gazette, D/14.1.38, Pt. III,

p. 19)

Name of intoxicant.	Locality.	Limit of retail sale.	
	(iii) Town of Bargarh bounded by the villages of Rungnia (40), Sarsara (30), Dumerpali (29), Sanuthpur (27), Haldipali (25), Dang (46), Khaliapali (45) and Padhanpali (43).	One-third of a gallon.	
	[1] (6) In the districts of Ganjam and Koraput.	One-twelfth of a gallon.	
Tari (toddy)	(i) In the districts of Cuttack, Angul, Khondmals, Balasore, Puri and Sambalpur.	Four seers.	
	(ii) In the districts of Ganjam and Koraput.	Half gallon.	
Pachwai ...	Undiluted	Sambalpur district.	Eight seers.
		Rest of the province.	Four seers.
	Diluted	Sambalpur district.	Twenty seers.
		Rest of the Province.	Twelve seers.
Ganja ...	Cuttack, Angul, Khondmals, Balasore, Puri and Sambalpur districts.	Three tolas.	
Bhang ...	Ganjam district—		
	(a) Plains	Three tolas.	
	(b) Agency	Ten tolas.	
	Koraput district	Six tolas.	
	Cuttack, Angul, Khondmals, Balasore, Puri and Sambalpur districts.	20 tolas.	
	Ganjam district—		
(a) Plains	10 tolas.		
(b) Agency	10 tolas.		
Koraput district	10 tolas.		

[1] see notfn. no. 157-L-25/37-Ex. D/11.1.38
 (O. Gazette D/14.1.38, Pt. III, p. 19).

Section 12, clause (1) and paragraph III, clause (3) of the Government of Orissa Notification no. 1826-L.S.-G., dated the 31st March 1937.

2. No intoxicant exceeding the quantity prescribed by Board's order under section 5 as the limit of retail sale, shall be transported except under a pass.

Section 36.

3. The provisions of sections 30 to 35 of the Act as to licenses for the retail sale of spirit shall apply also in respect of licenses for the retail sale of pachwai in the Province of Orissa.

Section 36.

4. The provisions of sections 30 to 34 of the Excise Act shall apply also in respect of licenses for the retail sale of hemp drugs, in the Municipality of Cuttack.

Section 38, clause (1) (a).

5. A fee of two rupees shall be paid for each pass granted in accordance with rules 27, 30, 34 and 35 of the rules relating to import, export and transport of intoxicants framed by the Government of Orissa, under section 89, clause (2) (d) of the Bihar and Orissa Excise Act II of 1915.

Section 57, clause (a) and paragraph III clause (6) of the Government of Orissa Notification no. 1826-L.S.-G., dated the 31st March 1937.

6. All Collectors, Sub-divisional Officers, Deputy Collectors, and Excise officers not below the rank of Sub-Inspectors are empowered to demand the production of licenses, permits and passes granted under the Act. Excise petty officers and peons are empowered to demand production of licenses, permits and passes in respect of toddy shops in open places only.

This cancels all notifications, on the subject, issued by the Board of Revenue, Madras, and the Board of Revenue, Bihar and Orissa, so far as the Province of Orissa is concerned.

J. R. DAIN,
Board of Revenue, Orissa.

NOTIFICATION ISSUED AND RULES MADE
UNDER THE BIHAR AND ORISSA EXCISE
ACT, 1915, BY THE BOARD OF REVENUE
(REVENUE COMMISSIONER), ORISSA.

NOTIFICATION.

The 21st June 1937.

No. 3296-Ex.—In exercise of the powers conferred by section 90 of the Bihar and Orissa Excise Act, 1915, (Act II of 1915), the Board makes the following rules:—

Definition.

1. (a) "Blending" means the mixture of spirits of wines of different strengths or of different qualities.

(b) "Mritasanjibani" means a medicinal preparation of the Ayurvedic system of medicine containing alcohol not exceeding 42 per cent of proof spirit, obtained by the process of fermentation and distillation.

(c) "Ma-ul-laham" means a medicinal preparation of the Tibbi system of medicine containing alcohol not exceeding 42 per cent of proof spirit, obtained by the process of fermentation and distillation.

(d) "Bottling" means a bottling as defined in section 2, sub-section (3) of the Bihar and Orissa Excise Act, 1915.

(e) "Commissioner" means the Commissioner of Excise, Orissa.

(f) "Compounding" means the artificial preparation of foreign liquor by the addition, to imported or locally-made spirit, of flavouring or colouring matter, or both.

(g) "Fermentation" includes natural or artificial change which produces alcohol.

(h) "To gauge" means to determine the quantity of spirit contained in, or taken from, any cask or other receptacle, or to determine the capacity of a cask or other receptacle.

(i) "To tap" means to prepare any part of a tari (toddy) producing tree or to use any means for the purpose of causing sap to exude from the tree.

(j) "London Proof (L. P.)" or simply Proof, means the strength of liquor as ascertained by means of Sikes's hydrometer and denotes that spirit which at the temperature of 51° Fahrenheit weighs exactly 12/13th part of an equal measure of distilled water. It has a density of .91984 at 60° F and contains 49.24 per cent by weight of alcohol and 50.76 per cent by weight of water; or 57.06 per cent by volume of alcohol.

(k) "Obscuration" means the difference caused by matter in solution between the true strength of spirit and that indicated by the hydrometer.

(l) "Plain spirit" means spirit to which no flavour has been communicated and to which no flavouring or colouring matter or other material or ingredient has been added.

(m) "To prove" means to test the strength of spirit by a hydrometer or other instrument prescribed by the Commissioner.

(n) "Rectified spirit" means plain spirit of a strength of not less than fifty degrees above proof.

(o) "Reducing" means the reduction of liquor from a higher to a lower alcoholic strength by the addition of water.

(p) "Still" includes any part of a still and any apparatus whatever for distilling or manufacturing spirit.

(q) "Toddy" means tari.

(r) "Wash" means material for distillation which is under, or has undergone, fermentation by natural or artificial means.

Licensing and Regulation of Distilleries.

2. Any person desiring to obtain a license to work a distillery in any place in Orissa shall apply in writing to the Commissioner stating the following particulars:—

(i) The name or names of the person or persons applying; if a firm, the name of every partner of the firm; and if a company, the registered name thereof.

(ii) The purpose for which the distillery is proposed to be opened, specifying in detail the nature of the business which the applicant desires to carry on therein.

- (iii) The name of the place in which, the site on which, and the buildings in which, the distillery is to be constructed or worked.
- (iv) The number and full description of the stills, vats and other permanent apparatus which the applicant wishes to work or set up, and the size and capacity of such stills, etc.
- (v) The date from which, in the event of a license being granted to him the applicant proposes to commence working the distillery.
- (vi) The amount of security which the applicant is ready to furnish for the due performance of the conditions on which a license may be granted to him.
- (vii) Correct plan of the buildings which he intends to use or to construct for his distillery, and a plan showing the position of stills, vats and other permanent apparatus therein, and a list of store-rooms, warehouses, etc., connected therewith.

3. (a) On receipt of the application, and after consulting the Collector of the district in which the distillery is proposed to be opened regarding the suitability of the site, and buildings, if there be any already, and on any other points, and on receipt of the Collector's opinion, and after such further inquiry as he deems necessary, the Commissioner shall decide whether the license for the opening of the distillery should be granted or not. In deciding whether a license for the working of a distillery is to be granted or not, the Commissioner will take into full consideration the purpose for which it is proposed to open the distillery and the demand or necessity for such a distillery.

(b) Distilleries may be opened for—

- (1) supply of country spirit,
- (2) supply of foreign liquor,
- (3) supply of spirit for the manufacture of chemicals, medicated articles, etc., or for other industrial purposes,
- (4) for any or all of the above purposes combined.

(c) If the Commissioner sanctions the opening of a distillery, he shall so inform the applicant and the Collector of the district in which the distillery is to be opened.

(d) The applicant shall then be called upon to make arrangements for the construction of the distillery. Upon completion of the building and after the stills and other appliances and apparatus have been set up, he will file two fresh copies of the plans before the Collector who shall cause them to be verified in any manner he thinks proper, and then submit one copy to the Commissioner for examination and for comparison with the plans first submitted, and for any further verification he may think necessary. After final approval by the Commissioner, the Collector will be instructed to grant a license to the applicant in the prescribed form. The applicant shall be bound to conform to the wishes of the Commissioner regarding any addition or alteration to the buildings or plans which he considers necessary, whether before or after the final plans are submitted, for the proper security of the revenue or to render illicit practices impracticable.

(e) No addition or alteration to the buildings, stills or other permanent apparatus as shown in the plans finally submitted by the applicant shall be made without the previous sanction of the Commissioner obtained through the officer in charge and the Collector. If the Commissioner so directs, such additions or alterations may be permitted by the Collector subject to the Commissioner's approval. When any such additions or alterations are made, fresh plans must be submitted to the Commissioner through the Collector with a certificate from the officer in charge that they are correct.

4. Every proprietor or manager of a licensed distillery must give at least 15 days' notice in writing to the Collector of the date on which he proposes to commence working the distillery and at least one month's notice before he ceases to work it.

5. (a) Distillers shall so arrange their stills that spirit shall discharge into closed and locked receivers of such pattern that no spirit can be removed from them unless they are unlocked. Every pipe used for conveying spirit or feints must be so fixed and placed that the officer in charge can examine it throughout its whole course. They shall

also provide and maintain suitable and secured fastenings and Chubb's locks, or any other equally suitable locks of Indian make approved by the Commissioner, where necessary, to all stills, spirit-receivers, fermentation rooms, store-rooms, pipes, etc., to the satisfaction of the Commissioner. The keys of all such locks shall be retained by the officer in charge. Distillers if they so desire, may put their additional locks on all stills, receivers, etc., but shall be bound to remove those locks when required by the officer in charge to allow free inspection.

(b) Duplicate keys of all locks for fastenings on stills, receivers, vats, pipes, pipe connections, etc., should be deposited with the Treasury Officer.

(c) The stills, receivers and vats shall be so arranged that the spirit may be conveyed from the receiver to the store-room by gravitation through pipes having sealed flanges or may be pumped through closed pipes. With special permission spirit collected in the receivers may be conveyed to the store-room in casks.

6. Spirit shall be stored in sound casks or vats. No cask or vat shall be used for storage of spirit, or for conveyance of spirit from the receivers to the store-room, until it has been examined and registered by the officer in charge or by such other officer as the Collector may depute for the purpose. Each cask or vat shall bear a serial number painted or cut thereon, and shall be so placed as to admit of the contents being accurately gauged; its internal parts must also be clearly visible. It must also be fitted with a proper dipping rod for gauging.

7. The distiller shall not cause or allow the dipping place or level of any vessel to be altered or any device to be used to deceive the officer in charge in taking the gauge of any vessel, or to prevent him from taking a true account of all wash or spirit in any vessel.

8. All spirit collected in the receiver shall be transferred or conveyed into the spirit store-room without unnecessary delay provided that no spirit shall be so transferred between 6 P.M. and 6 A.M.

9. The Commissioner shall appoint such officers and establishment as he thinks fit to the charge of a distillery. The Superintendent of Excise shall post peons to the distillery and transfer them at suitable intervals to executive work.

10. The distiller shall provide suitable quarters for the officer in charge and other establishment in close proximity to the distillery. He shall also supply such office furniture as may be required for the use of the officer within the distillery.

11. Government shall not be held responsible for the destruction, loss or damage by fire, theft or any other cause whatsoever, occurring to any spirit stored in the distillery or in gauging, weightment or proof. In case of fire or other accident the officer in charge of a distillery shall immediately attend to open it at any hour by day or night.

12. The distiller shall only distil wash that has been made at the distillery and no wash, except spent wash from which all alcohol has been extracted, shall be allowed to pass out of the distillery.

13. The materials, or bases to be used in distilling country spirit shall only be of such descriptions as are generally approved by the Commissioner. All materials used must be of good quality, and no ingredients noxious to health shall be added to the spirit intended for human consumption.

14. Before the license to work the distillery is granted by the Collector, the distiller shall execute a bond in the prescribed form pledging the premises, stills, all apparatus and utensils, employed in the manufacture of spirit for the due discharge of all payments which may become due to Government. In lieu of executing such a bond, the distiller may deposit Government promissory notes of such value as the Commissioner may direct.

15. The distiller shall keep accurate and regular daily accounts showing (1) the quantity and description of materials used, (2) quantity of wash and spirit manufactured, (3) quantity of wash used, (4) quantity of spirit passed out, and (5) quantities of wash and spirit in store. Under the last head the quantity of spirit remaining in stock in each cask, vat or other receptacle shall be shown. Such account shall be open at all times to inspection by the Excise Officer in charge or the Superintendent of Excise, Deputy Commissioner of Excise or other Excise Officer authorized by the Collector.

16. Samples of materials used in distilleries for the manufacture of spirit and of spirit manufactured therefrom should be sent to the Chemical Examiner for examination once in July and again in December and at other times if required. The cost of despatch of the samples and also the prescribed fee for examination shall be paid by the distiller.

17. It shall be the duty of the distiller to bring any breach of the excise law, or of any of the rules framed thereunder, committed by any person in his employ to the notice of the Excise Officer in charge who shall report the matter to the Superintendent of Excise who shall bring it to the notice of the Collector. The distiller shall be bound to comply with the orders of the Collector thereon.

18. The officer in charge may eject and exclude from the premises any person whom he finds to have committed, or to be about to commit, any breach of the excise law or rules, or who is intoxicated or disorderly. Any such action taken by such officer shall be immediately reported to his official superior.

19. The use of fire or of naked lights of any description in any room in the distillery in which spirit is manufactured, received, stored, issued or otherwise handled, is prohibited. Naked lights may, if necessary, be used in the laboratories attached to distilleries provided such laboratories are in rooms quite separate and at least 10 feet apart from rooms in which spirit is handled.

20. Without prejudice to the procedure prescribed for recovery of dues by section 93 of the Act, all sums due to Government may be recovered from the amount of deposit made by the distiller or by sale of the premises, stills, and other things pledged under the bond. On the expiry of the license, either on account of expiry of the term or on account of cancellation or suspension, the Commissioner can take over, or permit the distiller's successor to take the balance of liquor in the distillery at 20 per cent below his contract rate or may allow the distiller to remove all liquor remaining within the distillery on payment of full duty within a period of one month from the date of expiry. If in the latter case the distiller fails to so remove the liquor, it shall be liable to forfeiture at the discretion of the Commissioner.

21. The distiller shall be bound by the provisions of the Excise Act, and by all rules for management of distilleries, or for issue of spirit therefrom, which may be prescribed under the Excise Act from time to time, and by all special orders which may be issued by the Commissioner regarding any particular distillery.

22. An account shall be taken of the distiller's stock of spirit, by the Superintendent of Excise, every quarter and the distiller shall pay to Government duty, at the rate prescribed for the manufacture of spirit, on all spirit which may not be forthcoming and for which he shall be unable to account to the satisfaction of the Commissioner in excess of a wastage allowance of $1\frac{1}{2}$ per cent calculated on the number of proof gallons passed in to the store-room. Wastage for the purpose of collection of duty on the excess as aforesaid shall be calculated annually, that is, at the end of the year for which the license is in force :

Provided that if it shall be proved to the satisfaction of the Commissioner, or of such officer as he may specify, that such deficiency in excess of $1\frac{1}{2}$ per cent has been caused by accident or other unavoidable cause, the payment of duty at the above rate on such deficiency shall not be required.

23. If any saccharine or other matter of such a nature as to obscure the indications of the hydrometer shall be introduced into spirit, duty shall be calculated on the quantity and strength of such spirit as ascertained before the introduction of such matter. No allowance shall be made for wastage in such spirit after the addition of such matter and before removal from the distillery. Such spirit shall be kept in a separate receptacle.

24. All operations in a distillery, which require the presence of an Excise officer, shall be stopped on Sundays and on such other holidays as are notified under the Negotiable Instruments Act. The distiller shall also so arrange his operations in a distillery that no Excise officer need be on duty for more than eight hours per diem. If it becomes necessary for any Excise officer to remain on duty at any distillery for more than eight hours per diem, or to do any work on behalf of the distiller on a Sunday or on any other day notified as holidays under the Negotiable Instruments

Act or close holidays, overtime fees for such duty or work may be realized from the distiller and paid to such Excise officer under conditions noted below :—

- (a) Sundays, New Year's day, Good Friday, the King Emperor's Birthday, Christmas Day, the Bijaya Dasami Day and the 10th day of the Muharram will be treated as a close holiday. On holidays other than the close holidays, an officer-in-charge will be required to attend to distillery for the conduct of urgent business for two hours at one call, if required to do so in writing by the distiller. No overtime fees will be allowed for any such attendance; but if a second call is made overtime fees may be charged. On close holidays the officer in charge will not be required to attend unless on the written requisition of the distiller and overtime fees may be claimed for such attendance.
- (b) No overtime fees can be claimed for any work done beyond the prescribed period of 8 hours on any working day.
- (c) A distiller, when requiring the presence of a distillery officer on any holiday, should state exactly the work to be done and the approximate time that the work is likely to take and the hour on which the distillery officer is required to attend. A copy of the requisition made should be kept by the distiller.
- (d) All claims for overtime work must be accompanied by a full statement of the work done and the time occupied, stating hour and minutes, and a copy of the requisition of the distiller for attendance.
- (e) No claim for overtime work will be paid by the distiller until it has been examined and passed by the Superintendent of Excise.
- (f) When an officer attends on a requisition of the distiller made in accordance with the above rules, the minimum charge, whatever may be the time occupied, shall be for one hour.

- (g) The fees to be charged will be one-eighth of a day's pay for each hour of overtime work done.
- (h) The claim for fees thus passed by the Superintendent of Excise should be credited into the treasury by the distiller, and then redrawn on a bill passed by the Superintendent of Excise.
- (i) Every endeavour should be made by the local officers to restrict overtime work in distilleries as much as possible.

25. For taking periodical stock, the gauging of spirit in vats or casks may be done by dip-rod measurement, weighment or by such other method as may be prescribed by the Commissioner. Whenever by bung-rod measurement the deficiency in any cask is found to be excessive, the whole contents of the cask shall be promptly measured by gallon measures and the actual deficiency accurately ascertained.

26. Distillers who desire to manufacture foreign liquor for sale must take out separate vend licenses.

27. Manufacturers of foreign liquor must take out separate compounding and bottling licenses in accordance with the rules framed therefor, if such operations are carried on.

28. All processes connected with bottling, flavouring, blending or colouring foreign liquor must be conducted in a separate building within the distillery enclosure.

Issue of Spirit from Distilleries and Warehouses.

29. No spirit shall be removed from any distillery unless it has been gauged and proved by the officer in charge. If removed on payment of duty, the gauging must be by actual measurement or by weighment; if removed under bond, the gauging may be by bung-rod.

30. No spirit shall be removed except under a pass granted by the officer-in-charge; if spirit is sent to the Chemical Examiner for examination no pass will be necessary. Such pass shall be issued either on proof of full payment of duty or on proof of execution of bond by persons permitted to remove spirit under bond and may

include any quantity upto the quantity covered by the duty paid or the bond. Collectors may permit distillers or licensees permitted to remove spirit from the distillery to make advance deposits for the payment of duty.

31. Issues may be made as follows :—

- (1) Foreign liquor (excluding denatured spirit and rectified spirit)—
 - (a) to licensed vendors of foreign liquor,
 - (b) to any person for his own consumption.
 - (c) Mrita sanjibani or Ma-ul-laham—to person licensed to sell medicated wines.
- (2) Country spirit—to persons licensed to sell such spirit and permitted by the Commissioner to obtain supply from the distillery.
- (3) Denatured spirit—to persons holding licenses for sale of such spirit or for the use of such spirit in business.
- (4) Rectified spirit—(i.e., spirit of a higher strength than 30° O.P. to which no flavouring or colouring matter has been added)—
 - (a) to a chemist or druggist requiring such spirit for the manufacture of drugs, medicines or chemicals, and holding a permit from the Collector to obtain such spirit from the distillery or warehouse; or
 - (b) to a chemist or druggist licensed to sell such spirit by retail for medicinal, industrial or scientific purposes and holding a pass from the Collector to obtain such spirit from the distillery or warehouse; or
 - (c) to a person holding a license for compounding and blending foreign liquor; or
 - (d) to a person requiring such spirit for industrial purposes in the process of manufacture of any article except those which, if imported from outside British India, would on such importation be liable to spirit duty under item 22 (4) and 22 (5) of the reprint

of Schedule II appended to the Indian Tariff Act XXXII of 1934 (as amended from time to time) and holding a permit from the Collector to obtain such spirit free of duty from the distillery or warehouse.

32. (1) Issue of country spirit under rule 31 (2) may be made only from a separate warehouse within or attached to the distillery, and only at such strengths as may be prescribed by the Board for retail sale.

(2) The rules relating to warehouses for country spirit shall apply to all operations in a warehouse within or attached to the distillery, so far as they are applicable.

33. The quantity of country spirit to be removed from the distillery to any excise warehouse or depot shall not generally be less than 50 liquid gallons. But issues of country spirit may be made from a separate warehouse attached to the distillery in any quantity not less than one gallon.

34. (1) An allowance at a rate not exceeding in any case the appropriate maximum specified in the following scales, shall be made for the loss in transit by leakage or evaporation of spirit which is transported or exported under bond by land :—

MAXIMUM QUANTITIES OF ALLOWANCE.

		For conveyance in metal vessels only.
1		2
(a) For a journey of not greater duration than five days.		0·5 per cent.
(b) For a journey of duration exceeding five but not exceeding twenty days.		0·1 per cent per day of the journey.
(c) For a journey of duration exceeding twenty days.		2·0 per cent.

(The duration of transit is to include the day of arrival at the receiving warehouse but not the day of despatch.) Provided that if, in any case, the temperature of the spirit on arrival at its destination is found to be lower than that when despatched, a further allowance shall be made, if necessary, of 0·05 per cent for every degree Fahrenheit of difference between the two temperatures.

(2) If the report of the officer by whom a consignment of spirits, transported or exported by land, under bond, or duty free, has been gauged and proved on arrival at its destination, should show that wastage to a greater extent than the appropriate allowance specified above has occurred, the distiller or the warehouse-keeper shall pay duty at the highest rate for the time being in force on country spirit in any place through which the consignment passes, on so much of the deficiency as is in excess of the above allowances: Provided that, if it shall be proved to the satisfaction of the Commissioner that such deficiency has been caused by accident or other unavoidable cause, the duty levied on such deficiency shall be refunded. The Commissioner's decision shall be final.

(3) The wastages dealt with under this rule shall be determined by deducting from the quantity of spirit despatched, the quantity received at the destination, both quantities being stated in terms of L. P. gallons, and the percentages shall be calculated on the quantity of spirit contained on despatch in each cask or other receptacle comprised in a consignment.

(4) When duty is levied on any deficiency occurring in transit, it shall be realized by the Collector of the district in which the distillery or the warehouse from which the spirit was sent is situated.

Compounding and Blending of Potable Foreign Liquor and Bottling the same for the purpose of sale.

35. No compounding or blending of foreign liquor is permitted except in premises duly licensed in this behalf by the Collector.

36. Such license shall be granted only to persons holding a wholesale license for the sale of foreign liquor. The fee for a license for compounding or blending, or for both, taken out for the same premises shall be Rs. 300 per annum.

37. When any wholesale vendor of foreign liquor desires to carry on operations of compounding or blending, he will submit an application to the Collector stating the nature of the operations he desires to perform, and the premises where such operations are to be performed. On receipt of

such application, the Collector will decide whether a license should be granted, and may then grant a license with the sanction of the Commissioner.

38. No colouring or flavouring substance may be added to any liquor until such substance has been examined and passed by the Commissioner and only in such proportion as the Commissioner may on examination direct.

39. The Commissioner may impose such fee, not exceeding the cost incurred in the examination which will be made by the Chemical Examiner or such other officer as the Commissioner orders.

40. All bottles or other receptacles containing liquor compounded or blended in India for sale must be labelled as having been so compounded or blended in India.

41. Foreign liquor may not be bottled for sale except under a license to be granted in that behalf by the Collector. Such license shall be granted only to persons holding a wholesale license for the sale of foreign liquor, on payment of an annual fee of Rs. 12.

42. Bottles containing liquor compounded or blended in India for sale must bear labels specifying the nature of the liquor contained therein, i.e. whether it is whisky, brandy, gin, rum, liqueur or wine, the name of the district where it is bottled, the name of the bottler and the country of origin.

43. Bottles filled in India with liquor imported in bulk from foreign countries, when intended for sale, must bear labels specifying the nature of the liquor contained therein, the country of origin, the name of the bottler and the fact that the bottling was done in India.

44. When any operations of blending, compounding or bottling are to be carried on by a licensee, he must notify to the Collector the days and hours during which such operations will be carried on, and it will be the duty of the Collector to ensure that they are conducted in accordance with the conditions of the license.

Warehouses for Country Spirit.

45. Warehouses for the supply of country spirit to retail vendors may be established by the Commissioner at convenient places at the expense of Government. The

whole sale supply contractor or licensed vendor shall pay rent at a rate to be fixed by the Public Works Department for the occupation of buildings. Ordinarily such warehouses should be constructed by a wholesale supply contractor or licensed vendor. Each such warehouse shall be supplied with country spirit by the manufacturer or wholesale dealer within whose area of supply such warehouse lies and shall be in charge of an Excise officer. The Commissioner as well as the Collector is authorized to allow spirit to be received into the warehouse from other sources than those above-named, if necessary.

46. Spirit intended for the warehouse is conveyed thereto under bond, and at the sole risk and responsibility of the wholesale dealer. The bond is discharged when the spirit has been deposited in the warehouse and has been duly gauged and proved by the officer in charge and after the duty on the excess deficiency, if any, has been realized. It will be the duty of the person licensed to supply such warehouse to keep such minimum stock of spirit at the warehouse as the Collector may from time to time direct.

47. No spirit shall be issued from a warehouse except under a pass: Provided that no pass shall be required when spirit is sent to the Chemical Examiner on any other authority for examination. All casks or vats in a warehouse containing spirit must bear tickets showing the quantity of spirit contained therein, and the strength thereof. Issues made from time to time from such casks or vats will be noted thereon.

48. Spirits intended for a warehouse must be conveyed in sound and watertight casks, the exact capacity of which must be branded or carved thereon.

49. Immediately on arrival of a consignment at the warehouse, the officer in charge shall open the vessels and measure, or weigh if weighing machine has been provided and test the spirit in each vessel. If on comparison with the copy of the pass covering the consignment, any excessive deficiency is found to occur in any cask after measurement of the spirit by bung-rod, the whole contents of the cask shall be measured by gallon-measures, and the actual deficiency shall be thus ascertained. He shall then note the results in the prescribed registers and also on the pass covering the consignment. One copy of the pass with

the entries of receipt shall be immediately returned to the officer who issued the consignment, and the other copy with the entries thereon shall be kept in the warehouse.

50. Every warehouse shall be locked with a Chubb's lock or any other equally suitable lock of Indian make approved by the Commissioner, the key of which shall remain with the officer in charge. The owner of the spirit shall keep an agent permanently attached to the warehouse and shall affix his own lock also to the warehouse.

51. All spirit supplied to a warehouse shall be of good quality and shall correspond with the sample approved by the Commissioner. If any spirit supplied be found by the officer in charge to be unfit for human consumption, a sample of such spirit shall be submitted to the Commissioner whose orders thereon shall be final. If necessary, the Commissioner can order the destruction of such spirit. Pending the decision of the Commissioner, the officer in charge can stop the issue of such spirit.

52. The following shall be the duties of the distiller's agents attached to the bonded spirit warehouses:—

- (1) Distiller's agents should have a thorough knowledge of warehouse work and should keep regular accounts of stock, reduction, receipt, issue and wastage of liquor in prescribed forms independently.
- (2) They should arrange to take delivery of consignments of spirit immediately on their arrival at the railway station and to transport the same to the warehouses without delay. They should also make necessary arrangements for the examination and storage of the consignments by Government officers and see the spirit racked into the store vats without delay.
- (3) They should see that the plants, e.g., vats, pumps, and weighing machines are kept neat and in proper working order. If there is any defect in them which cannot be removed locally, they should report the matter to the distiller, keeping a copy of the letter in their file to show that they have taken prompt action.

- (4) They should reduce and blend spirit under the supervision of Government officers and see that proper quantities of water and spirit are added and the mixture thoroughly stirred before gauging and proving. They should see that accurate strengths of liquor and spirit are noted in the registers. If there is any difference of opinion on this point between the warehouse officers and the distiller's agents, the opinion of the former should prevail and accounts written accordingly but the distiller's agents should note in the remarks column of their registers what they considered the true strength to be. Sample of the liquor or spirit the strength of which is under dispute should be kept in two sealed bottles and intimation of such difference of opinion given at once to the Superintendent of Excise who will depute the Inspector of Excise or visit the warehouse personally as early as possible to decide the matter and the person at fault will be taken to task.
- (5) If in addition to Government locks the distiller's agents keep their own locks on the warehouses they should punctually attend and open the warehouses whenever required by warehouse officers and remain present so long as the warehouses are open.
- (6) They should keep the warehouses and their surroundings neat and tidy.
- (7) They should see that quantities of liquor for which passes have been issued by the warehouse officers are accurately measured out to the vendors and the strengths are, as nearly as possible, equal to those prescribed by Government. Maximum variation of actual issue strength should be 0.3 degree proof where hydrometer is marked in tenths of a degree or 0.4 degree where hydrometer is marked in one fifth of a degree.
- (8) Distiller's agents are not to write out or to make any entries in Registers which are kept by Government officers.

- (9) The distiller's agents shall be held responsible for making suitable arrangement for coolies required at each warehouse for purpose of reduction, blending and issue of liquor to the retail vendors.
- (10) The agents shall examine all pipe connections before leaving the warehouse on each occasion the same is opened during the working hours with a view to satisfy himself that the joints and flanges are intact.
- (11) He shall, under no circumstances, leave the warehouse without closing taps opened to secure the necessary quantity of water for purpose of reduction.

53. Spirit supplied to a warehouse must be stored in casks, vats or iron tanks. The licensee shall supply these articles, and all other appliances which may be required for the blending, reducing or issue of spirit, and shall bear the cost of storing, blending or reducing the spirit.

54. Vats or tanks must be of such number and capacity and set up according to such design as the Commissioner may, by general or special order, direct. All vats, tanks or casks used for blending or reducing spirit must be provided with proper dip-rods, so that the contents may be readily ascertainable, and with locks of such pattern as may be approved by the Commissioner.

55. (a) The working days for a warehouse shall be prescribed by the Superintendent of Excise in consideration of the needs of retail vendors. The warehouses must remain open for 8 hours on such days and issues of spirit should be given in the order in which vendors present chalans or money order receipts showing payment of duty and cost price after getting their transit casks or drums ready. Ordinarily 2 P.M. should be the latest hour for presentation of chalan or money order receipt; but the Superintendent of Excise may fix any other hour in consideration of local conditions, to ensure that issues may invariably be finished before sunset.

(b) Any change in the working days should be notified one month before. Special issues on non-working days may be made on the requisition of a licensee under written orders of the Superintendent on payment of a fee of rupees two by the vendor.

56. The use of fire or of any naked lights of any description inside any room in which spirit is stored or measured is prohibited. Sealing of sample bottles of liquor must be done in the office or verandah of the warehouse in the presence of the officer in charge.

57. The officer in charge of the bonded country spirit warehouse shall issue sealed sample bottle out of liquor consignments of liquor issued to retail licensees. The method of sealing should be as below:—

The cork should be driven in flush with the top of the bottle and should be tied down before the cork is sealed. The knot of the tying twine should be on the top of the cork and under the seal. A sufficient quantity of shellac should be melted in a bowl and, while the shellac is in a liquid state, the mouth of each bottle and $\frac{3}{4}$ to 1 inch of its neck should be immersed in it and the bottle revolved a few times by hand while it is so immersed. It should then be withdrawn, the seal impressed over the cork and allowed to cool. The seal should be personal seal of the officer. There should be two sample bottles for each kind of liquor issued.

58. The reduction of spirit of high strength to the strength or strengths prescribed for issue shall be made according to instructions in Bedford's Technical Excise Manual. The receptacle in which spirit is reduced by the addition of water must be emptied before the operation is commenced. The wastage on account of reduction must be calculated and noted when the spirit is reduced.

59. Retail vendors shall take their supplies of spirit from the warehouse which is established for the area in which the retail shops are situated and at such strength or strengths as may be prescribed by the Board for retail sale. For special reasons the Collector may permit retail vendors to take their supply from any other warehouse assigned to the same wholesale dealer. The source of supply shall not be allowed to be changed during the course of the financial year unless a necessity arises owing to flood, etc. In such a case the statistics of supply made from the warehouse given up should be sent to the new source of supply by the officer in charge of the former warehouse. The quantity of spirit to be issued to a retail vendor at any one time shall not be less than one gallon.

60. A retail vendor desiring to obtain a supply of spirit from a warehouse shall pay the duty and cost price leviable thereon, into the treasury or sub-treasury of the place where such warehouse is situated. In the case of outlying warehouses the vendors may, if convenient to them, send the amount by money order to the Superintendent of Excise.

61. The quantity of spirit required, its strength, and the amount due for duty and cost price, shall be separately noted by the vendor on the chalan, or on the money order form. The officer in charge shall, on receipt of a copy of the chalan showing payment of the amount due into the treasury or sub-treasury or of the money order receipt showing payment into the post office, prepare a transport pass in the prescribed form and shall issue the spirit specified in such pass. In case of remittance by money order the officer in charge of the warehouse shall check the details of remittance noted in the coupon before the money is presented at the post office.

62. For exceptional reasons, e.g., closure of the treasury or post office, the officer in charge of the warehouse can receive the amount due for duty and cost price on account of spirit required by any vendor, and on such receipt can issue the spirit required. Such amount must be duly credited into the treasury or sent by money order to the Superintendent of Excise invariably on the next open day. In such cases the warehouse officer should at the same time realise the money order commission from each vendor on the amount paid. Such collections should be remitted to the Superintendent of Excise in a lump sum by money order and the excess money order commission should be credited as miscellaneous receipt. No money order commission should be realised if the money can be credited into the local treasury or sub-treasury the next day.

63. A distiller holding a duty paid depot license may credit into the treasury or sub-treasury lump sums from time to time on account of duty. A ledger account shall then be kept by the officer in charge of the warehouse from which liquor is issued to the depot. The account shall be balanced after each transaction.

64. The officer in charge of the warehouse shall be responsible that spirit in excess of the credit of each vendor is not issued.

65. (a) Prior to any operation involving the removal of liquor from any cask, vat or other receptacle, the liquor contained therein must always be gauged and proved, and any wastage which has occurred since it was last gauged and proved must be entered in the prescribed registers.

(b) When several casks, vats or other receptacles are completely emptied at one operation, the wastage in respect of each of such vessels shall not be entered separately in the prescribed register; but only the aggregate wastage in respect of all such vessels shall be entered in that register.

(c) If the wastage in respect of any such cask, vat or other receptacle is found to exceed 1 per cent, calculated on the number of proof gallon of the quantity of liquor stored therein, after including the L. P. gallon extracted therefrom by grogging, the Superintendent of Excise shall specially inquire into the cause of such wastage, and shall report the facts to the Collector, who shall take such action thereupon as he considers necessary.

(d) The Superintendent of Excise shall note briefly, in the remarks column of the appropriate register, the result of the reference to, and also the action taken by, Collector, and shall duly initial every such note.

66. The wholesale dealer shall be responsible for any such excessive wastage if it is found to occur from any negligence on his part in supplying unsound casks, tanks or vats or on the part of any person conducting the operations on his behalf.

Duty paid wholesale depot for Country Spirits (Arrack).

67. (a) Duty paid depot for supplying country spirit to retail vendors may be established by the Commissioner of Excise at convenient places in the area for which a distiller holds the license for supplying liquor. The distiller shall take a license for such a depot. Liquor from distillery or warehouse shall issue on payment of duty by the distiller. The distiller is authorised to collect from retail vendors the prescribed duty, cost price and also depot allowance, if any, prescribed.

(b) Consignments of spirits received at depots from distilleries and warehouses and other depots shall be opened, gauged and proved by the Excise Sub-Inspector of the area

in which the depot is situated in case of issues from one part of British territory to another which must pass through Indian States. In all other cases the distiller's authorised agent at the depot shall verify the consignments on receipt and carefully enter the result of the verification in their accounts; they may if they so desire postpone the gauging and proving till a cask is opened for issues in which case they are responsible for the contents as given in the distillery or warehouse permits. All casks received in a leaky or suspicious condition must be verified immediately on arrival at the depots.

(c) No consignments of spirits which have to be transported through Indian States shall be issued without their being sealed by authorised officers.

(d) Each depot must be furnished with a hydrometer of such pattern as may be prescribed by the Commissioner of Excise, a thermometer and a bung-rod. Bung-rods, and, if required, hydrometers and thermometers also will be supplied by the department on payment of the cost.

(e) Spirits shall be sold only to licensed vendors in the district. But wholesale depot keepers in areas, where a lower rate of cost price is in force, shall not sell liquor to licensed vendors in other areas of the district, where a higher rate of cost price is in force.

(f) Wholesale depot keepers shall send letters of advice once at the end of every fortnight to the Sub-Inspector of the area in which the shop is situated, whenever a consignment is issued to a shop in a different area from the depot. Letters of advice relating to shops in the same area as the depot shall invariably be written up by the depot keeper at the time of writing the permit and sent to the Sub-Inspector.

(g) A wastage allowance up to $1\frac{1}{2}$ per cent on the quantity advised in each cask received at the depot will be allowed to wholesale depot keepers who should submit to the Superintendent of Excise a statement showing (i) the number of the cask received at the depot, (ii) the quantity advised in each cask, (iii) the quantity received and (iv) the wastage ascertained in each case. The statement should be submitted not later than the 5th of the month following that to which it relates. All cases of wastage in

excess of the $1\frac{1}{2}$ per cent. limit will be dealt with by Collectors, at their discretion, by a fine not exceeding double the duty payable on the excess wastage. If the casks have passed through areas in which different duties are in force, the fine may be calculated on the highest duty prevailing in any of such areas. Only one cask should be kept open at a time for issue. Depot keepers should show clearly in their account books the cask from which each consignment or part of a consignment is issued.

(h) Depot keepers are required to seal at their own cost, all consignments of liquor issued to shops. Collectors may require that a portion of each supply from a depot to a shop shall be in sealed bottles. The depot keepers shall use a private seal, an impression of which shall be made not only on the jars or other receptacles in which liquor is issued, but also on the permits issued with the consignments. The impression of the seal should be made in the permits with printing ink and not on wax and the hours from and to which the permits will be current should be noted in them. All depot keepers will be required at the beginning of the year to furnish the Inspector of the area within which their depot is situated with two clear impressions of the seal to be used and will not be permitted to change the seal during the year.

(i) Depot keepers or their employees shall have no interest in retail arrack shops.

Denatured Spirit.

68. The only substances which may be used as "denaturants" of spirit are:—

- (1) An admixture of equal quantities of pyridine bases manufactured from mineral sources (such as coal-tar or shale) and of light caoutchoucine or of wood naphtha; the pyridine bases must be certified by the Chemical Examiner to have been manufactured solely from mineral sources, and the admixture of pyridine bases, light caoutchoucine or wood naphtha must be certified by the same officer to be calculated, if mixed with spirit in the proportion of half a gallon of pyridine bases, half a gallon of light caoutchoucine and four

gallons of wood naphtha of the admixture to 195 gallons of spirit, to render the mixture unfit for human consumption, whether as a beverage, or internally as a medicine or in any other way.

For the purpose of this rule 'caoutchoucine' means the liquid obtained by the dry distillation of vulcanised rubber, and 'light caoutchoucine' means the liquid obtained by redistilling caoutchoucine and collecting that portion which passes over at or below the temperature of 200° C. Pyridine bases are mixtures of the definite compound C_5H_5N (Pyridine proper) boiling at about 116° C with closely allied compounds.

- (2) Any other ingredients similarly certified by the Chemical Examiner which the Collector with the approval of the Board, authorizes the person desiring to denature spirit to use, by order recorded on the license referred to in rule 69.

The denaturants shall be procured at his own expense by the person desiring to denature spirit. The expenses for their examination by the Chemical Examiner for the purpose of the certificates referred to above will be borne by the licensee.

69. Spirit may be denatured only under a license issued by the Collector and only at a distillery or an excise warehouse. Spirit manufactured at the distillery where the denaturing is to take place or imported from another province in British India under bond in accordance with the rules for the import of foreign liquor, and of strength not less than 50° O. P. (or such other strength as may be fixed in any case by the Provincial Government for use in particular arts and manufactures), may alone be denatured.

70. A license to denature spirit at a distillery may mention the maximum quantity of spirit manufactured in the distillery which may be denatured in any one month.

71. Denaturing shall be conducted, and the stock of denatured spirit shall be kept in a separate building or room

approved by the Commissioner within the distillery or warehouse enclosure. There shall be in that room a fixed vat or vats, properly gauged and tabulated and painted chocolate, which shall be used for the denaturing of spirit, and two smaller vessels with manholes cut in the top and fitted with discharge cocks, one painted black for storage of caoutchoucine or wood naphtha and the other painted white for the storage of pyridine (similar arrangements with necessary modifications being made if the use of special denaturants is permitted). The name of the liquor for which each such vessel is intended shall be painted on it in prominent letters; and on no account is any such vessel to be used for any other purpose than that for which it is ostensibly set apart.

72. No spirit shall be issued for denaturation or placed in the denaturing vates unless a proper quantity of denaturants has been provided and the Excise officer in charge of the distillery is present. A denaturing vat must have been emptied of all denatured spirit before any undenatured spirit is placed in it. As soon as the surface of the undenatured spirit has, after transfer to the denaturing vat, come to rest, it should be gauged and proved by the officer in charge, and denaturants from the vessels referred to in the preceding rule, in the proportion of half a gallon of light caoutchoucine and half a gallon of pyridine bases and 4 gallons of wood naphtha to every 95 bulk gallons of plain spirit (or if the use of special denaturants is allowed, in such other proportions as may be specified in the license), shall be added in the presence of the officer in charge and of the licensee or his agent, and the admixture thoroughly stirred in their presence with a proper stirring implement. On the expiration of 24 hours the contents of the vat or vats shall again be gauged and thoroughly stirred in the presence of the officer in charge.

73. The officers in charge shall, immediately after such gauging and stirring, draw a sample (or in the case of the first three operations after the denaturants are received, two samples) from each vat and despatch the same at the cost of manufacturer to the Chemical Examiner together with an advice form, a reference to the certificates relating to the denaturants used and a statement signed by him showing the manner in which the admixture with the denaturants has been effected. The spirit can be said to be denatured and, in the case of spirit originally imported

under bond, the bond can be treated as discharged, only after the Chemical Examiner has, on examination of the samples, declared them to be unfit for human consumption whether as a beverage, or internally as a medicine, or in any other way. If the Chemical Examiner's report be otherwise, the spirit may be further mixed with denaturants and treated in the manner described above, if the licensee so desires; or it may be kept for issue on payment of duty at the ordinary rate for potable foreign spirit.

74. The prescribed fee for analysis of samples of denaturants and denatured spirit by the Chemical Examiner shall be paid by the manufacturer.

75. (1) Denatured spirit may be issued from a distillery or warehouse only in quantities exceeding one gallon at a time, and only on the production—

- (i) in the case of transport within the district—of a pass granted by the Collector of the district;
- (ii) in the case of transport to another district—of a pass granted by the Collector of that district;
- (iii) in the case of export to a district in British India—of a permit or pass from the Collector of that district;
- (iv) in the case of export to a Native State or foreign territory—of permission from the proper authority therein.

(2) All vessels in which denatured spirit is manufactured, stored, supplied, or sold shall be legibly painted, branded or labelled in red and bear picture of skull and cross bones, with the words "Denatured Spirit". The use of these letters on any vessels not containing spirit to which denaturants have been added is strictly forbidden.

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ଡିନେଚରଡ ସ୍ପିରିଟ୍

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POISON

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INTERNALLY

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76. Spirit which has been treated in the manner described in rule 72, and of which samples have been sent to the Chemical Examiner in the manner required by rule 73 may be assumed to have been properly denatured and may be issued, without waiting for the Chemical Examiner's report, if the results of not less than three previous operations with the same consignment of denaturants have been satisfactory, and if, in addition to the conditions required by rule 75 being satisfied, the holder of the denaturing license executes a bond in favour of the Collector guaranteeing payment of duty at the full rate prescribed for potable foreign spirit, on the total quantity so issued, in the event of the Chemical Examiner's report being that the spirit has not been rendered effectually unfit for human consumption.

77. (1) Licenses for sale of denatured spirit shall be granted by the Collector to approved persons only. As a general rule such licenses shall not be granted to vendors of potable spirit. The holder of a license for retail sale shall not possess more than sixty gallons of such spirit at a time; there is no limit to the quantity which may be possessed by the holder of a wholesale license.

(2) Licenses for possession of denatured spirit for business purposes, in excess of the quantity fixed as the limit for private possession, shall be issued only to varnish makers, carpenters, chemists and others who may require such spirit in large quantities for their business, and shall be for possession of such quantity as may be specified in each case by the Collector.

(3) The room where denatured spirit may be stored by vendors thereof, or by persons licensed to possess in large quantities, shall be built of unflammable materials; provided that the Collector may, at his discretion, relax this rule in favour of persons holding licenses for retail sale only, who may store denatured spirit in properly stoppered bottles only and only in quantities less than 10 gallons at a time. In any case, the room shall be well ventilated so as to prevent the accumulation of spirit fumes, and naked lights or fire shall not be used or kept in such room. All receptacles containing denatured spirit shall be kept closed so as to prevent the accumulation of spirit fumes in the room.

LICENSING AND REGULATION OF BREWERIES.

Premises and License.

78. (1) Every brewer for sale, before he begins to brew, must deliver to the Commissioner through the District Officer a description in writing, signed by himself, of all premises, rooms, places and vessels intended to be used in his business, specifying the purpose for which each is to be used, and the distinguishing mark of each. On the outside of the door of every room and place in which the business is carried on, and on some conspicuous part of each of the aforesaid vessels, there must be legibly painted in oil colour the name of the vessel, utensil, room or place according to the purpose for which it is intended to be used. If more than one vessel is used for the same purpose, each must be distinguished by a progressive number.

(2) Before the license to brew is granted, an Excise officer authorised by the Commissioner will inspect the premises, etc., compare the same with the particulars stated in the aforesaid written description and certify accordingly. The license will be granted by the Collector with the sanction of the Commissioner, if the description be found satisfactory and the applicant be considered a fit person to receive a license.

Vessels.

79. Mash tuns, underbacks, wort receivers, coppers and collecting and fermenting vessels must be so placed and fixed that the contents can be accurately gauged or measured.

80. (1) The name and number of each vessel must be legibly painted in oil colour on some conspicuous part thereof, according to the purpose for which it is intended to be used.

(2) The brewer must not alter the shape, position or capacity of any vessel without giving two days' previous notice in writing to the Excise officer.

Brewing Book.

81. The Excise officer authorized by the Commissioner will deliver to every brewer a book in which the brewer must enter in the proper columns at least twenty-four hours before beginning to mash any malt, etc., or to dissolve any sugar, the day and hour of brewing, with the date of making the entry, and at least two hours before the time entered for mashing or dissolving, he must enter separately the quantity of malt and unmalted corn, rice, rice grits, flaked rice, maize grits, flaked maize and other similar preparations and of sugar to be used, and the hour when all the worts will be drawn off the grains in the mash tun.

82. The brewer shall also enter in the same book the quantity and specific gravity before fermentation of the worts collected, the number and description of the vessel or vessels in which the worts were collected, and the date and hour when the entry is made. Such entry must be made within one hour after the collection has been completed.

83. The brewer must enter the true original gravity of the worts, and he must keep the book on the premises entered in the description referred to in rule 78, at all times accessible to the officer and ready for his inspection.

84. The brewing book is the property of the Government.

85. The brewer must not cancel, obliterate or alter any entry, or make an entry which is untrue in any particular.

Mode of Working.

86. All worts shall be removed successively and in the customary order of brewing to the underback, coppers, coolers and collecting or fermenting vessels, and shall not be removed from the last named vessels until an account shall have been taken by the officer, or until after the expiration of twelve hours from the time at which the worts are collected.

87. All the produce of a brewing must be collected in the collecting or fermenting vessels within twelve hours

from the time when the wort shall have commenced running into the collecting or fermenting vessel.

88. The total produce of a brewing shall be kept separate from the produce of any other brewing for sixteen hours, unless an account of such total produce has been taken by the officer.

89. No produce of any brewing must be mixed with that of any other brewing except in the store vats or casks, unless the brewer has given previous notice in writing in the brewing book and specifies in writing the quantity and gravity of the worts when mixed.

Scales and Weights.

90. Every brewer must provide and maintain just scales and weights and render assistance to any inspecting officer in taking account.

Wastage.

91. An allowance of ten per cent shall be made from the monthly total of the charges on account of wastage.

Allowance for sour or spoilt beer.

92. Written application must be made to the Collector for an allowance for sour or spoilt beer.

93. There must be satisfactory evidence to enable the Collector to decide whether the beer can be identified with its proper brewing, subject to the following rules. If he is satisfied on this point he will sanction the destruction of the beer in an officer's presence.

94. The brewer must sign a declaration that the beer was brewed by him and had never left his premises, and that no part of it consists of "bottoms" or "returns" from vendors or other customers.

95. Representative samples must be taken and sent to such laboratory as the Commissioner may decide upon.

96. The officer must state the means by which he checked the bulk, quantity, and after samples have been taken as aforesaid, he must witness the destruction of the beer and record a note of the fact in the brewing book.

97. On receipt of a satisfactory report from the laboratory, the brewer may be credited with the proper amount of duty.

Materials.

98. The Commissioner may prohibit the use of any material in the manufacture of beer which is, in his opinion, of a deleterious nature.

99. The Excise officer or any inspecting officer may take, without payment, for the purpose of analysis, samples of any beer or material used in the manufacture thereof.

Mritasanjibani and Ma-ul-laham.

100. (1) *Definition.*—“ Mritasanjibani” and “Ma-ul-laham” are defined in rule 1(b) and (c) of the rules.

(2) *Rules.*—Rule 101 governs the manufacture.

(3) *Duty.*—The rate of duty is the same as for other sorts of spirit in Government Order No. IX, viz., Rs. 21-14-0 per proof gallon.

(4) *License.*—The license for manufacture will be issued in prescribed form M.W. 2 and that for sale in form no. M.W. 1.

101. (1) Mritasanjibani or Ma-ul-laham (a medicinal preparation containing alcohol) may be manufactured in a licensed distillery, under a separate license granted by the Collector of the district with the previous approval of the Commissioner of Excise.

(2) The license will be granted free for *bona fide* medicinal purposes annually to terminate on the 31st March of the financial year for which it is granted.

(3) Fifteen days prior to the manufacture, the licensee shall inform the Excise Superintendent and the officer in charge of the distillery, the approximate quantity of Mritasanjibani or Ma-ul-laham which he desires to manufacture, specifying the days and hours when the ingredients will be placed under fermentation and distilled.

(4) The manufacture shall be carried on under the supervision of the officer in charge of the distillery and the licensee.

(5) The entire operation of fermentation and distillation shall be conducted in a sufficiently ventilated room or rooms to be set apart within the distillery.

(6) The apparatus shall be so constructed that the receiver is kept double-locked and no amount of the distillate can be taken out without unlocking the receiver.

(7) The manufacture room or rooms and the receiver shall be secured with Government locks, the keys of which shall remain in custody of the officer in charge of the distillery, but the manufacturer may affix his own locks also if he so desires. The former will, however, allow every facility to the latter for examination of the wash under fermentation and for distillation.

(8) After the distillation is over, the officer in charge shall destroy the spent wash in his presence and record the date of distillation and the quantity of distillate obtained. A sample of the distillate shall be sent to the Chemical Examiner at such place as the Government may direct at the cost of the manufacturer for the determination of the alcoholic strength of the preparation and for granting a certificate to the effect that it is a *bona fide* medicinal preparation fit for human consumption but not a beverage.

(9) On receipt of the Chemical Examiner's report, the distillery officer will calculate the proof galleage and the duty leviable thereon.

(10) The finished product shall not be removed from the distillery without payment of the full duty which should be made within seven days from the date when the distillery officer intimates to the licensee the amount calculated in clause (9). The amount of duty leviable on such quantity should be reported to the Collector by the officer in charge of the distillery and be credited by the licensee into the treasury.

(11) The quantity of the finished product shall be transferred to bottles in a separate room attached to the distillery and shall be duly sealed and capsuled and shall bear a label containing the trade name of the preparation, the name of the manufacturer, the place of manufacture and the percentage of proof spirit contained in the preparation. After this is done, the manufactured Mritasanjibani or Ma-ul-laham can be removed from the distillery by a person possessing a license for the sale of medicated wines who alone is authorized to sell the preparation. The removal must be effected within fifteen days from the date

mentioned in clause (10), otherwise the licensee will be liable to pay a penalty of Rs. 2 per diem for each day's delay after the expiration of that period of fifteen days.

CULTIVATION AND MANUFACTURE OF *Ganja*.

102. *Ganja* can be cultivated and manufactured only under a license granted by the Collector with the previous permission of the Excise Commissioner. No license fee will be charged but the licensee will have to pay the cost of the excise staff actually entertained in the fields for supervising the cultivation and manufacture of *ganja* including double the travelling allowance for coming to the fields so as to cover the cost of their joining the field and returning after the manufacture is over. The cost of articles of contingency required for the use of the staff as demanded by the Superintendent of Excise will also be paid by the licensee.

Manufacture of Bhang.

103. The leaves of the wild hemp plant (*Cannabis sativa*) may be collected for the manufacture of *bhang* in such area as may be fixed by the Commissioner and only under a license granted by the Collector and on payment of such fee, if any, as may be prescribed by the Commissioner.

104. Such license may be granted to anyone person or to any number of persons.

105. Any person or persons so licensed shall, before collection, inform the Collector, in writing, of the areas in which he proposes to collect, and the time when the collection is to be commenced.

106. The Collector shall then depute such officers as he thinks necessary to supervise the collection in such areas.

107. The quantity of *bhang* produced from such collection shall be duly weighed by the officer deputed to supervise the collection at such place, or places, as the Collector may specify.

108. At such intervals as the Collector shall specify, the *bhang* produced shall be conveyed from the place where it was weighed to the excise warehouse where it is to be stored, under a pass to be granted by the officer deputed to supervise the collection and weighment.

Fees in respect of Licenses, Permits or Passes granted under the Bihar and Orissa Excise Act, 1915.

109. (a) The fees for licences for the retail vend of the following intoxicants shall be fixed by auction subject to a reserved fee sanctioned in each case by the Commissioner :—

- | | |
|---|--|
| (1) Country spirit. | (3) <i>Pachwai</i> . |
| (2) Fermented <i>tari</i> .
(toddy). | (4) <i>Ganja</i> .
(5) <i>Bhang</i> . |

(b) The fees for licenses mentioned under (a) above shall be paid as follows :—

Two months' fees in advance and one month's fee on the date on which the currency of the license begins, and one month's fee on the 1st of every succeeding month until the total fee due for the license has been realized.

110. (a) The manner of payment of advance and monthly license fee (rental) for the areas declared as notified area under section 14 of the Act shall also be as under rule 109 above. This will cover the right of selling *tari* which will be determined by auction as in the case of toddy shops under the ordinary system. The tax per tree marked and tapped for drawing *tari* will be as notified in order No. VII of Government Notification No. 1826-L. S.-G., dated the 31st March 1937.

(b) The tree-tax payable on account of any license issued under these rules shall be payable in the following instalment unless the Commissioner of Excise shall otherwise direct :—

Period within which the license is applied for.	Instalments in which tree-tax is to be paid.
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In the case of half-yearly fees.

Between 1st October and 31st December in any year.	One-half at the time of application and the other half on the 1st February following.
Between 1st January and 31st March in any year.	The whole at the time of application.
Between 1st April and 30th June in any year.	One-half at the time of application and the other half on the 1st July following.

Between 1st July and 30th September in any year. The whole at the time of application.

In the case of annual fees.

Between 1st October and 31st December in any year. One-half at the time of application and the other half on the 1st February following.

Between 1st January and 30th April in any year. One half at the time of application and the other half on the 1st of the second month following.

Between 1st May and 30th September in any year. The whole at the time of application.

(c) Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

111. Licenses for vend of fresh *tari* (toddy) and season licenses for vend of fermented *tari* (toddy) shall be granted at such fees as may be fixed by the Collector, provided that the fee for a fresh *tari* (toddy) license shall not exceed Rs. 5.

112. License for drawing of undermented *tari* (toddy) for manufacturing *gur* or molasses shall be issued free of charge.

113. Licenses for the home-brewing of *pachwai* shall be granted at the following rates per annum, the fee being paid before the license is issued.

	Rs.	a.	p.	
Balasore ...	...	2	0	0 per household.
Angul and Khondmals...	1	0	0	Ditto.

114. The fee for special licenses granted for the home-brewing of *pachwai* to meet the requirements of special occasions such as marriage, etc., shall be annas 8 for each family.

115. The fee for a license for the sale of foreign liquor to the trade shall be fixed in each case by the Commissioner on the recommendation of the Collector and shall not be less than Rs. 24 per annum payable in advance. A trade licensee shall sell only to licensed dealers and not to the public.

116. Samples in quantities not exceeding one quart bottle in the case of beer and one pint in the case of other

liquors may be issued to licensed dealers, to recognized clubs and messes. The gallonage fee, as in rule 117, on such samples shall be paid.

117. (a) The fees for licenses for the retail 'on' and 'off' vend of foreign liquor shall be Rupees six per annum for each license payable at the time of engaging to take the license and gallonage fee at such rate as may be fixed by the the Board. The gallonage fee shall be paid on the first of the succeeding months on actual sales of the preceding months. A security deposit equivalent to the estimated average monthly gallonage fee shall be levied in advance.

(i) The gallonage fee for foreign liquors will be levied on the following scales:—

	Scale A.	Scale B.
	Per Imperial gallon or 6 qt. bottles.	Per Imperial gallon or 6 qt bottles.
	Rs. as. p.	Rs. as. p.
Spirits, Champagne and medicated wines issued by the Commissioner as sparkling wines.	1 8 0	2 4 0
Wines of all other kinds and liquors.	1 8 0	1 2 0
Beer, cider and fermented liquors.	0 6 0	0 6 0

Scale 'A' will apply to the districts of Cuttack, Puri, Balasore, Sambalpur, Angul and Khondmals and scale 'B' to the districts of Ganjam and Koraput.

(ii) Beer sold to the army will not be liable to this fee.

(b) The fees for the retail vend of foreign liquor at a Military canteen established under the canteen tenant system shall be twelve per annum. In addition to this fixed fee, a fee of Rs. 1-9-0 for each unit of 50 or part of 50 quarts of liquor consumed under each license, is leviable quarterly.

118. The fees for hotel and restaurant licenses shall be as in rule 117.

119. For bar licenses which may be held by hotel or restaurant licensees the fees shall be same as in rule 117.

120. (1) Temporary bar licenses for theatres and other places of amusement may be granted subject to a fee of Rs. 5 per diem, or Rs. 75 per month. The whole of the fee shall be paid in advance.

(2) If such a license is required for a performance held for *bona fide* charitable purpose, the Collector can grant it either free of fee, or on a reduced fee.

121. (1) The fees for late-closing licenses granted to licensed hotels and restaurants shall be levied according to the following scale:—

	Rs.
Up to 12 P.M.	25
Up to 1 A.M.	40
Up to 1-30 A.M.	50

(2) The fees prescribed above are monthly and shall be payable as in rule 109(b) except that only one month's advance shall be taken.

122. When two or more bars are maintained in a hotel, restaurant, theatre or other place of amusement, it shall be competent for the Collector to grant a single license for all the bars subject to a single fee not exceeding the aggregate fee payable for all the bars under rule 119 or 120, and payable in the manner indicated therein.

123. The fee for a temporary late-closing license shall be Rs. 10 per diem and shall be payable in advance.

124. The fee for railway refreshment-room licenses for retail "on" vend shall be rupee one per annum payable in advance and a gallonage fee as prescribed in rule 117. This shall be paid on the first of the month following the month to which it relates.

125. Licenses for retail "on" vend in steamers and in dining cars on trains shall be granted subject to payment of fees as in the case of Railway Refreshment Room license for

retail "on". When such steamers or cars pass through two or more provinces, such fee shall be levied in one province only.

126. (a) The fee payable on license to manufacture spirit in a distillery issued to the grantee of an exclusive privilege of supply of country spirit shall be Rs. 100 per annum. The fee shall be payable in advance. No fee shall be payable for supply of liquor to licensed shops from warehouses under the distillery.

(b) The fee payable on licenses for wholesale vend of denatured spirit shall be Rs. 50 per annum. The fee shall be payable in advance. License for the retail sale of denatured spirit, or, for possession of such spirit in excess of the limit of retail sale shall be issued on condition that a license fee at the rate of eight annas per bulk gallon on the quantity for which an application is made for an import or a transport pass shall be paid at the time of applying for the pass.

127. License holder of denatured spirit shall not be allowed to have shop or depot for the vend or storage of denatured spirit located in the same building with any shop for the sale of potable liquor for consumption on the premises.

128. (a) Licenses to denature spirit may be issued, without fee, to holders of licenses to work a distillery or to store spirit at an excise warehouse.

(b) Licenses for possession of denatured spirit in excess of the limit of retail sale shall be issued free of charge to Government hospitals and dispensaries and to other charitable hospitals and dispensaries under Government supervision as well as to other Government departments.

129. The fee for a license to compound and blend foreign liquor shall be Rs. 300 per annum, payable in advance.

130. The fee for a license to bottle foreign liquor for sale shall be Rs. 12 per annum payable in advance.

Other licenses.

131. The license for manufacture of "Mrita Sanjibani" and Ma-ul-lahan will be issued free and a fee for sale will be same as for medicated wine in rule 133 and shall be paid in advance.

132. Licenses to establish or work breweries and for the sale of beer by wholesale from such breweries are subject to such fee as may be fixed by the Commissioner in each case.

133. The fee for a license for vend of medicated wines shall be as in rule 117.

134. The fee for a license for the retail sale of rectified spirit (including absolute alcohol) and brandy for *bona fide* medicinal or surgical purposes shall be Rs. 10 per annum if the sales exceed 4 Imperial gallons in the year and Re. 1 only per annum in other cases. The fee shall be paid in advance at the time of issue of the license.

135. The fee for a license for the sale of foreign liquor by a Co-operative Society or Association shall be determined in each case by the Commissioner on the report of the Collector.

NOTE.—The expression "Co-operative Society or Association" means any Society or Association whether or not it is incorporated under any law relating to companies or registered under the Societies Registration Act, 1860, as amended, the profits (if any) derived from the business carried on by which are divisible among the shareholders or members thereof or subscribers thereto.

136. The fee for temporary licenses for the vend of intoxicants at fairs shall be fixed by auction, and shall be paid in advance.

137. In auctions held to fix fees for excise licenses, the officer presiding at the auction shall not be bound to accept the highest, or any bid tendered for any license.

138. A fee of Rs. 2 shall be charged for each pass for import or transport of *ganja* or *bhang* under bond.

139. (i) The fee for a dealer's license for the possession of duty-paid *bhang* for the manufacture of *bona fide* medicinal preparations therefrom, and for the possession and sale of *bona fide* medicinal preparations of *bhang*, by chemists and druggists, shall be Re. 1 (one) per annum, and shall be paid in advance.

(ii) The fee for a chemist license for the possession and retail sale of *bona fide* medicinal preparations of *bhang*, obtained from manufacturing chemists and druggists shall be one rupee per annum and shall be paid in advance.

(iii) The fee for a chemist license for the possession of dutypaid *bhang* for *bona fide* medicinal purposes and for the manufacture therefrom of *bona fide* medicinal

preparations of *bhang*, and for their possession and sale to his own patients for *bona fide* medicinal purposes by a *kabiraj* or *hakim* shall be one rupee per annum, and shall be paid in advance.

140. (a) All payments of license fees shall be made by the licensees into the local treasuries either by direct payment or by postal money order, except in the case of fees for *pachwai* home-brewing licenses, the payment of which shall be regulated according to rules specially framed by the Commissioner.

(b) Licensees must first pay the tree tax (or the first instalment thereof, as the case may be) due on account of the trees which they desire to tap, into a Government treasury of the taluk in which the shop is situated and the licensees concerned should affix a declaration in the applications to the effect that they have obtained a license permanent or temporary for a shop specifying also the name and number of the shop for which trees are to be marked.

Mixing of any noxious or objectionable substance with liquor.

141. Licensed vendors of foreign liquor, country spirit, tari or *pachwai* are prohibited from mixing therewith any noxious substance, such as *kuchila*, accnite or *dhatara*, or any objectionable article, such as tobacco, pepper or kerosine oil intended to increase the intoxicating power of the liquor or to increase thirst.

Reduction of strength of country spirit by licensed vendors

142. Unless specially permitted by the Commissioner in the case of any particular strength, or any particular area, the strength of country spirit issued from a distillery or an excise warehouse or depot at a strength prescribed by the Board shall not be reduced by a licensed vendor from such strength to a lower strength by the addition of water or by mixing with spirit of a lower strength, or by any other means whatsoever.

Arrangement of premises for vend of intoxicants and signboards.

143. Premises (except hotels, restaurants and railway refreshment rooms) licensed for the vend of foreign liquor or country spirit for consumption on the premises shall have all doors for admission of the public opening only on

to a public road or path. Such premises must be so constructed that the interior thereof, where sales are effected, may be visible from the doorway. The sale rooms shall be well lighted. Private rooms for the sale of such liquor or spirit, where such are specially permitted by the Collector, must also be visible from the doorway.

144. Except in the case of hotels, restaurants, railway refreshment rooms, dining cars and steamers, and premises of chemists or druggists holding excise licenses or permits, there shall be fixed in a prominent position at the entrance of all premises licensed for the retail vend of any intoxicant, a signboard showing in large characters the intoxicant sold therein, the name of the vendor the period of currency of the license, and in country spirit shops, the strengths prescribed for retail vend and the maximum or minimum or fixed price, if any, prescribed for each strength.

145. Prescribed retail prices shall be noted in the case of *ganja* and *bhang*. If the rate of price of country spirit or drugs varies according to the quantity sold there shall be only fixed rate for such different quantity, and the details of each rate shall be separately given in a notice exhibited at the shop.

The rate or rates of sale price shall not be varied until a report of the change has been given to and received by the Superintendent of Excise. The signboard shall be written in English and the local vernacular in case of all foreign liquor shops; and for other shops it shall be in the vernacular.

Employment of Persons by Excise Licensees for conduct-
in a sale or for other purposes.

NOTIFICATION

The 1st February 1946

Amendment to rule 146 published in Notification
No 3296 -Ex dated the 21st June 1937 at pages 507-719
Part III of the Orissa Gazette of 1st October 1937.

In rule 146 (a) add the following sentence after the words "Excise Superintendent."

"any salesman already entered in the license can be changed only with the permission in writing of the superintendent of Excise"
Delete "and " before "iv" inserting "and (v) " between
""(iv)" and "above " in the second line of the proviso
to rule 146(b)

(b) The following are disqualified from being appointed as salesmen:—

- (i) Persons below 18 years of age;
- (ii) Persons convicted of offences under the Excise, Opium, Opium Smoking or Dangerous Drugs Act or of non-bailable offence;
- (iii) Persons whose licenses have been cancelled under the Excise, Opium and Dangerous drugs Act; or, who have been held guilty of charging more than the prescribed prices and adulterating intoxicants;
- (iv) Persons of notoriously bad character;
- (v) Persons suffering from an infectious or contagious disease.
- (vi) Persons who are illiterate.
- (vii) Persons, other than the licensee, having any pecuniary interest in the sales at the shop.

Provided that in the case of persons falling under (ii), (iii) and (iv) above, the disqualification may, at any time, be removed by a written order of the Collector or the Superintendent of Excise.

147. No licensee for the wholesale or retail vend of an intoxicant shall employ any person suffering from any infectious and contagious disease for any purpose in his licensed premises.

Hours during which licensed premises may be kept open and closing of such premises on special occasions.

148. Unless otherwise ordered by the Board, premises licensed for the retail vend of an intoxicant may be kept open as below stated.

149. Premises licensed as hotels and restaurants and bars attached to such hotels and restaurants may be kept open for the sale of liquor from sunrise to 10 P.M. With the special permission of the Collector, such premises may be kept open up to 11 P.M. Under a separate late closing license, general or special, such premises may be kept open for the sale of liquor up to the hour prescribed in the license, but not later than 1-30 A.M.

150. Licensed bars for theatres, social gatherings or other entertainments may be kept open during the hours of performance, rehearsal, or entertainment and not later than half an hour after the closure of such performance, rehearsal or entertainment.

151. Premises licensed for the retail vend of distillery liquor and outstill liquor may be kept open from ¹¹ 9³⁰ A.M. to 8 P.M.] throughout the whole year.

[2] 152. Premises licensed for the retail vend of ganja and bhang may be kept open from 8 A.M. to 8 P.M. throughout the ^{whole} year.

153. Premises licensed for the retail vend of intoxicants other than distillery liquor, outstill liquor, ganja and bhang and other than those mentioned in rules 149 and 150 may be kept open from sunrise to ¹¹ 10³⁰ P.M.] throughout the ^{whole} year.

154. The above rules do not apply to dining-cars, railway refreshment rooms and steamers which are licensed for the retail vend of foreign liquor to passengers, or to the premises of chemists or druggists who are licensed as such to sell medicated wine or rectified spirits.

155. Premises licensed for the retail vend of foreign liquor at a Military Canteen established under the Canteen tenant system shall remain open during such hours as the Officer in Command of the Regiment or unit directs.

156. Premises licensed for the vend of country liquor and foreign liquor (except hotels and restaurants) which are on the line of march of troops shall be closed—

- (a) while European troops are passing or are encamped in the vicinity, and (b) on the requisition of the officer in command during the passage of native troops.

This rule may be extended by the Collector to hotels and restaurants so far as regards the sale of liquor when such action may be found necessary.

Accounts to be maintained by Licensees.

157. Unless otherwise ordered by the Board in any particular case regular and accurate accounts shall be maintained by all persons holding licenses for the

[1] Subs. by notification no. 988 - Ex/XXVII-7/40 D/27.2.40
(see G. Gaz P. , 1940 Pt III P. 209) for " 9 A.M. to 10 P.M.

[2] The word whole is omitted by notification no. ibid.

[3] Subs. by notification no. ibid for 10 P.M.

manufacture or vend of any intoxicant in such form as may be prescribed by the Board from time to time, except by persons holding licenses for (a) the manufacture or sale of *tari*, (b) the home-brewing of *pachwai*, and (c) the sale of *pachwai* if the fee is less than Rs. 200 per annum.

Transfer of Licenses.

158. No transfer or sub-lease (whether entire or partial) of a license shall be made except with the previous permission of the Collector.

159. The Collector shall not allow such transfer, or sub-lease, unless good and sufficient reason be shown to his satisfaction, and unless the transferee or sub-lessee is, in his opinion, fit and qualified to hold such license.

160. On the death of the licensee, the Collector may renew the license on the same terms in favour of a representative of the deceased, if he be satisfied that such representative is fit to hold it and on the condition that any arrears due from the deceased licensee are recovered before the license is so renewed. In such case no fresh deposit need be called for.

Payment of compensation for closure of shops.

161. When any shop for the vend of any intoxicant is closed under section 26 of the Bihar and Orissa Excise Act, 1915, for the preservation of the public peace, or under rule 156 on account of the march of troops, compensation for such closure may be paid by transfer credit to license fees payable by the holders of licenses instead of in cash and debited to the head "8—Provincial Excise—Compensation—Excise Compensation" by a corresponding credit to "VIII—Provincial Excise—License Fees, etc." The transaction may be treated in account as a deduction from the amount of tax payable by the holders of licenses.

- (1) The compensation will be paid by the Collector with the previous sanction of the Commissioner.
- (2) No compensation shall be paid when a shop remains closed for less than six hours.

Closure for six hours or more shall be held to be a closure for the whole day.

- (3) When a shop, licensed for the vend of an excisable article upon which no duty is imposed under section 27 of the Act, is closed, the compensation shall be calculated on the monthly fee payable for the license, and shall be a sum equivalent to the amount payable for the days during which the shop remains closed, plus 10 per cent. of that amount for loss of profits.
- (4) This shall not apply to tari shops in the tree-tax area. The Commissioner of Excise shall determine the compensation on the merits of each shop.
- (5) When a shop licensed for the vend of an excisable article upon which duty is imposed under section 27 of the Bihar and Orissa Excise Act, 1915, or under the Indian Tariff Act, 1894, is closed, the Collector shall calculate the average daily sale in the shop, based on the sales during the previous months of the year, and the profit of the vendor on such daily sales after deducting from the average total sale-proceeds the amount of duty, the cost price and contingent expenses at $6\frac{1}{2}$ per cent. of the sale-proceeds. Compensation shall then be granted at the rate of such daily profit for the number of days during which the shop remains closed.
- (6) This shall not apply to shops on the sliding scale fee system. The Commissioner of Excise shall determine the compensation on the merits of each shop.

Time, place and manner of payment of duty.

162. The duty imposed on—

- (1) foreign liquor and country spirit—
 - (a) imported under bond, or
 - (b) manufactured in a distillery,

and stored in a distillery or excise warehouse

(2) Mritasanjibani or Ma-ul-laham—

- (a) manufacturer in a distillery under a separate license shall be paid within 7 days from the date when distillery officer communicates the date before removal from distillery,

(3) *ganja and bhang*—

- (a) imported under bond, or
(b) stored in an excise warehouse,

shall be paid before removal from the distillery or excise warehouse unless a bond has been executed for such payment.

163. (A) A licensed vendor desiring to procure hemp drugs from Vetapalem store warehouse in the district of Guntur in the Madras Presidency must first pay duty at the prescribed rate into the treasury in the taluk in which his shop is situated. The Treasury Officer will, after assuring himself that the applicant is a licensed vendor, grant him a receipt and send a letter of advice by registered post direct to the officer in charge of the storehouse intimating the payment of duty. The licensed vendor will make his own arrangements for the purchase of the required drugs from the stockholder. The stockholder will present the receipt to the officer in charge of the storehouse and apply for delivery of the drugs to the purchaser. The officer in charge of the storehouse will after comparing the treasury receipt with the letter of advice superintend the delivery.

(B) Hemp drugs transported from a storehouse must be covered by a permit issued by the officer in charge of the storehouse. The permit shall allow a reasonable but not excessive time for the consignment to reach its destination. The officer issuing the permit will send a copy of the permit to the Superintendent of Excise of the district wherein the shop is situated and to the Sub-Inspector of the area concerned. The latter officer will without unnecessary delay proceed to verify the consignment. The permit shall accompany the consignment while in transit and shall be produced for inspection on demand of any Excise, Land Revenue or Police officer. On arrival at its destination, the consignment must be kept with seals unbroken until verified by the Sub-Inspector of the area in which the shop

is situated or by any other officer specially deputed for the purpose. The latter, if he finds cause for suspicion, will detain the consignment and report the matter without delay to the Superintendent of Excise for orders. If not, he will verify the quantity of drugs entered in the permit, enter the quantity received with his own hand in the account book maintained in the shop and affix his signature thereto and return the copy of the permit he received with a certificate of verification on the back to the storehouse officer who issued it.

(C) No consignment of hemp drugs shall be opened by a licensed vendor unless and until it has been verified and passed in the manner prescribed above.

(D) Transport of drugs from one licensed vendor to another must be covered by a permit granted by the Superintendent of Excise.

(E) The transmission of hemp drugs by ordinary post is prohibited. The transmission of the above drugs by inland post will be permitted subject to the following restrictions:—

- (i) Only the parcel post shall be used.
- (ii) The parcels shall be insured.
- (iii) The parcels shall be covered by permits issued by the proper authorities concerned.
- (iv) The parcels shall be accompanied by a declaration stating the names of the consignee and the consignor, the contents of the parcel in detail, the number and date of the permit covering the transmission and the number of the license held by the consignee.
- (v) The consignee shall show distinctly in his account books the name of the consignor and the quantity of drugs sent to him from time to time by post.

(F) The transport of hemp drugs through the Madras Presidency will be permitted subject to such regulation as may be prescribed by the Commissioner of Excise, Madras.

(G) Licensed vendors shall maintain accounts of their purchases and sales, shall file the permits for the hemp drugs received and shall produce the same for the inspection of any officer of the Excise Department not below the rank of Sub-Inspector when called upon to do so.

164. Duty imposed on *ganja* and *bhang* exported to any place outside British India shall be paid before issue of such *ganja* or *bhang* from the excise warehouse where it is stored.

165. When the duty on an intoxicant is to be paid before removal from a distillery or excise warehouse, the payment must be made into the local treasury either by direct payment or by money order. Advance deposits on account of duty may also be made with permission of the Collector.

166. No allowance shall be made for any loss of *ganja* or *bhang* in transit under bond, unless the Commissioner is satisfied that such loss is due to dryage. The duty on such deficiency as may occur shall be recovered by the officer in charge of the excise warehouse where the *ganja* or *bhang* is deposited after import or transport.

Destruction of intoxicants deemed to be unfit for use.

167. *Ganja* or *Bhang* stored in a warehouse and deemed by the Excise Superintendent, after personal examination, to be unfit for use, shall be destroyed in the presence of the Superintendent at the time of quarterly inspections.

168. Any intoxicant kept on the premises of a vendor licensed to sell such article and found by the Excise Superintendent after personal examination to be unfit for human consumption may be destroyed by him.

Disposal of things confiscated under the Bihar and Orissa Excise Act, 1915.

169. When in any case a Magistrate orders the confiscation of anything under section 67 of the Act, such thing shall be made over to the Superintendent of Excise for disposal. If the estimated value of the confiscated article exceeds the cost of transporting it to the Superintendent of Excise, the article shall be destroyed by the Magistrate and the Superintendent of Excise informed.

170. The disposal of things confiscated by order of a Magistrate, or of a Collector, shall be regulated as below stated.

171. The sale or other disposal of things confiscated under the Act shall be deferred till the period of appeal against the order of confiscation has expired, or if an appeal be made against such order till the appeal is disposed of: Provided (1) that the sale of any animal or other thing ordered to be confiscated shall not be so deferred unless the owner or his agent deposit with the Superintendent of Excise such sum as the Superintendent of Excise may consider to be required and to be sufficient for the keep or safe custody of such animal or other thing pending the result of such appeal, and (2) that if the thing be of a perishable nature it may be sold immediately.

172. If any order of confiscation of anything be reversed on appeal, such thing, or the sale-proceeds thereof, and the amount, if any, deposited for the keep or safe custody of such thing, shall be at once returned to the owner thereof, or his agent, under the order of the Superintendent of Excise. Should no one appear to receive the thing confiscated, the sale-proceeds or the amount, if any, deposited, within two months from the order on appeal, such thing, sale-proceeds or amount shall be forfeited to Government.

173. Confiscated foreign liquor, *tari* and *pachwai*, when found fit for use by the Superintendent of Excise, shall be sold by auction. If there is no bid, the article shall be destroyed.

174. Confiscated country spirit, *ganja* and *bhang* shall be sold by auction subject to a reserved price which shall be equal to the amount of duty leviable on the article in the place in which the sale takes place. Where the outstill system is in force, country spirit shall be sold for any price above Re. 1 per gallon. If such price be not obtained the article shall be destroyed.

175. Confiscated Mritasanjibani or Ma-ul-laham, when found fit for use, shall be sold by auction; when not fit for such use, nor there is any bid, it shall be destroyed.

176. Confiscated articles other than those referred to in rules 173, 174 and 175 shall be sold by auction to the highest bidder. If there is no bid they shall be destroyed.

177. When the highest bidder for any confiscated article sold under rule 173 or rule 174, is not a licensed vendor of such article, and the quantity thereof is more than the quantity fixed as the limit of a retail sale under section 5 of the Act, the Collector may, in his discretion, grant to such person a permit under section 19 to possess, but not to sell, the article, or may refuse to accept the bid and may accept another bid, or may order the article to be destroyed.

Strength and prices fixed for vend of foreign liquor and country spirit.

178. Whisky, brandy and rum shall not be sold by a licensed vendor at a strength lower than 25 degrees under London Proof and gin shall not be sold at a strength lower than 35 degrees under London Proof.

179. A Licensed vendor shall obtain and keep a certificate of strengths of whisky, brandy, rum and gin purchased and keep it in the shop for inspection by excise officers of the rank of Sub-Inspector and above. If it is suspected that the strength is lower than that prescribed one bottle shall be opened by the Superintendent of Excise for examination either at his inspection or on report of a subordinate officer.

180. Country spirit manufactured in licensed distilleries shall be sold by the retail vendors thereof in the areas specified below at the strengths and at prices not in excess of those specified against each area:—

Tables of areas and rates.

District.	Local area.	Strengths.	Maximum prices per imperial gallon bulk in excess of which sale shall not be made.
1	2	3	4
(1) Cuttack ...	(i) The Municipality of Cuttack ...	25° U.P.	Rs. 8 0 0
		50° U.P.	4 8 0
		70° U.P.	3 0 0
		25° U.P.	6 0 0
		50° U.P.	4 0 0
		70° U.P.	2 0 0
	(ii) Rest of the district except the outstill area.		

District,	Local are	Strength.	Maximum prices per imperial gallon bulk in excess of which sale shall not be made
1	2	3	4
			Rs. a. p.
(2) Balasore ...	(i) The whole of the district ...	25° U.P. 50° U.P. 70° U.P.	6 0 0 4 0 0 2 0 0
(3) Puri ...	(i) The whole district with exception of the distillery shops at Banpur, Arakhakuda and Brahmado and of the outstill area.	25° U.P. 50° U.P. 70° U.P.	8 0 0 4 8 0 3 0 0
	(ii) The distillery shops at Banpur, Arakhakuda and Brahmado.	25° U.P. 50° U.P. 70° U.P.	6 0 0 4 0 0 2 0 0

no 1 No. 163 - X XVII - 36/45 - Ex 0718/19 Jan
 No 110 - XV II - 12/47 7 Ex 0717. 1. 48

District-	Area	Description of article	Price for Lota in excess of which sale shall not be made
1. Cuttack, Balasore, Puri Sambalpur + Anugul	Whole area	Ganja	Rs. a. p. 2 - 2 - 0
2. Ganjam, Khandmal and Koraput-	do	do	2 - 0 - 0
1. Cuttack, Balasore, Puri Sambalpur + Anugul	do	Bhang	0 - 8 - 0
2. Ganjam, Khandmal and Koraput	do	do	0 - 6 - 0

~~substituted~~ No. 218 XVII - 444 - Ex 073.2.49
 10.2.1944, Pt. III, p. 26.

22 No. 163 - X XVII - 36/45 - Ex 18/19 June

The following AMENDMENTS shall be made in rule 181 of the Rules published with notification No 3296-Ex, dated the 21st June 1937, at pages 507-519 in Part III of the O.P. Gazette, dated the 1st October 1937, namely:-

Substitute the following for rule 181.

"181 Ganja and Bhang shall be sold by the retail vendors in the areas specified below at the price noted against each:-

District	Area	Description of article	Price per tola in excess of which sale shall not be made.
1. Cuttack, Balasore, Puri, Sambalpur, Angul, Ganjam, Khondmals & Koraput.	Whole area	Ganja	Rs. 2-0-0
2. Cuttack, Balasore, Puri, Sambalpur and Angul.	DO	Bhang	0-3-0
3. Ganjam, Khondmals and Koraput	DO	Bhang	0-0-0

Sub. by
No 110 - XVII - 17/47 Ex
17.1.48

~~substituted~~ ~~with~~ ~~etc~~ No. 218 XVII - 1/44 - Ex 29 3.2.49
(O.P. 1944, P. III, P. 26)

	(ii) The distillery shops at Banpur, Arakhakuda and Brahmado.	25° U.P.	6 0 0
		50° U.P.	4 0 0
		70° U.P.	2 0 0
(4) Koraput ...	Whole district except the outstill area and non-exercise tract.	[1] { 35° U.P. 60 U.P.	2. 7. 0 1 8 0

181. *Ganja* and *bhang* shall be sold by retail vendors in the areas specified below at the prices noted against each area:—

District.	Area.	Description of article.	Prices per tola in excess of which sale shall not be made.
1	2	3	4
			Rs. a. p.
(1) Cuttack, Balasore, Puri and Sambalpur.	Whole area ...	Ganja ...	0 14 0
(2) Angul, Khondmals ...	Do. ...	Do. ...	0 14 0
(1) Districts of Cuttack, Angul, Khondmals, Balasore, Puri and Sambalpur ...	Whole area ...	Bhang ...	0 2 0
2) The rest of the province of Orissa except the district of Ganjam.	Do. ...	Do. ...	0 2 0

[1] means Ins. by notification no. 237-VII-I of 38-Ex. of 18.1.38 (see O. Gazette of 21.1.38, Pt. III, p. 36).

182. The licenses under the Act and the general conditions applicable to them shall be in the forms appended to these rules.

The previous notifications, on the subject, issued by the Boards of Revenue, Madras and Bihar and Orissa, are hereby cancelled so far as this Province of Orissa is concerned.

J. R. DAIN,
Board of Revenue, Orissa.

GENERAL CONDITIONS APPLICABLE TO VEND LICENSES
UNDER THE EXCISE LAW.

1. A licensee may sell an intoxicant only at the place or on the premises specified in that behalf on the license, and sale by him or on his behalf in any other place is absolutely prohibited.

2. Rooms for sale of intoxicants must be separated from rooms used for residential purposes or for sale of other articles.

3. The sale rooms shall be suitably constructed and lighted, as may be required by the Superintendent of Excise, and the interior thereof shall be visible from the doorway.

4. Licensees must keep their shop premises in a sanitary condition to the satisfaction of the inspecting officers.

5. A licensee shall not wilfully adulterate, or add anything to cause the deterioration of any intoxicant sold or kept for sale by him. He shall not sell any intoxicant which he knows to have been adulterated or to have deteriorated and he shall not store or permit to be stored such article on his premises. He shall not boil intoxicant before sale for any purpose whatever. He shall not keep on the stall water or any other thing by which an intoxicant can be adulterated, compounded or deteriorated.

6. No licensee for the retail vend of any intoxicant shall allow any person to conduct sales on his behalf unless the name of such person shall have been previously endorsed by him on the license under his own signature.

N.B.—This rule does not apply (1) to the licensee of a hotel, restaurant, bar, railway refreshment-room, steamer or dining car, or (2) to a chemist or druggist holding a license or permit under the Excise Act.

7. The following persons are debarred from being appointed as salesmen :—

- (i) Persons below 18 years of age;
- (ii) Persons convicted of offences under the Excise, Opium, Opium Smoking or Dangerous Drugs Act or of nonbailable offence;
- (iii) Persons whose licenses have been cancelled under the Excise, Opium, Dangerous Drugs Act or who have been held guilty of charging more than the prescribed prices and adulterating intoxicants;

- (iv) Persons of notoriously bad character;
- (v) Persons suffering from an infectious or contagious disease;
- (vi) Persons who are illiterate.
- (vii) Persons, other than the licensee, having any pecuniary interest in the sales at the shop.

8. No transfer or sub-lease (whether entire or partial) of a license shall be made except with the previous permission of the Collector.

N. B.—A licensee cannot appoint more than four salesmen at a time without the previous sanction of the Excise Superintendent.

9. No. excisable article or opium shall be sold—

- (a) to any Railway servant at the time on duty, any Excise, Salt or Police officer, below the rank of Sub-Inspector, any village chaukidar being in uniform, any European vagrant under Police escort, or any insane or intoxicated person by any licensed vendor or by the agent or servant of any licensed vendor, or
- (b) to any soldier, whether in uniform or not, or any member of a soldier's family or any camp-follower, by any licensed vendor or by the agent or servant of any licensed vendor, unless such licensed vendor has been approved by the General Officer Commanding the Division, or the Officer Commanding a Cantonment or Camp.
- (c) On credit except foreign liquor on the "off" system.

N. B.—In this rule—

- (i) "Soldier" does not include a Commissioned Officer, a Volunteer or a soldier in Civil employ.
- (ii) "Camp-follower" means a person (other than a soldier or a private servant) whom the person selling an intoxicant knows or has reason to believe to have a right to be in Cantonments.
- (iii) The expressions "soldier", "member of a "soldier's family" and "camp-follower" do not include an Indian soldier or a member of an Indian soldiers' family or an Indian camp-follower, when such soldier's camp-follower is absent from his regiment.

10. No intoxicant shall be bartered in exchange for wearing apparel or any other effects.

11. The possession upon any licensed premises of any intoxicant except that to which the license relates or of

any essence or substance used or capable of being used for colouring and flavouring liquor, or adulterating any intoxicant is prohibited.

12. Licensed premises must be kept open, during the prescribed hours, throughout the currency of the license, unless their temporary or permanent closure is authorised; and a minimum stock of intoxicant equal to the average quantity sold during a week in the previous month must be kept at the shop.

13. Entertainments on the premises, except in cases where special permission has been obtained, are prohibited.

14. The licensee, or any person in his employ and acting on his behalf, shall not permit drunkenness, disorderly conduct or gaming on the licensed premises.

15. The licensee, or any person acting on his behalf, shall not permit any persons whom he knows or has reason to believe to have been convicted of any non-bailable offence, or who are reputed prostitutes to meet, or any such person to remain on his licensed premises, whether for the purposes of crime or prostitution or not.

16 (a) Power is reserved to the Superintendent of Excise to suspend licenses in case of failure of payment of fee or tax due and to the Collector to cancel licenses for nonpayment of dues and violation of the conditions of the license.

(b) It is open to the Superintendent of Excise to impose fines in case of late payment of fees.

17. Licensed premises shall not be opened nor sales effected therein at any time during which they have been ordered to be closed, whether for non-payment of fees, or on the approach of troops or when it is considered necessary for the preservation of the public peace, or when any riot or unlawful assembly is apprehended or occurs in the vicinity. Licensees will close their premises on their own initiative on the occurrence of a riot or disturbance in the neighbourhood.

18. The licensee shall produce for inspection his license and correct accounts, on the demand of any Excise officer above the rank of a petty officer and shall not prevent any such Excise officer, of whatever grade, from entering his shop at any hour of the day or night.

19. The licensee shall take notice of adverse remarks made at inspection by inspecting officers and, if any, explanation is asked for by a note in the account book the licensee shall submit the explanation to the Superintendent of Excise.

20. The account book shall be made over at the end of the lease to the Sub-Inspector or to the incoming licensee in an unmutilated and reasonably clean condition on a receipt being given therefor.

21. Every licensee shall provide himself with such measures, weights, receptacles and instruments as the Excise Commissioner may prescribe and shall keep them in good condition. When such measures, weights and instruments have been so prescribed, he shall, on the requisition of any Excise officer of and above the rank of Sub-Inspector, measure, weigh and test intoxicant in his possession at such time and in such manner as such officer may require.

22. True accounts of the daily transactions in intoxicant shall be kept in ink by all licensees (unless specially exempted) in the form prescribed by the Board.

23 (a) No excise or opium licensee in an Indian State or foreign territory will be allowed to have any interest in a license for the same article in British territory without the special permission of the Collector.

The accounts shall be based on actual weighment and measurement. In case of country spirit, all vessels for storage and sale of liquor must have separate dip-rods. These should be serially numbered to correspond with number of the vessels. Dip-rods for vessels of 5 gallans and less shall have marks of one bottle and others of one gallon.

(b) No excise licensee in any area in British Territory may have any interests in or hold a license for the same article in any other area in British Territory in which a different rate of duty is in force without the special permission of the Collector.

24. Any transaction of the nature of gift or loan between a licensee and an officer or the Excise or Salt Department is absolutely prohibited.

25. Except in the case of hotels, restaurants, railway refreshment rooms, dining cars and steamers and premises of chemists and druggists holding excise licenses or permits, there shall be fixed in a prominent position at the entrance of all premises licensed for the retail vend of any intoxicant, a signboard showing in large characters the intoxicants sold therein, the name of vendor, the period of currency of the license and, in country spirit shops, the strength, if any, prescribed for retail vend and the maximum or minimum price, if any, per bottle, fixed for each strength. The prescribed retail price should be noted also in cases of ganja and bhang. If the rate of price of country spirit or drugs varies according to the quantity sold there shall be only fixed rate for each such different quantity and the details of each rate shall be separately given in a notice exhibited at the shop. The rate or rates of sale price shall not be varied until a report of the change has been given to and received by the Superintendent of Excise. The sign-board shall be printed in English and the local vernacular.

26. All Export and Transport passes must be returned within the period of currency entered therein. In the case of Pass Books for country spirit, *ganja* and *bhang* they must be returned when used up or at the termination of the period of license. Loss of passes and pass books shall be penalized by the imposition of a fine of rupees two and five respectively.

27. Premises (except hotels, restaurants and railway refreshment rooms) licensed in towns for the vend of foreign liquor or contry spirit for consumption on the premises shall have all doors for admission of the public opening only on to a public road. Such premises must be so constructed that the interior thereof, where sales are effected, may be visible from the doorway. Private rooms for the sale of such liquor or spirit, where such are specially permitted by the Collector must also be visible from the doorway.

28. The stock of intoxicant meant for the day's sale shall be kept on the stall in such a manner that the vessel containing it may be visible to purchaser. He shall keep a ticket showing the quantity of the article in reserve stock.

29. A licensee shall sell drugs in closed packets and liquor in closed bottles.

30. A licensee shall prepare drug packet out of sale hours. When for any sufficient reason packets have to be made during sale hours, a licensee can do this away from stall. No loose *ganja* or *bhang* shall be kept on the stall.

31. Bottling of liquor shall be done out of sale hours. For special reasons it can be allowed within hours of sale but must then be done away from the stall.

32. A licensee of a drug shop shall maintain sufficient number of drug packets of the different prescribed weights. A licensee of a country spirit shop shall keep a sufficient number of full, half and quarter bottle of each prescribed strength.

33. A licensee shall make over to customers drug packets and sealed bottles on receipt of the price. He shall not open them before delivery to customers.

34. A licensee of a drug shop shall note the weight and price on drug packets.

35. The following coloured papers shall be used for preparing drug packets :—

1 tola and $\frac{1}{8}$ tola	...	...	White
$\frac{1}{2}$ " " $\frac{1}{16}$ "	...	...	Newspaper.
$\frac{1}{4}$ " " $\frac{1}{32}$ "	...	...	Badami.
	$\frac{1}{64}$ "	...	Red.

36. A licensee of country spirit shop shall use labels of the following colours showing strength, quantity and price on each bottle :—

Strongest strength	...	...	Green
Stronger	"	...	Red.
Popular	"	...	White.

N.B.—Conditions 29 to 36 will be applicable to shops in which licensees desire to keep ready for sale of intoxicant in closed packets and bottles.

37. A licensee shall close each day's account at the end of the hours of sale.

FORM No. F. L. 1.

LICENSE FORM.

Foreign Liquor, Sale to the trade.

Counterfoil.

- District.....
- No. of license in Register no.....
- Date of License.....
- Name of Vendor.....
- Locality of shop.....
- Current from.....
- Annual fee Rs.....

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise and opium licenses.

The 19 .

Licensed.

FORM No. F. L. 1.

LICENSE FOR THE SALE OF FOREIGN LIQUOR TO THE TRADE, i.e., TO OTHER LICENSED DEALERS.

Note.—Counterfoil of this to District....., to be signed by the licensee and filed No. of license in Register no..... in the Collector's office. Name of vendor..... Locality of vend.....

Be it known to all concerned that....., resident of..... is hereby authorised by the undersigned, Collector of....., to sell POTABLE FOREIGN LIQUOR to licensed dealers at..... from..... till the 31st March 19....., under the conditions stated below and the general conditions applicable to all Excise licenses hereto annexed:—

- I. That he pay to Government in advance for the year a fee of Rs..... that he pay the same into the Treasury at Sub-Treasury.....
- II. That he do not sell any foreign liquor to the public (which term includes bona fide clubs and messes recognized by the Collector) without taking out a separate license for retail sale.
- III. That he do not allow any liquor to be consumed on his licensed premises.

- IV. That he do not sell whisky, brandy or rum at a lower strength than 25 degrees under London proof or gin at a strength lower than 35 degrees under London proof.
- V. That he do not store any foreign liquor to be sold under this license in any premises other than those named herein without previously obtaining the written sanction of the Collector on the reverse of this license.
- VI. That he do not compound, blend, reduce or bottle any foreign liquor without taking out a separate license or licenses authorising him to perform such operations.
- VII. That in the event of his also holding a retail or any other description of license for the vend of foreign liquor he keep the account of sales under each license separate.
- VIII. That he do not sell any foreign liquor except under a pass to be issued by him, one copy of which should be sent to the Superintendent of Excise of the issuing district and the other to the Superintendent of Excise of the district to which the consignment is sent.
- IX. Samples in quantities not exceeding one quart in the case of beer and one pint in the case of other liquors may be issued to licensed dealers, to recognised clubs and messes. The gallonage fee on such samples shall be paid. Separate accounts shall be kept of the issue of such samples.

N.B.—Infraction of any of the above conditions or of the general conditions applicable to Excise Vend licenses will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

COLLECTORATE OF }
 The 19 . } Collector.

List of authorised Agents or Salesmen.

Name.	Father's name.	Age.	Native village, thana and district.	Signature of the licensee.
1	2	3	4	5

FORM NO. F. L. 2.

LICENSE FOR THE RETAIL VEND "OF" FOREIGN LIQUOR FOR CONSUMPTION OFF THE PREMISES.

COUNTERFOIL.

Article of Vend—Foreign Liquor.

District—

No of license in Register No.—

Name of Vendor—

Locality of Vend—

Current from 10 to 31st March 19

Quarterly _____ fee payable in advance—Rupees
Monthly

Date of license— 19

Received the license of which this is the counter-foil and a copy of the general conditions applicable to all excise licenses.

The 19 License.

FORM F. L. 2.

LICENSE FOR THE RETAIL VEND "OF" FOREIGN LIQUOR FOR CONSUMPTION OFF THE PREMISES.

District—

NOTE.—Counterfoil of this license will be signed by the licensee, and filed in the Collector's office.

No. of license in Register No.—

Name of Vendor—

Locality of Vend—

BE it known that _____ resident of _____ is hereby authorized by the undersigned, Collector of _____ of _____, to open a shop at _____ for the retail sale of POTABLE FOREIGN LIQUOR from the date of the license to the 31st March 19 _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions applicable to all Excise licenses hereto annexed:—

I.—That he pay to Government an annual fee of Rupees six only at the time of engaging to take this license; and gallonage fee at such rate as may be fixed by the Board, on the 1st day of every succeeding month on sales made during the previous month. A security deposit equivalent to the estimated average monthly gallonage fee determined by the Collector shall be paid in advance before license is taken.

That he pay the same into the _____ at _____ Sub-Treasury

II.—That he do not sell, under colour of this license, any country spirit.

III.—That he sell under this license the following kinds of foreign liquor only:—beer, wines, liquors, brandy, whisky, gin and rum (either imported or manufactured in India) and that under this license he do not sell un-compounded plain spirit or rectified spirit.

- IV.—That he do not alter the nature of the liquor or the labels under which he has purchased it.
- V.—That he do not sell whisky, brandy or rum at a lower strength than 25 degrees under London proof or gin at a strength lower than 85 degrees under London proof.
- VI.—That he do not store any Foreign Liquor to be sold under this license in any PREMISES other than those named herein without previously obtaining the written sanction of the Collector on the reverse of this license.
- VII.—That he do not under colour of this license, sell Foreign Liquor to any person at one time, in a quantity (a) exceeding four imperial gallons or twenty-four reputed quart bottles, or (b) less than one pint bottle.
- VIII.—That he do not allow any liquor to be drunk on his premises.
- IX.—That he do not sell or deliver any spirit to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person and whether for consumption on or off the premises.
- X.—That in the event of his also holding a "sale to trade" or any other description of license for the vend of Foreign Liquor, he keep the account of sale under each license separate and put up a separate signboard for each.
- XI.—That the retail sale of foreign liquor is permitted in the licensed premises from sunrise to 10 p.m. throughout the whole year.
- XII.—That he do correctly submit to the Superintendent of Excise on the expiry of every month a statement in Form no. F. L. 18 showing all particulars mentioned therein.
- N. B.—The violation of any of the above conditions or of the general conditions applicable to Excise Vend licenses will render this license liable to be cancelled and the holder thereof liable to the penalties prescribed by law or rules.

COLLECTORATE OF ; }
 The 19 }
 Collector.

List of Authorized Agents or Salesmen.

Name.	Father's name.	Age.	Residence.	Native village, thana and district.	Signature of licensee.

FORM No. F. L. 3.

LICENSE FOR THE RETAIL VEND OF FOREIGN LIQUOR FOR CONSUMPTION "ON" THE PREMISES.

District—
 No. of license in Register No. —
 Name of Vendor—
 Locality of Vend—

NOTE.—Counterfoil of this to be signed by the licensee, and filed in the Collector's office.

BE it known to all concerned that _____, resident of _____, hereby authorized by the undersigned, Collector of _____, to open a shop at _____, in _____, for the SALE, by RETAIL, of POTABLE FOREIGN LIQUOR from _____ to the 31st March 19 _____.

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles and the general condition: applicable to all Excise licenses hereto annexed:—

I.—That he pay to Government in advance an annual fee of rupees six only at the time of engaging to take this license and a gallonage fee, at such rate as may be fixed by the Board, on the first day of every succeeding month on sales made during the previous month. A security deposit equivalent to the estimated average monthly gallonage fee determined by the Collector shall be paid in advance before license is taken.

Treasury.

That he pay the same into the _____ at _____

Sub-Treasury

II.—That he do not sell, under colour of this license, any country liquor.

III.—That he sell under this license the following kinds of foreign liquor only:—beer, wines, liqueurs, brandy, whisky, gin and rum (other imported or manufactured in India), and that under this license he do not sell un-compounded plain spirit or rectified spirit.

FORM No. F. L. 3.

LICENSE FORM.

FOREIGN LIQUOR, "ON" RETAIL.

COUNTERFOIL.

No.—
 District—
 No. of license in Register No.—
 Date of license—
 Name of Vendor—
 Locality of Vend—
 Current from—
 to

Monthly fee, Rs.

Paid in advance, Rs.

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The _____ 19____ Licensee.

- IV.—That he do not alter the nature of the liquor or the labels under which he has purchased it.
- V.—That he do not sell whisky, brandy or rum at a lower strength than 25 degrees under London proof or gin at a strength lower than 95 degrees under London proof.
- VI.—That all liquor sold shall be consumed on the premises, and that he do not sell any liquor for consumption off the premises without taking out a separate retail "off" license.
- VII.—That he do not store any foreign liquor to be sold under this license in any premises other than those named herein without previously obtaining the written sanction of the Collector on the reverse of this license.
- VIII.—That he do not sell or deliver any spirit to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.
- IX.—That he do not sell on credit liquor for consumption on the premises under colour of this license.
- X.—That he do not, during the hours in which his licensed premises are kept open, employ or permit to be employed in any part of such premises where liquor is consumed by the public, either with or without remuneration, any women, otherwise than with the permission previously obtained in writing from the Board and endorsed on his license.
- XI.—That he do not employ or permit to be employed in any part of his licensed premises where liquor is consumed, either with or without remuneration, any person under the age of eighteen years, during the hours in which such premises are kept open for business.
- XII.—That in the event of his also holding a retail "off" license for the vend of foreign liquor, he keep the correct accounts of sales under each license separate, and put up a separate signboard for each.
- XIII.—That the retail sale of foreign liquor is permitted in the licensed premises from sunrise to 10 P.M. throughout the whole year.
- XIV.—That he do correctly submit to the Excise Superintendent on the expiry of each month, a statement in Form F. L. 18 showing all particulars therein.

B.N.—Infraction of any of the above conditions or of the General conditions applicable to Excise Vend licenses will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

COLLECTORATE OF }
 19 }
 The }
 Collector.

List of authorized Agents or Salesmen.

Name.	Father's name.	Age.	Residence.	Native village, thana and district.

Name.	Father's name.	Age.	Residence.	Native village, thana and district.

FORM No. F. L.4.

LICENSE FOR FOREIGN LIQUOR,
STEAMER RETAIL.

COUNTERFOIL,

No. —
District—
No. of license in Register no.—
Name of vendor—
Vessel—
Current from—
to
Annual fee, Rs.

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The 19 Licensee.

FORM No. F. L.4.

LICENSE FOR THE SALE OF FOREIGN LIQUOR TO PASSENGERS AND OTHERS ON BOARD STEAMERS AND OTHER VESSELS.

District—

No. of license in Register No.—
Name of vendor—
Name of vessel—

NOTE.—Counterfoil of this license to be signed by the licensee, and filed in the Collector's office.
Be it known that the Captain (or Steward) for the time being of the employed in inland traffic, is hereby authorised by the Collector of on therein the RETAIL SALE OF FOREIGN LIQUOR till the 31st March 19 It is required of the holder of this license as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions applicable to all Excise licenses hereto annexed:—

I.—That he pay to Government in advance rupee one per annum and a gallonage fee at such rate as may be fixed by the Commissioner of Excise. The gallonage fee shall be paid on the sales made in each month by the fifth of the succeeding month.

That he pay the same into the Treasury at Sub-Treasury

II.—That he do not sell the above liquor to any persons except such as are at the time employed in or passengers upon, the said

III.—That he do not sell liquor to European soldiers* in uniform except when such are bona fide travellers by steamer.

IV.—That he do not sell or deliver any spirit to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.

*The term "soldiers" does not include Commissioned Officers, or Volunteers or soldiers in Civil employ.

- V.—That he do not, under colour of this license, sell any country liquor.
- VI.—That he do not alter the nature of the liquor or the labels under which he has purchased it.
- VII.—That under this license liquor shall be sold to bona fide travellers or to other persons working on the steamer and served with regular meals on the steamer provided that no liquor is taken out of the steamer.
- VIII.—That he do not sell on credit liquor under colour of this license.
- IX.—That he do not sell whisky, brandy or rum at a lower strength than 25 degrees under London proof or gin at a strength lower than 35 degrees under London proof.
- X.—That he do not employ, or permit to be employed, in any part of his licensed premises where liquor is consumed, either with or without remuneration, any person under the age of eighteen years during the hours in which his premises are kept open for business.
- XI.—That he do not, during the hours in which his licensed premises are kept open, employ or permit to be employed in any part of such premises where liquor is consumed by the public, either with or without remuneration, any woman otherwise than with the permission previously obtained in writing from the Board and endorsed on his license.
- XII.—That he do correctly submit to the Excise Superintendent on the expiry of each month a statement in (Form no. F. L. 18) showing all particulars therein.
- N. B.—Infraction of any of the above conditions or of the general conditions applicable to Excise Vond licenses will subject the holder of this license to forfeiture of the license and to all or any of the penalties proscribed by law or rules.

COLLECTORATE OF

The

19

Collector.

FROM No F. L. 5.

LICENSE FOR THE RETAIL VEND OF FOREIGN LIQUOR IN A RAILWAY REFRESHMENT-ROOM FOR CONSUMPTION ON THE PREMISES.

COUNTERFOIL.

District—
 No. of license in Register No.—
 Name of vendor—
 Locality of vend—
 Current from—
 to
 Monthly fee, Rs.—
 Paid in advance, Rs.—

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The 19 Licensee.

FROM No. F. L. 5.

LICENSE FOR THE RETAIL VEND OF FOREIGN LIQUOR IN A RAILWAY REFRESHMENT-ROOM FOR CONSUMPTION ON THE PREMISES.

District—
 Number of license in Register No. —
 Name of vendor—
 Locality of vend—

NOTE.—Counterfoil of this license to be signed by the licensee, and filed in the Collector's office.

Be it known to all concerned that _____ is authorized by the undersigned Collector of _____, to sell POTABLE FOREIGN LIQUOR, by retail, at the Railway Refreshment-room situate at _____, in the district of _____, from the date of this license to the 31st March 19 _____.

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions applicable to all Excise licenses hereto annexed:—

- I.—That he pay to Government an annual fee of Rupee one at the time of engaging to take this license and a gallonage fee, at such rate as may be fixed by the Board, on the first day of every succeeding month on the sales made during the previous month. The amount shall be paid into the Treasury or Sub-Treasury at _____.
- II. That he do not sell, under colour of this license, any country liquor.
- III. That he do not alter the nature of the liquor or the labels under which he has purchased it.
- IV. That he do not sell whisky, brandy or rum at a lower strength than 25 degrees under London proof or gin at a strength lower than 35 degrees under London proof.

- V.—That he do not sell any liquor on credit under colour of this license.
- VI.—That all liquor sold shall be consumed on the premises, and that he do not sell any liquor for consumption off the premises without taking out a separate "sale to trade" or retail "off" license.
- VII.—That he do not sell liquor, of any description, to European soldiers * in uniform, except when such are bona fide travellers by railway.
- VIII.—That under this license liquor shall be sold to *bona fide* travellers, or to other persons served with regular meals in the rooms for consumption on the premises provided that no liquor is taken out of the refreshment room without taking out a separate retail "off" license.
- IX.—That he do not sell or deliver any spirit to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.
- X.—That he do not employ, or permit to be employed in any part of his licensed premises where liquor is consumed, either with or without remuneration, any person under the age of eighteen years during the hours in which his premises are kept open for business.
- XI.—That he do not, during the hours in which his licensed premises are kept open, employ or permit to be employed, in any part of such premises where liquor is consumed by the public, either with or without remuneration, any woman otherwise than with the permission previously obtained in writing from the Board and endorsed on his license.
- XII.—That he do correctly submit to the Excise Superintendent on the expiry of each month a statement in Form No. F.L. 18 showing all particulars therein.
- N.B.—Infraction of any of the above conditions or of the general conditions applicable to Excise Vend licenses will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

* The term "soldiers" does not include Commissioned Officers, or Volunteers or soldiers in Civil employ.

COLLECTORATE OF

The

}
Collector.

19

FORM No. F.L. 6.

LICENSE FOR FOREIGN LIQUOR, TRAIN
RETAIL.

COUNTERFOIL.

No.—

District—

No. of license in Register No.—

Name of vendor—

Train—

Current from—

to

Annual fee, Rs.

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The

19

Licensee.

FORM No. F.L. 6.

LICENSE FOR THE RETAIL SALE OF FOREIGN LIQUOR TO PASSENGERS ONLY IN A DINING-CAR ATTACHED TO A RAILWAY TRAIN.

Note.—Counterfoil of this license to be signed by the licensee and filed in the Collector's office.

District—
No. of license in Register No. —
Name of vendor—
Description of the train—

BE it known that _____ is hereby authorized by the Collector of _____ to carry on therein the retail sale of POTABLE FOREIGN LIQUOR till the 31st March 19 _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions applicable to all Excise licenses hereto annexed:—

I.—That he pay to Government, in advance, an annual fee of Rupee one and gallonage fee at such rate as may be fixed by the Board. The gallonage fee shall be paid on the sales made in each month by the fifth of the succeeding month.

That he pay the same into the _____ at _____ Treasury Sub-Treasury

II.—That he do not sell the above foreign liquor to any persons, except such as are passengers by the said train, and that he confine the sale to the said dining-car only.

III.—That he do not sell liquor to European soldiers* in uniform, except when such are bona fide travellers.

*The term "soldiers" does not include Commissioned Officers, or volunteers or soldiers in Civil employ.

- IV.—That he do not sell or deliver any spirit to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.
- V.—That under this license liquor shall be sold to bona fide travellers or to other persons working on the Railway and served with meals etc., in the dining car provided that no liquor is taken out of the railway platform.
- VI.—That no credit sale of liquor is made under colour of this license.
- VII.—That he do not, under colour of this license, sell country liquor.
- VIII.—That he do not alter the nature of the liquor or the labels under which he has purchased it.
- IX.—That he do not sell whisky, brandy or rum at a lower strength than 25 degrees under London proof or gin at a strength lower than 35 degrees under London proof.
- X.—That he do not employ, or permit to be employed, in any part of his licensed premises where liquor is consumed, either with or without remuneration, any person under the age of eighteen years during the hours in which his premises are kept open for business.
- XI.—That he do not, during the hours in which his licensed premises are kept open, employ or permit to be employed, in any part of such premises where liquor is consumed by the public, either with or without remuneration any woman otherwise than with the permission previously obtained in writing from the Board and endorsed on his license.
- XII.—That he do correctly submit to the Excise Superintendent on the expiry of each month a statement in Form No. F.L. 18 showing all particulars therein.
- N. B.—Infraction of any of the above conditions or of the general conditions applicable to Excise vend licenses will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

COLLECTORATE OF

The

19

Collector.

FORM No. F.L.7.

HOTEL LICENSE.

LICENSE FOR THE RETAIL VEND OF FOREIGN LIQUOR IN A HOTEL TO BE DRUNK ON THE PREMISES.

COUNTERFOIL

District—

No. of license in Register No.

Name of licensee—

Locality of vend—

Current from 19 to 31st March 19

Quarterly fee payable in advance—Rs.

Date of license—

Received the license of which this is the counter-foil and a copy of the general conditions applicable to all excise licenses.

The 19 License.

FORM NO. F. L. 7.

HOTEL LICENSE.

LICENSE FOR THE RETAIL VEND OF FOREIGN LIQUOR IN A HOTEL TO BE DRUNK ON THE PREMISES.

NOTE.—Counterfoil of this license will be signed by the licensee, and filed in the Collector's office.

District—

No. of license in Register No.

Name of vendor—

Be it known that resident of _____, is hereby authorised by the undersigned, Collector of _____ to sell PORTABLE FOREIGN LIQUOR from the date of this license to the 31st March 19 _____ in a Hotel situated at _____ Hotel, called or styled the _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions applicable to all Excise licenses hereto annexed:—

I.—That he pay to Government an annual fee of rupees six only at the time of engaging to take this license and a gallonage fee, at such rate as may be fixed by the Board, on the first day of every succeeding month on the sales made during the previous month.

That he pay the same into the _____ at _____ Treasury Sub-Treasury

II.—That he do not, under colour of this license, sell any COUNTRY LIQUOR.

III.—That he do not alter the nature of the liquor or the labels under which he has purchased it.

IV.—That he do not sell whisky, brandy or rum at a lower strength than 25 degrees under London proof or gin at a strength lower than 35 degrees under London proof.

- V.—That he do not store any FOREIGN LIQUOR to be sold under this license in any PREMISES other than those named herein without previously obtaining the written sanction of the Collector on the reverse of this license.
- VI.—That he do not set up and maintain within the said HOTEL premises any BAR for the sale or service of FOREIGN LIQUOR without a separate BAR license.
- VII.—That he do not use for the purposes of selling or serving liquor any room in, or any part of, the said HOTEL premises which the Collector may at any time decide to be a BAR or RESTAURANT, without a separate BAR or RESTAURANT license.
- VIII.—That all spirits or liquors sold under this license be served and drunk within the said HOTEL premises.
- IX.—That he do not sell or deliver any spirit to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.
- X.—That he confine sales of liquor to bona fide lodgers in the HOTEL, to their friends and visitors, and to persons taking their meals there.
- XI.—That no liquor shall be allowed to be taken out of the hotel.
- XII.—That he do not employ or permit to be employed in any part of his licensed premises where liquor is consumed, either with or without remuneration, any person under the age of eighteen years, during the hours in which such premises are kept open for business.
- XIII.—That he do not during the hours in which his licensed premises are kept open, employ or permit to be employed in any part of such premises where liquor is consumed by the public, either with or without remuneration any woman otherwise than with the permission previously obtained in writing from the Board and endorsed on this license.
- XIV.—That the retail sale of foreign liquor is permitted in the licensed premises from sunrise to 10 P. M. unless otherwise permitted by a late closing license.
- XV.—That he do correctly submit to the Excise Superintendent on the expiry of each month a statement in Form No. F. L. 18.
- N.B.—The violation of any of the above conditions or of the general conditions applicable to Excise vend licenses will render this license liable to be cancelled and the holder thereof liable to the penalties prescribed by law or rule.

COLLECTORATE OF

Collector.

The

19

FORM No. F.L.8.

LICENSE FOR THE RETAIL VEND OF FOREIGN LIQUOR IN A RESTAURANT TO BE DRUNK ON THE PREMISES.

COUNTERFOIL.

Article of vend—Foreign Liquor.

District—

No. of license in Registered No.

Name of licensee—

Locality of Restaurant—

in the

Current from 19 to 31st March 19

Quarterly fee payable in advance—Rs.

Date of license— 19

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The 19 Licensee.

FORM No. F.L.S.

RESTAURANT LICENSE.

LICENSE FOR THE RETAIL VEND OF FOREIGN LIQUOR IN A RESTAURANT TO BE DRUNK ON THE PREMISES.

NOTE.—Counterfoil of this license will be signed by the licensee, and filed in the Collector's office.

BE it known that resident of is hereby authorized by the undersigned, Collector of FOREIGN LIQUOR in PREMISES situated at from the date of this license to the 31st March 19 of to sell POTABLE

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions applicable to all Excise licenses hereto annexed:—

I.—That he pay to Government an annual fee of rupees six only at the time of engaging to take this license and gallonage fee, at such rate as may be fixed by the Board, on the first day of every succeeding month on the sales made during the previous month.

That he pay the same into the Treasury at Sub-treasury

II.—That he do not, under colour of this license, sell any Country LIQUOR.

III.—That he do not alter the nature of the liquor or the labels under which he has purchased it.

- IV.—That he do not sell whisky, brandy or rum at a lower strength than 25 degrees under London proof or gin at a strength lower than 25 degrees under London proof.
- V.—That he do not store any Foreign Liquor to be sold under this license in any Premises other than those named herein without previously obtaining the written sanction of the Collector on the reverse of this license.
- VI.—That he do not set up and maintain within the said RESTAURANT any BAR for the sale of FOREIGN LIQUOR without a separate Bar license.
- VII.—That all spirits or liquors sold under this license be *drunk on the Premises*.
- VIII.—That he do not provide bed-room accommodation for guests in his licensed premises without taking out a separate Hotel-license.
- IX.—That he do not sell or deliver any spirit to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.
- X.—That he do not employ or permit to be employed, in any part of his licensed premises where liquor is consumed, either with or without remuneration, any person under the age of eighteen years, during the hours in which such premises are kept open for business.
- XI.—That he do not, during the hours in which his licensed premises are kept open, employ or permit to be employed in any part of such premises where liquor is consumed by the public, either with or without remuneration, any woman otherwise than with the permission previously obtained in writing from the Board and endorsed on his license.
- XII.—That the retail sale of foreign liquor is permitted in the licensed premises from sunrise to 10 p.m. unless otherwise permitted by a late closing license.
- XIII.—He do correctly submit to the Excise Superintendent on the expiry of each month a statement in Form No. F.L.18.

N.B.—The violation of any of the above conditions or of the general conditions applicable to Excise vend licenses will render this license liable to be cancelled and the holder thereof liable to the penalties prescribed by law or rules.

COLLECTORATE OF ; }
19 . }

The

Collector.

FORM No. F. L. 9.

BAR-LICENSE.

(TENABLE BY THE HOLDER OF A HOTEL OR RESTAURANT LICENSE.)

Counterfoil

Article of vend—Foreign Liquor.

No. of license in Register No.—

Name of licensee—

Locality of vend—

in the _____ of _____

so long as his _____ license No. _____ remains in force.

Monthly fee payable in advance—Rupees 6.

Date of license _____ 19 .

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The _____ 19 . Licensee.

FORM No. F. L. 9.

BAR-LICENSE.

(TENABLE BY THE HOLDER OF A HOTEL OR RESTAURANT LICENSE.)

District—

No. of license in Register No.—

Name of vendor—

Locality of vend—

BE it known that

the holder of _____ license No. _____, dated the _____ 19 , for the

Collector of _____, to use the _____ is hereby authorized by the undersigned,

of the _____ as a Bar for the sale of POTABLE FOREIGN LIQUOR, to be sold by the glass only, and to be served and drunk within the said Bar premises, from the date of this license, so long as his _____ license No. _____ remains in force.

It is required of the holder of this license, as a condition of this license remaining in force that he duly and faithfully perform and abide by the following articles and the general conditions applicable to all Excise licenses hereto annexed:—

I.—That he pay to Government an annual fee of rupees six only at the time of engaging to take the license and gallonage fee, at such rate as may be fixed by the Board, on the first day of every succeeding month on the sales made during the previous month.

That he pay the same into the _____ at _____

II.—That he do not sell any COUNTRY LIQUOR

III.—That he do not alter the nature of the liquor or the labels under which he has purchased it.

- IV.—That he do not sell whisky, brandy or rum at a lower strength than 25 degrees under London proof or gin at a strength lower than 35 degrees under London proof.
- V.—That he do not set up and maintain in any other part of the said HOTEL premises a second BAR without another separate BAR-license unless specially permitted to do so.
- VI.—That he duly and faithfully perform and abide by all the articles specified in the abovenamed HOTEL RESTAURANT license No.
- VII.—That he do not sell or deliver any spirit to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.
- VIII.—That he do not, during the hours in which his licensed premises are kept open, employ or permit to be employed in any part of such premises where liquor is consumed by the public either with or without remuneration, any woman otherwise than with the permission previously obtained in writing from the Board and endorsed on his license.
- IX.—That he do not employ or permit to be employed in any part of his licensed premises where liquor is consumed, either with or without remuneration, any person under the age of eighteen years during the hours in which such premises are kept open for business.
- X.—That the retail sale of foreign liquor is permitted in the licensed premises from sunrise to 10 p.m. unless otherwise permitted by a late closing license.
- XI.—That he do correctly submit to the Excise Superintendent on the expiry of each month a statement in Form no. F. L. 18.
- N.B.—The violation of any of the above conditions or of the general conditions applicable to Excise Vend licenses will render this license prescribed liable to be cancelled and the holder thereof liable to the penalties by law or rules.

COLLECTORATE OF

19

Collector.

The

FORM No. F. L. 10.

BAR-LICENSE FOR THEATRES OR OTHER PLACES OF PUBLIC RESORT AND ENTERTAINMENT.

COUNTERFOIL.

Article vend—FOREIGN LIQUOR.

No. of license in Register No. —
 Name of licensee—
 Locality of vend—
 in the of
 Current from 19 .
 Fee payable in advance—Rs.
 Date of license— 19 .

Received the license of which this is the counter-foil and a copy of the general conditions applicable to all excise licenses.

The 19 . Licensee.

FORM No. F. L. 10.

BAR-LICENSE FOR THEATRES OR OTHER PLACES OF PUBLIC RESORT AND ENTERTAINMENT.

LICENSE FOR THE RETAIL VEND OF FOREIGN LIQUOR TO BE SOLD AT A BAR BY THE GLASS ONLY, TO BE DRUNK ON THE PREMISES.

District—
 No. of license in Register No. —
 Name of vendor—
Note—Counterfoil of this license will be signed by the licensee, and filed in the Collector's office.

Be it known that Resident of is hereby authorized by the undersigned, Collector of to set up and maintain one Bar for the retail sale of potable FOREIGN LIQUOR, at of days, viz., This license is current for It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions applicable to all Excise licenses hereto annexed:—

- I.—That he pay to Government in advance a fee of rupees for the whole period for which this license is granted.
- II.—That he effect sales of liquors only between the hours of and and that he do not effect sales at any other time without taking out another separate license.
- III.—That he do not keep his premises open later than half an hour after the conclusion of any performance, rehearsal or entertainment.
- IV.—That he do not, under colour of this license, sell any COUNTRY LIQUOR.
- V.—That he do not alter the nature of the liquor or the labels under which he has purchased it.

VI.—That he do not sell whisky, brandy or rum at a lower strength than 25 degrees under London proof or gin at a strength lower than 35 degrees under London proof and get the same from the holder of a retail license.

VII.—That he effect sales of liquors only at the BAR for which this license is granted, and that he do not sell liquors in any other place, or set up and maintain a second BAR without another separate license, unless specially permitted to do so.

VIII.—That he do not store any FOREIGN LIQUOR to be sold under this license in any premises other than those named herein without previously obtaining the written sanction of the Collector on the reverse of this license.

IX.—That all liquors sold be *drunk on the premises*.

X.—That no person shall be permitted to reside in the said BAR and no cooking allowed.

XI.—That he do not sell or deliver any spirit to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person and whether for consumption on or off the premises.

XII.—That he do not employ, or permit to be employed, in any part of his licensed premises where liquor is consumed, either with or without remuneration, any person under the age of eighteen years during the hours in which such premises are kept open for business.

XIII.—That he do not, during the hours in which his licensed premises are kept open, employ or permit to be employed at the BAR of his licensed premises, either with or without remuneration, any woman, otherwise than with the permission previously obtained in writing from the Board and endorsed on his license.

N. B.—The violation of any of the above conditions or of the general conditions applicable to Excise vend licenses will render this license liable to be cancelled and the holder thereof liable to the penalties prescribed by law or rules.

COLLECTORATE OF

;

The

19

Collector,

FORM NO. F.L. 11.

LATE-CLOSING LICENSE.

(TENABLE BY THE HOLDER OF A HOTEL OR RESTAURANT LICENSE.)

COUNTERFOIL

District—
 No. of license in Register No. —
 Name of licensee—
 Locality of vend—
 in the _____ of _____
 HOTEL _____
 RESTAURANT _____ license No. _____
 remains in force.
 Monthly fee payable in advance—Rs. _____
 Date of license— _____ 19 _____

Received the license of which this is the counter-foil and a copy of the general conditions applicable to all excise licenses.

The _____ 19 _____ Licensee.

FORM NO. F.L. 11.

LATE-CLOSING LICENSE.
(TENABLE BY THE HOLDER OF A HOTEL OR RESTAURANT LICENSE.)

NOTE.—Counterfoil of this license will be signed by the licensee, and filed in the Collector's office.

BE it known that

the holder of _____ HOTEL _____ license No. _____, dated the _____ 19 _____, for the _____
 the _____ RESTAURANT _____ HOTEL _____, is hereby authorised by the undersigned,
 Collector of _____ RESTAURANT _____ HOTEL _____, to keep open the said _____ up to _____ M, for the sale
 of POTABLE FOREIGN LIQUOR, to be served and drunk within the said _____ RESTAURANT _____
 premises, from the date of this license so long as his _____ RESTAURANT _____ license No. _____
 remains in force.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

- I.—That he pay to Government in advance the monthly license fee of Rs. _____ in the following manner:—
 One month's fee at the time of engaging to take this license; _____, and
 One month's fee on the _____ 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.
- II.—That he duly and faithfully perform and abide by all the articles specified in _____ HOTEL _____.

the above-named _____ RESTAURANT _____ license No. _____
 N.B.—The violation of any of the above conditions will render this license liable to be cancelled and the holder thereof liable to the penalties prescribed by law or rules.

COLLECTORATE OF _____
 _____ 19 _____
 Collector.

FORM No. F.L. 12.
LICENSE TO CONSTRUCT AND WORK A BREWERY.

FORM No. F.L. 12.
LICENSE TO CONSTRUCT AND WORK
A BREWERY.

District—
No. of license—
Name of brewer—
Locality—

NOTE.—Counterfoil
of this to be signed by
the licensee, and filed
in the Collector's office.

I.—The condition of this license is that the holder adhere to all provisions of the excise laws and of any rules which have been, or may from time to time be, laid down by the Board of Revenue, and to the general conditions, prescribed for all Excise licenses, hereto annexed, so far as they are applicable and that he pay a yearly fee of Rs. , or any amount that may be hereafter fixed in addition to duty on all beer manufactured at eight annas per gallon.

II.—That he make no sale of any quantity less than four gallons or 24 quart bottles at a time.

III.—That the brewer shall keep a brewing book in the prescribed form and also a daily account of sale, and shall produce them for inspection on demand by any officer authorized by the Commissioner to inspect the brewery, and that any such officer shall have at all times during working hours free ingress to the brewery and warehouses or other places appertaining thereto.

IV.—That for all beer manufactured the Manager shall pay, on demand, the duty calculated by the Collector at the end of each month from the entries in the brewing book.

N.B.—Infraction of any of the above conditions will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

DISTRICT,

Collector.



COUNTERFOIL.

No.—
District—
Name of brewer—
Locality—
Yearly fee—Rs.
Current from
to

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

Licensee.

The 19 . . . The 19 . . .

FORM No. F.L. 13.

LICENSE FOR COMPOUNDING AND BLENDING OF FOREIGN LIQUOR.

COUNTERFOIL.

District—
 No. in Register No.
 Date of license—
 Name of licensee—
 Locality where operations are to be carried on—
 No. of license for wholesale vend of foreign liquor held by licensee—
 Current from
 to
 Amount of fee paid in advance—Rs. 300.

Received the license of which this is the counter-foil and a copy of the general conditions applicable to all excise licenses.

The 19 License.

FORM No. F.L. 13.

LICENSE FOR COMPOUNDING AND BLENDING OF FOREIGN LIQUOR.

NOTE.—The counterfoil of this license is to be signed by the licensee and filed in the Collector's office.

1. License is hereby granted for a period of one year from ^{on—} ^{to} ^{for the wholesale vend} of foreign liquor, for the privilege to compound or blend such liquor at ^{holding license No.} ^{for the wholesale vend}
2. This license allows the licensee to compound or to blend or reduce to strengths prescribed by the Board of Revenue, duty-paid foreign liquor, whether imported or made in India, and to add thereto such colouring or flavouring matter as may be sanctioned by the Commissioner of Excise and in such proportion as the Commissioner may, on examination, direct.
3. The licensee shall be bound by the provisions of the Bihar and Orissa Excise Act, 1915, and by all rules framed thereunder, so far as these may concern him.
4. The licensee shall pay in advance to Government a fee of Rs. 300 for the year.
5. This license authorizes the licensee to carry on operations of compounding or blending only at the premises named herein.
6. Officers of the Excise service of a rank not below Sub-Inspector are authorized to enter in and remain upon the licensed premises so long as may be necessary for the proper execution of their duties and the licensee shall not obstruct any officer in the performance of these duties.
7. Only foreign liquor and the materials, if any, to be added thereto shall be kept on the premise described hereunder, and the said premises shall be properly marked or numbered and the number or marks thereon shall be painted in oil-colours on some part of the door or other conspicuous place in each room.
8. Every vessel containing any material to be added to spirit or wine shall be clearly marked in English characters with a true description of its contents.
9. The licensee shall enter in a stock-book the quantity, description and strength of any spirits received on the premises described in this license. He shall also enter separately the quantities and descriptions of colouring or flavouring materials so received. This stock-book shall be accessible to the Excise Officer at all reasonable hours and shall be kept for 12 months after it is taken out of use.
10. Any Officer of Excise not below the rank of Sub-Inspector shall have the right to take samples of any liquor or materials found on the premises described in this license on payment of the current wholesale price of such samples.
11. When any operations of blending or compounding are to be carried on by the licensee on the premises licensed hereunder, he will give timely intimation to the Collector regarding the days and hours during which such operations will be carried on.

N.B.—Infraction of any of the conditions above specified will render this license liable to cancellation and will entail the punishments provided therefor in the Bihar and Orissa Excise Act, 1915.

Description of premises.

Collector of

FORM No. F. L. 14.

LICENSE FOR BOTTLING OF POTABLE FOREIGN LIQUOR.

COUNTERFOIL.

District--

Number in Register No.

Date of license--

Name of licensee--

Locality where operations are to be carried on--

Number of license for wholesale vend of foreign liquor held by licensee--

Current from

to

Amount of fee paid in advance--Rupees 12.

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The.....19 Licensee.

FORM No. F. L. 14.

LICENSE FOR BOTTLING OF POTABLE FOREIGN LIQUOR.

NOTE.—The counterfoil of this license is to be signed by the licensee and filed in the Collector's Office. License is hereby granted for a period of one year from to for the privilege of bottling such liquor for sale at the wholesale vend of foreign liquor.

Number of license in Register No.

Name of licensee--

Locality where operations are to be carried on to for the wholesale vend of foreign liquor.

1. The licensee shall be bound by the provisions of the Bihar and Orissa Excise Act, 1915 and by all rules framed thereunder, so far as they concern him.
2. The licensee shall pay in advance to Government a fee of Rs. 12 for the year.
3. Officers of the Excise service of a rank not below Sub-Inspector are authorized to enter in and remain upon the licensed premises so long as may be necessary for the proper execution of their duties and the licensee shall not obstruct any officer in the performance of these duties.
4. This license authorizes the licensee to carry on the business of bottling only at the premises named therein.
5. Every bottle or other receptacle containing foreign liquor blended or compounded in India and filled on the premises shall bear a label correctly and truly specifying:—
 - (1) the country of origin of the principal constituent of such liquor;
 - (2) the nature of the contents, that is, whether wisky, brandy, gin, rum, liquor or wine;
 - (3) the name of the district where it is filled;
 - (4) the name of the bottler.
6. Every bottle or other receptacle filled on the premises with liquor imported in bulk from foreign countries shall bear a label correctly and truly specifying.
 - (1) the country of origin of the liquor;
 - (2) description of liquor;
 - (3) the fact that the bottling was done in India;
 - (4) the name of the bottler.
7. When any operations of bottling are to be carried on by the licensee on the premises licensed hereunder, he will give timely intimation to the Collector regarding the days and hours during which such operations will be carried on.

N.B.—Infraction of any of the conditions above specified will render this license liable to cancellation and will entail punishments provided therefor in the Bihar and Orissa Excise Act, 1915

The.....19 Collector of

FORM No. F.L. 15.

LICENSE FOR THE RETAIL VEND OF FOREIGN LIQUOR AT A MILITARY CANTEN ESTABLISHED UNDER THE CANTEN TENANT SYSTEM.

COUNTERFOIL.

District—
 Number in Register No.—
 Name of vendor—
 Residence—
 Unit
 Name of— to which
 Regiment
 liquor is to be supplied.
 Date of contract with the Commanding Officer of
 Unit
 Regiment
 Amount of fee paid in
 advance Rs.
 Date of license—
 Current from
 to

Received the license of which this is the counter-foil and a copy of the general conditions applicable to all excise licenses.

The....., 19
 Licensee.

FORM No. F.L. 15.

LICENSE FOR THE RETAIL VEND OF FOREIGN LIQUOR AT A MILITARY CANTEN ESTABLISHED UNDER THE CANTEN TENANT SYSTEM.

NOTE.—Counterfoil of this license is to be signed by the licensee and filed in the Collector's Office.
 Number of license in Register No.—
 Name of licensee—
 Unit
 Name of—
 Regiment

BE it known that , resident of , holder of a contract for the supply of foreign liquor under the "canteen tenant system" is hereby authorized by the undersigned to supply such liquor to from to . It is required of the holder of this license as a condition of its remaining in force that he do faithfully perform and abide by the following articles:—

- I.—That he pay to Government, in advance, an annual fee of Rs. 12. In addition to this fixed fee, a fee, of Rs. 1-9-0 for each unit of 50 or part of 50 quarts of liquor consumed under each license, is leviable quarterly.
 - II.—That he do not sell under cover of the license any country liquor.
 - III.—That he do not alter the nature of the liquor or the labels under which he has purchased it.
 - IV.—That he effect his sales of liquor only at the canteen or place appointed for the purpose by the military authorities and that he do not sell liquors at any other place or establish a second place of vend without another separate license.
- N.B.—Tenants are allowed to establish a second place of vend without taking a separate license is cases where a portion of a Regiment is detached for training and other purposes or is left behind.

- V.—That in the event of the Regiment or Unit for which this license is granted being transferred from the district where it may be current to another district within the province, the licensee shall intimate the fact to the authority granting the license, and shall as early as possible produce the same before the chief Excise authority of the district to which the Regiment or Unit may be transferred, for his countersignature so as to validate the license for the remainder of its term in such district.
- N.B.*—If there is more than one such transfer during the currency of the license, the same procedure shall be followed on each occasion.
- VI.—That he do not store any foreign liquor to be sold under this license in any premises other than those endorsed on the back of the license.
- VII.—That he sell no liquor of any description to persons other than those attached to the Regiment for which this license is granted, or duly authorized under the Regulations of the Army to use such canteen.
- VIII.—That he do not sell liquor to any drunken person, or sell or deliver any spirit to any person apparently under the age of 18 years.
- IX.—That he do not transfer his license to any other person without the previous sanction of the undersigned.
- X.—That he do not wilfully adulterate or cause to deteriorate any foreign liquor sold by him or sell the same knowing it to have been adulterated or to have deteriorated, or store or permit to be stored in his canteen any such liquor in an adulterated or deteriorated state.
- N.B.*—Tenants are permitted to store and sell spirituous liquor diluted with mineral water with the permission of the General Officer Commanding.
- XI.—That he do not rectify spirits by purifying, colouring or flavouring them or mixing any material with them.
- XII.—That he sell no whisky, brandy and rum below the strength of 25° under London proof, or gin below the strength of 35° under London proof.
- XIII.—That he do not receive any wearing apparel or other effects in barter for any foreign liquor.

XIV.—That he at once produce for inspection on demand of any Excise Officer above the rank of petty Officer this license and his accounts, and that he do not prevent any Excise Officer of whatever grade from inspecting his canteen.

XV.—That he execute a contract with the Officer Commanding the _____ Unit
Regiment
the conditions of which are annexed.

XVI.—That the retail sale of foreign liquor is permitted in the licensed premises for such hours as the Officer in Command of the Regiment or Unit direct.

N.B.—(1) Infraction of any of the above conditions will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

(2) The license will also be liable to cancellation on breach of any of the conditions of the contract made with the Officer Commanding the Regiment or Unit and on expiry of that contract, and the licensee shall have no claim to compensation or refund of any fee paid.

The _____ 19 _____ Collector.

List of authorized Agents or Salesmen.

Name.	Father's name.	Age.	Residence.	Native village, thana and district.

FORM No. F.L. 16.

PASS FOR THE IMPORT FROM THE PROVINCE OF
FOREIGN LIQUOR MADE IN INDIA OR OF RECTIFIED SPIRIT ON
WHICH DUTY HAS BEEN PAID.

Pass.
Duplicate.
Triplicate.
Counterfoil.

Pass.

- (A) 1. Registered no. of pass.
2. Date of issue.
3. Name and residence of importer.
4. Licensed premises of the importer.
5. This pass authorises the import into Orissa of the quantity of foreign liquor specified in 6 below purchased from _____ of _____ in the district of _____ in the province of _____ by _____ or his agent _____ and the subsequent transport of such liquor to the destination noted in 4 above.

6. Description of foreign liquor.	Quantity in bulk gallons.	Strength.	Equivalent in L. P. gallons.

7. Rate of duty levied.

8. Amount of duty Rs. _____ paid by chalan no. _____, dated the _____ in the Treasury at Sub-treasury

9. Route of transit.

This pass is current for _____ days and is to be returned to the undersigned, with particulars in 13 and 14 below duly filled up by the person to whom this pass is issued, within the _____

Excise Superintendent's office of _____ Superintendent of Excise.
The _____ 19 .

(B) 10. Date of presentation of the pass at the place of supply specified in 5 above.

(C) 11. Date of issue of foreign liquor.

(D) 12. Details of quantity issued.

Description of foreign liquor.	Quantity in bulk gallons.	Strength.	Equivalent in L. P. gallons.

Signature of the person in charge of place
of supply specified in 5 above.

Designation.
District.

(E) 13. Date and hour of arrival at destination.

(F) 14. Quantity taken into store and its strength.

Pass-holder.

(G) Date of return of pass.

Superintendent of Excise.

Note.—Superintendent of Excise will fill up A in all copies at the time of issuing the pass and G when the pass is returned to his office.

The person in charge of supply will fill B, C, D of the original, duplicate and triplicate when issuing the intoxicant and will return the duplicate to the Excise Superintendent of issuing district and retain the triplicate. The holder of the original pass will fill up E and F and return the original to the Excise Superintendent.

FORM No. M. W. 1.

LICENSE FOR THE SALE OF MEDICATED WINES BY DRUGGISTS AND CHEMISTS.

(To be sold by bottle only, not to be drunk on the premises.)

Serial no.—

District—

NOTE.—The counterfoil of this to be signed by the licensee, and filed in the Collector's Office.

No. of license in Register no. —

Name of druggist or chemist—

Locality of shop—

BE it known that of _____ is hereby authorized by the Collector of _____, resident from _____ to sell medicated wines bona fide as medicines at the date of this license to the 31st March 19 _____.

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions applicable to all Excise licenses, hereto annexed:—

I.—That he pay to Government in advance a fee of Rs. six for the financial year or any broken period thereof and gallonage fee, at such rate as may be fixed by the Board, on the first day of every succeeding month on sales made during the previous month. A security deposit equivalent to estimated average monthly gallonage fee determined by the Collector shall be paid in advance before license is taken.

That he pay the same into Treasury _____ at Sub-treasury _____



FORM No. M. W. 1

LICENSE FOR THE SALE OF MEDICATED WINES BY DRUGGISTS AND CHEMISTS.

(To be sold by bottle only, not to be drunk on the premises.)

COUNTERFOIL.

Serial no.—

District—

No. of license in Register no.

Name of druggist or chemist—

Locality of shop—

Current from _____ to _____

Annual fee paid in advance Rs. 6

Date of license—

Received the license of which this is the counter-foil and a copy of the general conditions applicable to all excise licenses.

The _____ 19 _____ Licensee.

- II.—That he do not sell medicated wines which are not used for bona fide medicinal purposes, and that he do not sell more than four imperial gallons or 24 quart bottles to any person at one time even for medicinal purposes, provided that this article shall not apply to sales of medicated wines to any druggist or chemist holding an Excise license for the sale thereof.
- III. That the medicated wines sold under this license shall not contain more than 42 per cent of proof spirit.
- IV.—That he do not store any medicated wine to be sold under this license in any premises other than those named herein.
- V.—That he do not allow any medicated wine to be drunk in his shop or on his premises.
- VI.—That he do not sell or deliver any medicated wine to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.
- VII.—That he do correctly submit to the Excise Superintendent on the expiry of each month a statement in Form no. F. L. 18.
- N. B.*—Infraction of any of the above conditions or of the general conditions applicable to Excise Vend licenses will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

COLLECTORATE OF

The

19

Collector.

List of Authorised Agents or Salesmen.

Name.	Father's name.	Age.	Residence.	Native village, thana and district.

FORM No. M.W. 2.

Counterfoil.
 District.
 Serial no.
 Date of license.
 Name of licensee.
 Place of manufacture.
 Number of license in Register no.
 Period of currency.

.....
 the abovenamed licensee for myself and my heirs, legal representatives and assignees, hereby agree to all the terms and conditions written and expressed in the license of which this is the counterfoil :

Date..... Licensee.

FORM No. M. W. 2.

License for the manufacture of
 "Mritasanjibani"
 "Ma-ul-laham" —a medicinal preparation
 containing alcohol.
 Serial no.
 Name of licensee.
 Place of manufacture.
 Number of license in Register no.
 Period of currency.

Be it known that.....

 resident of.....
 is hereby authorized to manufacture the Indian medicinal preparation known as "Mritasanjibani" containing alcohol, for "Ma-ul-laham" bona fide medicinal purposes in the licensed distillery at.....
in the district of.....

The holder of the license shall abide by the following conditions.

1. That no distillation shall be made in the distillery except under the supervision of the officer in charge.
2. That all operations shall be conducted in a sufficiently ventilated room or rooms to be set apart in the distillery.
3. That samples of the finished product shall be liable to examination by the Chemical Examiner for Orissa at the cost of the licensee for the determination of the alcoholic strength of the preparation and for granting a certificate to the effect that it is a bona fide medicinal preparation fit for human consumption but not a beverage.
4. That the finished product shall be forthwith transferred to bottles at a warehouse attached to the distillery and duly sealed and capsuled.
5. That the medicinal preparation shall not be issued from the distillery to any person who does not hold a license for the retail sale of medicated wines.
6. That no quantity of the medicinal preparation shall be removed without the consent of the officer in charge and without payment of duty fixed under the rule.
7. That no part of the distillate shall be used in any other way until the full duty thereon has been paid to the Collector.

N. B.—Infraction of any of the above conditions will subject the licensee to all or any of the penalties prescribed by the law or rules as well as to the forfeiture of the distillate.

COLLECTORATE, }

Date—

Collector

FORM No. R. S. I.

COUNTERFOIL.

Serial no.

District.

Number of license in Register no.

Name of Druggist or Chemist.

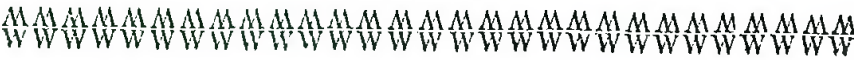
Locality or place of vend.

Current from to

Annual fee paid in advance—Rs.

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The 19 . Licensee.



FORM No. R. S. I.

License for the retail vend of rectified spirit (including absolute alcohol) and Brandy by Chemists and Druggists authorized in this behalf.

Serial no.

District.

No. of license in Register no.

Name of Druggist or Chemist.

Locality or place of vend.

Be it known that ; resident of

is hereby authorized by the Collector of to sell rectified spirit (including absolute alcohol) and brandy for bona fide medicinal or surgical purposes from the date of this license to the 31st March 19 .

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles as well as the general conditions applicable to all Excise licenses hereto annexed :—

I.—That he pay to Government in advance a fee of for the financial year or any broken period thereof.

II.—That all rectified spirit (including absolute alcohol) and brandy that he may keep for sale must have been either imported from foreign countries by sea or manufactured in this country and excised at the full rate of duty prescribed under the Tariff Act or the Bihar and Orissa Excise Act as the case may be.

III.—That he do not sell any rectified spirit (including absolute alcohol) or brandy under this license otherwise than for bona fide medicinal or surgical purposes and otherwise than—

(a) on a prescription from a qualified medical practitioner or

(b) in cases of emergency, like that of a street accident.

IV.—That he retain all prescriptions on which any rectified spirit (including absolute alcohol) or brandy may be sold, and that he do not effect sale more than once on any such prescription.

V.—That he keep full notes relating to all cases of emergency like street accidents in connection with which he may have occasion to make any sale under this license.

VI.—That he do not store any rectified spirit (including absolute alcohol) or brandy to be sold under this license in any premises other than those mentioned therein.

N.B.—Infraction of any of the above conditions or of the general conditions applicable to Excise vend licenses, will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

COLLECTORATE OF

The

19 .

Collector.

LIST OF AUTHORIZED AGENTS OR SALESMEN.

Name.	Father's name.	Age.	Native village, thana and district.	Signature of licensee.

FORM No. R. S. 2

PERMIT GRANTED TO AN ALLOPATHIC CHEMIST, KABIRAJ, HAKIM OR MANUFACTURERS OF PROPRIETARY MEDICINES TO OBTAIN RECTIFIED SPIRIT MANUFACTURED IN INDIA AT THE CONCESSION RATE OF DUTY FOR MANUFACTURE OF MEDICINAL PREPARATIONS CONTAINING SPIRIT.

Counterfoil.

- Name of district---
- Registered number of permit---
- Date of issue---
- Person to whom granted---
- Residence and place of business -
- Date on which permit is returnable---
- Date of return of permit---

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The 19 . Permit-holder.

FORM No. R. S. 2

PERMIT GRANTED TO AN ALLOPATHIC CHEMIST, KABIRAJ, HAKIM OR MANUFACTURER OF PROPRIETARY MEDICINES TO OBTAIN RECTIFIED SPIRIT MANUFACTURED IN INDIA AT THE CONCESSION RATE OF DUTY FOR MANUFACTURE OF MEDICINAL PREPARATIONS CONTAINING SPIRIT.

to 31st March 193

From
Mr. Babu
Madhavi
Messrs.

resident of

and doing wholesale business in the manufacture of medicines, drugs and chemicals, is/are hereby authorized to obtain supply of rectified spirit on payment of duty at concession rate of Rs. 5 per L. P. gallon up to a maximum limit of L. P. gallons per annum and in quantities not less than one bulk gallon at a time or more than.....bulk gallons per month subject to the following conditions:---

- (1) (a) That he/they shall use the spirit so obtained, only for the purpose of manufacturing such preparations as have been approved, and shall strictly adhere to the recipe for the same on which sanction to use such spirit has been obtained. For the manufacture of spirituous preparations appearing in the British Pharmacopoeia he/they shall strictly follow the recipe, directions and specifications laid down therein.

- (b) (i) A sample of every preparation shall be drawn and despatched in the presence of an Excise officer deputed by the Collector, to the Chemical Examiner for Excise, for analysis, at the cost of the permit-holder and no issue or sale of the preparation shall be made until his report on analysis has been received.
- (ii) No issue or sale shall be made of any preparation which is found on analysis to differ from the approved recipe or possess an alcoholic strength outside the prescribed limits laid down in the British Pharmacopoeia.
- (c) The letters B. P. shall be shown distinctly and prominently on the label of every B. P. preparation.
- (2) That he/they shall obtain such spirit from the distillery or bonded warehouse under the usual excise pass granted by the Collector.
- (3) That he/they shall store the spirit so obtained in casks, vats or other approved receptacles which shall be kept in a secure place under lock and key and shall observe all instructions laid down in the Orissa Excise Manual as regards storage, issue and operation conducted with the spirit.
- (4) That he/they shall pay the entire cost of Excise supervision, in case his/their consumption of spirit per month for the purpose of manufacture of medicinal preparations is estimated to be more than 250 L. P. gallons at the time of granting the permit.

- (5) That he/they shall execute a security bond for the use of the spirit obtained at the concession rate of duty for the purpose set forth in (1) (a) above.
- (6) That he/they shall keep a regular account of stock of rectified spirit and of medicines manufactured therewith in the forms prescribed and shall submit to the Collector at the end of each month a statement showing the quantities of spirit issued from the store and of medicines manufactured therewith.
- (7) That he/they shall give full facilities to any Excise officer authorized by the Collector to inspect his/their premises and to take stock of spirit and to check accounts.

N.B.—Infractions of any of the conditions above specified will render this permit liable to cancellation and the holder thereof liable to all or any of the penalties prescribed by law or rules.

Collectorate of

The 19

Collector.

FORM No. R. S. 3.

SPECIAL PERMIT GRANTED TO A HOMOEOPATHIC CHEMIST OR PRACTITIONER TO OBTAIN RECTIFIED SPIRIT FROM A DISTILLERY OR WAREHOUSE FOR MANUFACTURE OF HOMOEOPATHIC MEDICINES.

COUNTERFOIL.

- Name of district—
- Registered no. of permit---
- Date of issue—
- Person to whom granted—
- Residence and place of business---
- Date on which permit is returnable—
- Date of return of permit—

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The 19 . Permit-holder.

FORM No. R. S. 3.

SPECIAL PERMIT GRANTED TO A HOMOEOPATHIC CHEMIST OR PRACTITIONER TO OBTAIN RECTIFIED SPIRIT FROM A DISTILLERY OR WAREHOUSE FOR MANUFACTURE OF HOMOEOPATHIC MEDICINES.

From to 31st March 193 .

Mr. _____ resident of
Babu _____
Maulavi _____
Messrs. _____

is/are hereby permitted to obtain rectified spirit on payment of duty at the concession rate of Rs. 5 per L. P. gallon up to the maximum limit of.....L. P. gallons per annum and in quantities of not less than one bulk gallon at a time or more than.....bulk gallons in a month subject to the following conditions :—

- (1) That he/they shall use the spirit solely for the preparation of dilutions from original tinctures or from dilutions of less potency in accordance with directions laid down for the same in Homoeopathic Pharmacopoeia.

N.B.—No original tinctures can be manufactured with spirit obtained under this permit.

- (2) That he/they shall obtain such spirit from a distillery or bonded warehouse under the usual excise pass granted by the Collector.

- (3) That he/they shall store the spirit so obtained in casks, vats or other approved receptacles which shall be kept in a secure place under a special lock and key.
- (4) That he/they shall execute a security bond for the use of the spirit obtained at the concession rate of duty for the purpose set forth in (1) above
- (5) That he/they shall keep a regular account of stock of rectified spirit and of medicines manufactured there-with in the forms prescribed and shall submit to the Collector at the end of each month a statement showing the quantity or quantities of spirit issued from the store and of medicines manufactured therewith.
- (6) That he/they shall give full facilities to any Excise officer authorised by the Collector to inspect his/their premises and to take stock of spirit and to check the accounts.

N.B.—Infraction of any of the conditions above specified will render this permit liable to cancellation and the holder thereof liable to all or any of the penalties prescribed by law or rule.

COLLECTORATE OF ; }
 19 . }

The

Collector.

FORM No. R.S. 4.

LICENSE FOR THE MANUFACTURE OF PERFUMES AND TOILET PREPARATIONS CONSISTING OF OR CONTAINING ALCOHOL.

COUNTERFOIL.

Serial No.—
District—
Number of license in Register No.—
Name of Licensee—
Place of manufacture—
Current from to
Date of license— 19 .

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The 19 . Licensee.

FORM No. R.S. 4.

LICENSE FOR THE MANUFACTURE OF PERFUMES AND TOILET PREPARATIONS CONSISTING OF OR CONTAINING ALCOHOL.

Serial No.—
Name of licensee—
Place of manufacture—
Number of license in Register No.—
I.—License is hereby granted for a period of one year from to for the privilege of manufacturing perfumes or toilet preparations from or with duty-paid plain spirit.
II.—No fee is chargeable for this license.
III.—This license authorizes the licensee to manufacture perfumes or toilet preparations only from or with foreign spirit that has not been denatured and on which full duty has been paid.
IV.—The license authorizes the licensee to carry on operations of manufacture only at the premises named herein.
V.—The licensee shall be bound by the provisions of the Bihar and Orissa Excise Act, 1915, and by all rules framed thereunder so far as these may concern him.
VI.—Officers of the Excise service not below the rank of an Inspector of Excise are authorized to enter in, and remain upon, the premises so long as may be necessary for the proper execution of their duties, and the licensee shall not obstruct any such officer in the performance of those duties.
VII.—The licensee shall keep account in a stock book showing the quantities of plain spirit received by him from time to time. The particulars must be entered thereon on the day the spirit is received. This account shall be totalled for each year ending the 31st March, and the stock book shall be kept for 12 months after it is taken out of use. This stock book shall be open to inspection by Excise officers not below the rank of Inspector of Excise whenever the premises are open.
VIII.—Samples of all perfumes or toilet preparations manufactured under this license can, under a written order of the Collector, be taken by such Excise officers without payment of the price.

N.B.—Infractions of the conditions above specified will render this license liable to cancellation, and will entail the punishments provided therefor in the Bihar and Orissa Excise Act, 1915.

COLLECTORATE OF ; }
The 19 } Collector.

FORM No. R. S. 5.

PERMIT TO OBTAIN RECTIFIED SPIRIT MANUFACTURED IN INDIA WITHOUT PAYMENT OF DUTY FOR INDUSTRIAL PURPOSES.

COUNTERFOIL.

- Name of district—
- Registered No. of permit—
- Date of issue—
- Person to whom granted—
- Residence and place of business—
- Nature of business in which the holder of the permit is engaged and the manner in which the rectified spirit will be used.
- Date on which permit is returnable—
- Date of return of permit—

The Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

Permit-holder.

The 19

FORM No. R. S. 5.

PERMIT TO OBTAIN RECTIFIED SPIRIT MANUFACTURED IN INDIA WITHOUT PAYMENT OF DUTY FOR INDUSTRIAL PURPOSES.

is hereby authorized by the Collector of _____ resident of _____ and doing business as _____ to obtain supply of rectified spirit free of duty from the _____ at _____ for use in the manufacture of _____ in the manner specified below: (Here enter manner in which the spirit will be used).

It is required of the holder of this permit, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following conditions:—

1. That he do not transfer this permit to any other person.
2. That he use the spirit so obtained only for the purpose and in the manner described above.
3. That he do not sell such spirit to any person
4. That he obtain all such spirit from the _____ at _____ distillery _____ under the _____ warehouse

passes prescribed. 5. That he store all spirit obtained by virtue of this permit in the premises above mentioned separately from other articles, and keep accounts, in the form prescribed for the disposal of such spirit.

6. That he conduct all operations with such spirit in the presence of such excise officers as the Collector may nominate from time to time in this behalf; and that he pay to the Collector the cost of such excise establishment.

7. Additional conditions that may be necessary for individual cases. 8. That he at once produce this permit and his accounts for inspection on the demand of any officer of the Excise Department not below the rank of an Inspector.

N.B.—Infraction of any of the conditions above prescribed will render this permit liable to cancellation and will render the permit-holder liable to the penalties prescribed by law or rules.

COLLECTORATE OF

Collector.

The 19

FORM No. R. S. 6.

PASS FOR THE IMPORT OF RECTIFIED SPIRIT FOR INDUSTRIAL PURPOSES OR MEDICINAL PREPARATIONS EXEMPTED FROM PAYMENT OF DUTY.

Pass
 Duplicato
 Triplicato
 Counterfoil

A. Registered no. of pass

Date of issue.

The officer in charge of Charitable dispensary
Veterinary
 Institution or firm at

is hereby permitted to import rectified spirit and medicinal preparations in the quantities specified below :—

Name of article.	Quantity in bulk gallons, or pounds and ounces.	Equivalent in proof gallons, if known.

purchased from *

*(here mention firm, distillery or warehouse):

and to have the same transported to the Charitable dispensary
Veterinary
 Institution or firm at

The articles are to be brought by the route specified below :—

This pass is current for _____ days and is to be returned to the undersigned with particulars in E and F below duly filled up by the person to whom this pass is issued within the Collectorate of _____

The _____ 19 . Superintendent of Excise

B. Date of presentation of the pass at the source of supply.

C. Date of issue.

D. Details of quantity issued.

Name of article.	Quantity in bulk gallons or pounds and ounces.	Equivalent in proof gallons, if known.

Signature of the persons in charge of the place of supply.

Designation.

E. Date and hour of arrival.

F. Certified that the articles mentioned in D above have been duly received, with the exceptions noted below.

The officer in charge of Charitable dispensary
Veterinary
Institution or firm

G. Date of return of pass.

Date

19

Superintendent of Excise.

Note.—Superintendent of Excise will fill up A in all copies at the time of issuing the pass and G when the pass is returned to his office.

The person in charge of the supply will fill B, C, D, of the original, duplicate and triplicate when issuing the rectified spirit and will return the duplicate to the superintendent of issuing district and retain the triplicate. The holder of the original will fill up E and F and return the original to the Superintendent.

FORM NO. R. S. 7.

Pass for the issue of rectified spirit on which full duty is charged and also at a concession rate of Rs. 5 per L. P. gallon to bona fide manufacturers of medicine, chemicals and drugs whether Allopathic, Homoeopathic, Ayurvedic or Yunani.

Original
Duplicate
Triplicate
Counterfoil

PASS.

1. This pass authorizes the issue of the quantity of rectified spirit specified below from the distillery at.....to.....or his Agent warehouseand the transport of such spirit from the distillery warehouse at.....to the licensed premises of the holder of the pass at.....
2. Quantity.
- Strength.
3. Amount of duty-paid.
4. The spirit will on delivery from the distillery at.....be warehouse taken direct to the licensed premises above specified by the route specified.....
5. On arrival at the licensed premises above specified the holder of the pass will note the quantity and strength of the spirit actually taken into store and the date and time of arrival of the spirit at the premises, and return it forthwith to the Collector.
6. Date and hour of issue of the pass.
Superintendent of Excise of.....
7. Date and hour of presentation of the pass at the distillery warehouse
8. Date and hour of issue of the spirit.
9. Quantity issued and the strength.
Distillery *officer of.....*
Warehouse
10. Date and hour of arrival at the licensed premises of the holder of the pass.
11. Quantity taken into store and the strength.
Pass-holder.....

This copy is to be returned by the pass-holder to the Superintendent of Excise.

NOTE.--1. Columns 1 to 6 will be filled up in the Excise Superintendent's office in the original, duplicate, triplicate and the counterfoil.

2. Columns 7 to 9 will be filled up by the distillery or warehouse officer in the original, duplicate and the triplicate.

3. Columns 10 and 11 of the pass will be filled up by the holder of the pass.

4. The original is to be returned by the holder to the Superintendent. The duplicate and the triplicate will be sent by the Superintendent to the distillery or warehouse officer who will return the duplicate to the Superintendent after filling up column 7 to 9 and retain the triplicate copy.

FORM No. D. S. 1.

LICENSE FOR THE WHOLESALF SALE OF DENATURED SPIRITS, *i. e.* SPIRITS WHICH HAVE BEEN RENDERED UNFIT FOR HUMAN CONSUMPTION WHETHER AS A BEVERAGE, OR, INTERNALLY, AS A MEDICINE OR IN ANY OTHER WAY.

COUNTERFOIL

Numbers in Register No.

District—

Name of Vendor—

Locality of shop—

Date of license—

Current from—

to

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The

19

Licensee.

FORM No. D. S. 1.

LICENSE FOR THE WHOLESALF SALE OF DENATURED SPIRITS, *i. e.* SPIRITS WHICH HAVE BEEN RENDERED UNFIT FOR HUMAN CONSUMPTION WHETHER AS A BEVERAGE, OR, INTERNALLY, AS A MEDICINE OR IN ANY OTHER WAY.

NOTE.—Counterfoil of this No. of license in Register No. to be signed by the licensee and Name of vendor— filed in the Collector's office. Locality of vend—

District—

BE it known to all concerned that _____, resident of _____, is hereby authorised by the undersigned, Collector of _____, to sell, by wholesale spirits which have been rendered unfit for human consumption whether as a beverage, or, internally, as a medicine or in any other way.

I.—That he pay, in advance, an annual fee of Rs. 50.

II.—That no denatured spirits shall be brought for sale under this license unless covered by an Excise pass.

III.—That unless he holds a license for retail vend, he shall only sell in quantities exceeding one imperial gallon or six quart bottles.

IV.—That he do not sell denatured spirit at a strength lower than 50 degrees over London proof.

V.—That he do not, without taking out a separate license, sell any spirituous or fermented liquors of any kind except spirits which have been rendered unfit for human consumption whether as a beverage, or, internally, as a medicine or in any other way.

VI.—That no shop or depot for the vend or storage of denatured spirit shall be located in the same building with any shop for the sale of intoxicating liquor for consumption on the premises.

VII.—That he do not keep in the room where denatured spirit is stored by him any naked lights or fire, and that he keep all receptacles containing such spirit closed so as to prevent the accumulation of spirit fumes in the room.

VIII.—That he abide by the general conditions prescribed for all Excise licenses hereto annexed.

IX.—This license shall remain in force from _____ to _____

N. B.—Infraction of any of the above conditions or of the general conditions applicable to Excise Vend licenses will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

COLLECTORATE OF _____ }
 The _____ }
 Collector.

List of authorized Agents or Salesmen.

Name.	Father's name.	Age.	Native village, thana and district.	Signature of the licensee.

FORM NO. D. S. 2.

LICENSE FOR THE RETAIL SALE OF DENATURED SPIRITS *i.e.*, SPIRITS RENDERED UNFIT FOR HUMAN CONSUMPTION, WHETHER AS A BEVERAGE, OR, INTERNALLY, AS A MEDICINE OR IN ANY OTHER WAY.

Counterfoil of this is to be signed by the licensee and filed in the Collector's office.

District—
No. of license in Register no.—
Name of vendor—
Locality of vend—

Be it known to all concerned that is hereby authorized by the undersigned, Collector of , to sell by retail spirits which have been rendered unfit for human consumption, whether as a beverage or, internally, as a medicine or in any other way as provided in the Board's rules * under the following conditions:—

I.—That he pay a fee at the rate of eight annas per bulk gallon on the quantity for which an application is made for an import or a transport pass, payable at the time of applying for the pass.

II.—That no denatured spirit shall be brought for sale under this license unless covered by an excise pass. No excise pass shall be issued unless license fee at the rate of annas eight per bulk gallon is deposited for the quantity of denatured spirit for which an application is made for the pass.

III.—That he shall not at one time sell more than one gallon of denatured spirit to any person.

IV.—That he do not sell denatured spirit at a strength lower than 50 degrees over London proof.

V.—That he shall not at any time possess more than 10 gallons of denatured spirit.

† This may be changed to 60 gallons if the licensee stores the denatured spirit in a room which has been specially built for storage of inflammable materials and which is in the opinion of the Magistrate suitable for such purpose.



FORM No. D. S. 2.

LICENSE FOR THE RETAIL SALE OF DENATURED SPIRITS, *i.e.*, SPIRITS RENDERED UNFIT FOR HUMAN CONSUMPTION, WHETHER AS A BEVERAGE, OR, INTERNALLY, AS A MEDICINE OR IN ANY OTHER WAY.

COUNTERFOIL.

No. of license in Register no.

District—

Name of vendor—

Locality of vend—

Date of license—

Current from

t

Received the license of which this is the counterfoil and a copy of the general condition applicable to all excise licenses.

The

19

VI.—That he do not, without taking out a separate "off" license, sell any spirituous or fermented liquors of any kind except spirits which have been rendered unfit for human consumption whether as a beverage, or, internally, as a medicine or in any other way.

VII.—That no shop or depot for the vend or storage of denatured spirit shall be located in the same building with any shop for the sale of intoxicating liquor for consumption on the premises.

VIII.—That he do not keep in the room where denatured spirit is stored by him any naked lights or fire, and that he keep all receptacles containing such spirit closed so as to prevent the accumulation of spirit fumes in the room.

IX.—That he abide by the general conditions prescribed for all excise licenses hereto annexed.

X.—This license shall remain in force from _____ to _____

N.B.—Infraction of any of the above conditions or of the general conditions applicable to Excise Vend licenses will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

Collectorate of _____

The _____ 19 _____

Collector.

List of Authorized Agents or Salesmen.

Name.	Father's name.	Age.	Native village, thana and district.	Signature of licensee.
1	2	3	4	5

FORM NO. D. S. 3.

LICENSE FOR THE USE OR FOR STORAGE OF DENATURIZED SPIRITS, *i.e.*, SPIRITS WHICH HAVE BEEN RENDERED UNFIT FOR HUMAN CONSUMPTION WHETHER AS A BEVERAGE, OR, INTERNALLY, AS A MEDICINE OR IN ANY OTHER WAY.

COUNTERFOIL.

District—

No. in Register no.—

Date of license—

Name of person licensed—

Premises on which use or storage is licensed—

Current from

to

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The

19

Licensee.

FORM NO. D. S. 3.

LICENSE FOR THE USE OR FOR STORAGE OF DENATURIZED SPIRITS, *i.e.*, SPIRITS WHICH HAVE BEEN RENDERED UNFIT FOR HUMAN CONSUMPTION WHETHER AS A BEVERAGE, OR, INTERNALLY, AS A MEDICINE OR IN ANY OTHER WAY.

NOTE.—The counterfoil of this is to be signed by the licensee and filed in the Collector's office.

District—
No. in Register no.—
Name of person licensed—
Premises on which use or storage is licensed—

BE it known that _____ is hereby authorized by the undersigned, Collector of _____, to possess for the purpose of business spirits which have been rendered unfit for human consumption whether as a beverage, or, internally, as a medicine or in any other way as provided in the rules prescribed by the Board of Revenue, up to the following quantity prescribed by the Collector :—

I.—That no denatured spirits shall be brought for use or storage under this license, unless covered by an Excise Pass.

II.—That no Excise Pass shall be issued unless license fee at the rate of Re. 0-8-0 per bulk gallon is deposited for the quantity of denatured spirits for which an application is made for the Pass.

III.—That he do not keep in the room where denatured spirit is stored by him any naked lights or fire and that he keep all receptacles containing such spirits closed so as to prevent the accumulation of spirit fumes in the room.

IV.—That he be bound by the general conditions applicable to all Excise licenses, hereto annexed.

V.—This license shall remain in force from _____ to _____

N. B.—Infraction of any of the above conditions or of the general conditions applicable to Excise Vend licenses will subject the holder of this license to forfeiture of this license and to all or any of the penalties prescribed by law or rules.

Collectorate of

The

19

Collector.

FORM NO. D.S. 4.

LICENSE FOR THE MANUFACTURE OF DENATURATED SPIRIT AND TO STORE AT AN EXCISE WAREHOUSE.

COUNTERFOIL.

Serial No.—

District—

Name of licensee—

Place of manufacture—

No. of license in Register No.

Current from

Date of license

to

Received the license of which this is the counter-foil and a copy of the general conditions applicable to all excise licenses.

The

19

Licensee.

FORM NO. D.S. 4.

LICENSE FOR THE MANUFACTURE OF DENATURATED SPIRIT AND TO STORE AT AN EXCISE WAREHOUSE.

Serial No.—

Name of licensee—

Place of manufacture—

No. of license in Register No.

BE it known that

of _____ is authorized to manufacture denatured spirit at his _____ distillery at _____ in the district of _____ warehouse and to issue the same free of duty from the date of this license to the 31st March 19 _____ subject to the following conditions:—

1. That he shall make denatured spirit from plain spirit of strength not less than 50° O. P. or such other strength as may be fixed in any case by the Provincial Government _____ manufactured in his own distillery

imported from any distillery in British India.

2. That he shall use only approved denaturants which have been previously examined by the Chemical Examiner for Orissa, Licensee will bear the cost of such examinations.

3. That he shall conduct denaturation and keep the stock of denatured spirit in a separate building or room within the distillery or warehouse approved by the Excise Commissioner. The building shall be of inflammable materials and shall be well ventilated so as to prevent accumulation of spirit fumes and naked lights or fires shall not be used or kept in such room.

4. That he shall not manufacture more than _____ gallons of denatured spirit in any month without the previous sanction of the Excise Commissioner.
5. That he shall conduct the denaturing operations in presence of the appointed Excise officers who shall send samples of denatured spirit from each vessel to the Chemical Examiner for Orissa, for examination and report.
6. That the denatured spirit shall ordinarily generally be issued only after the Chemical Examiner has reported it to have been successfully rendered unfit for human consumption. It may however be issued at the discretion of the officer in charge before the receipt of the Chemical Examiner's report provided that the licensee executes a bond undertaking to pay duty at the full rate prescribed for potable foreign liquor on the total quantity issued in the event of the Chemical Examiner's report being that the spirit has not been rendered effectually and permanently unfit for human consumption.
7. Issues of denatured spirit and potable country spirit shall not be made simultaneously and denatured spirit shall not be issued in quantities less than one imperial bulk gallon.
8. That the licensee shall keep an accurate account of all plain and denatured spirit and denaturants in the prescribed forms.

N. B.—That he shall abide by all the rules and instructions issued by the Board or the Commissioner of Excise from time to time in respect of denatured spirit.

Collectorate of

The

10

Collector.

FORM NO. D.S. 5.

PASS FOR THE IMPORT OF DENATURED SPIRIT
TRANSPORT
 MANUFACTURED IN BRITISH INDIA.

COPY.

1. Registered no. of pass. Original
2. Date of issue. Duplicate
3. Name and residence of importer Triplicate
transporter Counterfoil
4. Licensed premises of the importer
transporter
5. Maximum quantity allowed to be possessed under the license issued in Form no. 23.
6. This pass authorises the import into Orissa of the quantity
removal from the place of supply
 of denatured spirit specified in 7 below purchased from.....of.....in the
 district of.....in the province of.....by..... or his agent.....
 and the subsequent transport of such spirit to the destination noted in 4
 above:—
7. Number and marks. Description of vessel. Contents in bulk gallons.
8. Route of transit.
 This pass is current for.....days and is to be returned to the undersigned
 by the person in charge of the place of supply with particulars in 9, 10
 and 11 below duly filled up.

Collectorate of—
 The.....193 . |

Collector.

9. Date of presentation of pass at the place of supply specified in 6 above.
10. Date of issue of denatured spirit.
11. Number and marks. Description of vessel. Contents in bulk gallons.

Designation—
 District—

Province—

Signature of person in charge of the place of supply specified in 6 above.

Excise Superintendent.

FORM NO. D/W. 1.

License to manufacture spirit in a distillery issued to the grantee of an exclusive privilege of supply of country spirit under section 22 of the Bihar and Orissa Excise Act, 1915.

License is hereby granted under section 13 of the Bihar and Orissa Excise Act, 1915, to _____, resident of _____, hereinafter called the licensee to manufacture country spirit in his distillery situated at _____ from _____ to _____

CONDITIONS.

1. The spirit manufactured under this license shall be of average good quality according to the standard for the time being prescribed by the Excise Commissioner and shall be subject to periodical analysis by or under the orders of the Collector or the Excise Commissioner, and the licensee shall be bound to take steps to remedy any defect in the quality thereof which the Excise Commissioner may consider material. The materials for distillation and the cost of analysis shall be paid by the distiller. The licensee shall manufacture denatured spirit up to 20 per cent of the potable quantity, if required by Government. The analysis shall be made at such laboratory as the Excise Commissioner shall direct.

2. The licensee shall supply and from time to time duly and efficiently repair, maintain and keep in good and sufficient repair and good working order and condition the distillery and all buildings at which the manufacture and supply of spirit under this license is for the time being permitted, and shall provide only such stills, apparatus, vats, tanks, casks, pumps, gauging rods, vessels, plant, saccharometer, hydrometer, thermometer and utensils of such number, capacity and design as the Excise Deputy Commissioner shall from time to time approve, and shall be bound so far as may be necessary or proper (as to which the orders in writing of the Superintendent of Excise shall be conclusive) to provide for the purification of water supplied to the distillery for purposes of the manufacture of spirit and shall be bound to comply with all written directions of the Collector in these respects forthwith after receipt of such directions.

3. The licensee shall be bound to make such arrangements as may be prescribed in writing by the Collector for the removal of waste matter and refuse and the abatement of any nuisance arising from the working of the distillery and shall remove and abate the same respectively in accordance with such arrangements.

4. The licensee shall supply suitable quarters for the residence of such officers and establishment as the Commissioner may appoint to the distillery in close proximity to the distillery.

5. The licensee shall maintain such minimum stock of spirit at the distillery as the Collector may from time to time notify to the

licensee in writing, and if and whenever the stock shall fall below this prescribed minimum, the licensee shall forthwith make up the same to the prescribed minimum.

6. (a) The licensee shall deposit with the Collector a sum of Rs. _____ either in Government Promissory notes or in such other form as the Excise Commissioner may direct or shall execute a mortgage in the prescribed form of the distillery premises, stills, apparatus, plant and utensils employed in the manufacture of spirit for such amount as may be fixed by the Board, as security for the fulfilment of these conditions and for the payment of all sums of money which may become due and owing by the licensee to the Government by way of penalty or otherwise.

(b) The licensee shall pay an annual fee of Rupees one hundred in advance for this license.

7. This license is contingent upon a grant of the exclusive privilege of supply under section 22 of the Bihar and Orissa Excise Act, 1915, and determination of such grant for any reason whatever shall also determine this license.

8. No privilege of manufacture shall be sold, transferred or sub-rented without the previous permission of the Collector in writing. No agent shall be appointed for the management without Collector's approval.

9. In all matters not expressly provided for herein, the licensee shall accept the ruling of the Collector subject to an appeal to the Excise Commissioner.

Collector of

N. B.—(1) The licensee shall observe and be bound by the provisions of the Bihar and Orissa Excise Act, 1915, and of all rules made thereunder applicable to manufacture, issue and sale of spirit.

(2) The breach, non-performance or non-observance by the licensee or his agent of any of the conditions of this license or of any provisions of the Bihar and Orissa Excise Act, 1915, or of rules framed thereunder so far as they relate to the licensee will render this license liable to cancellation or suspension.

For stamp.

Counterpart agreement.

I _____, the above-named licensee for myself and my heirs, legal representatives and assignees, hereby agree to all the terms and conditions hereinbefore written and expressed.

Dated

19 .

Signature.

Witness

FORM NO. D./W. 2.

General bond for import, export and transport of liquor without payment of duty.

KNOW ALL MEN BY THESE PRESENTS that I of of am held and firmly bound unto the Governor of Orissa (which expression shall, where the context so admits, include his successors in office or assigns) in the sum of rupees to be paid to the said Governor for which payment well and truly to be made I bind myself and each and every one of ourselves and each of us binds himself my legal representatives. our respective

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

Signed.....

.....

.....

Whereas the above bounden has been permitted to import export transport from time to time liquor to wit without previous payment of duty.

Now the conditions of this obligation are :—

1. That or his legal representatives shall not at any time or times import export transport any quantity or quantities of the aforesaid liquor the duty or the aggregate duty on which at the rate prescribed therefor from time to time under section 27 of the Bihar and Orissa Excise Act, 1915, or any other amending Act for the time being in force shall exceed the sum of rupees

2. That or his legal representatives shall on each occasion of import export transport of the said article within the time mentioned in the pass or passes authorizing such import export transport granted under the rules for the time being in force furnish satisfactory proof to the officer granting the pass that the specified quantity of

the said excisable article has been duly delivered in full to the officer in charge of the bonded warehouse or other authorised place of destination specified in the said pass and deposited therein after the necessary examination, or in default thereof shall on demand pay or cause to be paid to the said Governor at the Treasury at Sub-Treasury

a sum equal to the amount of duty payable on the said specified quantity or such portion thereof as shall not have been duly delivered at the rate prescribed therefor under section 27 of the Bihar and Orissa Excise Act, 1915, or any other amending Act for the time being in force.

3. That if _____ and ^{his}/_{their} legal representatives shall well and truly keep and perform all the conditions hereof then this bond shall be void and of no effect, otherwise the same shall remain in full force and virtue.

IN WITNESS whereof ^I/_{we} have hereunto set ^{my}/_{our} hand and seal the _____ day of _____ in the year.

SIGNED, SEALED AND DELIVERED by _____ the above-named

Witness

Witness

*Collector on behalf of the
Governor of Orissa.*

FORM NO. D./W. 3.

THIS INDENTURE made the _____ day of 19 _____ BETWEEN
of the one part and the Governor of Orissa (hereinafter called the
Governor, which, expression shall, where the context so admits,
include his successors in office and assigns) of the other part.
Whereas the said _____ has been granted
a license under the provisions of the Bihar and Orissa Excise Act,
1915, to manufacture spirit in the distillery at _____ from
the _____ to the _____ and whereas it is a condition
of the said license that the said _____ shall execute a
mortgage in the prescribed form of the [distillery premises], stills,
apparatus, plant and utensils employed in the manufacture of spirit
for the total value of rupees _____ as security for the fulfil-
ment of the conditions of the said license and for the payment of
all sums of money which may become due and owing by him to
the Government by way of penalty or otherwise and whereas the
said _____ is the absolute owner in possession free from
encumbrances of the [distillery premises], stills, apparatus, plants
and utensils, hereinafter described and intended to be hereby
assigned and conveyed for the total value as hereinbefore mentioned.
NOW THIS INDENTURE WITNESSETH that in consideration
of the grant to him of such license as aforesaid the said
doth hereby convey, assign, transfer, and assure unto the Governor
[all the land, hereditaments, and premises more particularly des-
cribed in the first schedule hereto and all buildings, houses,
distilleries, godowns, and outhouses erected or being thereon and
also all rights, easements, liberties, privileges, profits, appurtenances
and appurtenances whatsoever to the said lands, hereditaments
and premises or any part thereof belonging or appertaining, and
also] all stills, machinery, tuns, butts, coolers, apparatus, vats,
casks, plant, and block implements and utensils, which are now
used or employed in or about the said distillery premises, a list
whereof is set out in the [second] schedule hereto, or which shall
at any time during the continuance of this security be used or
employed by the said _____ in and about the said premises
for the purpose of the manufacture, sale, storage or issue of spirit.
To hold the same unto the Governor for the total value as herein-
before mentioned subject to the proviso for redemption hereinafter
contained that is to say PROVIDED ALWAYS that if the said
_____ shall during the continuance of this license and of all
subsequent licenses which may be granted to him to manufacture
spirit at his said distillery observe and perform all the terms condi-
tions and provisions of all such licenses and observe and perform
all the provisions of the Bihar and Orissa Excise Act, 1915, and
of all rules framed or which may from time to time be framed there-
under so far as they relate to the licensee and shall pay all sums of
money which may become due and owing by the said

to the Governor in respect of revenue license fees, cost of establishment or otherwise or in respect of fines or penalties which may be imposed on him then the Governor shall at any time after the said shall have ceased to manufacture spirit at the said distillery upon the request and at the cost of the said his heirs, executors, administrators or assigns reconvey and retransfer to him the [premises with] stills, machinery, tuns, butts, coolers, apparatus, vats, casks, plant and block implements and utensils, hereinbefore granted AND IT IS HEREBY AGREED AND DECLARED by and between the said

his heirs, executors, administrators and assigns and the Governor that any sum payable by the said his heirs, executors, administrators and representatives to the Governor shall be recoverable by the Governor under the provisions of the Bihar and Orissa Excise Act, 1915, or the Bihar and Orissa Public Demands Recovery Act in respect of Cuttack, Puri, Balasore, Sambalpur, Angul and Khondmals districts or the Madras Revenue Recovery Act in respect of Ganjam and Koraput or any statutory modification thereof for the time being in force. In witness, etc.

N. B.—When the distillery belongs to Government, the words within square brackets should be deleted.

FORM No. D./W.-4.

License to manufacture spirit in a distillery in Government premises at _____ issued to the grantee of an exclusive privilege of supply of country spirit under section 22 of the Bihar and Orissa Excise Act, 1915.

LICENSE is hereby granted to _____, under section 13 of the Bihar and Orissa Excise Act, 1915, to manufacture spirit in the Government distillery premises at _____ from _____ to _____ upon and subject to the conditions hereinafter contained.

CONDITIONS.

1. The spirit manufactured under this license shall be of average good quality according to the standard for the time being prescribed by the Excise Commissioner and shall be subject to periodical analysis by or under the orders of the Collector or Excise Commissioner, and the licensee shall be bound to take steps to remedy any defect in the quality thereof which the Excise Commissioner may consider material.

The licensee shall manufacture denatured spirit up to 20 per cent of the potable quantity if required by Government.

2. The licensee shall provide such stills, apparatus, vats, tanks, casks, pumps, pipes, cocks, gauging rods, vessels, plant, saccharometer, hydrometer, thermometer and utensils of such number, capacity and design as the Excise Deputy Commissioner shall from time to time approve and shall also be responsible, so far as may be necessary or proper (as to which the orders in writing of the Superintendent of Excise shall be conclusive), for the purification of water used for manufacturing purposes and the licensee shall be bound to comply with all written directions of the Collector in these respects forthwith after receipt of such directions.

3. The licensee shall be responsible, and shall also pay to Government such compensation, not exceeding the recorded value of the buildings, as shall be determined by the Collector, whose decision shall be final, for all damage, including damage by fire, due to any cause whatsoever to the distillery buildings and Government property therein, fair wear and tear only excepted.

4. The licensee shall be bound to make such arrangements as may be prescribed in writing by the Collector for the removal of

waste matter and refuse, and the abatement of any nuisance arising from the working of the distillery and shall remove and abate the same respectively in accordance with such arrangements.

5. The licensee shall maintain such minimum stock of spirit at the distillery as the Collector may from time to time notify to the licensee in writing and if and whenever the stock shall fall below this prescribed minimum the licensee shall forthwith make the same up to the prescribed minimum.

6. The licensee shall pay a rent, to be fixed by the Public Works Department, for the occupation of Government distillery premises, including the quarters of Government officers in charge. The necessary repairs to all the existing distillery buildings, including officers' quarters, shall be done by Government. As regards municipal taxes, the tax on holdings, i.e., the general municipal tax will be paid by Government, and all additional taxes, whether described as a tax, fee or rate, will be paid by the occupier.

7. Additions or alterations to the buildings or to arrangements for water-supply which may become necessary for the manufacture, supply, storage or issue of spirit shall not be made by the licensee except with the previous approval of the Commissioner and the Executive Engineer in charge. The licensee shall from time to time duly and efficiently repair and maintain and keep in good and sufficient repair and good working order and condition all such alterations and additions and any such source and means of the water-supply to the distillery.

8. This license is contingent upon a grant of the exclusive privilege of supply under section 22 of the Bihar and Orissa Excise Act, 1915, and determination of such grant for any reason whatever will also determine this license.

9. The licensee shall deposit Rs. _____ with the Collector or shall execute a bond in the prescribed form pledging his stills, apparatus, utensils, etc., employed in the manufacture, sale, storage and issue of spirit for such amount as may be fixed by the Board as security for the due performance of the conditions of this license and for the payment of all sums of money which may become due or owing by the licensee to the Government by way of penalty or otherwise.

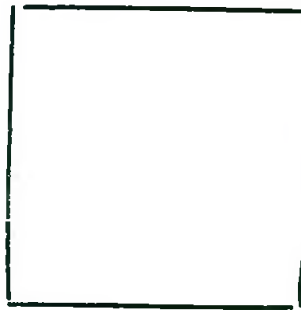
10. No privilege of manufacture shall be sold, transferred or sub-rented without the previous permission of the Collector in writing. No agent shall be appointed for the management without Collector's approval.

11. In all matters not expressly provided for herein, the licensee shall accept to ruling of the Collector subject to an appeal to the Excise Commissioner.

N.B.—(1) The licensee shall observe and be bound by the provisions of the Bihar and Orissa Excise Act, 1915, and by all rules made thereunder, applicable to the manufacture, issue and sale of spirit.

(2) The breach, non-performance, or non-observance by the licensee or his agent, of any of the conditions of this license or of any provisions of the Bihar and Orissa Excise Act, 1915, or of rules framed thereunder so far as they relate to the licensee will render this license liable to cancellation or suspension.

Collector of



Counterpart agreement.

I, _____, the above-named licensee for myself, my heirs, legal representatives and assignees hereby agree to all the terms and conditions hereinbefore written and expressed.

Dated

19 .

Signature.

Witnesses

FORM No. D/W. 5.

License for the sale wholesale of country spirit in the areas mentioned in the schedule annexed hereto.

License is hereby granted to hereinafter called the licensee, under the provisions of section 20 of the Bihar and Orissa Excise Act, 1915, for the sale of spirit of the description hereinafter mentioned in the areas specified in the schedule hereto annexed for a period of one year from the 1st April 19 , subject to the conditions hereinafter set forth, viz:—

CONDITIONS.

1. The spirit sold under this license shall be of average good quality according to the standard for the time being prescribed by the Excise Commissioner and shall be the produce of materials of one or other of the descriptions specified in the schedule hereto annexed. Provided always that the licensee may supply any spirit made from other materials at any time during the subsistence of this license, if permitted so to do by general or special order of the Excise Commissioner.

2. No spirit shall be sold under this license elsewhere than at the bonded warehouses or duty paid depot specified in the schedule hereto annexed or at any other warehouse or depot hereafter to be established within the said areas and for the time being sanctioned by the Excise Commissioner for the purpose of sale of spirit hereunder.

3. The spirit kept at the said warehouse for sale under this license shall be subject to periodical analysis by, or under the orders of, the Collector or the Excise Commissioner and the licensee shall be bound to take steps to remedy any defects in the quality thereof which the Excise Commissioner may consider material, as to which his decision in writing shall be conclusive. The cost of analysis shall be paid by the distiller. The analysis shall be made at such laboratory as the Excise Commissioner shall direct.

4. The prices to be charged for spirit sold under this license according to the different descriptions of such spirit, as set forth in the schedule hereto annexed shall be, in the case of sales at bonded warehouses or duty paid depots specified in the said schedule, prices calculated according to strength at the prices set opposite to the names of such warehouses and the different descriptions of spirit in such schedule. In the case of sales from any bonded warehouse or duty paid depot to be hereafter sanctioned, as provided in condition 2 hereof, or of any spirit made from any materials specially permitted by order of the Board of Revenue as in condition hereof mentioned the prices shall be such as shall be fixed by the

Board on granting such sanction or specified in such permission as the case may be.

5. Spirit sold at the said warehouses shall be of such strength only as may be fixed from time to time by special or general order of the Board of Revenue.

6. Sales of spirit under this license shall from time to time be made only to persons (hereinafter called Licensed Vendors) producing passes in the prescribed form authorizing the sale to them of spirit, and only of the description or descriptions of spirit mentioned in such passes and of no greater quantity of spirit than the quantity mentioned therein.

7. The licensee shall be bound to supply to licensed vendors by way of sale, at any bonded warehouse or duty paid depot at which the sale of spirit under this license is for the time being permitted, spirit of the quantity or quantities and description or descriptions mentioned in the passes produced by them.

8. Such minimum stock of spirit as may from time to time be fixed by the Collector and notified by him in writing to the licensee shall be maintained at each bonded warehouse or duty paid depot at which the sale of spirit under the license is for the time being permitted. If and whenever the stock shall fall below this prescribed minimum the licensee shall forthwith make up the same to the prescribed minimum and in default of his so doing within—days after the receipt by him of notice from the Collector or the officer in charge of the warehouse requiring him so to do, the Collector may procure the spirit required so to make up the same from any source he may think fit. The licensee shall be liable to pay to the Collector on demand any excess of the cost of any spirit so procured including cost of transit over the price realized by the sale thereof.

9. The licensee shall from time to time duly and efficiently repair, maintain and keep in good and sufficient repair and good working order and condition all bonded warehouses or duty paid depots, the property of the licensee, at which the sale of spirit under this license is for the time being permitted, and the source and means of the water-supply thereto. All new warehouses that may be required in the areas specified in the schedule hereto annexed shall be built and maintained at the expense of the licensee. Such of the warehouses at which the sale of the spirit under this license is for the time being permitted, as are the property of Government, shall be maintained under the direction of and at the cost of Government but the licensee shall pay rent at a rate to be fixed by the Public Works Department for the occupation of the buildings, including quarters for Government officers in charge and shall also pay to Government such compensation, not exceeding the recorded value of

the buildings, as shall be determined by the Collector, whose decision shall be final, for all damage, including damage by fire, due to any cause whatsoever to Government buildings and Government property therein, fair wear and tear only excepted. The source of water-supply at each warehouse shall be provided and maintained at the expense of the licensee. As regards municipal taxes, the tax on holding, i.e., the general municipal tax, will be paid by Government, and all additional taxes, whether described as a tax, fee or rate, will be paid by the occupier. The licensee shall provide suitable quarters for the officers and guards in charge of the warehouse close to the warehouse building.

10. On the determination of this license, whether on the expiration of the period above mentioned for which it is as aforesaid originally granted, or of any renewal thereof, the licensee shall be bound if so desired by the Commissioner of Excise,

- (a) to make over to his successor any buildings which he may have constructed or acquired in pursuance of this license at a valuation agreed to between him and his successor or, if they are unable to agree, at a valuation fixed by the Collector ;
- (b) to make over to his successor such plants used for the supply, storage, handling and issue of spirits as may be specified by the Collector at a valuation to be fixed by him, and the succeeding licensee shall be compelled to accept such plants at such valuations.

If the lessor at any time before the expiration of this lease is desirous for any public purpose of resuming possession of the said demised premises or any part thereof, and shall, under the hand of the Collector, serve notice of such desire on the lessee and shall tender him compensation for any building or other improvement which he may have erected or made with the written consent of the Commissioner of Excise, the lessee shall, within three months from the date of receipt of the notice aforesaid, vacate the said demised premises or such part thereof as is specified in the said notice. In case of disagreement as to the amount of compensation aforesaid, the matter shall be referred to the Commissioner of Excise whose decision shall be final.

11. All such fittings or articles as are necessary or proper for or connected with and suitable to the supply, storage, gauging, handling, sale, testing and issue of spirit under this license, including vats, tanks, pumps, pipes, cocks, gauging rods and vessels, hydrometer thermometer etc., for use in the warehouse or depot at which the sale

of spirit under this license is for the time being permitted, shall be provided by the licensee. Vats, tanks and casks in such warehouses for the storage or issue of spirit must be of such number and capacity and be set up according to such design as the Excise Deputy Commissioner may from time to time direct and shall be provided with suitable dipping rods. All new vats, for storage or reduction of spirit shall be of wood. The licensee shall also be responsible for the conveyance of water to all such warehouses for purposes of reduction and so far as may be necessary or proper (as to which the orders in writing of the Superintendent of Excise shall be conclusive) for the filtration and purification of such water before its admixture with spirit, and the licensee shall be bound to comply with all written directions of the Collector in these respects forthwith after receipt of such directions.

12. Storage, reduction and issue on sale of all spirit under this license shall be made under the immediate supervision of the Government officer in charge of the bonded warehouse. The licensee shall keep at each warehouse an English-knowing agent on his behalf who shall be competent to perform duties prescribed under rule 52 of the Board's Rules (Notification no. 3296-Ex., dated the 21st June 1937).

13. On receipt of an order in writing from the Commissioner of Excise requiring him to remove any defect in the warehouse buildings or in the arrangements for storage, reduction, blending, issue of spirit, water-supply, etc., the licensee shall attend to it at once and must remove the defect within the date specified in the order and on his failure to do so he shall be liable to such fine or penalty as the Commissioner of Excise may order and also to such cost as may be incurred for the removal of such defect.

14. The licensee shall not hold any interest in the retail vend of country spirit within the areas mentioned in the schedule hereto annexed or within such adjoining areas as the Excise Commissioner may specify by order in writing.

15 (a) In respect of bonded warehouses in the districts of Cuttack, Puri and Balasore, the prescribed duty and cost price according to the prices or rates specified in the schedule hereto annexed of all spirits sold under this license shall be received by the Superintendent of Excise and collected by him on or before the issue or the purchase of such spirit. Accounts of all cost price so collected shall be adjusted monthly and the total for each month will be paid to the licensee on or before the 15th day of the following month.

(b) In respect of distilleries, warehouses and duty paid depots in the districts of Ganjam and Koraput the duty on spirits purchased by a licensed retail vendor of arrack from the contract supplier's distillery or warehouse or depot must be prepaid into a Government treasury unless the contract supplier has an advance account with

the treasury, in which case the duty may be paid by the vendor to the distiller up to the limit of the balance in his favour in that account. The cost price of spirit purchased should be paid to the contract supplier.

16 Alterations in the rates of duty imposed under section 27 of the Bihar and Orissa Excise Act, 1915, shall not in any way affect the conditions of this license.

17. The licensee shall be bound to take over, if so ordered by the Collector or the Excise Commissioner, a quantity of spirit remaining in each warehouse or depot mentioned in the schedule hereto annexed, equal to the average quantity per month sold at each such warehouse during the preceding year at the value at which it was sold at each such warehouse during the preceding year, provided that if the licensee does not accept this value, the value shall be fixed by the Excise Commissioner.

18 On the termination of this license, whether on the expiration of the period above mentioned for which it is as aforesaid originally granted the licensee shall be bound to leave if so ordered by the Collector, in each warehouse or depot at which immediately before such termination the sale of spirit under this license shall be permitted, a quantity of spirit equal to half the average quantity per month sold at such warehouse or depot during the preceding months of the year in which such termination shall take place, provided that the quantity of spirit so left shall be valued after such termination at twenty per cent below the rate specified in the schedule hereto annexed or, if such rate be not accepted by the succeeding licensee, then at such rate as may be fixed by the Excise Commissioner. The licensee shall forthwith after determination of the quantity so to be left as aforesaid, remove any quantity of spirit in any warehouse or depot in excess of such quantity so to be left, and in default of his so doing the Collector may sell and dispose of such excess quantity at the cost and risk of the licensee.

19. Spirit intended for sale under this license at any of the bonded warehouses at which the sale of spirit hereunder is for the time being permitted, shall be conveyed to the warehouse for which the same is intended only under a bond for payment of the duty prescribed under section 27 of the Bihar and Orissa Excise Act, 1915. The licensee shall be liable to pay duty on any deficiency in excess of the limit for the time being prescribed by rule of the Board of Revenue under section 90 of the Bihar and Orissa Excise Act, 1915.

20. The licensee shall be liable to pay duty on all spirit duly recorded as having been brought into and stored in a warehouse or depot and not accounted for in excess of $1\frac{1}{2}$ per cent of such quantity (which percentage shall be allowed for ordinary wastage) unless he can establish to the satisfaction of the Commissioner that such excess

wastage has not been occasioned by any negligence on his part or on the part of any person conducting operations in the warehouse on his behalf, whether by storing such spirit in unsound casks, tanks or vats, or otherwise.

21. As security for the fulfilment of these conditions, the grantee shall deposit with the Excise Commissioner in respect of each warehouse or deposit at which the sale of spirit under this license is for the time being permitted; such amount as that officer may direct either in Government Promissory Notes or in such other form as he may approve.

22. Without prejudice to the provisions of section 93 of the Bihar and Orissa Excise Act, 1915, any penalties, and other sums for which the licensee may become liable under the provisions of that Act shall be recoverable from the security deposit so to be made as aforesaid.

23. No privilege of sale wholesale shall be sold, transferred or sub-rented without the previous permission of the Commissioner in writing. No agent shall be appointed for the management without Collector's approval.

24. In all matters not expressly provided for herein, the licensee shall accept to ruling of the Collector subject to an appeal to the Excise Commissioner.

N.B.—I. The licensee will be bound by the provisions of the Bihar and Orissa Excise Act, 1915, and by rules framed under the Act so far as these may relate to him

II. The breach, non-performance or non-observance of any of the conditions of this license by the contractor or by his agent will, under section 42 of the said Act, render this license liable to cancellation or suspension and under section 57 of the said Act may render the licensee liable to a penalty.

Collector of



Counterpart agreement.

I, _____ the above-named licensee for myself and my heirs, legal representatives and assignees, hereby agree to and bind myself to perform and observe all the terms and conditions hereinbefore written and expressed.

Dated _____ 19 .

Witness.

Signature.

SCHEDULE.

District.	Distillery.	Materials from which spirit shall be manufactured.	Price per gallon.	Area of supply.	Warehouse or duty paid depot.
1	2	3	4	5	6

FORM No. D/W. 6.

PASS FOR THE EXPORT
TRANSPORT OF LIQUOR UNDERA GENERAL
SPECIAL BOND.Original
Duplicate
Counterfool

PASS.

Permitted to export
transport the quantity of liquor noted below from
the distillery
warehouse
brewery to the warehouse at
in the district of _____ by the following route:—

This pass is not transferrable and is current for _____ days and must be returned to the officer granting it within the period of the currency with items 5, 6 and 7 below and columns on the reverse specified in the instructions filled up by the officer in charge of the receiving warehouse.

1. Number and date of pass.
2. Date of issue.
3. Total number of casks.
4. Description and total quantity of liquor issued in L. P.* gallons.

Officer in charge of the issuing distillery, warehouse or brewery.

5. Date of receipt.
6. Date of examination.
7. Description and total quantity of liquor received in L. P.* gallons.

Officer in charge of the receiving warehouse.

(To accompany the consignment or the Railway Receipt.)

* In bulk gallons in the case of beer.

AS DESPATCHED.					AS FOUND ON EXAMINATION AFTER RECEIPT.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Number of cask or drum.	Capacity.	Bung or mean Diameter, or Gross weight, Internal height.	Net weight.	Bulk gallons by weiphment.	L. P. gallons.	Wet inches.	Bulk gallons by bung rod.	Adjustment necessary (in bulk gallons) between columns 4 and 7 (+ or -).	Actual contents (column 7 corrected by column 8).	Strength.	Hydrometer indication.	Temperature.	L. P. gallons.	Allowable.	Chargeable.	Remarks.

The 19 . . . Officer in charge of receiving warehouse.

NOTE.—Columns 1—5 to be filled up by the issuing officer:

Columns 6—16 to be filled up by the receiving officer, who will return this pass to the issuing officer after endorsing at bottom of the statement the number of days passed in transit. The duration of journey should be calculated from the date of despatch from distillery or warehouse to the date of receipt at the warehouse (not to the date of storage). The warehouse officers should calculate the net weights of spirits from the gross weights and tares actually found by them, provided the contents of drums are transferred to the vats on the date of examination. When, however, the transfer is delayed for reasons to be noted in the remarks column of Reg. D/W 16 the tares advised by the distillery officers should be accepted as correct but the tares should be checked after the drums are emptied and any difference of two or more pounds should be specially noted and enquired into. In either case the entries in transport Pass No. D/W 6 and Reg. D/W 16 must be completed before the close of the day's transaction.

This pass should be submitted the same day as the liquor is stored to the Inspector of Excise for checking the entries and returned to the distillery after it comes back from the Inspector. Corrections made should be by plus and minus figures. There should be no cuttings.

In the case of beer, columns 5 and 13 will be left blank, and "bulk" should be substituted or "L. P." in columns 14 and 15. The condition of the vessel in which excess deficiency occurs in transit and causes of deficiency, if ascertained, should be noted in the remarks column.

FORM No. C. S. I.

LICENSE FOR THE RETAIL VEND OF COUNTRY SPIRIT SUPPLIED FROM THE BONDED WAREHOUSE OR DUTY PAID DEPOT.

District _____
Number of license in Register no. _____
Date of license _____
Name of vendor _____
Locality of vend _____
Current from _____
to _____
Monthly fee Rs. _____
Paid in advance. _____

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise license.

The _____ 19 . Licensee.

FORM No. C. S. I.

[For Contract Distillery Areas.]

LICENSE FOR THE RETAIL VEND OF COUNTRY SPIRIT SUPPLIED FROM THE BONDED WAREHOUSE OR DUTY PAID DEPOT.

District _____
Number of license in Register no. _____
Name of vendor _____
Locality of vend _____

NOTE.—The counterfoil of this license is to be signed by the licensee and filed in the Collector's office.

BE it known that _____, resident of village _____, thana _____, is hereby authorised by the undersigned, Collector of _____, to open a shop at _____ for the sale by RETAIL of Country spirit from _____ to the 31st March 193 _____.

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions applicable to all Excise licenses hereto annexed:—

- I.—That he pay to Government in advance, a monthly fee of Rs. _____ in the following instalments:—
Two months fees at the time of engaging to take this license;
One month's fee on the 1st of April; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on the license shall have been paid.

That he pay the same into the Treasury at Sub-Treasury

II.—(a) That he deposit for security a sum of Rs. unless it has been deposited already. This amount will be adjusted or refunded when the licensee ceases to hold the shop, unless the amount is forfeited under the law.

(b) That he pay the license fees for each month's consumption according to the scale prescribed by the Excise Commissioner by the 5th of the following month.

(c) That he pay the fees into the Treasury at Sub-Treasury

N. B.—This condition is applicable to shops under the Sliding scale fees system.

III.—That no spirituous liquors shall be brought for sale under the license except under a pass from the warehouse at or from a depot supplied with liquor from the warehouse.

That he shall keep intact the sealed sample bottle of liquor relating to consignments issued from the warehouse or depot till the liquor of the consignments are sold out or any case pending against the quantity of liquor found in the shop is not disposed of finally.

- IV.—That he do not sell, under colour of this license, any spirituous or fermented liquors, whether manufactured in India, or imported, except country spirit duly supplied under condition III above.
- V.—That he do not sell to one person at one time more than bottles (capacity 20 ounces) of spirit except under special pass granted by the Collector, Superintendent of Excise, or other officer or person duly authorised on that behalf, when he may sell the amount specified in such pass.
- VI.—That he do not sell, expose for sale, or keep in his possession spirits of strengths other than those mentioned below or at prices above or below those prescribed against each strength:—
- | | | | |
|------------|---------|---------|-----------------------------|
| Prescribed | Maximum | Maximum | Fixed |
| strengths. | prices. | prices. | price. |
| | | | } per bottles of 20 ounces. |
- VII.—That he do not sell liquor on credit.
- VIII.—That he do not mix with the spirit kept or sold in the shop any noxious substance such as *kachila*, aconite, *dhatura* or any objectionable article such as tobacco, pepper or kerosene oil intended to increase the intoxicating power of the liquor or to increase thirst; and that all or part of the liquor shall be kept in sealed bottles, if required by the Collector.

IX.—That he maintain an ample supply of liquor of exact prescribed strength.

X.—That unless specially permitted by the Commissioner in the case of any particular strength, or in any particular area, he shall not reduce the strength of any country spirit as issued from any Excise warehouse or depot to a lower strength by the addition of water or by mixing with spirit of lower strength or by any means whatsoever.

XI.—That he do not sell or deliver any country spirit to any person apparently under the age of eighteen years whether for consumption by such person or by any other person, and whether for consumption on or off the premises.

XII.—That he do not employ or permit to be employed in any part of his licensed premises where liquor is consumed, either with or without remuneration, any person under the age of eighteen years during the hours in which such premises are kept open for business.

XIII.—That premises licensed for the retail vend of distillery liquor shall be kept open from 9 A.M. to 10 P.M. throughout the whole year.

XIV.—That when adulteration or undue watering of liquor is believed to be prevalent a shop-keeper may be required to keep a stock of liquor in sealed bottles.

N.B.—Infraction of any of the above conditions applicable to Excise vend licenses, will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

COLLECTORATE OF 19 }

Collector.

The

List of authorized Agents or Salesmen.

Name.	Father's name.	Age.	Native village, thana and district.	Signature of the licensee.
1	2	8	4	6

SCHEDULE SHOWING THE BOUNDARIES OF THE SHOP.

Street and door number or other particulars.	Bounded on the—			Remarks.
	North by—	East by—	South West by—	

Excise Officer.

FORM No. C. S. 2.

TRANSPORT PASS BOOK.

Name of shop _____

Name and address of licensee _____

This form is intended to cover transport of country spirit, from a distillery, warehouse or duty paid depot to a licensed shop, where it is to be kept except when the shop-keeper desires to replenish his stock when he should take it to the distillery, warehouse or duty-paid depot. The warehouse officer or distiller's agent at depot will make necessary entries in the book after he makes issues. A separate Pass Book is to be issued for each kind of shop. A second Pass Book will not be issued to any shop until the one previously issued has been returned or an explanation furnished for its non-return. Penalty will be imposed for non-return of the book.

2. On the expiry or cancellation of the license this shall be made over to the succeeding licensee or the Sub-Inspector of the area and a receipt obtained.

Signature of licensee _____

Signature of Warehouse officer
Distiller's Agent at depot _____

Serial no. of entry in Register No. DW. 11.	Date, month and year.	Quantity issued in gallons.				Name of Carrier.	Time allowed for the consignment to reach the shop.	Signature of Excise Officer or Distiller's Agent at Depot.	Remarks.
		Bulk.							
		U.P.	U.P.	U.P.	L.P. Gls.				
1	2	3	4	5	6	7	8	9	10

NOTE.—(1) After expiry of the time noted in column 9, this pass will not cover the transport of country spirit.

(2) No page of the Pass Book should be torn or separated for any purpose whatsoever.

FORM No. O. S. I.

LICENSE FOR THE MANUFACTURE AND SALE BY RETAIL OF COUNTRY SPIRIT IN A SHOP ON THE OUTSTILL SYSTEM.

COUNTERFOIL

District—
No. in Register No.
Date of license—
Name—
Locality of shop—
Amount of monthly fee—Rupees

Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.

The 19 Licensee.

FORM No. O. S. I.

LICENSE FOR THE MANUFACTURE AND SALE BY RETAIL OF COUNTRY SPIRIT IN A SHOP ON THE OUTSTILL SYSTEM.

District—

No. in Register No.

Name—

Locality of shop—

Amount of monthly fee—Rupees

BE it known to all concerned that resident of is hereby authorized by the undersigned, Collector (or Deputy Commissioner) of to work a still at in for the manufacture of country spirit and also to open a shop at the same place, or at such other place as may be sanctioned by the Collector (or Deputy Commissioner), for the sale of spirit which he may manufacture from to the 31st March 19 .

It is required of the holder of this license, as a condition of this license remaining in force that he duly and faithfully perform and abide by the following conditions and the general conditions applicable to all Excise licenses hereto annexed :—

- I.—That he pay to Government in advance, direct into the treasury, or through the post-office or by such method as the Board of Revenue may order, a monthly fee of Rs. in the following instalments :—
Two months' fees at the time of engaging to take out this license;
One month's fee on the ; and
One month's fee on the first of every succeeding month until the whole of the fees due on this license shall have been paid.

That he pay the same into the Treasury at Sub-Treasury

II.—That he work only one still of a liquid capacity not exceeding gallons, and that he do not work his still before sunrise or after sunset; except for limited periods on special occasions, when, by special license _____ from the Collector, he may be allowed to work more than one permit still, or to work his still or stills between sunset and sunrise.

III.—That still shall be of metal, unless in small outstills, Collector gives permission to set up an earthen still on condition of keeping it clean, and the capacity must be cut or engraved on every still. In case of metal stills, these and the worms shall be regularly fire heated to remove injurious deposits in them.

IV.—That he sell no spirits but the produce of his still, except as specially licensed _____ permitted

V.—That he do not remove the produce of his still to any place, except to his shop therewith connected without a pass from the Collector, and that he enter in the pass the quantity so removed.

VI.—That he do not sell more than _____ bottles (capacity 20 ounces) of spirit to any person at one time.

VII.—That he do not use in distilling or mix with the spirit kept in the shop or sold any noxious substance such as *Luchila*, aconite or *dhatura* or any objectionable article such as tobacco, pepper or kerosene oil intended to increase the intoxicating power of the liquor or to increase thirst.

VIII.—That the Excise Commissioner shall have power to fix a minimum price per bottle at which liquor of various kinds shall be sold.

IX.—That he shall put materials under fermentation in vessels of uniform size and load them with the same quantity in each. The vessels shall be serially numbered. Date of loading shall be noted on a signboard attached to a pole fixed in front of the vessel.

X.—That he do not sell liquor on credit.

XI.—That he do not sell or deliver any country spirit to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person and whether for consumption on or off the premises.

XII.—That he do not, during the hours in which his licensed premises are kept open for business, employ or permit to be employed, in any part of such premises where liquor is consumed, either with or without remuneration, any person under the age of eighteen years.

XIII.—Promises licensed for the retail vend of outstill liquor may be kept open from 9 A.M. to 10 P.M. throughout the whole year.

XIV.—The outstill licensee shall maintain an account of materials placed under fermentation and the spirit distilled from day to day and also keep an account of daily receipt and sale in such forms as prescribed.

XV.—That he must keep the vicinity of the outstill and drains perfectly neat and clean.

N. B.—Infraction of any of the above conditions or of the general conditions applicable to Excise Vend licenses will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

COLLECTORATE (OR OFFICE OF THE DEPUTY
COMMISSIONER) OF

Collector (or Deputy Commissioner).

19

The

List of Authorised Agents or Salesmen.

Name.	Father's name.	Age.	Native village, thana and district.	Signature of the licensee.
1	2	3	4	5

Schedule showing the boundaries of the shop.

Street and door number or other particulars.	Bounded on the—				Remarks.
	North by—	East by—	South by—	West by—	

Excise Officer,

FORM No. O.S. 2.

PASS FOR THE TRANSPORT OF COUNTRY SPIRIT FROM A MANUFACTURING OUTSTILL TO A BRANCH SHOP.

Pass.	Original
No.	Counterfoil
General Pass granted to	
for the conveyance of country spirit from his manufacturing still at	
in thana _____, subdivision of _____	
in the district of _____, to his branch shop at	
in thana _____ and subdivision _____	
The route taken shall be _____	
Quantity * not exceeding one gallon of country spirit daily or _____ gallons on the days in the week below specified.	

COLLECTORATE: } (sealed)

The _____ 19 . } *Superintendent of Excise.*

Date of despatch _____	Quantity despatched
	Gals. Bottles.
	Qts.

N.B.—These entries should be filled up by the licensee before despatch on each occasion. A fresh pass is to be obtained when this space is filled up and the old one to be returned to Excise Superintendent's office to be kept attached to the counterfoil. Entries will be made in the account books of the branch shop and of the manufacturing outstill.

* The quantities and days may be fixed to suit the requirements of the vendor at the discretion of the officer granting the pass.

FORM NO. T. I.

LICENSE FOR THE SALE OF UNFERMENTED TARI.

COUNTERFOIL.

District—
 No. of license in Register No.
 Date of issue—
 Name of licensee—
 Residence—
 Amount of fee paid in advance—Rupees—
 Current from
 to

Received the license of which this is the counter-foil and a copy of the General conditions applicable to all excise licenses.

The 19 . License.

FORM NO. T. I.
 LICENSE FOR THE SALE OF UNFERMENTED TARI.

District—
 No. of license in Register No.
 Name—
 Residence—

BE it known that
 is hereby authorised by the undersigned Collector of unfermented Tari only as tapped from the tree under the provisions of the Bihar and Orissa Excise Act, 1915, during the months of
 It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following conditions:—
 I.—That he pay to Government in advance a fee of Rs. , and that he pay

the same into the Treasury at
 Sub-Treasury
 II.—That he do not transfer this license to any other party.
 III.—That he do not sell Tari in its fermented state without taking out a separate license nor should he keep it in the licensed shop of fermented Tari.
 IV.—That the retail sale of unfermented Tari is permitted in the licensed premises from sunrise to 10 P.M. throughout the whole year.
 V.—That unfermented Tari shall not be drawn except between the hours of 5 A.M. and 7 P.M.

VI.—In all pots or other receptacles used for the manufacture of unfermented Tari lime may be placed loose or preferably as a thin paste of lime coated over the inside and such coating shall be renewed every time they are emptied and reattached to the trees.

N. B.—Infraction of any of the above conditions or other rules applicable to this license will render the holder of this license liable to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

COLLECTORATE OF
 The 19
 Collector.

List of Authorized Agents or Salesmen.

Name.	Father's name.	Age.	Native village thana and district.	Signature or thumb impression of the licensee.
1	2	3	4	5

Schedule showing the boundaries of the shops.

Street and door number or other particulars.	Bounded on the—				Remarks.
	North by—	East by—	South by—	West by—	

Excise officer.

FORM No. T. 2.

LICENSE FOR THE RETAIL SALE OF FERMENTED TARI.

COUNTERFOIL.

Article of Vend—*Tari*.
 No. of license in Register No.
 Name of Vendor—
 Locality of Vend—
 Current from 19 to 31st March 19 .
 Monthly fee payable in advance—Rupees
 Fees paid at time of sale—Rupees
 Date of License 19 .
 Received the license of which this is the counterfoil and a copy of the general conditions applicable to all excise licenses.
 The 193 . Licensee.

FORM No. T. 2.

LICENSE FOR THE RETAIL SALE OF FERMENTED TARI.

District—

NOTE.—Counterfoil of this license will be signed by the licensee and filed in the Collector's office.
 No. of License in Register No.
 Name of Vendor—
 Locality of Vend—

Be it known that resident of is hereby authorized by the undersigned Collector of , to open a shop at for the retail sale of TARI, from the date of this license to the 19:

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions applicable to all Excise licenses hereto annexed:—

I.—That he pay to Government, in advance, a monthly fee of Rupees in the following manner:—
 Two months' fee at the time of engaging to take this license;

One month's fee on the 1st day of the commencement of the license; and

One month's fee on the 1st of every succeeding month; until the whole of the fees due on this license shall have been paid.

Treasury
That he pay the same into the-----at
Sub-Treasury

II.—That he do not sell more than four seers (except under special passes or quantity not exceeding 12 seers) of *TARI* to any person at one time in the districts of Cuttack, Puri, Balasore, Sambalpur, Angul and Khondmals and not more than half a gallon in the districts of Ganjam and Koriaput.

III.—That he shall not mix with any *TARI* sold or kept for sale by him any noxious substance such as *kuchila*, aconite or *dhatura* or any objectionable article such as tobacco pepper or kerosene oil intended to increase the intoxicating power of the liquor or to increase thirst.

IV.—That the retail sale of fermented *TARI* is permitted in the licensed premises from sunrise to 10 P.M. throughout the whole year.

V.—The addition of water to and the distillation of spirit from *TARI* are absolutely prohibited.

VI.—No sweet Tari shall be kept or sold in the shop nor any sweet *TARI* be mixed or allowed to be mixed with fermented *TARI* of the shop.

VII.—Between sunset and sunrise no toddy shall be drawn or kept by a person holding a license in the garden or field in which stand the trees which he is licensed to tap, except the toddy contained in the pots attached to the spathes of the trees, provided that the Commissioner of Excise may, on sufficient cause being shown, relax the restriction in any local area. Tree foot sale or sales in the open are absolutely prohibited.

VIII.—A license for manufacture of toddy shall be taken in form no. T 3, and in form no. T 6 also in the tree tax area.

IX.—In notified areas where tree-tax is in force the following further conditions are to be observed :—

- (a) No *TARI* except the produce of trees, for the tapping of which a license has been issued, shall be kept in the shop, offered for sale or sold.
- (b) The license confers no right to the free use of any tree.
- (c) Tari drawn for one shop should not be mixed with that drawn for another and transported in one receptacle.
- (d) The licensee and his servants shall strictly adhere to conditions of tree-tapping license.

(c) The following shall be the tax payable on account of each tree for the tapping of which license is applied for:—

District.	Cocconut palms (for each half-year).	Sago palms (for each half-year).	Palmyra or date palm (for the whole year).	Dadasa (Aranga Wighati) palms (for the whole year).
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	4 8 0	9 0 0	3 0 0	1 0 0

(d) The tax shall be payable in the following instalment unless the Commissioner of Excise shall otherwise direct:—

Period within which the license is applied for. Instalments in which tree-tax is to be paid.

In the case of half-yearly fees.

Between 1st October and 31st December in any year.	}	One-half at the time of application and the other half on the 1st February following.
Between 1st January and 31st March in any year.		{ The whole at the time of application.
Between 1st April and 30th June in any year.	}	One-half at the time of application and the other half on the 1st July following.

Between 1st July and 30th September in any year. { The whole at the time of application.

In the case of annual fees.

Between 1st October and 31st December in any year. { One-half at the time of application and the other half on the 1st February following.

Between 1st January and 30th April in any year. { One-half at the time of application and the other half on the 1st of the second month following.

Between 1st May and 30th September in any year. { The whole at the time of application.

(g) Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

Persons wishing to apply for the grant of tree-tapping licenses must first pay the fee (or the first instalment thereof, as the case may be) due on account of the trees which they desire to tap, into a Government treasury of the Taluk in which the shop is situated and the licensee concerned should affix a declaration in the applications to the effect that they have obtained a license permanent or temporary for a shop specifying also the name and number of the shop for which trees are to be marked.

(h) The licensee shall be responsible to Government for all payments of instalments of tax due on account of

tree-tapping licenses granted on his application in his own name or in the names of his nominees.

(i) Tree-tapping licenses shall be issued on the application of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately.

The licenses may be issued in the name of the applicant only.

(j) Arrangements for tapping private trees must be made with the owners thereof and tree-tax at the prescribed rates paid thereon.

(k) Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of Excise of the area in which the trees are situated. Forms may be obtained from Inspectors of Excise and from all Tahsildars and Deputy Tahsildars and will be supplied free of charge. Applications put in by shopkeepers and tappers need not be stamped. In any case, if the tax has been paid into a treasury the application must contain a certificate of payment from the treasury officer.

(l) Unless there are special reasons for refusing to mark the trees, the Inspector on receipt of an application will at once take steps for the marking of the trees by an officer of rank not lower than a Sub-Inspector and for the issue of the license. The Inspector may also

at his discretion refuse to comply with an application either wholly or in part, if he considers that the trees applied for are in excess of the legitimate demand.

- (m) Applicants for trees shall point out to the marking officer the trees applied for by them. Should they fail to do so the fees paid by them shall be liable to be forfeited at the Collector's discretion.
- (n) Collectors may, from time to time, prescribe the minimum number of trees to be entered in an original application. They may also direct that the trees situated in one village only shall be included in one application.
- (o) Toddy shall not be drawn from any toddy tree nor shall any pot be attached to any toddy tree until the tree has been marked by the proper officer.
- (p) For the convenience of applicants, applications will be received from 1st September or 1st March; but no trees will be marked, nor licenses issued, nor preparation of spathes permitted before 15th September or 15th March; nor shall pots be attached to trees before the evening of the 30th September or 31st March, as the case may be. In the case of date trees the process of preparation will be allowed from the 15th September, but the incision required for the insertion of the drip leaves will not be allowed before the evening of the

30th September. In no case shall toddy be drawn except during the currency of the license.

(g) All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to the licensed toddy shop concerned under the transport permit in Form T. 7 which will be granted gratis by the Inspector. No toddy drawn under these rules shall be sold except at the licensed shop.

N. B.—The violation of any of the above conditions or of tree-tax rules or of the general conditions applicable to Excise Vend licenses will render this license to be cancelled and the holder thereof liable to the penalties prescribed by law or rules.

The COLLECTORATE OF : } 19 } Collector.

List of Authorized Agents or Salesmen.

Name.	Father's name.	Age.	Native village, thana and district.	Signature or thumb impression of the licensee.

SCHEDULE SHOWING THE BOUNDARIES
OF THE SHOPS.

Street and door numbers or other particulars.	Bounded on the—				Remarks.
	North by—	East by—	South by—	West by—	

Excise Officer.

FORM NO. T. 3.

TARI TAPPERS' LICENSE.

General Serial number of license _____
 Serial number for the shop _____
 _____ licensee of the _____
 Tari shop bearing number _____ in _____
 Thana (or Circle or Taluk) is hereby permitted to employ
 Name of tapper _____
 Father's name _____
 Residence _____ age _____
 to tap his tari-producing trees.
 This license is current from _____
 to _____

DATED _____ }
 The _____ 19 _____ }
 Excise Officer.

FORM NO. T. 3.

TARI TAPPERS' LICENSE,

COUNTERFOIL.

District _____
 General Serial number of license _____
 Name of the shop _____
 being number _____ in thana _____
 Name of licensee _____
 Date of issue _____
 Serial number for the shop _____
 Name of tapper _____
 Current from _____
 to _____

The _____ 19 _____

CONDITIONS.

1. The tapper shall at all times keep this license with him when tapping a tari-producing tree or when carrying tari or toddy from the tree to the retail shop.
2. The tari or toddy which he obtains shall be made over to any licensed carrier of the shop mentioned overleaf, or shall be taken over there by the tapper himself without unnecessary delay.
3. He shall not mix with the tari or toddy any noxious substance such as *kuchila*, aconite or *dhatūra* or any objectionable article such as tobacco, pepper or kerosene oil intended to increase the intoxicating power of the liquor or to increase thirst.
4. This license is not transferable.
5. No tari or toddy drawn shall be sold, except at a regularly licensed shop. Transfer of tari or toddy, even by way of gift, between the time of drawing and the delivery at the shop is absolutely prohibited.
6. Between sunset and sunrise no tari or toddy shall be kept in the garden or field in which stand the trees, except the freshly drawn tari or toddy contained in the pots attached for the purpose of receiving tari or toddy to the trees or the balance of tari or toddy which may remain in any shop licensed within such garden or field: Provided that the Excise Superintendent may, on sufficient cause being shown, relax the restriction.

N. B.—The violation of any of the above conditions or of general rule applicable to manufacture of tari will render this license to be cancelled and the holder thereof with his license liable to penalties prescribed by law or rule.

License is hereby granted to the persons mentioned above free of charge to tap the trees referred to above for the period from.....to.....subject to the following conditions:—

CONDITIONS.

1. The licensee shall not tap any tree, but those which he is hereby licensed to tap, nor shall he be allowed to tap for fermented *tari* or toddy.
2. Unfermented *tari* or toddy must be drawn in pots freshly coated internally with lime and such coating shall be renewed every time they are emptied and reattached to the trees or into which sufficient lime or any other preservative approved by the Commissioner of Excise has been placed before they are attached to spathes.
3. Sweet *tari* or toddy shall not be drawn except between the hours of 5 A.M. and 7 P.M. No sweet *tari* or toddy shall be kept, at any time other than the hours prescribed, in the field containing the trees licensed to be tapped.
4. No *tari* or toddy drawn shall be conveyed to a shop for the sale of fermented *tari* or toddy or sold to any person licensed to tap or sell fermented *tari* or toddy.
5. Sweet *tari* or {todd}y must be at once manufactured into *gur*, jaggery or molasses and no such *tari* or toddy shall be kept by the tapper until the day following that on which it is drawn.

6. The licensee shall at the time of tapping the trees or drawing the sweet *tari* or toddy invariably carry the license on his person and shall produce it forthwith on the demand of any Excise officer or of any other officer empowered to make such demand. He shall also be bound to bring down the pots attached to any of the trees tapped by him for inspection on demand of any Excise officers. If he delegates the work to servants he should give them numbered and signed *parianas* to show that they are his employees and for production to any Excise officer who may challenge them.

7. The licensee shall pay if required by the Commissioner of Excise the cost of establishment of excise staff deputed for checking the smuggling of unfermented *tari* or toddy.

8. The licensee shall submit to and obey any additional general rules or orders which may from time to time be prescribed or made under the Bihar and Orissa Excise Act II of 1915.

9. The licensee shall be bound by such other conditions as may be prescribed by the Collector in this behalf.

10. Should the licensee apply for Government trees in tracts where the fixed fee system is in force he should pay such fee as the Collector may prescribe. (Applicable only to the districts of Ganjam and Koraput.)

N. B.—Infracton of any of the above conditions will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

Dated

1937

Collector.

FORM No. T. 5.

TARI-CARRIER'S PASS.

Original
Counterfoil

General serial number of the district—

No. allowed to the shop—

BE it known that

, licensee

of

tari shop

is hereby authorized by the undersigned to appoint.....

^{son}
daughter of.....resident of.....to carry one *bahangi* of
TARI* at a time from the place of supply to his licensed TARI shop
of

at

in the

of

This pass is not transferable, and is current from the

19 to the 31st March 19 .

This pass must accompany the consignment it covers and no delivery of TARI even by way of gift should be made on the way to any other person. A fraction of the conditions of the pass and other general or special rules applicable to this pass will render this pass liable for cancellation and the holder thereof to punishment under the law and rules.

The

19 .

Superintendent of Excise.

*In cases where cart or boat is used or a single pitcher is carried on head the words "One *bahangi*" will be scoured through.

FORM No. T. 6.

Tree-tapping License.

_____ Shop
 _____ Taluk or Town
 _____ Village.

On the application of _____ license is hereby
 granted to _____ at _____, son of
 _____, resident at _____ to tap the
 trees mentioned in the schedule hereunto annexed
 during the year/half-year ending _____, subject to the
 following conditions:—

1. The total amount of tree-tax to be paid on account of this
 license is Rs. _____ at the rates specified in the said
 schedule, whereof Rs. _____ have been paid, and the
 balance is to be paid in the following instalments:—

2. All sums payable on account of this license shall be paid to
 Government by the said (here enter name of the person on whose
 application the license is granted).

If he should fail so to pay, or if he should become a defaulter
 in respect of his license to manufacture to sell toddy, this license
 may be suspended or cancelled by order of the Collector.

3. No tree shall be tapped, nor shall toddy be drawn from any
 toddy tree, nor shall any pot be attached to any toddy tree until the
 tree has been marked by the proper officer. Nor shall the licensee
 tap any trees but those which he is hereby licensed to tap.

4. The licensee, if he taps the trees and draws toddy himself,
 or if he delegates the work to a relative or servant, such relative or
 servant shall, at the time of tapping the trees or drawing the toddy,
 invariably carry the license on his person and shall produce it forth-
 with on the demand of any excise officer, or of any other officer

empowered to make such demand. He shall also be bound to bring down the pots attached to any of the trees tapped by him for inspection on the demand of any excise officer not lower in rank than a Sub-Inspector.

Applicants for trees shall point out to the marking officer, the trees applied for by them. Should they fail to do so the fees paid by them shall be liable to be forfeited at the Collector's discretion.

5. All toddy drawn by the licensee shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to the licensee's toddy shop under a transport permit granted by a duly authorised officer. No toddy drawn under this license shall be sold, except at the licensee's shop. Transfer of toddy, even by way of gift, between the time of drawing and the delivery of toddy at the shop is absolutely prohibited.

6. Between sunset and sunrise no toddy shall be kept by the licensee in the garden or field in which stand the trees which he is licensed to tap, except the freshly-drawn toddy contained in the pots attached for the purpose of receiving toddy to the trees which he is licensed to tap or the balance of toddy which may remain in any shop licensed within such garden or field: Provided that the Collector, may, on sufficient cause being shown, relax the restriction.

7. The licensee shall not manufacture spirit from the toddy drawn by him. Neither shall he mix sweet toddy or allow it to be mixed, at any time or place, with the toddy drawn under this license. The addition of water to toddy is absolutely prohibited. Toddy drawn for one shop should not be mixed with that drawn for another and transported in one receptacle.

8. The licensee shall submit to, and obey, any additional general rules or orders which may, from time to time, be prescribed or made under the Bihar and Orissa Excise Act, 1915.

9. When the license is for tapping trees in date-palm topes, the licensee shall, on the requisition of the Inspector or Sub-Inspector, cut paths through such topes to afford ready access, and shall prepare the barks of the trees so that they may be easily marked. In the case of licenses for tapping palmyra trees the last-mentioned condition shall also apply.

10. In the majority of districts Government trees of the full size may be tapped on payment of tree tax plus a fee per tree which may be fixed by Collectors at their discretion not exceeding two rupees subject to the following conditions in respect thereof:—

- (a) The licensee will (subject to existing rights) be entitled to the general usufruct of the trees inclusive of the right to cut the leaves, gather the fruit and tap the trees for toddy. But he must not denude a tree of leaves to such an extent that it has not eight remaining.

- (b) As regards the tapping of date trees—
- (i) No tree shall be tapped oftener than in alternate years or for more than six months from the date of marking.
 - (ii) No incision shall be made at any point within four feet from the ground or 18 inches from the top of any other incision.
 - (iii) The incisions shall not be cut to a greater depth than one-half the diameter of the tree. In marking the incisions, the tappers shall see that a median ridge (vertical ridge in the shape of a nose) is left in the middle of each incision.
 - (iv) The tapper shall have not less than eight leaves on the top of the tree in addition to the central shoot springing from the head of the tree.
- (c) The licensee will not be entitled to compensation for any trees withdrawn or taken up for public purposes or for any trees standing on the banks or beds of irrigation works under the control of the Public Works Department, which that department may require to cut down or strip of their leaves or branches.
- (d) The licensee shall be bound by such other conditions as may be prescribed by the Collector in this behalf.
- (e) The licensee shall pay the ordinary tree owner's fee on all trees prepared for tapping whether tree-tapping licenses are taken out for them or not. He shall be liable to pay a fine not exceeding Rs. 5 for each tree tapped or prepared for tapping in contravention of any or all the rules in condition 10 (b).
- (f) When the licensee makes default and his shop is re-sold his rights to and claims on Government trees cease and determine.

In districts other than those in which the above system is in force, the usufruct of Government trees, including the right to allow the trees to be tapped on payment of tree-tax by persons duly licensed, will be otherwise disposed of and the licensee must make his own arrangements with the licensees of the trees or the persons who enjoy the right to the usufruct.

SCHEDULE (Vide T. T. 6, clause 1).

Number of block.	Trees licensed to be tapped.			Number marked on trees.	Remarks.
	Kind.	Rate of tax per year half-year.	Number.		
1	2	3	4	5	6
	Coconut ...				
	Palmyra ...				
	Date ...				
	Sago ...				
	Dadsal ...				

Inspector of Excise,
charge.

FORM No. T. 7.

PERMIT FOR THE TRANSPORT OF TARI IN TREE-TAX AREA.

The person named below is hereby permitted to transport the commodities described below by the route named. This permit must be carried with the consignment:—

1. Name.
2. Address.
3. Toddy.
4. Number of receptacles.
5. Kind of receptacles.
6. Marks on receptacles.
7. Quantity of toddy.
8. From.
9. Route.
10. To.
11. Currency of permit.
12. Where permit is to be filed.

Station.

Dated the

19

Inspector of Excise.

FORM No. P. I.

LICENSE FOR THE MANUFACTURE AND RETAIL SALE OF PACHWAI.

COUNTERFOIL.

District—
 No. of license in Register No.
 Date of license—
 Name of vendor—
 Locality of manufacture and vend—
 Current from

to
 Monthly fee, Rs.
 Paid in advance, Rs.

Received the license of which this is the counter-foil and a copy of the general conditions applicable to all excise licenses.

The _____ 19 _____ License.

FORM No. P. I.

LICENSE FOR THE MANUFACTURE AND RETAIL SALE OF PACHWAI.

District—
 No. of license in Register No.
 Name of vendor—
 Locality of manufacture and vend—
 P. S.
 is hereby authorized by the
 to manufacture
 Be it known that _____, resident of _____ district _____ is hereby authorized by the undersigned, Collector (or Deputy Commissioner) of _____ to manufacture _____ and open a shop for the sale, by retail of the same at _____ from _____ to the 31st March 19 _____.

It is required of the holder of this license, as the condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions applicable to all Excise licenses hereto annexed:—

- I.—That he pay to Government, in advance, a monthly fee of Rupees _____ in the following instalments:—
 Two months' fee at the time of engaging to take this license;
 One month's fee on the date on which the currency of the license begins; and
 One month's fee on the 1st of every succeeding month, until the whole of the fees due on this license is paid.

That he pay the same into the _____ at _____ Treasury
 Sub-Treasury.

List of Authorised Agents or Salesmen.

Name.	Father's name.	Age.	Residence	Native village, thana and district.

II.—That he do not sell more than four * seers of undiluted or 12 seers of diluted *pachua* to any person at one time.

III.—That he do not mix with the *pachua* manufactured, sold or kept for sale by him any noxious substance such as *kuchila*, *aconite* or *dhatura*, or any objectionable article, such as tobacco, pepper or kerosene oil, intended to increase the intoxicating power of the liquor or to increase thirst.

IV.—That he make satisfactory arrangement for water-supply.

V.—That he do not sell *pachua* on credit; that he do not receive any pledge for the price of *pachua*; and that he do not receive anything but money or agricultural produce in exchange or barter for *pachua*.

VI.—That if the annual fee is Rs. 200 or more, the licensee shall keep accounts in prescribed form.

VII.—That he shall use pots of uniform size for fermenting *pachua* and the same quantity of materials shall be put in each vessel.

VIII.—That he shall number the vessels serially in chalk and fix near each vessel a small post with a card showing on it the date of loading the vessel.

IX.—That the retail sale of *pachua* is permitted in the licensed premises from sunrise to 10 P. M. throughout the whole year.

N. P.—The infraction of any of the above conditions or of the general conditions applicable to Excise Vend licenses will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rule.

* Eight seers undiluted or 20 seers diluted in Sambalpur district.

COLLECTORATE OF

The

19

Collector.

List of Authorized Agents or Salesmen.

Name.	Father's name.	Age.	Residence.	Native village, thana and district.	Signature or thumb impression of the licensee.

Schedule showing the boundaries of the shops.

Street and door number or other particulars.	Bounded on the—				Remarks.
	North by—	East by—	South by—	West by—	

Excise Officer.

FORM No. P. 2.

LICENSE FOR HOME-BREWING PACHWAI FOR DOMESTIC CONSUMPTION.

COUNTERFOIL.

Serial No.
 Date of issue
 Name of licensee
 Race or tribe
 Father's name
 Resident of
 Police-station
 Fee paid
 Date of credit to the Excise Superintendent.
 Current from to

Received the license of which this is the counter-foil and a copy of the general conditions applicable to all excise licenses.

The 19 . Licensee.

FORM No. P. 2.

LICENSE FOR HOME-BREWING PACHWAI FOR DOMESTIC CONSUMPTION.

District
 No. of license in Register No.
 Name of licensee
 Race or tribe
 Village police-station

NOTE.—Counterfoil of this license is to be signed by the licensee and filed in the Collector's office.

BE it known that , resident of village , police-station district is hereby authorized by the Collector of to manufacture Pachwai at his own house for home consumption up to a limit of —seers undiluted or —seers diluted from the date of this license to 31st March 19 , under the following conditions :—

- I.—That he pay to Government a tax of in advance for every year or any part of a year.
- II.—That he do not sell or barter Pachwai to anyone.
- III.—That he do not manufacture country spirit therefrom.
- IV.—That he manufacture Pachwai on his own premises for his domestic consumption only.
- V.—That he produce his license for inspection on the demand of any Excise or Salt Officer of or above the rank of Sub-Inspector.

N.B.—Infringement of any of the above conditions will render the holder of this license liable to forfeiture of his license and to all or any of the other penalties prescribed in the Excise Act or rules.

Dated the 19 . Excise Superintendent or Sub-Inspector if specially authorized.

FORM No. P. 3.

SPECIAL LICENSE FOR THE MANUFACTURE OF PACHWAI AT HOME FOR PRIVATE CONSUMPTION.

COUNTERFOIL.

Serial No.
 Name of district
 Registered No. of license
 Date 19 . . . to . . .
 License issued to . . . to . . .
 manufacture at home for private consumption * seers of pachwai
 from 19 to 19 . . .
 Fee paid annas.
 Dated the 19 . . .

(Designation of Officer.)

* To be filled in according to the quantity allowed in terms of seers of undiluted or diluted pachwai (4 seers undiluted = 12 seers diluted).
 N.B.—This part will not be torn out but will remain in the book as a check.

FORM No. P. 3.

SPECIAL LICENSE FOR THE MANUFACTURE OF PACHWAI AT HOME FOR PRIVATE CONSUMPTION.

COPY.

Serial No.
 Name of district
 Registered No. of license
 Date 19 . . .
 of village thana
 is hereby authorized to manufacture at home for private consumption * seers of pachwai
 from 19 to 19 . . .
 Fee paid annas.
 Dated the 19 . . .

(Designation of Officer.)

* To be filled in according to the quantity allowed in terms of seers of undiluted or diluted pachwai (4 seers undiluted = 12 seers diluted).
 N.B.—This part to be torn out of the book and sent to the Collector's office by the officer granting the license when he is not the Excise Superintendent at the headquarters of the district.

FORM No. P. 3.

SPECIAL LICENSE FOR THE MANUFACTURE OF PACHWAI AT HOME FOR PRIVATE CONSUMPTION.

NOTE.—Counterfoil of this license to be signed by the licensee and filed in the Collector's office.

LICENSE.

Serial No.
 Name of district
 Registered No. of license
 Date 19 . . .
 of village thana
 is hereby authorized to manufacture at home for private consumption * seers of pachwai
 from 19 to 19 . . .
 Fee paid annas.
 Dated the 19 . . .

(Designation of Officer.)

* To be filled in according to the quantity allowed in terms of seers of undiluted or diluted pachwai (4 seers undiluted = 12 seers diluted).
 N.B.—This part to be torn out of the book and given to the person taking out the license.

FORM No. H.D.I.

LICENSE TO SELL BY WHOLESALE
GANJA STORED IN A LICENSED
BHANG WAREHOUSE.

COUNTERFOIL.

District
Number in Register No.
Name of wholesale vendor
Locality of warehouse
Article of vend
Current from

to

Received the license of which this is the counter-
foil and a copy of the general conditions applicable
to all excise licenses.

The 19 Wholesale vendor.

FORM No. H.D.I.

LICENSE TO SELL BY WHOLESALE
GANJA STORED IN A LICENSED
BHANG WAREHOUSE.

District

N. B.—The counter-
foil of this license is to
be signed by the licensee
and filed in the Collec-
tor's Office.

Number in Register No.
Name of wholesale vendor
Locality of warehouse

Be it known that
village , thana , resident of
is hereby authorised to sell by wholesale ganja , in the district of
warehouse situated at bhang , which is hereby licensed for the purpose,
Government
private

It is required of the holder of this license, as a condition of its remaining in
force, that he duly and faithfully perform and abide by the following articles and
the general conditions applicable to all Excise vend licenses hereto attached.

I.—That he pay to Government the sum of Rs. as rent of the Govern-
ment warehouse or land in advance on the 1st of every month for which
the same may be due.

II.—That he execute a bond (either special or general) binding himself, his
heirs and successors for importing and transporting Ganja without pre-
payment of duty in prescribed form which fact should always be noted
on the import or transport pass.

III.—That he do not sell any quantity of ganja by retail vend under cover
of this license. bhang

List of Authorised Agents or Salesmen.

Name.	Father's name.	Age.	Residence.	Native village, thana and district.

- IV.—That he shall obtain ganja bhang from such source as may be prescribed by the Commissioner of Excise from time to time.
- V.—That he shall not charge from detail vendors more than the price fixed by the Collector.
- VI.—That no delivery of ganja bhang be made by the licensee except in the presence of the Excise Officer in charge of the warehouse and except under a pass in the prescribed form.
- VII.—That ganja bhang should be transferred from transit receptacles immediately after receipt in the warehouse to light steel trunks provided with locks. ganja bhang.
- VIII.—That the licensee shall keep accurate scales and weights for weighing ganja bhang.
- IX.—That the licensee shall keep sieves of one-eighth inches meshes for the purpose of sieving ganja before issue to the retail vendors if the Superintendent of Excise considers sieving necessary and orders so doing.
- X.—That the licensee shall put on locks of his own on the doors of the warehouse in addition to the Government locks.
- XI.—That the licensee shall attend or depute an agent of his to attend the warehouse during such hours as he may be required from time to time issue ganja by the officer-in-charge of the warehouses for the storage bhang and inspection of the warehouse.

N.B.—Infraction of any of the above conditions or of the general conditions applicable to Excise Vend licenses will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rule.

COLLECTORATE OF }
19 }
Collector.

Dated

List of Authorised Agents or Salesmen.

Name.	Father's name.	Age.	Native village, thana and district.	Signature of the licensee.

FORM No. H.D.2.

LICENSE FOR THE RETAIL SALE OF GANJA.

COUNTERFOIL.

Article of Vend—GANJA.

No. of license in Registered no. _____

Name of Vendor _____

Locality of Vend _____

Current from 193 _____ to 31st March 193 _____

Monthly fee payable in advance Rs. _____

Fees paid at time of sale, Rs. _____

Date of license _____ 193 _____

Received the license of which this is counterfoil
and a copy of the general conditions applicable to
all excise license.

Licencee.

Th 19

FORM No. H.D.2.

LICENSE FOR THE RETAIL SALE OF GANJA.

District _____

No. of License in Register no. _____

Name of Vendor _____

Locality of Vend _____

NOTE.—Counterfoil of this is
to be signed by the licensee and
filed in the Collector's Office.

Be it known that _____
resident of _____ to open a
is hereby authorised by the undersigned, Collector of _____ for the retail sale of GANJA, from
shop at _____ the date of this license to 31st March 193 _____.

It is required of the holder of this license, as a condition of this license, remain-
ing in force, that he duly and faithfully perform and abide by the following articles
and the general conditions applicable to all Excise licenses hereto annexed:—

- I.—That he pay to Government in advance a monthly fee of Rs. _____ in
the following manner:—
Two months' fees at the time of engaging to take this license ;
One month's fee on the _____ ; and
One month's fee on the 1st day of every succeeding month until the
whole of the fees due on this license shall have been paid.

That he pay the same into the _____ at
Sub-Treasury

II.—That he do not sell any GANJA except that purchased from a wholesale
dealer and delivered to him from a licensed warehouse under the pass of
a duly authorised officer, which must accompany the drug during transit.

III.—That he do not sell any GANJA on credit under colour of this license.

IV.—That he do not procure any GANJA in wholesale quantities from any
other district except under passes granted by the Collector.

V.—That he do not sell more than 3 tolas of GANJA to any person at one
time in whole of the Province except agency tracts of Ganjam and
Koraput where he can sell up to 6 tolas.

- VI.—That he do not sell or deliver any GANJA to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.
- VII.—That he in everyway conform to the rules prescribed by the Excise Commissioner for the storage and vend of GANJA.
- VIII.—That he sell GANJA at the following prices only :—

IX.—Premises licensed for the retail sale of GANJA may be kept open from 8 A.M. to 8 P.M. throughout the whole year.

X.—That if any GANJA license is used as a cloak for illicit sales or if the licensee knowingly sells Ganja to a Ganja smuggler or if the Collector has reason to suspect that the licensee is guilty of any offence of that nature he may after recording his reasons, forthwith cancel the license and resell or otherwise dispose of the privilege at the risk of the licensee. The rent for the whole lease shall become at once due when the license is cancelled under this condition.

XI.—In case of the districts of Ganjam and Koraput the license includes the sale of bhang for which there will be no separate license fee.

N.B.—The violation of any of the above conditions or of the general conditions applicable to Excise Vend licenses will render this license liable to be cancelled and the holder thereof liable to the penalties prescribed by law or rule.

COLLECTORATE OF

The

19

Collector.

LIST OF AUTHORIZED AGENTS OR SALESMEN.

Name.	Father's name.	Age.	Native village, thana and district.	Signature of the licensee.
1	2	3	4	5

SCHEDULE SHOWING THE BOUNDARIES OF THE SHOP.

Street and door of other particulars.	Bounded on the—				Remarks.
	North by—	East by—	South by—	West by—	

Excise Officer.

FORM No. H.D. 3.

License for the Retail Sale of BHANG.

COUNTERFOIL.

Article of vend—BHANG.
 No. of license in Register no. _____
 Name of vendor _____
 Locality of vend _____
 Current from 19 _____ to 31st March 19 _____
 Monthly fee payable in advance—Rs. _____
 Fee paid at time of sale—Rs. _____
 Date of license _____ 19 _____

Received the license of which this is
 the counterfoil and a copy of the general
 conditions applicable to all excise
 licenses.

The _____ 19 _____ Licensee.

FORM No. H.D. 3.

License for the Retail Sale of BHANG.

District _____
 No. of license in Register no. _____
 Name of vendor _____
 Locality of vend _____

NOTE.—Counterfoil of this license will be signed by the licensee and filed in the Collector's office.

Be it known that _____ resident of _____ is hereby authorised by the undersigned, Collector of BHANG, from the date of this license to the 31st March 19 _____ to open a shop at _____ for the retail sale of _____

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions applicable to all Excise licenses hereto annexed:—

I.—That he pay to Government in advance a monthly fee of Rs. _____ in the following manner:—

Two months' fees at the time of engaging to take this license;
 One month's fees on the _____;
 One month's fee on the 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.

That he pay the same into the ^{Treasury} Sub-Treasury at _____

II.—That he do not sell any BHANG except that purchased from a wholesale dealer and delivered to him from a licensed Warehouse under the pass of a duly authorized officer, which must accompany the drug during transit.

III.—That he do not procure any BHANG from any other district except under passes granted from this office by the Collector, and that he forthwith store the BHANG so procured in a licensed Warehouse within the jurisdiction of the Collector.

IV.—That he do not sell any BHANG on credit under colour of this license.

V.—That he do not sell more than one quarter of a seer of BHANG to any person at one time in all the districts of the province except the districts of Ganjam and Koraput where he can sell BHANG up to 10 tolas.

VI.—That he do not sell or deliver any BHANG to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.

VII.—That he in every way conform to the rules prescribed by the Excise Commissioner for the storage and vend of BHANG.

VIII.—That he sell BHANG at the following prices only :—

IX.—Premises licensed for the retail sale of BHANG may be kept open from 8 A.M. to 8 P.M. throughout the whole year.

X.—That if any BHANG licence is used as cloak for illicit sales or if the licensee knowingly sells BHANG to a BHANG smuggler or if the Collector has reason to suspect that the licensee is guilty of any offence of that nature he may after recording his reasons, forthwith cancel the license and resell or otherwise dispose of the privilege at the risk of the licensee. The fee for the whole lease shall become at once due when the license is cancelled under this condition.

XI.—In the districts of Ganjam and Koraput, there will be no separate license for BHANG. The ganja license will include the license fee for BHANG also.

N. B.—The violation of any of the above conditions or of the general conditions applicable to Excise Vend Licenses will render this license liable to be cancelled and the holder thereof liable to the penalties prescribed by law or rules.

COLLECTORATE OF

The

19

Collector.

LIST OF AUTHORISED AGENTS AND SALESMEN.

Name.	Father's name:	Age:	Native village, thana and district.	Signature of the licensee:
1	2	3	4	5

SCHEDULE SHOWING THE BOUNDARIES OF THE SHOP.

Street and door or other particulars.	Bounded on the--				Remarks.
	North by--	East by--	South by--	West by--	

Excise Officer.

FORM No. H. D. 4.

FORM No. H. D. 4.

FORM NO. H. D. 4.

FORM NO. H. D. 4.

(COUNTERFOIL.)

(DUPLICATE.)

(TRIPLICATE.)

(ORIGINAL.)

GANJA IMPORT PASS BY WHOLESALE VENDORS.

GANJA IMPORT PASS BY WHOLESALE VENDORS.

GANJA IMPORT PASS BY WHOLESALE VENDORS.

GANJA IMPORT PASS BY WHOLESALE VENDORS.

District to which the ganja is to be imported transported.

Serial number of Pass

Serial number of Pass

Pass for the importation of ganja from the district of

Serial number of Pass

Pass for the importation of ganja from the district of

Pass for the importation of ganja from the district of

Name and residence of importer transporter

Name of importer or transporter

Mds. sr. ch.

Name and residence of importer transporter

Name and residence of importer transporter

Destination of the ganja, district province, to be stored in Licensed Warehouse no. at

Weight of ganja to be imported transported inclusive of straw and covering.

Destination of the ganja, district province, to be stored in Licensed Warehouse no. at

Destination of the ganja, district province, to be stored in Licensed Warehouse no. at

Current for days.

Net weight of ganja to be imported transported

Current for days.

Current for days.

Net weight of ganja to be imported transported, and sort Mds. sr. ch.

Current form

Net weight of ganja to be imported transported Mds. sr. ch.

Net weight of ganja to be imported transported Mds. sr. ch.

Registered no.

Pass fee paid Rs.

Pass fee paid Rs.

Fee paid Rs.

Route of transit

Pass fee paid Rs.]

Route of transit

Route of transit

Date on which the pass is to be delivered to the Collector of the district into which the ganja is imported transported

Certified that the importer transporter abovementioned has duly executed a bond in Form no. G. L. 2 for the payment of duty on ganja covered by this pass.

Certified that the importer transporter abovementioned has duly executed a bond in Form no. G. L. 2 for the payment of duty on ganja covered by this pass.

Certified that the importer transporter abovementioned has duly executed a bond in Form no. G. L. 2 for the payment of duty on ganja covered by this pass.

Superintendent of Excise.

DISTRICT } The 19 Superintendent of Excise.

DISTRICT } The 19 Superintendent of Excise.

COLLECTORATE OF } The 19 Superintendent of Excise.

Laden on Boats or Bullocks.

NAMES OF MANJHIS AND CHARANDARS.

EXCISE OFFICE

DISTRICT } Excise Officer.

Dated 19

This copy will be made over to the importer transporter who will present it to the Superintendent of Excise of the district from which ganja will be purchased after the ganja has been issued and this pass has been received back by him the importer transporter must submit it within the period of currency to the issuing officer. The pass will be pasted on its counterfoil.

This copy will be sent direct by post to the Superintendent of Excise of the district from which ganja will be purchased for use in his office.

This copy will be sent by post direct to the Superintendent of Excise of the district from which ganja will be purchased and will be received back by the issuing officer. It will remain with officer in charge of the warehouse.

This part will be retained in the office issuing the pass.

Reverse of H.D. 4—Original.

ENTRIES BELOW ARE TO BE MADE IN THE DISTRICT FROM WHICH GANJA IS ISSUED.

License no.

Permitted to purchase

The transporter must abide by the rules which govern purchase, $\frac{\text{import}}{\text{transport}}$, storage and payment of duty on deficiency.

The 19 } Superintendent of Excise.

Reverse of H.D. 4—Triplicate.

ENTRIES BELOW ARE TO BE MADE IN THE DISTRICT FROM WHICH GANJA WILL BE SUPPLIED.

License no.

Permitted to purchase

The $\frac{\text{importer}}{\text{transporter}}$ must abide by the rules which govern purchase, $\frac{\text{import}}{\text{transport}}$, storage and payment of duty on deficiency.

Superintendent of Excise.

The 19 } Superintendent of Excise.

N.B.—Columns 1 to 6 of the statement below are to be filled in the district from which ganja will be supplied and remaining columns in the district in which ganja will be received.

Reverse of H.D. 4—Duplicate.

ENTRIES BELOW ARE TO BE MADE IN THE DISTRICT FROM WHICH GANJA WILL BE SUPPLIED.

License no.

Permitted to purchase

The $\frac{\text{importer}}{\text{transporter}}$ must abide by the rules which govern purchase, $\frac{\text{import}}{\text{transport}}$, storage and payment of duty on deficiency.

Superintendent of Excise.

The 19 } Superintendent of Excise.

Year of produce.	Number of bale.	Gross weight.			Weight of bags or tare.			Net weight or actual weight of ganja.			Remarks showing quality or condition of the ganja issued.
		No.	Mds.	sr.	ch.	Mds.	sr.	ch.	Mds.	sr.		ch.
Total											

The ganja was weighed in the presence of _____ and made over to _____ for transport to the district.

The 19 } Excise Officer.

WEIGHTMENT IN THE DISTRICT OF ISSUE.						WEIGHTMENT IN RECEIVING DISTRICT.							
Year of produce.	Number of bale.	Gross weight.			Weight of bags or tare.		Net weight or actual weight of ganja.	Quality or condition of the ganja.	Gross weight.	Weight of bags or tare.		Net weight or actual weight of the ganja.	Condition of the ganja in which it is received in the importing district.
		No.	Mds.	sr.	ch.	Mds.				sr.	ch.			Mds.	sr.	ch.
Total													

The ganja was weighed in the presence of _____ and made over to _____ for transport to _____ district.

The 19 } Excise Officer.

Excess over invoiced weight, if any

Deficiency, if any

Duty charged on deficiency }

RS. A. P.

Excise Superintendent.

Dated

Year of produce.	Number of bale.	Gross weight.			Weight of bags or tare.			Net weight or actual weight of ganja.			Remarks showing quality or condition of the ganja issued.
		No.	Mds.	sr.	ch.	Mds.	sr.	ch.	Mds.	sr.		ch.
Total											

The ganja was weighed in the presence of _____ and made over to _____ for transport to _____ district.

The 19 } Excise Officer.

FORM No. H.D. 5.

Permit granted to the Chief of the State of
Licensed wholesale ganja vendor

to export ganja from the ganja warehouse

during the year.....

Original
Counterfoil

PERMIT.

Serial No.

Chief
Person to whom granted.

Date of issue.

Quantity of ganja covered by the permit.

Place to which ganja to be conveyed.

State.

Route by which ganja to be conveyed.

This permit is current for one year.

Resident, Eastern States

or

Ruling Chief of Mayurbhanj

(if the consignment is for Mayurbhanj).

FORM No. H.D. 6.

Ganja pass from the ganja warehouse to the State of
bharg

PASS.

Original
Counterfoil

Serial No.

Chief to whom issued.

Date of issue.

Quantity of *ganja* covered by the pass.

Pass the *ganja* above described for export to

in the State of _____ via _____

the cost price Rs. _____ having been paid. This pass is current

till _____ o'clock on

the _____ day of _____, when it should be

returned to the Deputy Commissioner of Sambalpur.

Superintendent of Excise.

N.B.—The issue of *Ganja* and of this pass will be made on presentation of permit
Bhang
granted by the Resident, Eastern States, or Ruling Chief of Mayurbhanj.

FORM No. H. D. 7.

TRANSPORT PASS BOOK FOR GANJA AND BHANG.

Name of Excise $\frac{\text{Ganja}}{\text{Bhang}}$ shop.....

Name and address of Licensee.....

This form is intended to cover transport of ganja and bhang from Excise warehouse to a licensed shop, where it is to be kept except when the shop-keeper desires to replenish his stock when he should take it to the warehouse. The warehouse officer will make necessary entries in the book after he makes issues. A second Pass Book will not be issued to any shop until the one previously issued has been returned or a satisfactory explanation furnished for its non-return. Penalty will be imposed for non-return of the book.

2. On the expiry or cancellation of license this shall be made over to the succeeding licensee or to the Sub-Inspector of the area and a receipt obtained.

Signature of Licensee.....

Signature of warehouse officer.....

Place from which consignment is to be transported.	Number and date of pass as per Reg. H. D. 8.	Date, month and year.	Quantity issued.		Name of carrier.	Duty credited.		Time allowed for the consignment to reach the shop.	Signature of warehouse officer.	Remarks.
			Seers.	Chs.		Rs.	Challan no. and date.			
1	2	3	4	5	6	7	8	9	10	11

NOTE.—(1) After expiry of the time noted in column 9, this pass will not cover the transport of any ^{Ganja} Bhang.

(2) No page of this pass book should be torn or separated for any purpose whatsoever.

FORM No. G. L. I.

Original
 Duplicate
 Counterfoil

PASS FOR THE EXPORT OF A NON-DUTIABLE OR DUTY-
TRANSPORT FREE INTOXICANT FROM A

DISTILLERY
WAREHOUSE
BREWERY
 LICENSED PREMISES.

Intoxicant.
 Registered number of pass.
 District

Distillery.
Warehouse.
Brewery.
 Licensed premises.

Name of person to whom given.

Date of issue.

Quantity. Strength. Free of duty

Pass the intoxicant above described
 for import to the at
export at
transport by the route specified
 in the district of
 below :—

The pass is current for days and should be
 returned within the period of currency to the officer granting it.

Signature of officer granting the pass.

The

19 .

EXCISE FORM NO. G. L. 2.

GENERAL BOND FOR IMPORT, EXPORT AND TRANSPORT
OF INTOXICANT WITHOUT PAYMENT OF DUTY.

Know ALL MEN BY THESE PRESENTS that $\frac{I}{we}$ of
 $\frac{am}{are\ jointly\ and\ severally}$ held and firmly bound unto the Governor of Orissa
 (which expression shall, where the context so admits, include his succes-
 sors in office or assigns) in the sum of rupees _____ to be paid to
 the said Governor for which payment well and truly to be made
 $\frac{I}{we\ jointly\ and\ severally}$ bind $\frac{myself}{ourselves\ and\ each\ of\ us\ binds\ himself}$ and each
 and every one of $\frac{my}{our\ respective}$ legal representatives.

Dated this _____ day of _____
 Signed _____

Whereas the above bounden $\frac{has}{have}$ been permitted
 to $\frac{import}{export}$ from time to time an intoxicant to wit
 $\frac{transport}$
 without previous payment of duty.

Now the conditions of this obligation are:—

1. That _____ or $\frac{his}{their}$ legal representatives shall
 not at any time or times $\frac{import}{export}$ any quantity or quantities of the
 $\frac{transport}$
 aforesaid intoxicant the duty of the aggregate duty on which
 at the rate prescribed therefor from time to time under section 27 of
 the Bihar and Orissa Excise Act, 1915, or any other amending Act
 for the time being in force shall exceed the sum of rupees _____

2. That _____ or $\frac{his}{their}$ legal representatives shall on
 each occasion of $\frac{import}{export}$ of the said article within the time
 $\frac{transport}$
 mentioned in the pass or passes authorizing such $\frac{import}{export}$ granted
 $\frac{transport}$
 under the rules for the time being in force furnish satisfactory proof

to the officer granting the pass that the specified quantity of the said intoxicant has been duly delivered in full to the officer in charge of the bonded warehouse or other authorized place of destination specified in the said pass and deposited therein after the necessary examination, or in default thereof shall on demand pay or cause to be paid to the said Governor at the $\frac{\text{Treasury}}{\text{Sub-Treasury}}$ at a sum equal to the amount of duty payable on the said specified quantity or such portion thereof as shall not have been duly delivered at the rate prescribed therefor under section 27 of the Bihar and Orissa Excise Act, 1915, or any other amending Act for the time being in force.

3. That if and $\frac{\text{his}}{\text{their}}$ legal representatives shall well and truly keep and perform all the conditions hereof then this bond shall be void and of no effect, otherwise the same shall remain in full force and virtue.

IN WITNESS whereof $\frac{\text{I}}{\text{we}}$ have hereunto set $\frac{\text{my}}{\text{our}}$ hand and seal
the day of in the year.

SIGNED, SEALED AND DELIVERED by the
a bovenamed

Witness

Witness

*Collector on behalf of the
Governor.*

FORM No. G. L. 3.

Original
 Duplicate
 Counterfoil

PASS FOR THE $\frac{\text{EXPORT}}{\text{TRANSPORT}}$ OF INTOXICANT ON WHICH
 FULL DUTY HAS BEEN PAID OR AT THE CONCESSION
 RATE OF Rs. 5 PER L. P. GALLON FROM A

DISTILLERY
WAREHOUSE
BREWERY
 LICENSED PREMISES.

Intoxicant

Registered number of pass.

District.

Distillery
Warehouse
Brewery
 Licensed premises.

Name of person to whom given.

Date of issue.

Quantity. Strength.* Rate or rates of duty levied

Pass the excisable article above described for $\frac{\text{export}}{\text{transport}}$ to the
 at in the district of
 ($\frac{\text{the full}}{\text{at concession rate of}}$ duty amounting to Rs. having been paid at
 $\frac{\text{Treasury}}{\text{Post Office}}$) by the route specified below.

The pass is current for days and should be returned
 within the period of currency to the officer granting it.

Signature of officer granting the pass.

The 19 .

* For spirit only. The quantity of each strength should be shown separately.

N.B.—The concession rate is liable to be changed from time to time. The concession rate is chargeable from *bona fide* manufacturer of medicines, chemicals and drugs whether Homoeopathic, Ayurvedic, Unani and Allopathic whose annual requirements are estimated to be not less than 100 proof gallons.

FORM No. G. L. 4.

ISSUABLE IN CASE OF TARI AND PACHWAI.

Original
 Duplicate
 Counterfoil

PERMIT FOR THE POSSESSION OF AN INTOXICANT
 IN EXCESS OF THE RETAIL LIMIT AND PURCHASED
 FROM A LICENSED SHOP.

 COPY.

Name of district.

Registered number of permit.

Date of issue.

_____ of village _____, thana _____,
 _____, is hereby authorized to have in his
 possession for private consumption the quantity of intoxicant
 below specified:—

1. The article must be purchased from a licensed vendor.
2. Sale or bartering of the article possessed under this permit is prohibited.
3. Quantity which can be possessed.
4. Date on which permit is returnable.

Dated the 19 .

Superintendent of Excise,
 or other duly authorized officer.

NOTE.—Duplicate copy to be sent to the Collector's office by the officer granting the permit, when that officer is not the Collector or Superintendent of Excise at the headquarters of the district.

FORM No. G. L. 5.

PERMIT FOR POSSESSION OF CONFISCATED ARTICLES.

Original
Counterfoil

 PERMIT.

Name of district.

Registered no.

Name of person to whom granted.

Residence.

Article confiscated.

Quantity.

Date of issue.

Returnable date.

, resident of , district , is authorized
 to have in possession the confiscated article above described
 for private consumption only and not for sale from

19 to 19 .

The 19 .

Superintendent of Excise.

NOTIFICATION ISSUED UNDER THE OPIUM
ACT I OF 1878 BY THE BOARD OF REVENUE
(REVENUE COMMISSIONER), ORISSA.

The 21st June 1937.

No. 3297-Ex.—The Board of Revenue for Orissa, in exercise of the powers conferred by rule 20 of the Opium Rules, published with notification no. 1828 L.S.-G., dated the 31st March 1937, by Government of Orissa makes the following rules.

1. That Opium shall be sold by the retail vendors in the areas specified below at prices noted against each area:—

District.	Prices per tola (or 180 grains) in excess of which sale shall not be made.		
	Rs.	as.	p.
Cuttack, Balasore, Puri and Sambalpur ...	1	6	0
Koraput	1	4	0
Agency tract of the district of Ganjam ...	1	4	0

2. Licenses for the retail sale of opium are to be settled under the auction system and for sale of poppy heads under the fixed license fee system of Re. 1 per annum.

3. In the event of a license being lost or destroyed a duplicate may, on proof of the loss, be issued on payment of a fee of Rs. 2.

4. The licensee shall maintain true accounts of receipt and sale of opium in form prescribed by the Board.

5. The fees for licenses settled under the auction system shall be paid as follows:—

Two months' fees in advance and one month's fee on the date on which a currency of the license begins and one month's fee on the 1st of every succeeding month until the total fee due for the license has been realised.

6. In case of default Distrees Warrant will be issued by the Superintendent of Excise.

7. A petition of appeal is to bear a court-fee stamp of eight annas if presented to the Commissioner, and of two rupees if presented to the Board.

Petition of appeal.

eight annas if presented to the Commissioner, and of two

8. A form of warrant under section 19 of Act I of 1878 will be as appended to these rules.

Form of warrant.

will be as appended to these rules.

9. Export, import and transport passes and all permits are to be in prescribed forms appended to these rules. They must be signed by the Collector or by an officer empowered in accordance with rule 1 (5) of the Government rules (Notification no. 1828 L.S.-G., dated the 31st March 1937). All Superintendents of Excise and Subdivisional Officers are empowered to sign passes and permit. Officers issuing opium to vendors of states or vendors from any foreign territory must satisfy themselves that the vendors hold proper authority from the States or foreign territory.

Passes.

are to be in prescribed forms appended to these rules. They

10. The forms of licenses issued under the Act and the general conditions applicable to them are appended to these rules.

The previous notifications, on the subject, issued by the Boards of Revenue, Madras and Bihar and Orissa, are hereby cancelled so far as the Province of Orissa is concerned.

J. R. DAIN,
Board of Revenue.

GENERAL CONDITIONS APPLICABLE TO VEND
LICENSES UNDER THE OPIUM LAWS.

1. A licensee may sell opium only at the place or on the premises specified in that behalf on the license, and sale by him or on his behalf in any other place is absolutely prohibited.

2. Rooms for sale of opium must be separated from rooms used for residential purposes or for sale of other articles.

3. The sale rooms shall be suitably constructed and lighted as may be required by the Superintendent of Excise, and the interior thereof shall be visible from the door way.

4. Licensees must keep their shop premises in a sanitary condition to the satisfaction of the inspecting officers.

5. A licensee shall not wilfully adulterate, or add anything to cause the deterioration of opium sold or kept for sale by him. He shall not sell opium which he knows to have been adulterated, or to have deteriorated and he shall not store or permit to be stored such article on his premises. He shall not boil opium before sale for any purpose whatever. He shall not keep on the stall water or any other thing by which opium can be adulterated or deteriorated.

6. No licensee for the retail vend of opium shall allow any person to conduct sales on his behalf unless the name of such person shall have been previously endorsed by him on the license under his own signature.

7. The following persons are debarred from being appointed as salesmen:—

- (i) Persons below 18 years of age ;
- (ii) Persons convicted of offences under the Excise Opium, Opium Smoking, or Dangerous Drugs Act, or of nonbailable offence ;
- (iii) Persons whose licenses have been cancelled under the Excise, Opium or Dangerous Drugs Act or who have been held guilty of charging more than the prescribed prices and adulterating opium or intoxicants ;

- (iv) Persons of notoriously bad character ;
- (v) Persons suffering from an infectious or contagious disease ;
- (vi) Persons who are illiterate.
- (vii) Persons, other than the licensee, having any pecuniary interest in the sales at the shop.

N.B.—A licensee cannot appoint more than four salesmen at a time without the previous sanction of the Excise Superintendent.

8. No transfer or sub-lease (whether entire or partial) of a license shall be made except with the previous permission of the Collector.

9. No excisable article or opium shall be sold—

- (a) to any railway servant at the time on duty any Excise, Salt or Police officer, below the rank of Sub-Inspector, any village chaukidar being in uniform, any European vagrant under police escort, or any insane or intoxicated person by any licensed vendor or by the agent or servant of any licensed vendor ;

or

- (b) to any soldier, whether in uniform or not, or any member of a soldier's family or any camp-follower, by any licensed vendor, or by the agent or servant of any licensed vendor, unless such licensed vendor has been approved by the General Officer Commanding the Division, the Officer Commanding a Cantonment or Camp ;
- (c) on credit except foreign liquor on the "off" system.

N.B.—In this rule—

- (i) "Soldier" does not include a Commissioned Officer, a Volunteer or a soldier in Civil employ.
- (ii) "Camp-follower" means a person (other than a soldier or a private servant) whom the person selling opium knows or has reason to believe to have a right to be in Cantonments.

(iii) The expressions "soldier," "member of a soldier's family" and "camp-follower" do not include an Indian soldier, or a member of an Indian soldier's family or an Indian camp-follower, when such soldier or camp-follower is absent from his regiment.

10. No opium shall be bartered in exchange for wearing apparel or any other effects.

11. The possession upon any licensed premises of any opium except that to which the license relates or of any essence or substance used or capable of being used for colouring or flavouring or adulterating opium is prohibited.

12. Licensed premises must be kept open, during the prescribed hours, throughout the currency of the license, unless their temporary or permanent closure is authorised; and a minimum stock of opium equal to the average quantity sold during a week in the previous month must be kept at the shop.

13. Entertainment on the premises, except in the cases where special permission has been obtained, are prohibited.

14. The licensee, or any person in his employ and acting on his behalf shall not permit drunkenness, disorderly conduct or gaming on the licensed premises.

15. The licensee, or any person acting on his behalf, shall not permit any persons whom he knows or has reason to believe to have been convicted of any non-bailable offence, or who are reputed prostitutes to meet, or any such person to remain on his licensed premises, whether for the purposes of crime or prostitution or not.

16. (a) Power is reserved to Superintendent of Excise to suspend licenses in case of failure of payment of fee or tax due and to the Collector to cancel licenses for non-payment of dues and violation of conditions of license.

(b) It is open to the Superintendent of Excise to impose fines in case of late payment of fees.

17. Licensed premises shall not be opened nor sales effected therein at any time during which they have been ordered to be closed, whether for non-payment of fees, or on the approach of troops, or when it is considered necessary for the preservation of the public peace, or when any riot

or unlawful assembly is apprehended or occurs in the vicinity. Licensees will close their premises of their own initiative on the occurrence of a riot or disturbance in the neighbourhood.

18. The licensee shall produce for inspection his license and correct accounts, on the demand of any Excise officer above the rank of a petty officer and shall not prevent any such Excise officer, of whatever grade, from entering his shop at any hour of the day or night.

19. The licensee shall notice of adverse remarks made at inspection by inspecting officers and, if any, explanation is asked by a note in the account book the licensee shall submit the explanation to the Superintendent of Excise.

20. The account book shall be made over at the end of the lease to the Sub-Inspector or to the incoming licensee in an un mutilated and reasonably clean condition on a receipt being given therefrom.

21. Every licensee shall provide himself with such measures, weights, receptacles and instruments as the Board may prescribe and shall keep them in good condition. When such measures, weights and instruments have been so prescribed, he shall, on the requisition of any Excise officer of and above the rank of Sub-Inspector, measure, weigh and test opium in his possession at such time and in such manner as such officer may require.

22. True accounts of the daily transactions in opium shall be kept in ink by all licensees (unless specially exempted) in the form prescribed by the Board. The accounts shall be based on actual weighment and measurement.

23. (a) No Opium licensee in an Indian State or foreign territory will be allowed to have any interest in a license for the same article in British territory without the special permission of the Collector.

(b) No Opium licensee in any area in British territory may have any interest in or hold a license for the same article in any other area in British territory in which a different rate of duty is in force without the special permission of the Collector.

24. Any transaction of the nature of gift or loan between a licensee and an officer of the Excise or Salt Department is absolutely prohibited.

25. There shall be fixed in a prominent position at the entrance of all premises licensed for the retail vend of opium, a signboard showing in large characters the opium sold therein, the name of vendor, the period of currency of the license. Prescribed retail price should be noted. If the rates vary according to the quantity sold, there shall be only fixed rate for each such different quantity and the details of each rate shall be separately given in a notice exhibited at the shop. The rate or rates of sale price shall not be varied until a report of the change has been given to and received by the Superintendent of Excise. The signboard shall be in English and the local vernacular.

26. All Export and Transport passes must be returned within the period of currency entered therein. In the case of Pass Books for opium they must be returned when used up or at the termination of the period of license. Loss of pass and pass books shall be penalised by the imposition of fine of rupees two and five respectively.

27. Premises licensed in towns shall have all doors for admission of the public opening only on to a public road. Such premises must be so constructed that the interior thereof, where sales are effected, may be visible from the doorway.

28. The stock meant for the day's sale shall be kept on the stall in such a manner that the vessel containing it may be visible to purchasers. He shall keep a ticket showing the quantity of the article in reserve stock.

29. A licensee shall sell opium in closed *dibias*.

30. A licensee shall prepare opium *dibias* out of sale hours. When for any sufficient reason *dibias* have to be made during sale hours, a licensee can do this, away from stall. No loose opium shall be kept on the stall.

31. A licensee of opium shop shall maintain a sufficient number of opium *dibias* of the different prescribed weights.

32. A licensee shall make over to customers opium *dibias* on receipt of the price. He shall not open them before delivery to customers.

33. A licensee of opium shop shall note the weight and price on opium *dibias*.

34. The following coloured papers shall be used for closing joint of tin *dibias* :—

1 tola and $\frac{1}{8}$ tola	...	...	White
$\frac{1}{2}$ " $\frac{1}{16}$ "	...	...	Newspaper.
$\frac{1}{4}$ " $\frac{1}{32}$ "	...	...	Badami.
$\frac{1}{64}$	...	...	Red.

N.B.—Conditions 29 to 34 will be applicable to shops in which licensees desire to keep ready for sale in closed *dibias*.

35. A licensee shall close each day's account at the end of the hours of sale.

FORM No. O. I.

LICENSE FOR THE RETAIL SALE OF OPIUM.

Counterfoil.

- Number _____
- District _____
- Register number _____
- Date of license _____
- Name of vendor _____
- Locality of shop _____
- Current from _____ to _____
- Monthly fee, Rupees _____
- Paid in advance, Rupees _____

Received the license of which this is the counterfoil and a copy of the general conditions applicable to opium licenses.

The 19 } Licensee.

FORM No O. I.

LICENSE FOR THE RETAIL SALE OF OPIUM.

WITHIN THE _____ OF _____

Note.—Counterfoil of this license is to be signed by the licensee and filed in the Collector's office. No. in License Register _____

Be it known that _____ resident of _____ is hereby authorized by the Collector of _____ to open a shop at _____ for the retail sale of OPIUM from the date of this license to the _____ day of _____. It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions applicable to Opium vend licenses, hereto annexed and any additional general or special rules which may from time to time be notified:—

I.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner:—

Two months' fees at the time of engaging to take this license, together with the fee due for the month or

portion thereof in which the currency of this license commences, and one month's fee on the 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.

In case of cancellation of license, he shall pay the balance of the annual demand or the loss due to resettlement on cancellation. No surrender of license will be accepted unless the balance of the annual demand is paid.

That he pay the same into the ^{Treasury} Sub-Treasury at

II.—That he purchase all the OPIUM to be sold under this license from the Collector's Office or from a Licensed Vendor thereof; that all such OPIUM be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

III.—That in respect of OPIUM purchased from a Licensed Vendor thereof, he do not at any time possess more than one seer weight.

IV.—That he do not store any OPIUM to be sold under this license in any PREMISES other than those named herein.

V.—That he do not sell or deliver any OPIUM to any person apparently under the age of 18 years, whether for consumption by such person or by any other person and whether for consumption on or off the premises.

- VI.—That he do not (except to a Vendor of OPIUM licensed by the Collector or to a Licensed Druggist) sell more than one tola and half of opium in all the districts of the Province except Koraput and the agency tract of Ganjam where he cannot sell more than two tolas at a time to one person nor permit any person to consume OPIUM or smoke in any form on the premises of his shop.
- VII.—That he do not sell to a Vendor of OPIUM licensed by the Collector or to a Licensed Druggist any OPIUM purchased from a licensed vendor thereof, or more than one seer weight at one time of OPIUM purchased from the Collector's office when specially authorized in writing to do so by the Collector or Excise Superintendent.
- VIII.—That he do at once produce his license and accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.
- IX.—That he do not employ hawkers for the sale of Opium.
- X.—That he sell Opium at the following prices only :—
- XI.—That he keep a correct account of the sale of Opium in prescribed printed form.

XII.—The sale of opium except under a druggist's permit is only permitted from 8 A.M. to 8 P.M. throughout the whole year.

NOTE—(i). On the infringement of any of the above articles, or of the general conditions applicable to Opium vend licenses or any of the conditions imposed by the Opium Act, 1878, and the Dangerous Drugs Act, 1930, or by the rules made thereunder or if there be reason to believe that the license is used as a cloak for illicit sale including sales to opium-smugglers, or if the licensee be convicted of breach of the peace or of any other criminal offence this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-heads may be cancelled by the Collector; the licensee shall not be entitled to the refund of any fee payable under the license which he has paid in advance; and he shall be liable to all or any of the other penalties prescribed by the Opium Act, and the rules made thereunder or the Dangerous Drugs Act, 1930.

(ii) All licenses are to be returned by the licensees to the issuing authority at the end of the year on the expiration of their term or their cancellation or surrender. The returned licenses are to be pasted to their counterparts.

The _____ } COLLECTORATE }
 19 }
 Collector.

LIST OF AUTHORIZED AGENTS OR SALESMEN.

Name.	Father's name.	Age.	Native village, thana and district.	Signature of the licensee.
1	2	8	4	5

SCHEDULE SHOWING THE BOUNDARIES OF THE SHOP.

Street and door number or other particulars.	Bounded on the—				Remarks.
	North by	East by	South by	West by	

FORM NO. O.2.

License for the Retail Sale of Poppy-heads.

Counterfoil.

Number

District

Register No.

Date of license

Name of vendor

Locality of shop

Current from

to

Annual fee, Rs.

Paid in advance, Rs.

Received the license of which this is the counterfoil and a copy of the general conditions applicable to opium licenses.

License

19

The

FORM NO. O.2.

License for the retail sale of Poppy-heads.

Within the _____ of _____

NOTE.—Counterfoil of this license is to be signed by the licensee and filed in the Collector's office.

BE it known that

resident of _____

is hereby authorized by the Collector of _____

at _____

from the date of this license to the _____ day of _____

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles and the general conditions* applicable to all Excise and Opium vend licenses, hereto annexed:—

- I.—That he pay to Government in advance a fee of one rupee for the year or for any broken period thereof.
- II.—That he shall open his shop within 15 days from the commencement of the term of this license.
- III.—That he purchase all the POPPY-HEADS to be sold under this license from a cultivator licensed under Act XIII of 1897, as amended or from a Licensed Vendor thereof: that all such POPPY-HEADS he brought to the place of vend under passes granted by the Collector, and that he do not receive, or have in his possession, POPPY-HEADS obtained otherwise.
- IV.—That in respect of POPPY-HEADS purchased from a Licensed Vendor thereof, he do not at any time possess more than ten seers weight.
- V.—That he do not store any POPPY-HEADS to be sold under this license in any PREMISES other than those named herein, without previously obtaining the written sanction of the Collector on the reverse of this license.
- VI.—That he do not, except to a Vendor of POPPY-HEADS licensed by the Collector or to a Licensed Druggist, sell more than ten tolas weight of POPPY-HEADS to any person at one time.
- VII.—That he do not sell to a Vendor of POPPY-HEADS licensed by the Collector or to a Licensed Druggist, more than ten seers weight of POPPY-HEADS at one time and 10 tolas in retail to any other person.
- VIII.—That he do not sell or deliver any POPPY-HEADS to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises.
- IX.—That he keeps a correct account of the sale of POPPY-HEADS in prescribed Form.

No. in License Register

_____ to open a shop for the retail sale of POPPY-HEADS

X.—That he at once produce his license and accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act, and that he do not prevent any such officer, of whatever rank, from entering his shop at an hour of the day or night.

NOTE.—(1) A breach of any of the above conditions, or of the general conditions applicable to Opium vend licenses will render the licensee liable to all or any of the penalties prescribed by the Act and rules for the time being in force made under the Opium Act, 1878, (as amended) or the Dangerous Drugs Act, 1930.

COLLECTORATE: }

Collector of _____

The _____ 19 .

List of authorized Agents or Salesmen.

Name.	Father's name.	Age.	Residence.	Native village, thana and district.

List of authorized Agents or Salesmen.

Name.	Father's name.	Age.	Residence.	Native village, thana and district.

Form No. O-3.

OPIUM TRANSPORT PASS BOOK.

Name and address of Licensee.....

This form is intended to cover transport of opium from a Treasury or Sub-Treasury to a licensed shop, where it is to be kept except when the shop-keeper desires to replenish his stock when he should take it to the Treasury or Sub-Treasury. The Treasurer will make necessary entries in the book after he makes issues. A separate Pass Book is to be issued for each kind of shop. A second Pass Book will not be issued to any shop until the one previously issued has been returned or a satisfactory explanation furnished for its non-return. Penalty will be imposed for non-return of the book.

2. On the expiry or cancellation of the license this shall be made over to the succeeding licensee or to Sub-inspector of the area and a receipt obtained.

Signature of licensee.....

Signature of Excise Superintendent.....

Place from which consignment is to be transported.	Date and Number of Pass as per Reg. O-14.	Date, month and year.	Quantity issued.		Issue Price.		Name of carrier.	Time allowed for the consignment to reach the shop.	Signature of Treasurer or Sub- Treasurer Officer.	Remarks.
			Seer.	Ch.						
1	2	3	4	5	6	7	8	9	10	11

Note.—(1) After expiry of the time noted in column 9, this pass will not cover the transport of any excise opium.

(2) No page of the pass book should be torn or separated for any propose whatsoever.

FORM NO. O.4.

Warrant.

WHEREAS

gives information that he hath cause to believe, and that he does

believe, the Opium
Prepared opium is manufactured, sold, deposited,
Intoxicant,

Dangerous Drugs
or concealed in some place or places in or about the house, yard,
garden, or out houses thereto belonging of

situated at

in the

or that

hath committed an offence relating to Opium
Prepared opium
Intoxicant
Dangerous Drugs

I, therefore, by virtue of the power and authority to me given
19 of Act I of 1878

under section 10 of the Bihar and Orissa Opium Smoking Act, 1928 do
71 and 72 of the Bihar and Orissa Excise Act II of 1915,
22 of the Dangerous Drugs Act II of 1910

judge it reasonable, and do by this Warrant under my hand authorize
and empower at any time, but
always as provided for in the above Act, to enter into the above

place or places and to seize and carry away such Opium
Prepared opium and
Intoxicant,
Dangerous Drugs

in case of resistance to break open any door, and to force and
remove any other obstacles to such entry, search, seizure or removal,
as aforesaid; and to arrest and detain the owner or occupants of the
premises, provided that where there is ground to suspect that such

Opium
Prepared opium is unlawfully concealed in any zanana, the said
Intoxicant

Dangerous Drugs
shall follow the provisions of section 102 (paragraphs 2 and 3), 103
and 52 of the Code of Criminal Procedure (Act V of 1898); and all
Police and other Officers referred to in the above Acts are required to
assist the said in the execution thereof,

and for so doing this shall be to him and every one of them a
sufficient Warrant, to remain in force for one month from this date.

Given under my hand this the day of 19

Collector
Deputy Commissioner
Superintendent of Excise and Salt
Subdivisional Officer

N.B.—Inapplicable references to Act or articles and designation of issuing officers
should be scored through.

**HOME, REVENUE AND FINANCE
DEPARTMENT.**

NOTIFICATION.

The 29th September 1937.

No. 3603—LA-43-R.—DECLARATION.—
Whereas it appears to the Government of Orissa that land is required to be taken by Government at the expense of District Board, Balasore, for a Board's Primary School in the village of Mobarakpur, pargana Banchas, zila Balasore, it is hereby declared that for the above purpose a piece of land measuring, more or less, 1.26 acres, bounded on the—

North—By plots nos. 360, 361 and 362,

East—By plot no. 157 (Roadside drain land).

South—By plots nos. 350, 353 and 354,

West—By plots nos. 357 and 359,

is required within the aforesaid village of Mobarakpur.

This declaration is made, under the provisions of section 6 of Act I of 1894, to all whom it may concern.

A plan of the land may be inspected in the office of the Collector of Balasore.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

HEALTH AND LOCAL SELF-GOVT. DEPARTMENT.

NOTIFICATION.

The 25th September 1937.

No. 7100-L.S.-G.—The following rules for the Departmental Examinations of Superintendents and Inspectors of Excise and Salt are sanctioned by the Governor:—

1. All Superintendents and Inspectors of Excise and Salt who have been more than six months on duty, shall, and those who have been less than six months on duty, may, at their option, be subjected to departmental examinations.

2. These examinations will be held at such times and places and conducted by such agency as Government may direct in the general rules issued by them for departmental examination of officers serving in Orissa.

3. The subjects prescribed for examination are:—

- (i) Languages.
- (ii) Law, Opium and Dangerous Drugs, Excise, Sugar, Salt and Criminal.
- (iii) Excise and Salt Rules and Procedure.
- (iv) Accounts.

There will be two standards of examination in each subject, except Accounts, described, respectively, as the 'Lower' and the 'Higher' Standard.

No candidate may appear in a subject by the Higher Standard till he has passed in that subject by the Lower Standard.

(i) LANGUAGES.

4. (a) Superintendents and Inspectors recruited direct will be required to pass the same test or tests in the Oriya language as may be prescribed by Government for the departmental examination of officers of gazetted rank in civil departments. The condition of the examination will be the same as those prescribed for other departments, except that for unseen translation from and into the vernacular special papers may be set dealing with Excise matters including criminal prosecutions. An officer who produces evidence that he has passed in the Oriya language at the Matriculation Examination or at some examinations of equal or superior standard will not be required to pass again in the language.

(b) Inspectors promoted from the rank of Sub-Inspectors will only be required to pass a simpler test* in the languages prescribed in the above rule, viz.,—

- (i) Reading and translation of documents in the written character;
- (ii) Writing a report or translating a set piece in the vernacular written character;
- (iii) Conversation.

* It is not obligatory for promoted officers to pass the language test by the Higher Standard.

Sub-Inspectors, who have passed the examination in Oriya held by the Commissioner at the end of their training at the Police Training College, Hazaribagh, will not be required to pass the above tests.

No candidate can pass who does not obtain at least half-marks in conversation.

(ii) LAW.

5. The course prescribed for the Lower Standard Examination in Law consists of—

Without books.

- (1) The Bihar and Orissa Excise Act, 1915, as amended.
- (2) The Indian Opium Act, 1878, as amended.
- (3) The Indian Salt Act, 1882, as amended.
- (4) Indian Penal Code—Chapters II, III (sections 60, 63 to 72), IV (sections 76, 78, 79, 81-86, 95 and 96-106), V (except sections 115, 117 and 118), IX, X, XI (sections 191-193, 197, 198, 201-205, 213, 216-B, 217-218, 221 to 225-B), XII (262, 263), XIII (264-266), XIV (272, 273), XVII (405-409, 461).
- (5) Criminal Procedure Code—Chapters I (section 4), (46-67), V, VI (63-93), VII (sections 94-97, 99, 101 to 103), XIV (so far as relates to investigation by Excise Officers), XV (sections 177, 180, 182, 183, 190), XIX, XX, XXI, XXII (sections 260-262, 263), XXIII (sections 310, 311), XXIV (sections 342, 344), XXX, XXXIII (443), XXXVIII (sections 494, 495), XXXIX (sections 496, 498, 499, 500), XLI and XLII.
- (6) Evidence Act—Chapter I (sections 3 and 4), II (sections 6, 11, 14-17, 21, 24-30, 32-35, 39-40, 45-47, 51, 53-54), III, IV, V (61-67, 73, 74, 80-88), VII (sections 101-106, 110, 114), IX (sections 118-120, 122-129, 132-134), X (sections 135, 137-143, 145-149, 151-154, 161-165)
- (7) The Bihar and Orissa Opium Smoking Act, 1928 (Act II of 1928).
- (8) The Dangerous Drugs Act, 1930 (Act II of 1930).
- (9) The Sugar Excise Act of 1934 (Act no. XIV of 1934) and the Sugar (Excise Duty) Order, 1934.
- (10) All amending Acts.

6. The Higher Standard examination in Law will, besides a stiffer test in the books prescribed for the Lower Standard, comprise, also questions on sections 194, 196, 199-200, 206-212, 214-216A, 219-220, 228 of Chapter XI of the Indian Penal Code; and Chapters IV, 1-93, 98, 100, 105-205, VII, XIII, XVI, 264 of XXII and XXXVIII of the Code of Criminal Procedure. The examination will be without the aid of books.

(iii) RULES AND PROCEDURE.

7. The books prescribed for the examination in Excise Rules and Procedure, by both standards, are—

- (1) The Excise Manual of the Board of Revenue.
- (2) Technical Excise Manual.

The examination will be with books.

(iv) ACCOUNTS.

8. The books prescribed for the examination (one standard only) in Accounts are—

- (1) The Bihar and Orissa Service Code, Chapters I, II; Chapter III, rules 56 to 68 and 72 to 76; chapter IV; chapter V, rules 103 to 109; chapter VI, rules 129 to 182, 186 to 190, 193 to 199 and 207; chapter VII, rules 264 to 303, 366, 308, 309, 311, 315 to 332, chapter VIII and appendix 15.
- (2) The Bihar and Orissa Account Code, Part I, chapter I, rules 1, 4, 8, 9, 11, 28 and 30 to 33; chapter II, rule 41; chapter III, rules 52 to 54; chapter IV, rules 55, 58 and 68; chapter V, rules 69, 75 and 77; chapter VI, rules 79 to 100; chapter XI and chapter XIV, rules 314 and 315.

Part II.—Subsidiary rules 3, 4, 6, 22 to 24, 28 to 51, 86 to 88, 90, 91, 93, 94 and 97 to 101.

- (3) The Civil Account Code, articles 1, 15, 18, 29, 30, 34, 41 to 46, 59 to 62, 68, 70, 71, 77, 85, 93, 98, 99, 104, 110 and 111; chapter IX, and chapter X, articles 164 to 171.
- (4) The Bihar and Orissa Budget Manual, paragraphs 1 to 9, 43 to 53, 56, 57, 61, 62, 65 (1), 65 (2) and 65(3).
- (5) The Bihar and Orissa Treasury Manual, 2nd edition, 1928, chapter I. paragraphs 1 to 18; chapter III, paragraph 53; chapter VII, paragraph 228; chapter XV, paragraphs 422 to 424; chapter XXV, paragraphs 483, 484, 493 and 501.
- (6) Fundamental Rules *cum* Bihar and Orissa Supplementary Rules, rules 164, 171 to 173, 178 to 188 and 190 to 209.
- (7) The Civil Service Regulations, articles 905 to 918 and 925 of chapter XLVII.
- (8) An introduction to Indian Government Accounts and Audit published in 1930 under the authority of the Auditor-General in India, chapters 26, 27 and 28.

The examination will be with books.

9. The marks to be assigned to the examinations in Law, Excise Rules and Procedure and Accounts, the proportions required for passing by the different standards and the time allowed for each paper are as follows :—

Subject.	Maximum marks.		Pass Marks.		Time allowed.
	Lower.	Higher.	Lower.	Higher.	
1	2	3	4	5	6
Law	100	100	50	60	
Excise Rules and Procedure	100	100	60	60	
Accounts with books ...	...	100	...	50	3 hours.

10. The Commissioner of Excise and Salt will arrange for the setting of the papers in Law, Excise Rules and Procedure and Accounts. The special "Language" papers will be arranged for by him in consultation with the Central Examination Committee.

11. (a) Superintendents and Inspectors of Excise and Salt recruited direct will be required to pass the examination by both standards as a condition of confirmation in the service. The same condition applies to officers recruited by promotion but exemption may be allowed in whole or in part by the Revenue (Excise) Commissioner in special cases.

(b) Superintendents recruited direct will be liable to removal if they fail to pass completely within four years of their appointment and Superintendents promoted from the rank of Inspectors will ordinarily, in the absence of circumstances which entitle them to special consideration, have to revert if they fail to pass in full the tests prescribed for them within two years of their promotion.

(c) Inspectors appointed direct will be liable to removal and Inspectors promoted from the rank of Sub-Inspectors will ordinarily have to revert if they fail to pass in the tests prescribed for Inspectors completely within two years, unless prevented by sickness or other circumstances beyond their control.

12. Officers who pass the prescribed tests will supersede officers above them who have yet to pass completely, but the latter will ordinarily be restored, on passing, to the same position in the cadre, with regard to future promotion as if they had passed in the ordinary course. But this concession does not apply to officers who have rendered themselves liable to removal from the service of Government through failure to comply with the provisions of rule 11, nor does it affect penalties already incurred under the rules previously in force.

By order of the Governor,
 F. R. WOOD,
 Secretary to Government.

OFFICE OF THE REVENUE COMMISSIONER.

NOTIFICATIONS.

The 24th September 1937.

No. 1208-L. R. S.—In exercise of the powers delegated under section 5 of the Madras Survey and Boundaries Act VIII of 1923, the Revenue Commissioner of Orissa hereby directs the survey under the provisions of the said Act, of the barber inam lands mentioned in the schedule below of Ghasipalli, a whole inam village of the Aska taluk in the Ganjam district and of the boundaries common to them and the adjoining estate.

SCHEDULE.

Description.	Extent.	Boundaries.
Barber Inam Wet	1.60	North—Tank bund. East and South—Cart track. West—Inam wet land of Dasarathi Misra.

The 24th September 1937.

No. 1211-L. R. S.—In exercise of the powers delegated under section 5 of the Madras Survey and Boundaries Act VIII of 1923, the Revenue Commissioner of Orissa hereby directs the survey under the provisions of the said Act of the washer inam lands, the details of which are given in the schedule below, in the village of Mangalpur of Dharakote Estate in the Aska taluk of the Ganjam district and of the boundaries common to them and the adjoining estate.

SCHEDULE.

Description of the lands to be surveyed—Washer Inam lands.

Pongudi Pahado—Wet A. 2 ob.—

North—Khetta Zeroyiti of the Rajah of Dharakote.

South—Barber Inam.

East—Donda (footpath)

West—Zamindari Zeroyiti lands of Jagonandha Behera and Mitcha Behera.

Dhobbabedapodoro—Dry Ac. 2.96—

North—Mountain.

South—Footpath (Donda).

East—Dhoby Tank.

West—Grazing Ground.

Gudipodoro Pahado—Dry Ac. 1.59—

North—Mango tope of Krushno Patro and Zamindari Zeroyiti dry land of Gengapalo and Botcho Palo.

South—Zamindari Zeroyiti lands of Basu Naiko and Krushno Palo.

East— Do lands of Potcho Pallo and Krushno Palo.

West— Do land dry of Basu Naiko.

Soropari Pahado—Wet Ac. 0.91—

North—Tank of Mangalapur.

South—Carpenter Inam.

East—Potter Inam.

West—Dondasi Service Inam.

Coitiapahado—Wet Ac. 1.25.

North—Inam land of Raghunatho Patro and Kasinatho Dass and service Inam of Mohono Naiko.

South—Washer Inam land and Zamindari Zeroyiti lands of Konto Podhano.

East—Service Inam land of Dondasi Mohono Naiko.

West—Nala.

The 24th September 1937.

No. 6741—VII-108/37-S. R.—In exercise of the powers delegated under section 5 of the Madras Survey and Boundaries Act VIII of 1923, the Revenue Commissioner, Orissa, hereby directs the survey under the provisions of the said Act of the boundaries common to the estate lands in S. nos. 48 and 50 (darimila inam wet) in the village of Nuapalli and the Government lands adjoining them, viz., communal cart-track porambokes S. no. 49 of the same village in Kodala taluk of the Ganjam district.

The 24th September 1937.

No. 6742—VII-108/37-S. R.—In exercise of the powers delegated under section 5 of the Madras Survey and Boundaries Act VIII of 1923, the Revenue Commissioner of Orissa hereby directs the survey under the provisions of the said Act of the boundaries common to the estate lands (viz., jeroyity rainfed land in S. no. 547 of Mentapur village, Khallikote Estate) and the adjoining Government lands, i. e., communal cart-track poramboke S. no. 546 of the said village in Kodala taluk of the Ganjam district.

The 27th September 1937.

No. 6795—VIII-4/37-S. R.—In continuation of notification no. 3074—II-S-26/37-R., dated the 18th August 1937, issued by the Government of Orissa, Revenue Department, and in exercise of the powers delegated under section 5 of the Madras Survey and Boundaries Act VIII of 1923, the Revenue Commissioner, Orissa, hereby directs the survey under the provision of the said Act of the boundaries common to the estate lands described below in the village of Varanasi and the adjoining Government land in the zamindari village of Varanasi in the Parlakimedi taluk, Ganjam district :—

NAME OF THE VILLAGE—VARANASI.

S. no.	Extent.	Description.
145—A-1	0-06	Dry.
145—A-2	0-06	„
145—A-3	0-08	„
145—B-1	0-09	„
145—B-2	0-05	„
145—B-3	0-03	„
145—B-4	0-01	„

S. no.	Extent.	Description.
145—B-5	0-07	Dry.
147—A-2	0-18	Wet.
147—A-3	0-06	„
147—A-4	0-03	„
147—A-5	0-01	„
147—A-5	0-02	„
147—A-6	0-06	„
147—A-7	0-03	„
147—A-8	0-06	„
147—A-9	0-01	„
147—B-4	0-03	„
147—B-5	0-04	„
147—B-6	0-03	„
147—B-7	0-07	„
147—B-8	0-04	„
147—B-10	0-14	„
147—B-11	0-07	„
149—7	0-01	(Dry.
146	0-02	Poramboke.
102	0-01	Wet.
219—A	0-06	Poramboke.
219—B	0-06	„
222—A-1	0-01	Dry.
222—A-2	0-08	„
222—A-3	0-03	„
222—A-4	0-01	Poramboke.
222—A-5	0-10	Dry.
222—B-1	0-09	„
222—B-2	0-01	Poramboke.
222—B-4	0-05	Wet.
222—B-3	0-04	Dry.
222—B-8	0-07	„

S. no.	Extent.	Description.	S. no.	Extent.	Description.
217—A	0.06	Poramboke.	293—B-3	0.05	Wet.
215—A-4	0.03	Dry.	280—A-2	0.01	"
217—B	0.17	Poramboke.	280—A-1	0.01	"
217—C	0.21	"	280—B-5	0.02	"
216—A-1	0.03	Wet.	280—B-4	0.01	"
216—A-2	0.02	"	279—A-1	0.06	Dry.
216—B-1	0.02	"	279—A-2	0.01	"
216—B-2	0.02	"	279—A-3	0.02	Wet.
290—A-1	0.03	"	279—A-4	0.03	"
290—A-2	0.05	"	279—B-3	0.01	Dry.
290—A-5	0.02	"	279—B-4	0.04	"
290—A-6	0.03	"	279—B-2	0.01	"
290—B-2	0.03	"	279—B-5	0.02	"
290—B-3	0.02	"	279—B-6	0.02	Wet.
290—B-4	0.01	Dry.	279—B-7	0.01	"
290—B-10	0.03	Wet.	279—B-3	0.04	Dry.
290—B-6	0.04	"	282—6	0.01	Wet.
290—B-8	0.01	"	279—C-1	0.03	Dry.
291—A-9	0.05	"	279—C-2	0.10	"
291—A-8	0.04	"	279—C-3	0.04	"
291—A-3	0.03	"			
291—A-3	0.01	"			
291—A-4	0.01	"			
291—B-2	0.07	"			
291—B-3	0.04	"			
291—B-4	0.02	"			
293—A-4	0.02	"			
293—A-5	0.08	"			
293—A-6	0.05	"			
287—5	0.01	"			
293—B-1	0.06	"			
293—B-2	0.02	"			

The 27th September 1937.

No. 6796—VIII-4/37-S.R.—In continuation of notification no. 3063—IIS-26/37-R., dated the 18th August 1937, issued by the Government of Orissa, Revenue Department and in exercise of the powers delegated under section 5 of the Madras Survey and Boundaries Act VIII of 1923, the Revenue Commissioner, Orissa, hereby directs the survey under the provisions of the said Act of the boundaries common to the estate lands described below in the village of Puritiguda and the adjoining Government land in the zamindari village of Puritiguda in the Parlakimedi taluk of Ganjam district. :—

S. no.	Extent.	Description.
4—1 Part	0.05	Dry.
40—2 "	0.20	Poramboke.

S. no.	Extent.	Description.	S. no.	Extent.	Description.
5—2 Part.	0.23	Dry.	86—1 Part.	0.39	Wet.
6 "	0.19	Wet.	86—3 "	0.02	Poramboke.
7 "	0.25	Dry.	89—1 "	0.10	Wet.
8—1 "	0.08	Wet.	89—8 "	0.04	Dry.
8—1 "	0.09	"	90—1 "	0.22	Wet.
8—2 "	0.06	Dry.	90—6 "	0.12	"
11—1 "	0.08	"	93—1 "	0.14	"
11—2 "	0.16	Poramboke.	93—2 "	0.03	"
12—5 "	0.10	Dry.	93—3 "	0.10	"
15—1 "	0.21	Dry.	93—4 "	0.03	Poramboke.
16 "	0.14	Wet.	94—1 "	0.04	Wet.
17—1 "	0.11	Dry.	94—2 "	0.09	"
17—1 "	0.05	"	95—2 "	0.06	"
17—1 "	0.08	"	95—3 "	0.04	"
17—2 "	0.09	Wet.	95—4 "	0.03	"
17—3 "	0.09	"		5.27	
24 "	0.04	Poramboke.			
26 "	0.04	"			
68—2 "	0.16	Dry.			
68—3 "	0.03	Poramboke.			
70 "	0.02	Wet.			
70 Part	0.24	"			
72—2 "	0.03	Poramboke.			
72—3 "	0.10	Wet.			
72—4 "	0.07	"			
72—5 "	0.10	"			
72—7 "	0.17	"			
72—8 "	0.03	"			
81—2 "	0.16	Dry.			
81—9 "	0.11	"			
81—10 "	0.20	"			
81—11 "	0.06	Wet.			

The 27th September 1937.

No. 6797—VIII-4/37-S.R.—In continuation of notification no. 3070—IIS-26/37-R., dated the 18th August 1937, issued by the Government of Orissa, Revenue Department, and in exercise of the powers delegated under section 5 of the Madras Survey and Boundaries Act VIII of 1923, the Revenue Commissioner, Orissa, hereby directs the survey under the provision of the said Act of the boundaries common to the estate lands described below in the village of Kittangi and the adjoining Government land in the zamindari village of Kittangi in the Parlakimedi taluk, Ganjam district:—

NAME OF THE VILLAGE—KITTANGI.

S. no.	Extent.	Description.
13—2	0.16	Wet.
13—3	0.09	"
13—4	0.07	"
32	0.07	Poramboke Gedda.

S. no.	Extent.	Description.	£. ac.	Extent.	Description.
33-6	0.13	Wet Zamindary.	10-3 Part	0.13	Inam dry.
37	0.14	"	11 "	0.16	"
38-1	0.05	"	15-1 "	0.10	"
38-2	0.04	"	15-2 "	0.20	"
38-4	0.07	"	23-1 "	0.07	Inam wet.
38-6	0.07	"	15-2 "	0.05	Dry.
38-7	0.11	"	23-3 "	0.09	"
41-2	0.06	"	74 "	0.60	"
41-3	0.07	"	73-1 "	0.34	"
41-4	0.04	"	Do. ...	0.24	"
41-5	0.06	"	Do. ...	0.06	"
41-6	0.05	"	73-2	0.06	"
59	0.06	Poramboke Gedda.	75-2	0.13	"
60-1	0.11	Wet Zamindary.	75-1	0.08	Inam wet.
62-3	0.08	"	55-4 Part	0.15	"
64-2	0.17	Dry.	64-2 "	0.16	"
64-1	0.09	"			
66	0.12	"			
	1.91				

The 27th September 1937.

No. 6799—VIII-4/37-S.R.—In continuation of the notification no. 3073—II S-26/37-R., dated the 18th August 1937, issued by the Government of Orissa, Revenue Department and in exercise of the powers delegated under section 5 of the Madras Survey and Boundaries Act VIII of 1923, the Revenue Commissioner, Orissa, hereby directs the survey under the provision of the said Act of the boundaries common to the estate lands described below in the village of Gowri and the adjoining Government land in the zamindary village of Gowri in the Parlakimedi taluk, Ganjam district:—

NAME OF THE VILLAGE—GOWRI.

S. no.	Extent.	Description.
61-A-1	0.08	Dry.
61-B-2	0.08	"
63-A-6	0.20	Wet.
63-A-8	0.09	"
63-A-9	0.08	"

The 27th September 1937.

No. 6798—VIII-4/37-S.R.—In continuation of notification no. 3071—II S-26/37-R., dated the 18th August 1937, issued by the Government of Orissa, Revenue Department and in exercise of the powers delegated under section 5 of the Madras Survey and Boundaries Act VIII of 1923, the Revenue Commissioner of Orissa hereby directs the survey under the provisions of the said Act of the boundaries common to the estate lands described below in the village of Bothava and the adjoining Government land in the zamindary village of Bothava in the Parlakimedi Taluk, Ganjam district.

NAME OF THE VILLAGE—BOTHAVA.

S. no.	Extent.	Description.
10-2 Part	0.08	Inam dry.
Do. ...	0.14	"
Do. ...	0.43	"

S. no.	Extent.	Description.	S. no.	Extent.	Description.
63—B-1	0.19	Wet.	99—B-3	0.01	Wet.
63—B-2	0.01	"	99—B-4	0.04	"
63—B-3	0.14	"	99—B-5	0.09	"
72—A-6	0.11	Dry.	101—A-2	0.06	Dry.
72—B	0.07	"	101—A-3	0.12	"
76—A-1	0.01	"	101—B-1	0.07	"
76—A-2	0.04	"	101—B-2	0.11	"
76—A-3	0.05	"		4.03	
76—A-4	0.03	"			
76—A-5	0.11	"			
76—A-6	0.02	"			
76—A-7	0.06	"			
76—B-1	0.02	"			
76—B-2	0.09	"			
76—B-3	0.03	"			
76—B-4	0.09	"			
76—B-5	0.03	"			
76—B-6	0.08	"			
19—A-1	0.03	"			
79—B	0.02	Poramboke Gorgi.			
82—A	0.38	Dry.	Enfranchised Inam adjoining S. no. 2.	0.06	Inam wet.
82—B	0.47	"	Do.	0.06	Do.
83—A	0.09	Wet.	Do.	0.08	Do.
83—B-1	0.09	"	Do.	0.03	Do.
97—A-3	0.17	"	Do.	0.03	Tank poramboke.
97—B-1	0.06	"	Do.	0.04	Inam wet.
97—B-2	0.10	"	Do.	0.02	Do.
98—A-1	0.09	Dry.	Do.	0.04	Do.
98—A-3	0.11	"	Do.	0.03	Do.
98—B	0.08	"	Do.	0.09	Tank poramboke.
99—A	0.06	Wet.	Do.	0.07	Inam wet.
99—E-1	0.07	"	Adjoining S. no. 3.		

The 27th September 1937.

No. 6800—VIII-4/37-S.R.—In continuation of the notification no. 3072—IIS-26/37-R., dated the 18th August 1937, issued by the Government of Orissa, Revenue Department and in exercise of the powers delegated under section 5 of the Madras Survey and Boundaries Act VIII of 1923, the Revenue Commissioner of Orissa hereby directs the survey under the provision of the said Act of the boundaries common to the estate lands described below in the Village of Budasa and the adjoining Government land in the zamindari village of Budara in the Parlakimedi taluk, Ganjam district.

NAME OF THE VILLAGE—BUDARA.

S. no.	Extent.	Description.	S. no.	Extent.	Description.
Adjoining S. no. 3.	0.02	Inam wet.	57—C	0.01	Dry.
Do.	0.11	Do.	59—A	0.13	Wet.
Do.	0.06	Do.	59—B	0.10	"
Do.	0.02	Do.	60—B-1	0.15	Dry.
	0.76		60—B-4	0.20	"
			60—A	0.10	Wet.
			57—B-1	0.09	Dry.
			57—B-2	0.10	"
				1.52	

The 27th September 1937.

No. 6801—VIII-4/37-S. R.—In continuation of the notification no. 3069—IIS-26/37-R., dated the 18th August 1937, issued by the Government of Orissa, Revenue Department and in exercise of the powers delegated under section 5 of the Madras Survey and Boundaries Act VIII of 1923, the Revenue Commissioner, Orissa, hereby directs the survey under the provision of the said Act of the boundaries common to the estate lands described below in the village of Lalugadipeta and the adjoining Government lands in the zamindari village of Lalugadipeta in the Parlakimedi taluk, Ganjam district:—

NAME OF THE VILLAGE—LALUGADIPETA.

S. no.	Extent.	Description.
	Acres.	
57—A-2	0.04	Dry.
57—A-3	0.15	"
57—A-4	0.15	"
57—A-6	0.05	"
57—A-7	0.05	"
57—A-8	0.20	"

The 29th September 1937.

No. 6827—VIII-1/37-S.R.—In exercise of the powers delegated under section 5 of the Madras Survey and Boundaries Act VIII of 1923, the Revenue Commissioner of Orissa hereby directs under the provisions of the said Act, the survey of boundaries common to the estate lands described below in the village of Tammayapeta and the adjoining Government lands in the said village in the Parlakimedi taluk of the Ganjam district:—

S. no.	Extent.	Description.
27—A Part	1.39	Dry assessed waste.
27—B "	1.11	Ditto.
27—C "	0.34	Ditto.
	2.84	

J. R. DAIN,
Revenue Commissioner.