

**<sup>1</sup>[THE PUNJAB LIQUOR PERMIT AND PASS RULES, 1932]**

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<sup>2</sup>[1(a) “**Permit**” means a no objection statement issued by the Collector of the district of destination concerned or an officer authorised in this behalf in the import and transport of liquor, but not empowered to authorise its removal from the place of issue. This term is also used for permits authorising possession of liquor exceeding the limit of retail sales;

(b) “**Pass**” means a document which actually authorises the removal of liquor.

Explanation. -- (i) A pass granted under the excise law in force in another State or Union Territory authorising despatch of liquor to Punjab shall be deemed to be a pass granted under the Punjab Excise Act.

(ii) A pass covering a consignment of liquor so granted under the excise law in force in another State or Union territory to authorise the removal of liquor from that State or Union Territory to another State or Union territory, through Punjab shall also be deemed to be a pass granted under the Punjab Excise Act, provided that the bulk shall not be broken in transit through Punjab.

2. Subject to the provisions of order 23 of the Punjab Liquor Import, Export, Transport and Possession Orders, 1932, a person importing, exporting or transporting foreign liquor, country spirit, rectified spirit or denatured spirit must obtain ---

(a) a permit in form L.32 in the case of import and transport or corresponding permit in case of export from the officer authorised to grant such permits in the district, State or Union territory of destination; and

(b) a pass in form L.34 for export and transport and a corresponding pass for import from the officer authorised to grant such passes in the place of issue:

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1. Published, -- vide Financial Commissioner's notification No. 6000-E&S, dated the 12th November, 1932.

2. Substituted, -- vide the Punjab Liquor Permit and Pass (Second Amendment) Rules, 1963, published with Excise and Taxation Commissioner's notification No. G.S.R.309/P.A.I./14/Ss. 18, 34 and 59 (f)/Amd (2)/63, dated the 11th October, 1963.

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Provided that a pass for the removal of spirit and beer from a licensed distillery or brewery or a warehouse issued in accordance with the rules made by the Financial Commissioner, shall be deemed to be a pass for the purpose of this rule:

Provided further that a permit shall not be required for the transport of foreign liquor, country spirit, rectified spirit or denatured spirit within a district, except when denatured spirit is transported from the bonded warehouse of a licensed distillery :

Provided further that the members of the diplomatic staff of a foreign embassy located in the State of Punjab shall not be required to obtain a permit for import and transport of imported liquor.]

<sup>1</sup> [2.A. A fee at the rate of (a) <sup>2</sup> [Rs. 3.00] per proof litre of foreign liquor (excluding Beer, sacramental wine, wine and cider) (b) <sup>2</sup> [Rs. 2.00 per proof litre country spirit and (c) <sup>2</sup> [Rs. 0.25] per bulk litre of Beer shall be payable by a person who makes an application for the grant of permission to import and/ or transport of the Foreign Liquor (excluding Beer, sacramental wine, wine and cider) or country spirit or both :

Provided that in the case of events covered by the second proviso to clause (b) of rule 2, the fee shall also be payable at these rates by a licensee who makes an application for the grant of permission to transport Foreign Liquor (excluding Beer, sacramental wine, wine and cider) or country liquor or both :

Provided further no fee shall be payable on the quantity of Foreign liquor (excluding Beer, Sacramental wine, wine and cider) on which such fee has already been paid and recovered previously in Himachal Pradesh.

Explanation. --- 1. In this rule, the expression "Transport" shall not include the transport of Foreign spirit or country liquor in course of "export" inter-State or across the custom frontier of India.

2. The fee specified in this rule shall not be payable on denatured spirit, rectified spirit or perfumed spirit.

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1. Inserted by Notification No.7-56/95 –EXN-9218-62 dated 23<sup>rd</sup> March, 1996 published in R.H.P. (Extra ordinary )dated 31.3.96.

2. Substituted by Notification No. 7-51/97-EXN-5615-5660 dated 30<sup>th</sup> March, 1998 published in RHP (Extra ordinary )dated 31.3.1998.

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<sup>1</sup>[2.A. A Subject to the provisions of order 24 of the Punjab Liquor Import, Export, Transport and Possession Orders, 1932, every person who imports medicinal or other preparations containig rectified spirit from any state or Union Territory in India as mentioned in Order 3 of the Punjab Liquor Import, Export, Transport and Possession Orders, 1932, must obtain an export pass from the officer authorised to grant such passes at the place of issue. Such pass shall show in all cases the spirit strength of the preparation to be exported and that the duty at the rate of prevailing in Punjab under the Punjab Excise Act, 1914, or the corresponding duty levied under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, has been paid. No consignment thus imported shall be brought into use until it has been inspected by an Excise Officer, who shall sign the export pass in token of having done so. Such inspection shall be conducted within seven days of the receipt, from the importer of the advice of the arrival of the consignment.

2-B. The procedure stated above shall also apply for the export of medicinal and other preparations from the Punjab State to any other State or Union territory in India. Medicinal and other preparations containing rectified spirit may be exported and transported from the premises of approved manufactures under a pass in form L.46 :

Provided that transport or export of such medicinal preparations without payment of duty from the premises of approved manufactures for use in Government, Local Fund and Charitable hospitals and dispensaries shall not exceed the requirements of each hospital or dispensary for 12 months and shall be made only on indents signed by Civil Surgeon or the District Medical Officer of Health of the district (for ordinary hospitals and dispensaries) and in the case of Badshah Khan Hospital, Faridabad, by the Chief Medical Officer of the siad hospital and by the Deputy Superintendent of Civil Veterinary Department ( for Veterinary hospitals and dispensaries) or the Principal, Vaterinary College, Punjab or an officer of the corresponding rank of a State or Union territory. The approved manufacturer shall produce a certificate on

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1. Substituted, -- vide the Punjab Liquor Permit and Pass (Second Amendment) Rules, 1963 (G.S.R. No. 309 of 11th October, 1963)-and re-numbered "2AA" vide Notification No. 7-56/95-EXN.9215-62 dated 23<sup>rd</sup> March, 1996 published in R.H.P.(Extra ordinary )dated 30.3.96.

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reverse of form L.46 showing due delivery of the consignment.

2-C. The following procedure shall be observed for the export-in-bond of preparations containing rectified spirit from the premises of approved manufacturers to other State or Union territory in India :--

- (a) Whenever an approved manufacturer in Punjab licensed under the Punjab Excise Act, receives a requisition for the export in bond of such preparations to any other State or Union territory in India, the person importing such preparations shall obtain and send to the approved manufacturer an import-in-bond permit, signed by the Collector of the district of destination or by any other officer authorised in this behalf.
- (b) Every consignment of such preparations shall be issued under an export-in-bond authority in form L.36 mutatis mutandis granted by the Collector of the district in which the premises of the approved manufacture are situate :

Provided that no such authority shall be granted for the despatch of any consignment unless the approved manufacturer has executed and given a bond in form L.37 binding himself in respect of the consignment to be despatched to produce a certificate in form L.38 (mutatis mutandis) and binding himself to pay such dues in respect of any consignment despatched, as may be demanded from him in accordance with the provisions of the rules given below :

- (c) If such certificate is not produced within such time after the expiry of the period of the currency of the pass in form L.46 as the Collector of the district in which the approved manufacturer is licensed , considers to be reasonable, the Collector shall recover from the approved manufacturer duty at the rate for the time being fixed by the Punjab Government under section 31 of the Punjab Excise Act.
- (d) If such certificate is produced before or within a reasonable time after the expiry of the period of the currency of any pass then --
  - (i) if the certificate shows delivery of any consignment to have occurred in full with no greater deficiency than the rate of wastage of half percent per hundred miles, the Collector shall order that the bond in respect of such consignment has been discharged.

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- (ii) but, if the certificate shows a deficiency greater than that allowable according to the above scale, in any vessel in the consignment, then, unless the said deficiency is satisfactorily explained, the Collector shall obtain the Financial Commissioner's orders as to the portion of the total deficiency which is to be charged with duty at a rate not less than that fixed for spirit in such preparations under section 31 of the Punjab Excise Act.]

<sup>1</sup>[2-D. The following procedure shall be observed for the export-in-bond for eventual export Ex-India of locally manufactured preparations containing spirit of India manufacture :--

- (1) Such export-in-hand shall only be permitted from stocks held in a warehouse.
- (2) An approved manufacturer, holding such stocks, who wishes either to export such preparations by sea to a foreign country or to deliver them to a Military Supply Depot (hereinafter referred to as "the Depot") for export as aforesaid, for the use of the Defence Services, may apply to the Collector in whose jurisdiction the warehouse is situate, for an export-in-bond authorization in form L.46-A giving the following particulars, namely :--

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|----------------------------|---|
| (a) the description        | of the spirituous preparations<br>to be exported; |
| (b) the quantity           |   |
| (c) the alcoholic strength |   |
- (d) the number and nature of the receptacles or packages to contain such preparations and the identification marks to be made on each ;
- (e) the route by which the consignment is to be exported;
- (f) the country to which the goods are to be exported ;
- (g) if the applicant is not himself the exporter, his agent;
- (h) the name and address of the consignee; and
- (i) the port from which the goods are to be shipped or, if delivery to a Depot is intended, the full description of such Depot.

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1. Substituted, -- vide the Punjab Liquor Permit and Pass (Second Amendment) Rules, 1963 (G.S.R. No. 309 of 11th October, 1963).

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- (3) The Collector may refuse the application, or in the alternative, may require the applicant to execute a bond in Form L.46-B, binding himself in respect of the consignment to be exported --
- (a) to produce in due course a certificate in form L-46-C from the Customs Collector at the port of export (hereinafter referred to as "the port") or a certificate of safe delivery from the Depot, as the case may be; and
  - (b) to pay such duty and other Government dues as may be demanded from him in accordance with this rule.

Note. --- The execution of a bond may be dispensed with in the case of an approved manufacturer of standing who is prepared to deposit with the Collector a sum fixed by the Collector, which shall be sufficient to cover the amount of duty payable by him on the goods exported by him under the rule at all times. All sums leviable under this rule may be recovered by deductions from the deposit and the said manufacturer shall be bound to make good the amount so deducted.

- (4) When the bond in form L.46-B has been duly furnished the Collector shall issue an export-in-bond authorization in form L.46-A which shall be prepared in quadruplicate. One copy shall be delivered to the applicant, the second copy shall be sent to the officer-in-charge of the manufactory, the third copy shall be sent to the Excise Authority at the port or at the place where the Depot is situated as the case may be, and the fourth copy shall be retained by the Collector.
- (5) On production by the applicant of this copy of the authorization, Officer-in-charge shall, after verifying that it tallies with the copy sent to him direct, take steps to have the containers or Packages intended for export serially numbered and plainly marked to show the number

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of the export authorization in form L.46-A, the kind, quantity and strength of the spirituous preparations they contain, as well as the names of the place of despatch and the place of destination. Each container or package shall be securely sealed with the official seal of the officer-in-charge, who shall thereafter countersign the export authorization (Form L.46-A) and return to the applicant the copy of the authorization received from him . The Officer-in-charge shall also issue a warehouse authorization in Form L.46-D, delevering one copy to the applicant and sending the second copy, along with the copy of the export authorization received from the Collector and sample of the seal placed on the containers and packages in the consignment to the Customs Collector at the intended port or to the Depot Officer as the case amy be.

- (6) The applicant may then (Subject to payment of warehouse dues and other charges) remove the consignment from the warehouse (at his own risk and expense) and shall arrange to despatch it to the port or the Depot in the shortest possible time. He shall also send information in advance to the Excise Authority at the port or the place where the Depot is situated of the probable date of arrival of the consignment within his jurisdiction to enable such authority to provide an escort for the consignment while in transit to the docks or the Depot, as the case may be.
- (7) Where delivery is made at a Depot, the Depot Officer shall check consignment in all respects against the entries contained in the warehouse authorization in Form L.46-D, produced by the applicant and that received by him from the Officer-in-charge, and shall certify accordingly in Form L.46-C, if he finds everything in order; and hand it over to the applicant or exporter, who shall then forward such certificate together with his authorization in Form L.46-D to the Collector.
- (8) The following procedure shall be observed at the time of shipment. Along with the consignment and the shipping bills the applicant

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or exporter or the Depot Officer, as the case may be, shall present before the Customs Collector the copy of the warehouse authorization in Form L.46-D in his possession. The Customs Collector shall verify the number, markings and seals of each container or package in the consignment by checking against the authorization in Form L.46-D produced, as well as any such authorisation in respect of the consignment as he may have received from the Officer-in-charge and if he finds everything in order, he shall certify to that effect in Form L.46-C and make it over to the exporter. When shipment has been effected, the applicant or exporter or the Depot Officer, as the case may be, shall forward his copy of the warehouse authorization together with the certificate of the Customs Collector and a copy of the shipping bill duly endorsed to show that shipment has been effected, to the Collector. The Customs Collector shall also return to the Collector the warehouse authorization (if any) in L.46-D received by him from the Officer-in-charge.

- (9) If, after receipt of the warehouse authorization in Form L.46-D, forward to him after proper proceedings by the applicant or exporter and the Customs Collector or the Depot Officer as the case may be, the Collector is satisfied that the full consignment has been exported from India, and has further satisfied himself by enquiry from the Officer-in-charge that no warehouse dues payable to Government are outstanding, the Collector shall cancel the bond (if any) furnished by the applicant in Form L.46-B and shall inform him accordingly. The bond shall not be cancelled unless all sum due to Government on account of duty or warehouse dues have been recovered.
- (10) If the consignment is not shipped ex-India, or if on examination the Depot Officer or the Customs Collector as the case may be, refuses to certify concerning it as provided in sub-rules (7) and (8) or if there is failure of compliance with any requirement of this rule, the approved manufacturer who first applied under sub-rule (2) above shall be liable to pay the full excise duty leviable on such consignment or such portion thereof as may be fixed by the Collector and such duty may be



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recovered by the Collector by enforcement of the bond taken under sub-rule (3) and by any other process provided by any law enabling him in that behalf. The Collector may also, at his discretion refuse to allow the same facility to such defaulting applicant for such period in future as he may fix . The provisions of the sub-rule shall be in addition to, and not in derogation of any penalty incurred by reason of such default under the Punjab Excise Act or any other law, for the time being in force.

(11)The Customs Collector at the port and the Depot Officer shall keep a detailed record of each consignment dealt with by them under this rule in a separate register to be maintained for the purpose].

<sup>1</sup>[3. Deleted.]

4. It shall be in the discretion of the Collector or any other excise officer to refuse to grant any pass, permit, or authority which he is authorised under these rules to grant.

<sup>2</sup>[5. The passes and permits granted in the Punjab shall be in the forms contained in chapter 5 of Volume IV of the manual and shall be granted by the Collector or District Excise Officer or other person duly authorised in this behalf :

<sup>3</sup>[Provided that permits for the import of country spirit from distilleries in the <sup>4</sup>[Uttar Pradesh] shall be granted only with the previous sanction of the Financial Commissioner.

6. No pass or permit shall be valid after the date of expiry entered in it provided that the Collector granting the permit or authority to authorise the

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1. Deleted, -- vide the Punjab Liquor Permit and Pass (Second Amendment) Rules, 1963 (G.S.R. No. 309 of 11th October, 1963).  
2. Vide Financial Commissioner's notification No. 3524-Ex, dated the 17th August, 1939.  
3. Vide Financial Commissioner's notification No. 6367-E&S, dated the 14th December, 1933.  
4. Substituted by the Adaption of Laws Order, 1950.

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despatch of any consignment under these rules may extend the period of the currency thereof, if extension is applied for owing to delay in transit of a consignment or for any other sufficient reason.

7. Every pass for the import, export or transport of liquor shall specify the number on each Vessel, the seals on it, and the quantity and strength of the liquor it contains.

8. All passes granted to cover the import, export or transport of liquor shall be subject to the conditions :--

(a) that bulk shall not be broken in transit ;

<sup>1</sup>[(b)That all liquor shall travel in vessels securely sealed. If the consignment is a full wagon-load by rail, each wagon shall have a revenue seal affixed by an Excise Officer of the first or second class of the district from which it was despatched. If the liquor is despatched from a distillery each cask, or other vessel, used for the transport of spirit, under these rules, shall be clearly numbered and shall show clearly the name of the issuing distillery.

(c) that copies of the passes shall be sent to the excise inspector of the district of destination.

<sup>2</sup>[(d) all medicinal and other preparations contained rectified spirit received <sup>3</sup>[by the consignee] shall be open to inspection by the excise staff of the district of destination <sup>4</sup>[ \* \* \* ] <sup>5</sup>[and the consignee shall keep regular account of its receipt and sale].

9. All passes granted to cover the import of country spirit

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1. Vide Financial Commissioner's notification No. 4117-Ex, dated the 21st October, 1936.
2. Vide Financial Commissioner's notification No. 4027-Ex, dated the 18th September, 1935.
3. Substituted by the Punjab Liquor Permit and Pass (Second Amendment) Rules, 1963 (G.S.R. No. 309 of 11th October, 1963).
4. Deleted, -- vide Financial Commissioner's notification No. 3493-Ex, dated the 25th May, 1942.
5. Added, -- vide the Punjab Liquor Permit and Pass (Second Amendment) Rules, 1963 (G.S.R. No. 309 of 11th October, 1963).

Chapter ]

[Rules --

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<sup>1</sup>[and <sup>2</sup>[foreign liquor] ] shall be subject to the condition that no consignment shall be brought into use until it has been examined by the Excise Inspector or Sub-Inspector of the districts of destination, to whom intimation of the arrival of the consignment shall be given <sup>3</sup>[such examination shall be conducted within seven days of the receipt of the intimation] <sup>4</sup>[which shall be despatched by the importer on the day following the receipt of the consignment.]

10. All passes granted to cover transport of country spirit <sup>5</sup>[and foreign liquor] from one district to another shall be subject to the condition that no consignment shall be brought into use until the fourth day from the date of the pass unless it has been previously examined by an excise Inspector or Sub-Inspector.

<sup>2</sup>[11. The following procedure shall be observed as regards the export-in-bond of country spirit, Indian made foreign spirit or rectified spirit from any licensed distillery in the Punjab to any State or Union territory in India --

(a) Whenever the manager of any distillery licensed in the Punjab under section 21 of the Punjab Excise Act receives a requisition for the export-in-bond of spirit to any other State or Union territory in India, the person importing the spirit shall obtain and send to the manager an import-in-bond permit signed by the Collector or Chief excise Authority of the district, State or Union territory of destination, respectively, for supply of such spirit.

(b) The manager of the distillery shall act as an agent for the supply of such spirit, to any other State or Union territory in India.

(c) Consignments off spirit under these rules shall be issued under export-in-bond authorities in form L-36, granted by the Collector

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1. Inserted, -- vide Financial Commissioner's notification No. 7218-Ex, dated 19th December, 1945.

2. Substituted by the Punjab Liquor Permit and Pass (Second Amendment) Rules, 1963 (G.S.R. No. 309 of 11th October, 1963).

3. Added, -- vide Financial Commissioner's notification No. 4108-Ex, dated the 30th September, 1939.

4. Added, -- vide Financial Commissioner's notification No. 7218-Ex, dated the 19th December, 1945.

5. Inserted by the Punjab Liquor Permit and Pass (Second Amendment) Rules, 1963 (G.S.R. No. 309 of 11th October, 1963).

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of the district in which the distillery is situate. Export-in-bond passes shall not be issued for any liquor in excess of the quantity previously sanctioned by the Financial Commissioner for the State or Union territory of destination.

(d) Whenever the manager of any licensed distillery in the Punjab obtains the requisite pass for the despatch of any consignment of spirit in pursuance of the above rules, he will be shown in the pass as the consigner, and an authorised officer of the district, State or Union territory as the consignee.]

12. When rectified spirit is imported or transported in bond from licensed distilleries to the licensed premises of approved manufacturers, the approved manufacturer shall obtain a permit in form L-32 from the Collector of the district of destination.

13. When the manager of any distillery, licensed under section 21 of the Punjab Excise Act, wishes to send in bond spirit to another such distillery, he shall obtain from the Collector an authority in form L-36 for the despatch of the spirit and shall consign it to the Distillery Inspector of the Distillery of destination under a pass in form D-20.

<sup>1</sup>[13-A. Deleted]

<sup>2</sup>[14. No authority or permit shall be granted to authorise the despatch of any consignment under these rules unless the manager of the distillery in the case of export or transport under rules 11 and 13 <sup>1</sup>[\* \* \*] or the approved manufacturer in the case of import or transport under rule 12 has executed and given a bond in form L-37 binding himself in respect of the consignment to be despatched to produce a certificate in form L-38 and binding himself to pay such duty in respect of any consignment despatched as may be demanded from him in accordance with the provisions of the rules given below.

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1. Deleted, -- vide the Punjab Liquor Permit and Pass (Second Amendment) Rules, 1963 (G.S.R. No. 309 of 11th October, 1963)  
2. Vide Financial Commissioner's notification No. 3784-Ex, dated the 30th September, 1936.

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15. If such certificate is not produced within a reasonable time after the expiry of the period of the currency of any pass, as noted thereon, the Collector of the district in which the distillery is situated, or the Collector of the district of destination in the case of an approved manufacturer shall recover from the said manager or approved manufacturer, as the case may be, at the rate for the time being fixed by the Punjab Government under section 31 of the said Act, the duty which would in ordinary circumstances have been levied on the spirit removed under the pass.

<sup>1</sup>[16. If such certificate is produced before or within a reasonable time after the expiry of the period of the currency of any pass, then --

(i) if the certificate shows delivery of any consignment to have occurred in full with no greater deficiency than that allowable according to the scale in sub-paragraph (iii) below, the Collector shall order that the bond in respect of such consignment has been discharged.

(ii) but if the certificate shows a deficiency greater than that allowable according to the said scale, in the consignment, then unless the said deficiency is satisfactorily explained, the Collector shall obtain the Financial Commissioner's orders as to the portion of the total deficiency which is to be charged with duty at a rate not less than that fixed for such spirit under section 31 of the Punjab Excise Act.

(iii) the following shall be the scale of wastage allowance percent for spirit conveyed in (a) wooden, (b) matalic vessels :--

	(a)	(b)
For a journey taking not more than 2 days	2	1/2
For a journey taking more than 2 , but not more than 9 days	3	1
For a journey taking more than 9 , but not more than 18 days	4	1 <sup>1/2</sup>

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1. Vide Financial Commissioner's notification No. 3784-Ex, dated 30th September, 1936.

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For a journey taking more than 18 days 5 2

(iv) No scale of wastage is prescribed for bottled spirit Breakages shall be satisfactorily explained in the remains column of form L-38.

Explanation. --- In calculating the time taken by a journey, the day of receipt at the destination, but not the day of despatch shall be included :

Provided that if in any case the temperature of the spirit on arrival at its destination is found to be lower than the temperature when despatched, a further allowance shall be made ( if required to cover any wastage that has occurred) of <sup>1</sup>[.09 percent for every degree Centigrade (.05 percent for every degree Fahrenheit) ] of difference between the two temperatures.

<sup>2</sup>[17. Deleted. ]

<sup>3</sup>[18. The following rules apply to the import, export and transport of Indian-made foreign spirit and country spirit required for use of troops :--

(1) Indian -made foreign spirit or country spirit may be imported from any State or Union territory in india for use of troops free of all restrictions, provided that such spirit is not excised at a lower rate of dutythan that prevailing in Punjab, and provided that the import is covered by a duty paid permit in form L-39 granted by the Collector.

(2) Indian-made foreign spirit or country spirit may be exported or transported for the use of troops from any distillery licensed in punjab, subject to the condition that no issue of spirit shall be made for the use of troopsuntil a duty paid permit in form L-39 or a

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1. Vide Financial Commissioner's notification No. 3784-Ex, dated 30th September, 1936.

2. Deleted, -- vide the Punjab Liquor Permit and Pass (Second Amendment) Rules, 1963 (G.S.R. No. 309 of 11th October, 1963).

3. Substituted, -- vide G.S.R. NO. 309, dated the 11th October, 1963.

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corresponding from covering such transport or export has been received by the distillery Inspector concerned from the Collector of the district of destination in the case of transport or from a competent authority in the State or Union Territory of destination in the case of export.]

<sup>1</sup>[19. Deleted.]

<sup>1</sup>[20. Deleted.]

<sup>1</sup>[21. Deleted.]

22. The Financial Commissioner is pleased to prescribe the following forms and conditions for the exemption permits referred to in order 18 of the Punjab Liquor Import, Export, Transport and Possession Orders :-

<sup>1</sup>[(a) and (b) Deleted.]

(c) A permit for the possession of ordinary country spirit for private use granted to any person for use on any special occasion shall be granted by the Collector in form L-42 and shall cover the transport of such spirit.

<sup>2</sup>[(d) A permit for the possession of denatured spirit granted to any chemist, varnish maker or other person engaged in any business, who requires large quantities of denatured spirit for the purpose of his business shall be granted by the Collector in form L.42-A.

A fee at the rate of <sup>3</sup>[Re. 3.50 per bulk litre] on the quantity of denatured spirit which the permit holder has been permitted to possess shall be recovered at the time of issue of the permit :

Provided that no fee shall be charged on the quantity of denatured spirit,

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1. Deleted, -- vide G.S.R. No. 30<sup>th</sup> dated in 11th October, 1963

2. Vide Financial Commissioner's notification No. 477-Ex, dated 27th January, 1939.

3. Substituted, -- vide G.S.R. NO. 309, dated the 11th October, 1963.-and amended by vide Notification No.7-51/97-EXN-5615-5660 dated 30<sup>th</sup> March, 1998 published in R.H.P.(Extra ordinary) dated 31.3.1998.

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on which such fee has already been recovered previously in the Punjab.

<sup>1</sup>[Provided further that in any case of a special nature falling under this sun-rule, the Financial Commissioner may vary the conditions of the permit granted for possession of denatured spirit, in such manner, as he may think fit, and may remit the fee prescribed therefor. ]

<sup>2</sup>[Note. -- Rectified spirit of 66<sup>0</sup> and 69<sup>0</sup> overproof strength specially denatured with two percent kerosene in the manner prescribed by the Financial Commissioner, to be used as fuel for motor vehicles, shall be exempted from the payment of permit fee provided that the issues are made in accordance with such conditions as may be prescribed in this behalf by the <sup>3</sup>[State] Government.]

<sup>4</sup>[(e) A permit for the possession of rectified spirit granted to any chemist, medical practitioner, Superintendent of a hospital, <sup>5</sup>[approved homoeopathic chemist or practitioner], arsenals of the Ordnance Department, or to any hospital, dispensary, scientific body or educational institution, or to any other person who requires large quantities of rectified spirit, shall be granted by the Collector in form L-42-B.]

<sup>6</sup>[(f) The Collector is authorised to grant a permit for the possession of specially denatured spirit in excess of the limit specified for retail sale, to soap manufacturers for the purpose of their business. Such permits shall be in form L-42-C and will be issued only on execution of a bond to secure the proper storage and use of such spirit, Such bond shall be in form L-48.]

<sup>5</sup>[(g) and (h). Deleted. ]

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1. Added, -- vide Financial Commissioner's notification No. 217-Ex, dated the 13th January, 1943.
2. Added, -- vide Financial Commissioner's notification No. 4188-Ex, dated the 10th July, 1942.
3. Substituted by Adaption of Law Orders, 1950.
4. Vide Financial Commissioner's notification No. 1762-Ex, dated the 6th April, 1939.
5. Substituted/Deleted, -- vide the Punjab Liquor Permit and Pass (Second Amendment) Rules, 1963, published, -- vide Excise and Taxation Commissioner's notification No. G.S.R. 309/H.A.I./14/Ss. 18,34 and 59 (f) Amd (2)/63, dated the 11th October, 1963.
6. Vide Financial Commissioner's notification No. 4278-Ex, dated the 15th October, 1937.



**THE PUNJAB LIQUOR PERMIT AND PASS RULES, 1932**

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[22-A. (1) A permit in form L-50 for purchase, transport and possession of foreign liquor exceeding the limit of retail sale may, on application in form L-51-A, be granted to a person for bonafide consumption by him, the members of his family or his guests at the residence of such person by the Assistant Excise & Taxation Commissioner / Excise and Taxation Officer, Incharge of the District, Collector (Excise) of the zone or other office above the rank of Deputy Excise & Taxation Commissioner, solely in his discretion, upto the limit of 9 bulk litres (or twelve units, each of 750 millilitres), inclusive of imported foreign spirit, and 23.400 Bls. of Beer (36 units of beer of 650 Mls. capacity), on payment of permit fee of Rs. 150.00 ( Rupees One Hundred and Fifty)only for one year or Rs. 300/- ( Rupees Three Hundred) only for a period of three years :

Provided that the foreign tourists having in their possession, letters of introduction from the Traffic Advisory Committee shall on application be issued the above-mentioned permit in Form L-L-50, free of charge for the purchase, transport and possession of foreign liquor.

- (2) A register in Form L-51, showing the particulars of such permit holders, shall be maintained in the office of the permit granting authority.
- (3) The permit shall not be transferable.
- (4) This permit is valid from ..... to ..... but it may be withdrawn, suspended or cancelled at any time by the authority competent to grante it for the reasons to be recorded in writing
- (5) This permit is valid only for the residence specified in the application in Form L-51-A :

Provided that a liquor permit issued to any foreign tourist by visa issuing officers of Indian Missions Overseas or the Director or Assistant Director of the Goverernor of India Tourist Office in Bombay, Calcutta, New Delhi or Madras shall be valid throughout the State of Himachal Pradesh.

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- (6) If the permit holders infringes or abets infringement of any of the conditions of this permit or the provisions of the Punjab Excise Act, 1914, *ibid* and the rules ect. framed thereunder, the authority competent to grant it may be revoke and determine this permit forthwith and forfeit to the Government the the whole or any part of the permit fee paid for the grant or renewal of the same.
- (7) The permit shall be renewable by the permit granting authority for subsequent period of one years and three years as the case may be for which the permit was initially granted.
- (8) In case of its non-renewal, the permit shall be delivered to the permit granted authority who shall cancel it in red ink with his full signature and seal of office.]

<sup>1</sup> [22-B. A permit in form L-50 A for purchase, transport and possession of 36 quarts of IMFS including imported foreign liquor and country liquor (aggregate quantity not exceeing.27.000 bulk litres),and 60 bottles of beer/cider of 650 mls.each(aggregate quantity not exceeding 39,000 bulk litres) may, on application, and on payment of ruppees two hundred as permit fee, be granted by the Assistant Excise and Taxation Commissioner / Excise and Taxation Officer incharge of district , solely in his discretion to the head of the family for marriage of the person himself, his son, daughter, grandson, grand-daughter brother or sister.]

23. The following procedure shall be observed before a permit in form L.42-B is granted by the Collector in the case of an educational institution :-

- (a) An application for rectified spirit required for use in research and teaching should be made by the governing body or their representative of the University, College, or other educational institution to the Financial Commissioner through the Collector of the District in which the University, College or other educational institution is situated. In the application should be mentioned the situation of the particular University, College or other educational institution for research or teaching the number of laboratories therein, the purpose or pirposes to which the spirits are to be applied, the bulk quantity likely to be required in the couse of the year and if it amounts to <sup>1</sup>[227 litres] or upwards, the name or names of one or more sureties or a guarantee society to join in

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1. Inserted vide Notification No. 7-58/93-EXN-5790 dated 31<sup>st</sup> March,1994 published in R.H.P.(Extra ordinary ) dated 31.3.1994.

2. Substituted, -- vide the Punjab Liquor Permit and Pass (Second Amendment) Rules, 1963 (G.S.R. No. 309 of 11th October, 1963).

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bond that the spirits will be used solely for the purpose required and at the place specified.

- (b) The Financial Commissioner will communicate his decision to the Collector who, if the application is sanctioned, will grant the permit in form L-42-B in favour of the representative of the educational institution concerned.
- (c) The spirit received at any one institution must only be used in the laboratories of that institution of that institution and must not be distributed for use in the laboratories of any other institution or used for any other purpose than those authorised.
- (d) On the arrival of the spirit at the institution, the District Excise Inspector, in whose jurisdiction the premises are situated, should be informed and the vessels, casks, or packages, containing them are not to be opened until he is present to take account of the spirit.
- (e) The stock of spirit in each institution must be kept under separate lock in a special compartment under the control of a permit holder.
- (f) The spirit received may be distributed by the permit holder undiluted to one of the laboratories belonging to the same institution.
- (g) No distribution of spirit may be made from the receiving laboratory to laboratories of other institutions.
- (h) The quantity of spirit in stock at any one time must not exceed half the estimated quantity required in a year where that quantity amounts to <sup>1</sup>[90 litres] or upwards.

<sup>2</sup>[24. Deleted.]

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1. Substituted, -- vide the Punjab Liquor Permit and Pass (Second Amendment) Rules, 1963 (G.S.R. No. 309 of 11th October, 1963).  
2. Deleted, -- vide ibid.