



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 453 Dispur, Thursday, 30th September, 2021, 8th Asvina, 1943 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

EXCISE DEPARTMENT

## NOTIFICATION

The 29th September, 2021

**No.EX.176/2016/PT/140.-** In exercise of the powers conferred by section 84 of the Assam Excise Act, 2000 (Assam Act XIV of 2000), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Excise Rules, 2016, hereinafter referred to as the principal Rules, namely :-

Short title and  
commencement

- (1) These rules may be called the Assam Excise (Amendment) Rules, 2021.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment  
of rule 1A

- In the principal rules, in rule 1A, after clause (xxxviii), the following new clauses shall be inserted, namely:-
  - “(xxxix) “Alcoholic litre” means the volume of alcohol in litre present in a given volume of spirit when the strength of the spirit is expressed in % Volume by Volume;
  - (xl) “% Volume by Volume (%V/V)” means alcoholic strength by volume which is the ratio, expressed as a percentage, of the volume of alcohol present in a product to the total volume of the product at a temperature of 20 degrees Celsius;
  - (xli) “Flow meter” means any device that measures rate of flow of a liquid travelling through a pipe and a “Mass Flow meter” measures the mass flow of liquids, flowing through a pipeline.”

Insertion of  
new rule 76A

"Procedure to be  
observed on  
arrival of spirit  
at the  
manufactory

3. In the principal rules, after rule 76, the following new rule 76A, shall be inserted, namely: -

- 76A. (1) Immediately on arrival of a consignment of spirit at the manufactory the Officer-in-Charge shall make necessary arrangement to receive the said spirit through the Mass Flow Meter. The Officer-in-Charge shall record the volume and strength of spirit, imported or transported, from the data shown by the Mass Flow Meter. He shall note the volume and strength of spirit as recorded 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 plant.
- (2) In case of foreign liquor conveyed in sealed and capsuled bottles made of glass or other approved materials, the quantity and strength as declared on the labels/ cartons shall, unless otherwise directed by the Excise Commissioner, be accepted as the true quantity and strength."

Amendment of  
rule 90

4. In the principal rules, in rule 90, after clause (c), the following new clause (d), shall be inserted, namely: -

"(d) Spirit or potable foreign liquor in a manufactory shall be stored in vats approved by the Excise Commissioner. All the storage vats, reduction vats and blending vats shall be mounted with Radar Based Level Transmitters to record the level of spirit in tanks and there shall be a PLC (Programmable Logic Controller) attached to the level transmitters to display the volume in Bulk liter in accordance with the updated 'Level-Volume' table certified by the accredited authority in this regard."

Insertion of  
new rule 96A

"Installation,  
use and  
maintenance  
of electronic  
devices used  
for  
measurement  
of spirit both  
by volume and  
strength at a  
foreign liquor  
manufactory

5. In the principal Rules, after rule 96, the following new rule 96A shall be inserted, namely: -

- 96A.(1) There shall be at least two Mass Flow Meters at a foreign liquor manufactory, one for receipt of over-proof spirit and the other for bottling of potable foreign liquor of desired strength and measure.
- (2) There shall be Radar Based Level Transmitters to be fitted on all the storage vats, reduction vats and blending vats to record the level of spirit stored in these tanks.
- (3) There shall be two sensor based electronic bottle counters at a foreign liquor manufactory. The first one shall be installed on the bottling line just after the automatic filling unit and the second one shall also be on the same



line just before the bottles are packed in carton. However, in cases where hologram is affixed, the electronic bottle counters shall be installed just after the hologram applicator used for affixation of hologram. Foreign Liquor Manufactories shall install and maintain these bottle counters at their own cost.

- (4) The details of technical specifications and guidelines related to installation and use of Mass Flow Meters, Radar Based Level Transmitters, sensor based electronic bottle counters, PLC (Programmable Logic Controller) and other appliances/accessories, and the specified parameters required to be measured, recorded and archived through these devices shall be prescribed in the Standard Operating Procedure (SOP) notified by the Excise Commissioner from time to time.
- (5) The licensee of a foreign liquor manufactory shall be responsible for regular maintenance of Mass Flow Meters, Level Transmitters and other allied accessories so that accounts in the foreign liquor manufactory showing the quantity and strength of spirits received in, issued from and remaining in the plant shall be available from these instruments on continuous basis to the officer-in-charge and the officers of the Commissionerate of Excise. Any malfunctioning of these instruments detected by the officer-in-charge of the manufactory or any inspecting officer shall be corrected forthwith and the nodal officer of the Commissionerate of Excise shall be intimated about this. The operation of the manufactory shall remain suspended till the restoration of these instruments to its designated standard:

Provided that the Excise Commissioner may, for sufficient reasons, allow the operations with some alternative arrangement for measurement till the malfunctioning is corrected.

- (6) The Officer-in-Charge shall ensure calibration of all the Mass Flow Meters used in the foreign liquor manufactory once in a financial year by any accredited institution authorized by the Excise Commissioner and keep the certificate of such calibration for at least three years.
- (7) The Excise Commissioner shall issue necessary orders to specify the Standard Operating Procedure (SOP) in regard to installation of electronic devices and recording of data there from for compilation of the relevant registers there.

- (8) All the existing manufactory licensees shall install all the electronic devices, excepting Radar Based Level Transmitters. The installation of such electronic devices shall be done within sixty days of the date of coming this rule into force or within such extended time as may be allowed by the Excise Commissioner on consideration of practical exigency."

Insertion of  
new rule 106A

6. In the principal Rules, after rule 106, the following new rule 106(A), shall be inserted, namely:-

"Periodic audit of  
spirit transaction  
in the  
manufactory

- 106A. (1) There shall be a periodic audit of accounts of spirit and potable foreign liquor transaction in the foreign liquor manufactory at the end of each quarter of the year by the Superintendent of Excise or by the Deputy Superintendent of Excise or any officer authorized by the Excise Commissioner. In this audit on one hand the input of spirit shall be tallied with the output of spirit in the manufactory from the data recorded / archived in automation system installed in the said manufactory and on the other, the excise duty, VAT and all kind of fees deposited during the quarter shall be reconciled.
- (2) Storage of all kinds of spirit under bond within a manufactory shall be the responsibility of the licensee and he shall be accountable for any abnormal increase or deficiency of spirit in bulk liter during storage and the license of the manufactory shall be liable to be cancelled or suspended.
- (3) The licensee or his authorized representative shall prepare a Quarterly Return of Spirit Transaction in a Form, as may be prescribed, by the Excise Commissioner and submit it to the Officer assigned with auditing at the end of a quarter for verification, who after being satisfied with the reports of spirit transaction during the quarter shall certify the said report stating "Verified and found in order" on the body of the said Form. In the said return the Excise officer conducting audit shall record a summary on actions taken on the discrepancies reported in the earlier quarters and on the functioning and maintenance of the automation system. The Officer-in-Charge shall send the verified Form to the Excise Commissioner for further scrutiny."

Insertion of  
new rule 338A

7. In the principal rules, after rule 338, the following new rule 338A shall be inserted, namely:-

"Transit of  
spirit/liquor  
through the  
State and issue  
of transit pass

- 338A. (1) If any consignment of liquor is being transported from any place outside the State and is bound for any place outside the State, and in course of its movement passes through the State, the consignor, driver or the transporter, shall make a declaration that the liquor being so



transported shall not be unloaded, delivered or sold in the State and shall obtain a transit pass in Annexure 1 which shall be carried and produced before an excise officer during its movement. The holder of such Transit Pass shall get the consignment verified and endorsed by the Superintendent of Excise or any other authorized Excise officer of the district in which the destined exit point is located, before its exit from the State.

- (2) (i) In checking points for the purpose of checking of transit of spirit/liquor, at entry and exit level, the driver or the transporter shall get the consignment verified and obtain endorsement with the seal and signature of the excise officer at the exit check point, as proof of such exit from the State.
- (ii) If the driver or transporter fails to submit the transit pass within the stipulated hours of leaving the first entry checking point falling enroute, it shall be deemed that liquor so transported have been sold or disposed of within the State of Assam and shall be liable for penalty and prosecution as per the provisions of the Act.
- (iii) The verified and endorsed copy of the transit pass shall be produced/ surrendered within ten days from the date of issue before the Officer-in-charge of entry checking point.
- (3) The stipulated hours referred in this rule shall be as mentioned below:

Sl No.	Distance between entry/starting point of State and exit/destination point of the State	Validity period of transit pass
1	0 to 100 km	12 hours
2	101 to 300 km	24 hours
3	301 to 500 km	60 hours
4	More than 500 km	96 hours

- (4) The application for transit pass shall be made during 9AM to 4 PM and well in advance before the anticipated time of entry of the consignment of liquor into the territory of the State of Assam.
- (5) The officer authorized in this behalf by the Excise Commissioner, shall scrutinize the application and if he is satisfied with the genuineness of the application and if it is found in order, he shall issue the transit pass in the Format at Annexure-1.

- In cases of extraordinary circumstances, when it becomes necessary to extend the validity of the Transit Pass beyond the stipulated hours, the issuing authority may extend the validity, on receipt of request from the Superintendent of Excise of the district where the destined exit point is located.
- (6) There shall be a fee of Rupees five hundred only for each transit pass which shall be paid online by the applicant before such transit pass is issued.
  - (7) If the consignor, driver or the transporter, fails to obtain a transit pass or if during movement of the consignment of liquor within the State or at the exit point, the liquor is not found in accordance with the transit pass, in such cases an Excise Officer may detain and seize the consignment of liquor and the documents of the vehicle or any other conveyance. The consignor, driver or the transporter shall be liable for penalty and prosecution as per the provisions of the Act.
  - (8) In case of any break down necessitating change of vehicle carrying the consignment of liquor, it shall be done only with the permission of the Superintendent of Excise of the district in whose jurisdiction the break-down occurs or any other officer authorized by him in this behalf.
  - (9) The above provision of transit pass shall also apply for transit of Extra Neutral Alcohol (ENA) through Assam.
  - (10) The Excise Commissioner may, with the approval of the Government, issue such further instructions, as may be deemed necessary for removal of difficulty, proper implementation and enforcement of this rule.

Amendment  
of rule 367

8. In the principal Rules, in rule 367, for the table appearing at the end of the para, the following table shall be substituted, namely:-

Name of intoxicant	Area	Limit of retail sale
(1) Foreign liquor	The territories to which the Act applies	18 bulk litre
(2) Rectified spirit/denatured spirit.	Ditto	9 bulk litre
(3) Ayurvedic medicinal preparations containing alcohol which are prepared by distillation into which alcohol is added.	Ditto	9 bulk litre
(4) Country Spirit	Ditto	18 bulk litre
(5) Methyl alcohol	Ditto	2.5 litres



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|---|--|
| Insertion of new rule 507A  | 9. In the principal rules, after rule 507, the following new rule 507A shall be inserted, namely: -  |
| “Installation of mass flow meters for measurement of spirit at a Distillery | 507A. (1) The Distiller shall provide “Mass Flow Meters” in the pipeline between the stills and the spirit receivers and loading point so that mass flow of spirit travelling through a pipe can be measured accurately. The quantity of spirit and the strength so derived from the readings of flow of spirit and density in the Mass Flow meters shall be mentioned in the relevant registers kept in the distillery to record the stock of spirit there and the passes required for movement of spirit from the distillery.  |
|   | (2) The Flow meter so installed in the distillery shall be required to be standardized once in every three years by any laboratory accredited by National Accreditation Board for Testing and Calibration Laboratories, India (NABL). However, if the Officer-in-charge of any distillery finds it necessary to standardize the Flow Meter at any point of time, he shall record in writing the purpose for undertaking such standardization and ask the distiller in writing to make arrangements for such standardization by any NABL accredited laboratory. The cost incurred for such standardization of any Flow meter shall be borne by distiller. |
|   | (3) The Excise Commissioner shall issue necessary orders to specify the Standard Operating Procedure (SOP) of spirit handling through the Flow meters in the distillery and recording of data there from for compilation of the relevant registers there.  |
|   | (4) The existing Distillery licensees shall install all the electronic devices within sixty days from the date of commencement of these rules or within such extended time as may be allowed by the Excise Commissioner on consideration of practical exigency.”   |
| Amendment of rule 587   | 10. In the principal rules, in rule 587, in clause (c), for the words, figure and punctuation mark “Rs.10,000.00”, the words, figure and punctuation mark, “Rs.5,000.00” shall be substituted.   |
| Amendment of rule 611   | 11. In the principal rules, in rule 611, in sub-rule (2), in second para, for the number and words “0.7 times of the assessed value” appearing in between the words “equivalent quantity” and “ascertained by” the number and words “0.6 times of the assessed value” shall be substituted.  |

Amendment  
of rule 614

12. In the principal rules, in rule 614, in sub-rule (6), for clause (vi), the following shall be substituted, namely:-

“(vi) Before grant of such licence, a licence fee of rupees ten thousand only and a security deposit equivalent to the licence fee as provided in clause (b) of rule 19 (b) of these rules shall be realized from the applicant:

Provided that such security deposit may be furnished by the applicant by paying the entire amount of such security direct into the Government Treasury by means of challans, or by way of fixed deposit receipt or call deposit receipt of any nationalized bank or National Savings Certificates (NSC) issued by the Government of India the face value of which is not less than the amount of security required, duly pledged in favour of jurisdictional Superintendent of Excise.”



**Annexure 1****( Rule 338 A)****Form of Application for the issue of Transit Pass**

Application Serial No.

Date:

To,

The Excise Commissioner, Assam

1. Name and address of the applicant :
2. Particulars of consignment :
  - (i) Description of the liquor :
  - (ii) Quantity :
  - (iii) Value :
  - (iv) Invoice Number and date :
  - (v) Consignor's name and address :
  - (vi) Consignee's name and address :
3. Place and State from which the liquor is transported. :
4. Place and State to which the liquor is destined. :
5. Route of transit in the territory of the state of Assam :
6. Import permit No. and date with period of validity :
7. Export permit No. and date with period of validity :
8. Transport permit No. and date with period of validity :
9. Anticipated date and time of entry of the consignment into the territory of the State of Assam :
10. Place of entry of the consignment into the State of Assam :
11. Place of exit from the territory of the State of Assam :
12. Approximate time and date of exit from Assam :
13. Particulars of Vehicle :
  - (i) Registration Number :
  - (ii) Name and address of the drivers of the vehicle with Mobile Number :
  - (iii) Name and address of the transporter :
  - (iv) Consignment note No. and date :

**Encl.: (Copies of import, export and transport permits are enclosed)**

**Declaration**

I hereby declare that the particulars given above are true and complete to the best of my knowledge and belief.

I further declare that the consignment of liquor covered by the transit pass or any portion thereof will not be unloaded and sold within the territory of the State of Assam.

Place:

Date:

Signature of the Applicant.

Transit Pass No.

Date:

The transit pass shall be valid up to .....A.M./ P.M. on..... (date)  
and shall accompany the consignment. It shall be used only once for transit through the State.

Place:

Date:

Transit Pass issuing Authority"

**RAJESH PRASAD,**

Principal Secretary to the Government of Assam,  
Excise Department, Dispur, Guwahati-6.