

**PROHIBITION AND EXCISE DEPARTMENT**

**TAMIL NADU DISTILLERY  
RULES, 1981**

**GOVERNMENT OF TAMIL NADU**

## THE TAMIL NADU DISTILLERY RULES, 1981

(G.O.Ms. No. 29, Prohibition and Excise, 12<sup>th</sup> May 1981)

### No. SRO A-/138 (C)/81.

In exercise of the powers conferred by sections 17-B, 17-C, 17-D, 17-E, 18, 18-B, 18-C and 54 of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), the Governor of Tamil Nadu hereby makes the following rules for the establishment and working of distilleries, for regulating the manufacture, issue, transport and export of spirits including denatured spirit therefrom and for the inspection and supervision thereof:-

1. **Short Title:-** These rules may be called “The Tamil Nadu Distillery Rules, 1981”.

2. **Definitions:-** In these rules unless there is anything repugnant in the subject or context –

(1) “**Act**” means the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937)

(1-A) “**absolute Alcohol**”, **anhydrous or dehydrated alcohol** means ethyl alcohol with strength of 74.48 degrees over proof with specific gravity 0.7961 at 15.6/15.6 degree centigrade maximum;”

(2) “**Attenuation of wash**” means the difference between the set up initial gravity of the wash and the final gravity of the wash as indicated by the Sachrometer;

(3) “**Blending**” means to mix spirits with other spirits of the same or different strength;

(4) “**Denatured Spirit**” including “**Special denatured spirit**” shall have the meaning assigned to it in rule 2 (a) of the Tamil Nadu Denatured Spirit and Varnish (French Polish) Rules, 1959;

(5) “**Joint Commissioner**” means the Joint Commissioner of Prohibition and Excise, Chennai or any Officer appointed under section 25 of the Act, to supervise the distilleries and control the working of the distilleries in the State;

(6) “**Distillery**” means premises in which molasses or other fermentative bases are subjected to alcoholic fermentation and the fermented products are recovered by a process of distillation;

(7) “**Distillery Officer**” means an officer of the Prohibition and Excise Department entrusted with the immediate supervision and working of a distillery;

(8) “**Feints**” means impure spirits produced from the stills;

(9) “**Fermenter**” means any vessel used for preparation of wash and fermentation;

(9-A) “**Fermentative bases**” includes carbohydrates/materials containing sugar or starches like sugarcane/beet, grains as barley, maize, sweet sorghum, tubers like potato, beetroot, tapioca or any other raw materials as specified by Commissioner from time to time.

(10) “**Final gravity**” means density of “**Wash**” which is ready for distillation;

(11) “**Fusel Oil**” means the by product during the process of manufacture of rectified spirit, consisting of higher primary alcohols, principally amyl and butyl in their various forms and contains a maximum of 5.73 percent v/v of ethyl alcohol or 10.0 percent of proof spirit;

(12) “**Gauge**” means to determine the quantity of spirit or wash contained in a vessel or receptacle, to determine the capacity of the receptacle or vessel;

(12-A) “**Grape Spirits**” means undenatured spirit of strength between 10 to 50 over proof distilled from fermented grapes belonging to genus vitis.

(13) **“Government”** means the Government of Tamil Nadu (**“State”** means the State of Tamil Nadu);

(14) **“Initial gravity of work”** means the density as ascertained by sacrometer;

(14-A) **“Licence”** means the licences granted under rules 5 (a) and 5 (b); and the words “licensee” and **“licensed”** shall be construed accordingly”;

(14-B) **“Malt Spirit”** means undenatured spirit of strength between 10<sup>0</sup> to 50<sup>0</sup> over proof distilled from fermented barley malt;

(15) **“Molasses”** means mother liquor left over after recovery of sugar in the final stage of manufacture by the open pan or vacuum pan process;

(15-A) **“Neutral or Silent Spirit”** means specially distilled alcohol with no indication on its source of distillation. Its alcoholic strength shall be between 64.8 degrees over proof and 68.3 degrees over proof.”

(16) **“Prove”** means to test the strength of spirits by hydrometer or other suitable instrument;

(17) **“Proof spirit”** means a mixture of alcohol and water of such density that at 51<sup>0</sup> F. 13 volumes shall weigh the same as 12 volumes of water at the same temperature. This is equivalent to spirit containing 57.06 percent by volume or 49.24 percent by weight of ethyl alcohol and of specific gravity 0.91984 at 60 degrees / 60 degrees F.

(18) **“Receiver”** means a vessel into which the spirit produced is discharged directly from a still.

(19) Omitted

(20) **“Receiver Room”** means that part of a distillery where the receivers are kept;

(21) **“Rectified Spirit”** means plain undenatured spirit of strength not lower than 66.0 degrees over proof”;

(22) **“Spent wash”** means the liquor left over after stripping of its alcoholic contents.

(23) **“Spirit”** means rectified spirit, denatured spirit, neutral or silent spirit, tapioca spirit, grape spirit, absolute alcohol, malt spirit or other spirit made from any fermentative bases;

(24) **“State”** means the State of Tamil Nadu

(24-A) **“Tapioca spirit”** means undenatured spirit of strength not lower than 50<sup>0</sup> over proof distilled from fermented tapioca or cassava chips or its starch.

(25) **“Warehouse”** means any place or godown where spirit intended for issues are stored by a distiller or warehouse-keeper;

(26) **“Wash”** means wort solution in which fermentation is complete, containing alcohol,

(27) **“Wort”** is a mixture of molasses (or any fermentative bases) and water before fermentation starts.

**3. Application for grant of privilege and for the establishment of distillery** – (a) Every person who wishes to get a grant of privilege for the manufacture of spirit and a licence to establish a distillery for the manufacture of such spirit therein may apply in Form I appended to these rules to the Commissioner. Where the applicant for the licence is a firm, name and other particulars of all the partners shall be specified in the application and if a licence is granted to the applicant the names of all the partners shall be specified in the licence. No additional partners shall be admitted to the firm after the grant of licence unless the Commissioner agrees, on an application made to him in writing, to alter the licence and to add the name or names of the partners in the licence.

(b) Every such application shall be affixed with a court-fee label to the value of rupees two and accompanied by treasury receipts in proof of payment of an application fee of rupees four hundred, a fee of rupees two lakhs for the grant of privilege of manufacturing spirit and a licence fee of rupees four thousands together with -

(i) description and plans of the buildings in which the distillery is proposed to be established; and

(ii) statements specifying the number, size and descriptions of the various plants and equipments such as stills and other permanent apparatus which are proposed to be used.

(c) In submitting the plans of buildings and plants and equipments, the following have to be provided and clearly indicated:-

(1) Covered molasses or other fermentative bases storage for 25% ( twenty five percent) of annual requirements, comprising of at least two tanks or storage rooms;

(2) Alcohol storage for fifteen percent of annual capacity.

(3) Lorry weigh bridge of adequate capacity.

(4) Recording types of weight scale for molasses taken for fermentation.

(5) Suitable office room, strategically located for use of the Distillery Officer.

(6) A well equipped laboratory.

(7) Buildings used for manufacturing spirit conform to specifications prescribed in sub rule (f)

(8) Separate storage rooms and fermentation tanks for each kind of fermentated bases stored or subjected to fermentation and distillation process.

Provided that where a distillery is attached to a sugar mill having the covered molasses storage as provided in item (1) and the lorry weigh bridge of adequate capacity as provided in item (3), such distillery shall be deemed to satisfy the requirements of the said items (1) and (3), respectively.

(d) Every person desiring to construct new buildings to be used as a distillery shall, before commencing the work of construction, submit a plan of the proposed building to the Commissioner for his approval. Any alternation or addition suggested by the Commissioner in the plan shall be duly carried out by the said person.

(e) If the licence is granted, the licensee shall, as soon as the licence is received, furnish a duplicate copy of the descriptions, plans and statements referred to in clauses (i) and (ii) of sub rule (b) as approved by the Commissioner, to the Joint Commissioner for record in his office.

(f) (1) The buildings used for the manufactory or warehouse shall be constructed with bricks or stone and the roof provided should be of reinforced cement concrete or Madras Terrace or should be of non inflammable materials.

(2) All the windows, ventilators and skylights in the building other than those in the warehouse and store room shall be fitted with rods spaced not more than 10 centimeters apart centre to centre. All the windows, ventilators and skylights in the warehouse and store room shall be covered with galvanized wire net or square mesh, not more than half centimeters apart.

(3) All the doors which are to be fitted with excise ticket locks shall be free from tampering of the hinges from outside.

(4) All the doors fitted to the building shall open outwards.

(5) There shall be no thatched building within the manufactory premises or warehouse compound.

(6) All the openings in the external walls intended for the efflux of waste water shall be covered with grills affixed to the wall.

(7) There shall be separate rooms or compartments for storage of spirit for blending or reducing operations and the doors of each room shall provide for locking with excise ticket locks. The compartments shall have their grills embedded in cement. No such room or compartment shall be used for more than one of any such purpose.

(8) The distillery premises shall be enclosed by a compound wall with sufficient protection to prevent undue access from outside into distillery premises. There shall not be more than one entrance and one exit.

**4. Matters to be taken into consideration by the Commissioner:-** While granting privileges of manufacture of spirit under section 17-C of the Act, the Commissioner shall have regard to the following matters, namely:-

- a) the suitability of the applicant for the grant of privilege;
- b) omitted;
- c) the suitability of the site and building selected or to be constructed in which the distillery is proposed to be established.
- d) whether the application is made bonafide on behalf of the applicant himself or in benami of any other person; and
- e) the availability of potable water in the distillery premises.

**Explanation:-** It is hereby declared that, in judging the suitability of the applicant for the grant of licence, the Commissioner shall have regard to the following factors, namely:-

- a) solvency of the applicant;
- b) whether the applicant has contravened any of the provisions of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) or of any rule, notification or order made thereunder or has committed the breach of any of the terms and conditions of any licence or permit granted under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) or of any rule made thereunder.

- c) whether the applicant has been convicted of any offence punishable under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) or of any cognizable and non-bailable offence or of any offence under the Dangerous Drugs Act, 1930 (Central Act II of 1930) or under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or under sections 482 to 489 of the Indian Penal Code (Central Act XL V of 1869);
- d) whether the applicant carries on any other business which is likely to prevent him from giving his due attention to the purpose for which the licence is sought for;
- e) whether the applicant was a defaulter in payment of any amount due to the State Government under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) or the rules made thereunder or of any taxes or other amounts due to the State Government;
- f) any other matter relevant to the purpose for which the licence is sought for.

**5. Grant of privilege and issue of licence:-** (a) On receipt of the applications under rule 3, the Commissioner may make such enquiries as he considers necessary in regard to the particulars furnished in all or any such applications. The Commissioner may, at any time by himself or by any officer deputed by him for the purpose, verify whether the said description, plans and statements are accurate and if in his opinion, they are inaccurate, he may require the applicant to furnish fresh descriptions, plans and statements. The applicant shall afford to the Commissioner or the Officer deputed by him free access to the premises and all facilities which may be reasonably required. After taking into consideration of the matters specified in rule 4, the Commissioner may grant the privilege for the manufacture of spirit and a licence to establish a distillery for the manufacture of such spirit therein or reject any application. The licence granted shall not be valid beyond the financial year in which it is granted but may be renewed from financial year to financial year:

Provided that no privilege shall be granted except with the prior approval of the Government.

(b) Upon the grant of privilege under sub rule (a) the Commissioner shall issue a licence. The licence issued by the Commissioner under sub-section (2) of Section 17-C of the Act shall be in Form II appended to these rules. The licence granted shall not be valid beyond the financial year in which it is granted but may be renewed from financial year to financial year. The licence shall not be transferable.

Provided that in the event of the death of the licensee the person succeeding to the possession of the distillery may use the licence as if it had been granted to himself.

Provided further that the subject to the provisions of rule 7-A that no licence shall be used after the date of expiry of its validity without renewal.

(c) Where the Commissioner refuses to grant the privilege, the fee for the grant of privilege and licence fee paid shall be refunded to the applicant.

**5-A. Payment of Administrative Service Fee** – Every licensee shall pay Fifty paise per bulk litre of spirit produced in the distillery, towards administrative service fee, at the point of production..

## 6. Omitted

**7. Renewal of Licence:-** (a) An application for renewal of licence granted under rule 5 shall be made in Form IV appended to these rules at least thirty days before the date of expiry of the validity thereof.

Provided that the Commissioner may admit an application made after the expiry of the said period of thirty days, but before the expiry of the licence, if he is satisfied that the licensee has sufficient cause for not making the application in time.

(b) Every application for renewal shall be affixed with a court fee label to the value of two rupees and shall be accompanied by-

(i) a treasury receipt in proof of the payment of fee prescribed under sub-rule (b) of rule 3, and

(ii) the full description of the building and the statement relating to plants and equipments referred to in rule 3. If there are any alterations or additions to the building or the permanent apparatus used therein subsequent to the grant or renewal of licence, a certificate from the Distillery Officer as to the correctness of the alterations or additions shall also be filed.

(c) The Commissioner may refuse to renew a licence if he is satisfied that the licensee has violated or failed to comply with the provisions of the Act or rule made thereunder or the terms and conditions of the licence.

Provided that the Commissioner shall not pass any order refusing the renewal of licence unless the licensee has been given a reasonable opportunity of being heard.

**7-A. Licence to be valid for two months if no order on renewal application is received:-** **order on** (a) Notwithstanding anything contained in the second proviso to sub- rule (b) of rule 5, if an application for the renewal of a licence made within the time specified in sub rule (a) of rule 7 is not disposed by the Commissioner before the date of expiry of the licence, the period of licence shall be deemed to have been further extended, for a period of two months from the date of expiry of such licence or, till the date of receipt of the orders passed by the Commissioner on the application for renewal, whichever is shorter.

(b) Where renewal of licence is refused, the proportionate fee shall be refunded deducting the fee for the period of licence deemed to have been extended under sub rule (a).

**8. Payment of additional fee for belated application:-** Where an application for renewal of licence has been made after the last date specified in rule 7 (a) but before the expiry of licence and admitted by the Commissioner under the proviso to rule 7 (a), an additional fee of Twenty five percent if licence fee payable under Rule (3b) shall also be paid. Any licensee who has failed to apply for renewal before the date of expiry of the licence shall stop the manufacturing of spirit on the expiry of the licence period.

### **9. Cancellation of Certain Licence-**

(a) Every distillery licence granted in Form II under the Madras Distillery Rules, 1960 or deemed to have been granted under (these rules) for the manufacture of rectified spirit and denatured spirit shall stand cancelled on the expiry of fifteen days from the date of publication of the Tamil Nadu Prohibition (Second Amendment) Ordinance, 1981 in the *Tamil Nadu Government Gazette*.

(b) Every person who held the licence which stands cancelled under clause (a) shall, on application made within a period of fifteen days from the date of publication referred to in clause (a) or such further period as the State Government may specify from time to time be entitled to the grant of licence under Section 17-B and for the grant of privilege of manufacturing rectified spirit under sub-section (1) of Section 17-C and a licence under sub-section (2) of said Section

17-C for the manufacture of rectified spirit and denatured spirit under (these rules) subject to the provisions of these rules.

(c) Any application made for the grant of renewal of licence for the manufacture of rectified spirit and denatured spirit in a distillery and pending before the State Government or any other authority on the date of publication referred to in clause (a) shall abate and fee, if any, already paid shall be refundable. Any person who has made such application may apply afresh under these rules for the grant of privilege of manufacturing rectified spirit and denatured spirit and for a licence under these rules, and such application shall be disposed of in accordance with these rules.

**10. Payment of security deposit and execution of agreement:-** (a) Every applicant shall make a deposit of Rs.3,00,000/- (Rupees three lakh only) for the due observance of the conditions of the licence. The security deposit may be remitted either in cash or in fixed deposit with a Nationalised bank in the Joint account with the Joint Commissioner of Prohibition and Excise, authorized by the Commissioner for this purpose or by stock certificates, Savings Bank Accounts, National Savings Certificates or Government Promissory Notes endorsed to the Commissioner.

(b) Every applicant shall execute an agreement in Form III appended to these rules.

(c) No licence shall be granted unless the applicant complies with the provisions of sub-rules (a), and (b).

**11. Commencement of production:-** The licensee shall give the Joint Commissioner not less than fifteen days notice in writing of the date on which he proposes to commence the manufacture for the first time after grant of licence.

**12. Recovery of sums payable by Licensee:-** All sums payable to the Government by a licensee may be deducted by the Commissioner from the amount of his security deposit after giving the distiller an opportunity to show cause within three months.

**13. Replacement of security deposits:-** Any sum deducted by the Commissioner, from the amount deposited by the distiller as security shall be replenished within one month from the date of receipt of a notice from the Commissioner informing the licensee of such deduction having been made.

**14. Government not liable for loss, etc., of spirits in distillery:-** The Government shall not be held responsible for the destruction or loss of or damage to, any spirits stored in a distillery by fire or theft, or by gauging or proving or by any other cause whatsoever. In case of fire or other accident the Distillery Officer shall immediately attend and open the distillery if necessary, at any hour by day or night. If the Distillery Officer is not available at the time of such occurrence the licensee may break open the locks as a case of emergency. Due intimation of such action shall be given to the Distillery Officer and Joint Commissioner as early as possible from the time of such action.

**15. Accounts to be kept by licensee:-** The licensee shall keep regular accounts in the forms specified by the Commissioner and such accounts shall at all times be open for inspection by the Commissioner and the Distillery Officer or by an officer of the Prohibition and Excise Department not below the rank of Assistant Commissioner.

**16. Licensee bound to report breaches of law, etc., committed by his servants, etc:-** If it comes to the knowledge of a licensee that any person employed by him in the manufacture, storage, receipt, blending or issue of spirits, has committed in the course of employment any breach of the Act or the rules made thereunder it shall be his duty to report the matter to the Joint Commissioner and to comply with his directions in respect of the continued, employment of such person.



**17. Licensee bound to obey all special orders of Commissioner:-** The licensee shall be bound by all special orders issued by the Commissioner with regard to individual distilleries and shall cause all persons employed by him in the distillery to obey all such orders.

The licensee shall be bound by written instructions or standing orders issued by the Commissioner providing for any supplemental matters arising out of these rules.

**18. Cancellation of licence on grounds of insolvency:-** The Commissioner may cancel the licence without any notice if the licensee is adjudged as insolvent by a competent court.

**19. Certain provisions of the Act to apply to breach of rules:-** The provisions of Sections 12 and 13 and Chapter V of the Act shall apply *mutatis mutandis* to a breach of all or any of provisions of these rules.

**20. Supervision of distillery:-** Every distillery shall be under the direct supervision of the Joint Commissioner who when so authorized, shall exercise all the powers and perform all the duties of a Collector in relation thereto and carryout the provisions of these rules either in person or through his subordinates as the Commissioner may, from time to time, direct.

Provided that nothing contained in this rule shall be deemed to prevent Collectors of Districts and other officers vested with the powers of Collectors under the Act from inspecting distilleries, or to prevent Collectors of Districts from issuing such orders relating thereto as they shall, from time to time see fit, subject to the approval and confirmation of the Commissioner.

**20-A. Inspection:-** Notwithstanding anything contained in these rules and the exercise or similar powers by the Assistant Commissioner, the Revenue Divisional Officers are authorized, in their jurisdiction, to inspect the licences issued under these rules and enter into and inspect the distillery to check the accounts, the stocks, test the strength of any liquor that may be kept in the distillery, take samples of such liquor for chemical test or analysis, and exercise all such powers as may be deemed necessary to ensure that the licensee conforms to the terms and conditions of the licence granted to him.

**21. Establishment:-** (a) Such establishment as is necessary to cope with the work of supervision of a distillery shall be employed at the distillery by the Commissioner or the Joint Commissioner as the case may be.

(b) The distillery officer shall, unless otherwise so directed by the Commissioner, work under the supervision of and correspond with the Joint Commissioner.

**22. Power to withdraw establishment:-** In case a licensee ceases to manufacture or to issue spirits for a period exceeding two months, the Commissioner may withdraw the establishment stationed at the distillery and may prohibit all further manufacture in and issue of spirits from such distillery, until the licensee has given the Joint Commissioner not less than fifteen days notice in writing of the date on which he proposes, to recommence manufacture or the issue of spirits, as the case may be.

**23. Provision of quarters and furniture:-** . If for any reason the licensee is not able to provide such accommodation, he shall provide suitable accommodation to the satisfaction of the Joint Commissioner, near the distillery, recovering 5 percent and 7 percent of the pay of the occupants residing in rural areas and urban areas respectively, or pay the rent in lieu of quarters. The licensee shall also, without violating any other law for the time being in force, provide rest room to the persons employed under rule 21 who attend to duties out of office hours within the factory premise. The licensee shall keep the quarters and their appurtenances in proper repair and shall not interrupt or annoy any officer residing therein in his use or enjoyment thereof.

The licensee shall provide such secretarial assistance as required office furniture such as tables, chairs, storage racks and almirahs as may be required, for the use of such officers within the distillery.

**24. Hours of attendance:-** Ordinarily the Distillery Officer and other staff posted at a distillery shall be on duty for a total period not exceeding six hours a day. The Joint Commissioner shall fix the hours of attendance in consultation with the licensee.

If the licensee requires the attendance of any of the said staff beyond their normal working hours, as specified above, in a day or on Sundays or on authorized holidays they may so attend. In such cases the staff shall be entitled to overtime fees for work done at the rates specified from time to time by the Commissioner and under such conditions as may be imposed by the Commissioner.

**25. Control of distillery:-** The Distillery shall be opened only for the entrances and exit of persons who have business with them. No one except officers of the Prohibition and Excise Department and superior officers of other Government departments, the licensees, their employees and licensed vendors for purchase of spirit shall be allowed to enter the premises on any pretext. Others may enter only with the permission of the Distillery Officer, provided that permission to the distillery may be objected to by the licensees.

**26. Search:-** All persons entering or leaving the distillery are liable to search, at the discretion of the Distillery officer. Any abuse of these powers shall be viewed seriously and dealt with. All cases of search of persons other than workers shall be recorded with reasons for such action.

**27. Eviction of riotous persons, etc:-** The Distillery Officer may evict and exclude from the premises any person who has committed or is about to commit any breach of the provisions of the Act or of these rules or who is intoxicated, riotous or disorderly. All actions taken by him under this rule shall forthwith be recorded by him in writing in his official diary for the information of his official superiors.

**28. Naked lights and smoking prohibited:-** The use of naked lights and smoking within a distillery is strictly prohibited. However, this shall not apply to welding and other items of work during the maintenance of the plant for which the licensee shall take adequate precautions.

**29. Locking:-** Receiver room or warehouse of spirit storage vats should be properly secured by Excise ticked locks. Tickets shall be provided only at the end of the day's transactions. Cost of such locks as are attached to any of the fittings of a distillery shall be borne by the licensee. The keys of all locks shall be retained by the Distillery Officer but the licensee shall be at liberty to attach his own locks also to all the fastenings to which such excise locks are attached.

Should a lock while on a fastening or hasp, refuse to be unlocked, it shall be removed by filing through the fastening or hasp. Such defective locks, should be withdrawn and sent for repairs to the Government Workshop.

**30. Sealing:-** Openings and locks in still, receivers, vats or connecting pipe which are not likely to be opened for long periods shall be secured by means of box type of flange duly sealed by the Distillery Officer. The stills shall be so arranged that the distillate shall discharge into closed and locked receivers.

The pipe lines in distilleries conveying the articles specified in column (1) of the Table below shall be painted with the color specified in the corresponding entry in column (2) thereof:-

**THE TABLE**

| (1)                                    | (2)           |
|----------------------------------------|---------------|
| <u>Articles</u>                        | <u>Colour</u> |
| Wash                                   | Green         |
| Spirit                                 | Red           |
| Feints                                 | Brown         |
| Water or Steam                         | White         |
| Spent Wash                             | Yellow        |
| Molasses or other saccharine materials | Blue          |
| CO <sub>2</sub> Gas                    | Black         |
| Other fermentative bases               | Violet        |

**31. Sampling apparatus:-** Between every still and the receiver or receivers into which it discharges, a sampling apparatus or glass safe, shall be used, duly furnished with a hydrometer and thermometer to indicate the strength and temperature of the spirit. There shall be separate safes for different products as found necessary by the process.

**32. Inspection of tanks, etc:-** Receivers, storage and issue tanks shall be placed that all sides are easily accessible for inspection. They shall be placed on slightly sloping foundations for complete draining of the contents through the discharge valves. The tanks shall also have proper dip holes for gauging of the vessels. All spirit vessels must be provided with necessary fastenings for locking by the Distillery Officer.

**33. Gauging:-** (a) All fermenters, spirit receivers and storage and issue vessels shall be gauged and tables cast for the assessment of capacity and volume. The gauging shall be jointly done by the Distillery Officer and representative of the licensee. No vessel shall be used as wash vat or spirit vat until it has been gauged and the gauging has been approved by the Joint Commissioner. Gauging may be done by wet or dry method. However, the 'dip' of any vessel shall have to be measured by wet method only.

(b) Technical Excise Manual may be referred for detailed procedure of wet or dry gauging.

(c) Re-gauging of these vessels shall be done once in five years.

**34. Alteration to building, plant and equipment:-** Except major alterations to the plant and equipment, minor alterations and repairs may be permitted by the Distillery Officer. Major alterations or additions to the distillery, buildings and equipments shall be permitted by the Joint Commissioner on requisition from the distillers duly forwarded through the Distillery Officer.

**35. Distillery:-** The materials to be used in distilling shall be of good quality and no ingredients noxious to health shall be used in distillation or be put into the spirit.

**36. Molasses Storage:-** (a) Wastage limits on molasses shall be as follows:-

(i) When the Sugar factory and the distillery are managed by the associate companies and are situated nearby, there shall not be any wastage above 0.5 percent.

(ii) In all other cases, the maximum storage wastage shall not exceed 0.5 percent and the transit waste of all grades of molasses transported to the destination, by road or by train or by both or by any other modes of transport shall not exceed 0.5 percent.

Provided that the Government if it is expedient to do so, may write off losses of molasses beyond the permissible limit in transit or in storage.

(b) Review of such wastages shall be made by the Commissioner at least once in three months.

**37. Verification of weights and measures:-** All weights and measures, and measuring vessels and tanks used in the sale of spirit shall be verified and stamped by Weights and Measures Department.

**38. Declaration:-** The licensee shall declare in the Form specified by the Commissioner, the kind and quantity of material used and initial gravity and quantity of the work set up. For all final wash for distillation, declaration has to be made in the Form specified by the Commissioner giving Fermenter number, quantity of wash and final gravity. No wash shall be prepared except within the distillery nor any wash be removed on any occasion outside the distilleries.

**39. Yield of Spirit:-** (1) The licensee shall maintain efficiency in fermentation and distillation and ensure an yield of different kinds of spirits for the different grades of molasses or other fermentative bases at the rates specified by the Commissioner from time to time. Review of the yield shall be made by the Commissioner at least once in three months.

(2) Wherever lower yield other than that specified by the Commissioner is obtained, the licensee shall furnish reasons for the same and steps taken to improve the yield to the satisfaction of the Commissioner. If it is proved to the satisfaction of the Commissioner that the shortfall in the rate of yield could not have been prevented by the licensee even after the exercise of proper care and precaution and that the molasses in any form or spirit could not have been passed into consumption or misuse, the Commissioner may, for reasons to be recorded in writing, make suitable allowance in the rate of yield specified by him.

(3) Where the Commissioner is satisfied that there is no reasonable cause for the lower rate of yield even after making allowance under sub-rule (2), he may, after complying with the provisions of sub-section (3) of Section 23 of the Act, suspend or cancel the licence.

(4) Where the rate of yield is lower than the rate specified by the Commissioner under sub-rule (1) and where no allowance has been given by the Commissioner under sub-rule (2), the licensee shall pay by way of penalty at the rate of sixteen rupees per proof litre on the difference between the rate of yield specified by the Commissioner and the actual yield.

**40. Strength of spirit distilled:-** Normally rectified spirit shall not be distilled at a strength lower than 66 degrees over proof. Should spirits of lower strength be distilled, they should be blended in storage vats or in issue vats with spirits of strength higher than 66 degrees O.P. So as to bring the resultant strength to not less than 66 degrees O.P. The above does not apply to Heads of Impure Spirit which are tapped at lower strengths. Such impure spirit can be blended to the requirement of the distiller or added to the next batch for re-distillation or shall be used for the manufacture of denatured spirit.

**41. Samples:-** The Distillery Officer may, if necessary, draw samples of molasses wash or spirits and send to State Forensic Laboratory and communicate the results of the analysis to the distillers for necessary cross check and rectification or otherwise samples of any kind of spirits required by the licensee for analytical purposes may be issued free of duty or vend fee. However, such quantity shall not exceed 250ml at a time and ten litres in a year. The spirit so issued shall not be used otherwise than for experimental work connected with Distillery operations only. For every such quantity of spirit required under this rule, an application must be made in writing to the Distillery Officer who shall record the quantity and strength of spirit taken. On application from a Distiller, the Commissioner may issue trade samples free of duty and vend fee for export

outside the country. The Distillery Officer may issue such quantity as trade samples for export to other States within the country on collection of normal rates of duty and fee. The Distillery Officer may also issue trade samples within the State on collection of normal rates of duty and fee. The distiller shall keep a regular account of usage of such duty free spirit, which shall be subject to examination by excise officers. Unused quantity, if any, shall be returned.

**42. Supply of Rectified Spirit (neutral or silent spirit) for manufacture of Indian Made Foreign Spirits:-** Every holder of a distillery licence shall be bound to supply such quantity of rectified spirit neutral or silent spirit at such price and to such persons holding licence for the manufacture of Indian Made Foreign Spirits, as may be specified by the Commissioner from time to time.

**43. Removal of spirits from the distillery:-** (1) The removal of spirit from the distillery shall be subject to the following conditions, namely:-

(i) Rectified spirit shall be removed under bond for transport or export to another distillery or to a bonded manufactory established under the Medicinal and Toilet Preparations (Excise Duties) Rules, 1955 within, the State for the manufacture of Medicinal or Toilet Preparations or to the licensed premises of a licensee for the manufacture in bond of culinary aerated waters and other flavouring essences, extracts and colourings.

(ii) Rectified spirits shall be removed under bond for export to other countries or to any other State in the Indian Union when specially permitted by the Commissioner.

(iii) Rectified spirits shall be removed on payment of prescribed fee and duty if sold to licensees in the State or to any other person or institutions specially authorized to receive supply from the distillery.

Provided that rectified spirit may be removed without prepayment of prescribed fee and duty, if sold to the Medical Store Depot, Madras, a unit of Directorate General of Health Services of Ministry of Health and Family Welfare of the Government of India, for its requirement from the distilleries in the State. Such prescribed fee and duty shall be remitted by the Medical Stores Depot, Chennai, later once in a half year on the quantity of rectified spirit disposed of by it.

(iv) Rectified Spirits shall be removed without bond and without payment of any fee or duty if sold to prescribed officers and institutions of the State or Central Government and without duty if sold to officers and institutions who are specifically exempted from payment of duty alone and with or without fee or duty to the licensee as samples under rule 42.

(v) Denatured spirit shall be issued free of duty but on collection of the vend fee at the prescribed rate to licensees of such spirit in the State.

Provided that the Medical Stores Depot, Chennai and any Officer of the Southern Railway holding a licence in Form DL.3 under the Tamil Nadu Denatured Spirits and Varnish (French Polish) Rules, 1959, may obtain their requirements of denatured spirit from the distillery without payment of vend fee.

(vi) Denatured spirit shall be issued for export to any other State in the Indian Union or transport to the port of export in the State in case it is intended for export to foreign countries, subject to the rules and restrictions in force in the place of destination and subject to such conditions as may be imposed by the Commissioner in this regard, with or without vend fee to the distiller as samples under rule 42.

(vii) Fusel Oil shall be removed after the alcohol content in it is determined and the prescribed duty is paid. For this purpose the Distillery Officer shall send a sample to the Tamil Nadu Forensic Science Laboratory for analysis to ascertain the alcohol content of it.

(viii) Export of fusel oil to other States can be made only if specifically permitted by the Commissioner under restrictions that may be imposed from time to time.

(ix) Duty shall be paid at the rate of Eight rupees per proof litre on the alcohol content of the fusel oil.

(2) Spirit of any kind removed from the distillery for use within the State or for export from the State to any other place in India or for export to any other country shall be transported from the distillery to the place of destination under escort consisting of such personnel as may be decided by the Commissioner.

Provided that the Commissioner may, for reasons to be recorded in writing, dispense with escort in cases where, in his opinion such dispensation is necessary.

**Explanation:-** For the purpose of this sub-rule, the expression "place of destination" shall, in the case of export to any other country, mean the port of embarkation in the country.

(3) The cost of escort provided under sub-rule (2) shall be borne by the persons who transport the spirit from the distillery.

**44. Spirits to be gauged and proved before removal:-** (a) No spirits shall be removed from any distillery until they have been gauged and proved by the Officer appointed for the purpose. The issue of spirits may be made either by actual volume measure or by weightment or by measuring it through flow meters.

(b) No spirit shall be received into distillery unless accompanied with the permission of the Commissioner. All spirits so received shall be gauged and proved on arrival and the licensee shall there upon become responsible for the quantity and to strength of the same.

**45. Spirits not to be exported except under a permit:** (a) Export of spirits of all kinds shall be permitted only by the Commissioner with prior approval to the Government.

(b) **An Export pass fee per bulk litre of spirits of all kinds, as fixed by the Government from time to time, shall be levied by the Commissioner.(with effect from 24.8.91)**

**46. Removal of Spirits under bond / duty free:-** When Spirits are removed from a distillery without payment of duty or at concessional rates of duty, an indemnity bond shall be executed by the licensee to the satisfaction of the Commissioner.

**47. Kinds of bond:-** Indemnity bonds executed under rule 46-

(i) shall be either general indemnity bonds which shall remain in force until cancelled or special bonds executed for special occasions and particular consignment only; and

(ii) shall be in such form as the Commissioner may, from time to time specify for particular cases, or classes of cases.

**48. Excise Duty:-** Excise duty shall be payable on rectified spirit manufactured in, and passed out of, the distillery at the rate specified in the Notification issued under section 18-B (1) of the act in addition to the vend fee payable under rule 6.

**49. Kinds of receptacles:-** Spirits shall be issued from distilleries in the following receptacles:-

- (i) Stainless steel drums: G.I. or wooden barrel;
- (ii) Road tankers or Railway tank wagons;
- (iii) Carboys with effective sealing facilities;

- (iv) Samples in glass bottles; or
- (v) any other material not injurious to health and approved by the Commissioner.

**50. Removal of Spirits, etc. after expiry of licence:-** Where a licence is cancelled or suspended or is not renewed after its expiry or its renewal is refused, the licensee shall not sell, use or otherwise dispose of any of the stock of spirit held by him, at the time of such cancellation, suspension, expiry or refusal and shall abide by the orders of the licensing authority regarding disposal of such stock by sale in auction, or otherwise among the licensees or by any other method so as to enable the licensee to get the price for such a stock. If the stock is found to be unsaleable or it is not likely to fetch a price, the stock may be destroyed after obtaining the orders of the Commissioner to that effect. The licensee shall not be entitled to claim any compensation on account of such destruction of stock. The cost of the establishment employed at the distillery till the disposal of the spirits shall be recovered from the licensee.

**51. Licensee to account for deficiency in stocks:-** Stock taking of spirits in warehouse shall be taken at such intervals, not exceeding three months, in such manner as the Commissioner may direct and any deficiency that could not be accounted for to the satisfaction of the Commissioner, the licensee shall pay a penal duty not exceeding twice the normal rate of duty, for any deficiency in stocks that is found in excess of 1 ½ per cent on the total quantity handled during the period. Deficiency for the purpose of collection of penal duty shall be calculated at the end of every 12 months from the date on which the licence comes into force or the official year. If the licence is granted for a period or less than twelve months, the deficiency shall be calculated at the end of such period.

Provided that if it is proved to the satisfaction of the Commissioner or such officer as he appoints, that any deficiency in excess of 1.5 percent could not have been prevented by the exercise of proper care and precaution, the penal duty on such deficiency shall not be required to be paid.

**Explanation:-** Total quantity handled means the opening stock plus quantity produced (all in terms of proof litres)

**52. Allowance for wastage in transit:-** Allowance for the actual loss in transit by leakage, evaporation or other unavoidable causes, of spirits transported, shall not exceed 0.5 percent for journey of not greater duration than 5 days; 1.0 percent for journey of greater duration than 5 days. The allowance under this rule, for rectified spirit, shall be determined from the quantity of spirits despatched from the distillery, the quantity received at the place of destination, both quantities being stated in terms of proof litres. If the loss that has occurred to a greater extent than that prescribed above, the Commissioner may treat such unaccountable loss as a breach of conditions of licence and take action accordingly. The Commissioner shall after issue of a notice to the Distiller and after considering the explanation, if any, levy a penal duty not exceeding twice the normal rate of Excise duty on such deficiency in excess of the prescribed allowance. For such wastage in the case of denatured spirit, vend fee shall be charged not exceeding twice the normal rate of vend fee.

Provided that if it is proved to the satisfaction of the Commissioner that such deficiency could not have been prevented by the exercise of proper care and precaution and that spirit could not have passed into consumption or misuse, the duty or vend fee, levied on such deficiency shall be waived.

Provided further that if the value of spirit, lost in transit, exceeds Rs.50,000/- (Rupees Fifty thousand ), the Commissioner shall obtain the concurrence of the Government for such waiver.

**52-A. Power to Exempt:-** The Government may, by notification, and subject to such conditions, if any, as they may specify in such notification, exempt any person or class of persons, from the operation of the provisions of sub-rule(d) of rule 3 of these rules.

**53. Repeal:-** The Madras Distillery Rules, 1960, are hereby repealed.

Provided that the repeal of the said rules shall not affect the operation of rule 9 of these rules.

**FORM I**

*[(See rule 3 (a)]*

**Application for the grant of privilege to establish Distillery and Manufacture Spirit**

To

The Commissioner of Prohibition and Excise,  
Chennai – 600 005.

1. Name or names and address or addresses of the person or persons applying, if applicant is a firm the name and address of every partner of the firm and if a Company, the registered name and address thereof the names of Directors, Managers, Managing Director, name of such Director.
2. The amount of capital proposed to be invested in the venture.
3. Name of the place and the site in which the building or buildings housing the Distillery is / are situated (Description and place of the building to be furnished).
4. Production capacity of the Distillery
5. (a) Molasses or other “fermentative bases” requirements for the above capacity  
(b) Sugar or other factories within 150 KMS of proposed site of distillery with molasses or other fermentative bases production capacity of each.
6. Approximate date from which applicant desires to commence the distillery.
7. Whether the treasury receipts in proof of payment of application fee, fee for the grant of privilege and licence fee are attached to the applications.
8. (a) Reference number in which plans of buildings were approved.  
(b) Whether the applicant has enclosed No Objection Certificate from the Chief Inspector of Factories and from the other local authority concerned.



9. (a) (i) Solvency of the applicant:-

In the case of private individual the personal solvency of the applicant with details of property owned;

(ii) Whether a Solvency Certificate from Tahsildar or Independent Deputy Tahsildar is enclosed.

(b) Whether the applicant has contravened any of the provisions of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) or of any rule, notification or order made thereunder or has committed the breach of any of the terms and conditions of any licence or permit granted under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) or of any rule made thereunder;

(c) Whether the applicant has been convicted of any offence punishable under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) or of any cognizable and non-bailable offence or of any offence under the Dangerous Drugs Act, 1930 (Central Act II of 1930) or under the Trade and Merchandise Marks Act, 1958 Central Act 43 of 1958) or under sections 482 to 489 of the Indian Penal Code (Central Act XLV of 1860)

(d) Whether the applicant carries on any other business which is likely to prevent him from giving his due attention to the purpose for which the licence is sought for;

(e) Whether the applicant was a defaulter in payment of any amount due to the State Government under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937) or the rules made thereunder or of any taxes or other amounts due to the State Government.

(f) Any other matter relevant to the purpose for which the licence is sought for.

I / We hereby declare:-

- 1) that the particulars given above are correct
- 2) that I / we have not been convicted of any offence under the Tamil Nadu Prohibition Act, 1937 or the rules made thereunder or of any other cognizable or non-bailable offence; and
- 3) that I have gone through the Tamil Nadu Distillery Rules, 1981 relating to the licence applied for by me /us herein and am / are conversant with the provisions thereon.

I / We hereby undertake to abide by the conditions of the licence and provisions of the Tamil Nadu Prohibition Act, 1937 and the rules made thereunder.

*Signature of the Applicant*

**FORM II**

[(See rule 5(a) and 5 (b))]

**Form of distillery Licence granted under 17-C of the Tamil Nadu Prohibition Act, 1937**

I, .....Commissioner of Prohibition and Excise, Chennai, under the provisions of section 17-C of the Tamil Nadu Prohibition Act, 1937, hereby grants the licence in favour of Thiru. .... (hereinafter called the licensee) the grantee of the privilege under section 17-C to manufacture spirits in the distillery ..... at ..... from ..... to ..... and establish a distillery for the manufacture of spirits therein subject to the following conditions to be observed by the licensee.

**CONDITIONS**

1. The licensee shall be bound by the provisions of the Tamil Nadu Prohibition Act, 1937, and the notification, rules and orders made or issued thereunder and the Tamil Nadu Distillery Rules, 1981.

2. The licensee shall observe such rules as may be prescribed by the State Government or such instructions and orders as may be issued by the Commissioner from time to time, in regard to the control of the manufacture, possession and sale or issue of spirits and by-products.

3. The licensee is prohibited from manufacturing spirits other than that specified in the licence.

4. The licensee shall obtain an yield of spirits from molasses or other fermentative bases at the rates specified by the Commissioner under rule 39.

5. The licensee shall supply quantity of neutral or silent spirit and to such persons as may be specified by the Commissioner from time to time under rule 42.

6. Breach of any of the conditions of the licence or rules or orders relating to the distilleries either by the licensee or by any person in his employment in the course of his employment shall entail forfeiture of the deposit and cancellation or suspension of the licence. He shall also be liable to prosecution for any infringement of the provisions of the Tamil Nadu Prohibition Act, 1937, or the rules made thereunder.

7. The Commissioner reserves the right to cancel the licence without any notice, if the licensee is declared insolvent by a competent court.

8. With the sanction of the State Government, the licence shall be cancelled by the Commissioner at his discretion on giving the licensee not exceeding fourteen days notice of such cancellation, in which case a proportionate part of the fee if any paid, shall be refunded. The licensee shall not be entitled to claim compensation on account of such cancellation.

Station :  
Date :

*Commissioner of Prohibition  
and Excise, Chennai.*

**FORM III**

[See Rule 10 (b)]

**FORM OF AGREEMENT TO BE EXECUTED BY THE APPLICANT**

THIS INDENTURE OF agreement made on this ..... day of ..... One thousand nine hundred and ..... between ..... (name and address) (hereinafter called for obligator/s which expression shall, unless excluded by or repugnant to the subject or context, include his / their heirs, executors legal representatives and administrators of the one part and the Governor of Tamil Nadu (hereinafter called the Government), which expression shall, unless excluded by or repugnant to the subject or context, include his successors in office and assigns of the other part:

WHEREAS the obligator/s having applied to the Commissioner of Prohibition and Excise, Tamil Nadu (hereinafter called as the Commissioner) for a licence for the manufacture of spirits at his / their distillery at ..... Village ..... Taluk in ..... District and to issue permits for the export and transport of spirits therefrom.

AND WHEREAS it is one of the conditions of the licence that the obligator/s shall observe all the provisions of the Tamil Nadu Distillery Rules, 1981 and in particular, shall either produce, for charge of duties and such other fees as may be prescribed, all stock of spirits manufactured at the distillery and on which duty has not been paid or deposit such goods in the warehouse or other places of storage within the distillery approved by the Commissioner or shall otherwise account to the satisfaction of the Commissioner, for such spirit and shall not remove, from the licensee's premises or from the warehouse or other places of storage before the proper duty has been paid on any stock of spirit except as provided for in the Tamil Nadu Distillery Rules, 1981. And if the obligator/s shall pay into the treasury to the account of the commissioner all dues whether excise duty or other lawful charges which shall be demandable from the obligator/s as shown in the records of the Distillery Officer, the Joint Commissioner of Prohibition and Excise or the Commissioner, as the case may be, within ten days from the date of demand thereof being made in writing by the said Officer this obligation shall be void otherwise and on breach or failure in the performances of any part of this condition the same shall be in full force;

AND WHEREAS the obligator/s is are jointly and severally bound to pay to the Government a sum of rupees three lakhs only towards security fee which payment, the obligator/s jointly and severally bind himself/themselves. The obligator/s further deposit/deposit with the Commissioner, the securities specified below as the guarantee for a total face value of

rupees three lakhs only payment, the obligator/s jointly and severally bind himself/themselves. The obligator/s further deposit with the Commissioner, the securities specified below as the guarantee for a total face value of rupees three lakhs only.

WHEREAS the obligator/s at his/their own free-wil has/have furnished the above said cash securities duly endorsed in favour of the Commissioner/ Collector of the District concerned under the written direction of the Commissioner.

And the Government shall at their option be competent to make good the loss and damages from the amount of security deposit or by enforcing their rights under the above written agreement or by both.

List of each securities endorsed and deposited with the Government by the obligator/s:-

- (1)
- (2)
- (3)
- (4)

I / We declare that this agreement of Security bond is given under the order of the Government for the specific performance of an act in which the public are interested.

Signature of the Obligator.

Place :

Signed in the presence of:-

- (1) Witness :  
Address :  
Occupation :
  
- (2) Witness :  
Address :  
Occupation :

Signed by Thiru. .... Commissioner,  
acting for and on behalf of and by the order and direction of  
the Governor of Tamil Nadu.

Signed in the presence of:-

(1) Witness :  
Address :  
Occupation :

(2) Witness :  
Address :  
Occupation :

**FORM IV**

[See rule 7 (a)]

**Application for the Renewal of the Licence granted for the privilege to establish distillery  
and manufacture of spirit**

To

The Commissioner of Prohibition and Excise,  
Chennai – 600 005.

1. Name of the Distillery :

2. Address: Office with :

Phone No.

Telex No.

Factory with

Phone No.

Telex No.

3. Licence No. and date in :  
which licence was granted  
for the year (licence to be  
enclosed in original)

*Note-* Original licence No.  
and date of authority  
under which the licence  
was granted should also be  
quoted.

4. Whether the renewal :  
application under the  
Tamil Nadu Distillery  
Rules, 1981 has been  
made in time namely,  
thirty days before the date  
of expiry of the validity of  
the licence.

5. a) Whether the :  
application has been  
affixed with Court fee  
label to the value of two  
rupees.

- b) Whether the treasury receipt in proof of payment of application fee, for the grant of privilege, licence fee and additional fee for belated application, if need be, are attached to the application.
- c) Whether the plans with full description of the buildings of the distillery and the statement relating to plans and equipments referred to in rule 3 have been enclosed? If there are any alterations or additions to the building of the permanent apparatus used therein subsequent to the grant or renewal of the licence, a certificate from the Distillery Officer as to the correctness of the alterations or additions shall also be filed.
6. Whether the licensee has been convicted of any offence under the Tamil Nadu Prohibition Act, 1937 or the Rules made thereunder or of any other cognizable or non-bailable offence?
7. Whether the licensee is carrying out the written instructions on statutory orders issued by the Commissioner.
8. Whether the Distiller is in arrears of any excise duty or vend fee due to Government. If so, the full details and reasons for having not remitted the dues, have to be furnished.
9. Whether the licensee is keeping regular accounts in the Form specified by

the Commissioner ?

I / We hereby declare

- i) that the particulars given above are correct,
- ii) that I / We have not been convicted of any offence under the Tamil Nadu Prohibition Act, 1937 or the rules made thereunder or of any other cognizable or non-bailable offence and
- iii) that I / We have gone through the Tamil Nadu Distillery Rules, 1981 relating to the licence for which renewal has been applied for by me / us herein and am / are conversant with the provisions therein.

I / We hereby undertake to abide by the conditions of the licence and provisions of the Tamil Nadu Prohibition Act, 1937 and the rules made thereunder.

*Signature of the Applicant*



**FORM V**  
**CASH BILL**

[See rule 16]

I.M.F.S. Retail Shop No ..... TNGST No.

Name of the Retail Licensee:

Name of the shop and the address of .....

the licensed premises shall be printed .....

both in Tamil and English language .....

in the blank columns .....

BILL No.

| Sl. No. | Name of I.M.F.S. variety and Brand. | Batch No. and Label No. | Quantity sold (in bottles). | Rate per bottle                       | Amount |
|---------|-------------------------------------|-------------------------|-----------------------------|---------------------------------------|--------|
| (1)     | (2)                                 | (3)                     | (4)                         | (5)                                   | (6)    |
|         |                                     |                         |                             | Rs. P.<br>ml. bottles<br>Total amount |        |

“மது நாட்டுக்கு, வீட்டுக்கு, உயிருக்கு கேடு”

“Liquor – ruins country, family and life ”

Signature