

THE TAMIL ANDU DISPOSAL OF ARTICLES (CONFISCATED UNDER THE  
TAMIL NADU PROHIBITION ACT) RULES, 1979

(G.O.Ms.No.1104, Home (IV), dated 8<sup>th</sup> April 1980)

In exercise of the powers conferred by clause (1) of sub-section (2) of Section 54 of the Tamil Nadu Prohibition and Act, 1937 (Tamil Nadu Act X of 1937), the Governor of Tamil Nadu hereby makes the following Rules.

**1. Short title and commencement:-** These Rules may be called the Tamil Nadu Disposal of Articles (Confiscated under the Tamil Nadu Prohibition Act) Rules 1979.

**2. Definitions:-** In these Rules, unless there is anything repugnant in the subject of context,-

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

(b) “**Commissioner**” means the Commissioner of Prohibition and Excise;

© “**Competent Authority**” mean the Court, Collectors, Prohibition Officers or other Officers authorised by the State Government in this behalf;

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

(e) “**Officer in charge**” means of Officer authorised by the Government to take action for the disposal of confiscated articles.

**3. Confiscations:-** When orders are received from a competent authority for the confiscation of anything seized or detained under the Act, it shall be retained for use of the Government if so required or with all convenient dispatch, be sold to the best advantage to the Government or destroyed by the Officer-in-charge thereof. as the competent authority adjudging the confiscation may direct;

Provided that the confiscated articles mentioned in Column (i) of the Table below, shall be disposed of in the manner specified in the corresponding entries in Column (2) thereof:-

TABLE

Confiscated (1)	Manner of disposal (2)
1. Liquor (that is toddy arrack, etc.,)	The liquor shall be destroyed by the competent authority adjudging the confiscation and empty receptacles if fit for sale, shall be sold in auction after clearing all traces of liquor.
2. Indian Made Foreign Spirits in open bottles or in bottles whose labels and capsules are not intact or where sedimentation is found	
3. Foreign Spirits in open bottles or in bottles whose label and capsules are not intact.	
4. Foreign liquor in unopened bottles with their labels and capsules intact.	‘(The competent authority adjudging the confiscation shall send the bottles to the Collector of the district. The Collector shall consult the Director of the Tamil Nadu Forensic Science Laboratory whenever there is doubt or suspicion in regard to the quality or fitness for consumption of the stock so seized. The Director of the Tamil Nadu Forensic Science Laboratory shall report to the Commissioner of Prohibition and Excise, (Chennai) full details of the liquor found fit for consumption. The Collector concerned shall arrange to dispose of the stocks in good condition to the F.L.1 licensees under the Tamil Nadu Liquor (Licence and instructions of the Commissioner of Prohibition and Excise (Chennai) on
5. Indian Made Foreign Spirits in bottles with their labels and capsule intact.	
6. Denatured Spirit or methyl alcohol.	
7. Spirituous preparations containing denatured spirit.	

the subject. All other liquor shall be destroyed by the Collector after obtaining orders from the Commissioner of Prohibition and Excise (Chennai) and the empty receptacles, if fit for sale shall be sold in auction after clearing all traces of liquor).

**4. Sale of perishable articles:-** No sale of any perishable articles, ordered to be confiscated; shall be postponed on account of the preferring of an appeal against the order of confiscation. The sale of any animal, vessels, cart or other vehicle or package or receptacle or covering ordered to be confiscated shall not be postponed on such account unless the owner thereof or his agent deposits with the competent authority ordering the confiscation, such sum as such competent authority may consider sufficient for keeping, and the sale custody of such animal or for the safe custody of such thing, as the case may be, pending the result of such appeal. If the order for confiscation is reversed on such appeal the owner shall be entitled to receive back the whole of the sum, so deposited.

**5. Sale proceeds:-** If any order, that any article be confiscated, is reversed on appeal such articles, if it has not been sold before such reversal, comes to the knowledge of the Officer-in-charge thereof, or if it has been sold, the sale proceeds thereof, shall be dealt with under Rules 6 to 9 inclusive.

**6. Things ordered to be released:** - Things ordered to be released or the proceeds thereof, if they have been sold shall at once be given up or paid, as the case may be, by the Officer in-charge thereof to the owner or his agent.

**7. Notice to the owner:-** Should no one appear to receive a thing ordered to be released or the proceeds of the sale thereof, the Officer-in-charge thereof shall do his best to give notice to the owner of the order of release of the thing or the proceeds of the sale, as the case may be and shall also cause a notice of such order to be affixed in a conspicuous place in the village where the seizure of the thing was effected and in the office of the Tahsildar of the Taluk and in the nearest Police Station to such village.

**8. Unclaimed articles:-** If, within two calendar months from the date of service or publication of the notice, no person entitled to receive a thing ordered to be released claims the same or pays all charges incurred on its keeping in safe custody after the date on which the order for its keeping in safe custody after the date on which the order for its release was notified hereinbefore directed, it shall be sold, the amount of all charges so incurred shall be credited to State Revenue and the net proceed shall be placed in deposit. The same course shall be followed with reference to the proceeds of a thing ordered to be released which has been sold before the receipt of the order of release.

**9. Unclaimed amount:-** If no person appears to receive the sum so placed in deposit during a further period of two calendar months, it shall be credited to State Revenues.

**10. Remittance of sale proceeds:-** The sale proceeds of all confiscated articles shall be paid into the nearest Government Treasury / Reserve Bank of India, as the case may be, without delay.

**Explanation:-** The sale proceeds of the articles under the Act shall be credited to “033 aj. – State Excise – Other receipts – 04. Miscellaneous” (D.P. Code No.A AAJA 0406) or any other head of account adopted from time to time.

**11. Disposal of the articles purchased:-** The purchaser of the articles sold under these rules may, if such articles are intoxicating drugs, be permitted to export the articles so purchased by him to places outside this State under cover of export permits issued by the Commissioner of Prohibition and Excise, “(Chennai), subject to such conditions as he may impose.