

**TAMIL NADU LIQUOR
(SUPPLY BY WHOLESALE) RULES, 1983.**

(G.O.Ms.No.500, Prohibition and Excise, dated 25th June 1983)

In exercise of the powers conferred by Sections 17-C, 17-D and sub-section (d) of Section 22-B read with Section 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 regulating the grant of licence for supply by wholesale of Indian-made Foreign Spirits in the State of Tamil Nadu-

1. Short title:-

These Rules may be called the Tamil Nadu Liquor (Supply by Wholesale) Rules, 1983. G.O.Ms.No.39, dt. 01.07.2008.

2. Definitions:

In these Rules, unless the context otherwise requires-

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

(b) “**Assistant Commissioner**” means the Assistant Commissioner of Prohibition and Excise appointed for each District.

¹{(c) “**Bottled Liquor**” means liquor other than draught beer, put in bottles and corked, sealed and labelled by the manufacturer before issue for sales}.

(d) “**Branch depot**” means the branch depot to be established under sub-rule (a) of Rule 3.

(e) “**Corporation**” means the Tamil Nadu State Marketing Corporation Limited, Chennai.

(f) “**Depot**” means licensed premises in which stocks of bottled liquor are kept for sale by wholesale by the licensee and includes branches of the Corporation.

(ff) “draught beer” means beer put in casks or kegs and corked, sealed and labelled by the manufacturer before issue for sales.

(g) “**Form**” means a Form appended to these Rules.

¹{ (gg) "**Fortified Wine**" means wine or fruit wine the alcoholic strength of which has been increased by addition of grape spirit or neutral spirit or rectified spirit or pure grapes brandy or fruit brandy and having alcohol strength not exceeding 42 per cent of proof spirit or 24% volume/volume}.

(h) "**Government**" means the Government of Tamil Nadu and "State" means the State of Tamil Nadu.

(i) "**Liquor**" for the purpose of these Rules means Indian Made Foreign Spirits and Beer which includes draught beer.

(j) "**Medicated Wines**" means wines in which some medicinal substance or preparation has been dissolved or mixed or which have been or may be from time to time, notified as such by the Commissioner in the Tamil Nadu Government Gazette. It does not include arishtas and asavas.

¹{ (jj) "**Wine**" means the fermented juice of grapes with or without the addition of sugar or jaggery containing self generated alcohol 8% to 13% volume/volume for dry wines and 10.5% to 15.5% volume/volume for sweet wines}.

(k) "**Year**" means the financial year commencing on the 1st April.

3. Fixing the number and place of Wholesale Depots and Branch Depots-

(a) The Tamil Nadu State Marketing Corporation may, with the approval of the Commissioner establish a wholesale depot and such number of branch depots as may be found necessary by it for the sale by wholesale of bottled liquor to retailers. There shall be atleast one branch depot in each district.

¹{ "**3-A Regulation of supply of draught beer.-** The Corporation may, with the approval of Commissioner of Prohibition and Excise, regulate the supply of draught beer from the Breweries to Five Star Hotels. The Commissioner may issue operative instructions from time to time, for supply of draught beer to Five Star Hotels through the Corporation".

(b) The Commissioner may as and when he considers necessary call upon the Corporation to open within a specified period, being not less than one month from the date of such notice, such number of additional branch deposits in the City of Chennai and in the districts for supply by wholesale of bottled liquor.

4. Application for grant of licence:

(1) As soon as may be within a period of two months from the date of promulgation of the Tamil Nadu Prohibition (Second Amendment) Ordinance, 1993, the Corporation shall make an application for the grant of a licence for sale by wholesale of bottled liquor in the whole State of Tamil Nadu. The application for licence shall be in Form FW AL.

(2) The application shall be affixed with a Court fee label to the value of Rupees two and accompanied by a Treasury receipt in proof of the payment of application fee of Rs.200 (Rupees two hundred only) and the payment of licence fee of Rs.4,00,000/- (Rupees four lakhs only) for the grant of licence for supplying, by wholesale in the whole state of bottled liquor together with true copies of the location plans and the plans of the buildings in triplicate where the wholesale depot and branch depots are to be located. The Corporation should also deposit a sum of Rupees twenty-five thousand only by way of security deposit for the due observance of the conditions of licence. The Corporation shall also pay licenced fee of Rs.100/-(Rupees One hundred only) for each licence for each branch depot. If true copies of location plans and the plans of buildings for the branch depot cannot be submitted along with the application for licence for supply by wholesale of bottled liquor in the State, such copies can be submitted separately with separate applications for the branch depot in Form FW AL accompanied by the licensee fee of Rs.100/- for each branch depot licence.

(3) The building where the wholesale depot or branch depot is to be located shall be of pucca construction with sufficient space and separate rooms for storing the bottled liquor safely. No portion of such building shall be made of or constructed by any thatched material.

5. Matters to be taken in to consideration by the Licensing Authority:

While granting licence for supplying wholesale, of bottled liquor to the Corporation and also for each branch depot, the Commissioner shall consider and satisfy himself about the suitability of the site and the building selected or to be constructed where the wholesale depot and branch depot as the case may be are to be located..

6. Grant of Licence:

The licence granted by the Commissioner shall be in Form FWL for the wholesale depot as well as the branch depots. The licence shall be issued in the name of the Corporation. The licence shall be applicable to the whole State and the details of the wholesale depot and branch depots approved and to be established in various places shall be incorporated in the form of licence. When branch depots are licensed subsequent to the grant of the licence for the wholesale depot, the licence for the wholesale depot shall be amended to incorporate the place where such branch depot is located.

7. Special conditions:

(1) Every licence granted under Rule 6 shall be subject to the provisions of the Act, the Rules made thereunder and terms and conditions of the licence.

¹{ (2) The Corporation shall get the supply of bottled liquor direct from such manufacturers at such quantities as it may consider necessary, from time to time. In doing so, it shall also comply with such directions as may be the Commissioner or by the Government from time to time }.

8. Permission for change of Site or Building:

If, at any time after the issue of the licence, need arises to the Corporation for shifting the wholesale depot or any of the branch depots from the licensed premises to any other premises, the Commissioner may permit the Corporation to change over to any other site and building or premises approved as suitable by the Commissioner for the location of the wholesale depot or branch depot and conduct of business of sale of wholesale bottled by the Corporation and make necessary amendment to the licence in this regard.

9. Validity of the Licence:

The licence granted to the Corporation under Rule 6 shall be valid from the date of issue to the 31st March of the year and thereafter, it may be renewed from year to year.

10. Renewal of Licence:

(1) An application for renewal of licence granted under Rule 6 shall be made in Form FW A1 atleast thirty days before the date of expiry of the validity thereof;

Provided that the Commissioner may admit an application preferred after the expiry of the said date, but before the expiry of the licence, if he is satisfied that the licensee has sufficient cause for not filing the application in time.

(2) Every application for renewal shall be affixed with a Court-fee label to the value of Rupees two and shall be accompanied by-

(i) a treasury receipt in proof of the payment of fee prescribed under sub-rule(2) of Rule 4; and

(ii) the full description of the site and building referred to in sub-rules (2) and (3) of Rule 4. If there are any alterations or additions to the building subsequent to the grant or renewal of the licence, a certificate from the Assistant Commissioner in whose jurisdiction the building is situated as to the correctness of such alterations or additions shall also be filed.

(3) The Commissioner may refuse to renew a licence if he is satisfied that the licensee had violated or failed to comply with the provisions of the Act, the Rules 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 had been given a reasonable opportunity of being heard.

(4) If the Corporation had failed to apply for renewal before the date of expiry of the licence it shall stop running the business of wholesale vend on the expiry of the licence period.

11. Payment of Additional Fee for belated Application: -

Where an application for renewal of licence has been made after the last date specified in Rule 10(1) but before the expiry of licence and admitted by the

Commissioner under the proviso to Rule 10(1) and additional fee of 25 per cent of the licence fee payable under sub-rule (2) of Rule 4 shall also be paid.

12. Licence to be valid for two months if no order on Renewal application is Received:

(1) Notwithstanding anything contained in Rule 9, if an application for the renewal of a licence made within the time specified in sub-rule(1) of rule 10 is not disposed of 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.

(2) 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(1).

13. Import:

No liquor shall be imported by the holder of the licence except under an Import Permit in Form FW I.I.P. issued by the Commissioner under these Rules and in accordance with the terms and conditions subject to which such Import Permit is issued. The route by which the liquor shall be transported from the point of arrival within the State to its destination shall be specified in the Import Permit by the Commissioner. It will be open to the Commissioner to provide necessary escort during the transport of the liquor within the State. The cost of the escort shall be borne by the Corporation.

(1) In the said Rules,

In rule 13, in sub-rule (2)

- (i) the expression 'the vend fee' shall be omitted.
- (ii) for clause (a) and (c) the following clause shall be substituted namely:-
 - (a) in the case of Indian Made Foreign Spirits, also an import licence fee at the following rates:-

- (i) Ordinary Rs.221/- per case;
(ii) Medium Rs.271/- per case;
(iii) Premium Rs.420/- per case.
- (iii) for clause © the following clause shall be substituted, namely:-
© in the case of Beer, also an import licence fee at the rate of Rs.73/- per case'.
(G.O.Ms.No.112, P&E Dept.(III) dated 3.6.2003).

(b) In the case of Scotch Whisky, also an Import licence fee at the rate of Rs.433/- per case:} and

(c) In the case of Beer, also an import licence fee at the rate of Rs.73/- per case. (G.O.Ms.No.112, P&E Dept., (III), dated:3.06.2003).

(2) The licensee shall pay special fee in the case of Indian Made Foreign Spirits and foreign liquor imported at the showing rates: (G.O.Ms.No.39, dated 1.7.2008)

Classification	Basic price (per case of 750ml pack size)	Special fee
1. Indian Made Foreign Spirits / Foreign liquor		Per proof litre Rs.P.
Ordinary	Upto Rs.478	126.38
Medium	Rs.479 to Rs.547	153.39
Premium	Rs.548 to Rs.1643	185.57
Super Premium	Rs.1644 to Rs.3923	209.63
Premium Deluxe	Rs.3924 and above	236.48
2. Wine		
Ordinary	Upto Rs.750	176.58
Medium	Rs.751 to Rs.1500	223.02
Premium	Rs.1501 and above	280.16
3. Beer		
Ordinary	Upto Rs.305	13.72
Premium	Rs.306 and above	19.23

Provided that in the case of foreign liquor, the aggregate of ex-factory price, customs duties and other charges payable during the import, shall be taken as basic price:

Provided further that in case of liquor supplied in 3 pack sizes of 180 ml, 375 ml and 750 ml, the basic price per case of 180 ml shall be taken for the purpose of collection of special fee”.

(2) The licensee shall pay the excise duty or countervailing duty, as the case may be. (vend fee omitted by G.O.Ms.No.112, P&E Dept.(III) dated 3.6.2003)

(a) in the case of Indian Made Foreign Spirits, also an import licence fee at the following rates:-

- (i) Ordinary Rs.221/- per case;
- (ii) Medium Rs.271/- per case;
- (iii) Premium Rs.420/- per case.

(b) in the case of Scotch Whisky, also an import licence fee at the rate of Rs.420/- per case; and

(c) In the case of Beer, also an import of licence fee at the rate of Rs.73/- per case.

(2) The treasury receipts in support of the payments of the levies specified in sub-rule(2) shall be enclosed along with the application for import permit.

¹{(2-A) (1) Notwithstanding anything contained in clause (a) of sub rule (2), during the period commencing on the 8th February 1990 and ending with the 16th November 1990, the licensee shall pay an import licence fee, in the case of Indian Made Foreign Spirit at the rate of Rs.10 per proof litres.

(B) Notwithstanding anything contained in these Rules, all import licence fee levied or paid or purporting to have levied or paid at the rate of Rs.10 per proof litre during the period commencing on 8th February 1990 and ending with the 16th November 1990 shall for all purposes deemed to be and to have always been validly levied or paid under these Rules as if clause (i) had been in force at all material times. When such fees were levied or paid and accordingly, all acts, proceedings or things done or taken by any authority, officer or person in connection with the levy or payment of such fee shall for all purposes, be deemed to be and have always been validity done or taken in accordance with these Rules. }

(3) The Treasury receipts in support of the payments of the levies specified in sub-rule (2) shall be enclosed along with the application for import Permit.

14. Transport:-

¹{ Transport of liquor or medicated wine from one place to another in the state shall be under the cover of a transport permit in Form FW T.P. issued under these rules and subject to terms and conditions of such transport permit.

The authority issuing the permit shall also specify in the permit the route by which the consignment should be transported under the permit. It will be open to the Commissioner to provide necessary escort during the transport of the consignment within the state. The cost of the escort shall be borne by the persons transporting the consignment}.

In Rule 14, for the first paragraph, the following paragraph shall be substituted, namely:-

Transport of liquor or medicated wine from one place to another in the State and medicated wine from one place to another in the State and transport of foreign liquor obtained by the licensee from overseas across the customs frontier through the port or airport or any other place, from the port or airport at such other place (after clearance from the customs bond) and from the licensed bonded warehouses situated within a State or from bonded warehouses situated outside the State to the licensed premises shall be under the cover of a transport permit in Form FW T.P issued under these rules and subject to terms and conditions of such transport permit. Such transport permits shall either be general for definite periods or special for specified occasions and particular consignments only. The consignments of foreign liquor so transported shall be opened only at the time of verification by an officer of the Prohibition and Excise Department authorized for the purpose and shall be taken into account by the licensee only after such verification and after affixing excise or special fee adhesive labels on foreign liquor stock". (G.O.Ms.No.39, dt: 1.07.2008).

15 Payment of Excise Duty and Vend Fee:

(1) The licensee shall pay the excise duty 3 (...) or the countervailing duty on the stock of Indian Made Foreign Spirits imported from a manufactory outside the State or the excise duty or countervailing duty as the case may be, on the stock of the Indian Made Foreign Spirits removed by him from a bonded warehouse licensed under the Tamil Nadu Indian Made Foreign Spirits (Storage in Bond) Rules, 1981.

(1-A) In addition to the excise duty or countervailing duty as the case may be paid in accordance with the provisions of sub-rule (1) above, a Vend fee at the rates specified below shall also be collected from the licensee on the stock of Indian Made Foreign Spirit received from the manufacturing units inside the State or outside the State or removed from the bonded warehouse licensed under the Tamil Nadu Indian Made Foreign Spirit (Storage in Bond) Rules, 1981:-

In Rule 15, sub rule (1), the following sub-rule shall be substituted, namely:- (1) The licensee shall pay the special fee on the stock of Indian Made Foreign Spirits imported for a manufactory outside the State or on the stock of Indian Made Foreign Spirits removed by him from a bonded warehouse licensed under the Tamil Nadu Indian Made Foreign Spirits (Storage-in-Bond) Rules, 1981 or on the stock of foreign liquor imported across the customs frontier or removed from the licensed bonded warehouses situated within the State or from bonded warehouses situated outside the State". (G.O.Ms.No.39, dt:1.07.2008).

Liquor for consumption as ordinary alcoholic beverage:-

Rate of Vend fee per case of 9 bulk litres
(8.640 bulk litres in case of 180 ml. packsize)

	Rs. P.
i) Spirits, liquors, champagne and other wines classified by the Commissioner as sparkling wines containing more than 42 percent of proof spirit.	142.00
ii) Wines of all other kinds	142.00
	(Rate of vend fee per case of 7.80 bulk litres)
iii) Beer, including draught beer, cider and other fermented liquor.	36.00

(1-B) The vend fee payable under sub-rule (1-A) shall be paid by the licensee on a day to day basis)

2) Sub rule 2 including proviso and explanation thereunder omitted by G.O.Ms.No.112, P&E III dated 3.6.2003 sub rule 1-A Vend fee on stock received added by G.O.Ms.No.323, P&E VIII, dated 10.9.2004.

In Sub-rule (1-A) for the first sentence, the following sentence shall be substituted, namely:-

In addition to the special fee paid in accordance with the sub-rule (1) above at the rates specified in sub-rule (2) of rule 13, a vend fee at the rates specified below shall also be collected from the licensee on the stock of Indian Made Foreign Spirits either received from a manufactory inside the State or removed from a manufactory outside the State or removed from a bonded warehouse licensed under the Tamil Nadu Indian Made Foreign Spirits (Storage-in-(Bond) Rules, 1981, or on the stock of foreign liquor imported across the customs frontier or removed from the licensed bonded warehouses situated within the State (or) from bonded warehouses situated outside the State”.

(G.O.Ms.No.39, dated 1.7.2008)

(2) In rule 15-

- (i) In the marginal heading, the expression “AND VEND FEE” shall be omitted;
- (ii) In sub-rule (2) including the proviso and Explanations thereunder shall be omitted;
- (iii) In sub-rule (3), -
 - (a) for the expression “An additional vend fee”, the expression “A special privilege fee” shall be substituted;
 - (b) for the expression “additional vend fee” in two places where it occurs, the expression “special privilege fee” shall be substituted;
- (iv) In sub-rule (4), the expression “vend fee” in two places where it occurs shall be omitted:

(G.O. Ms. No. 112 P &E III Dept. dated 3.6.2003.)

Explanation(1):

The quantities of liquor and medicated wine shown in the accounts maintained under the rules shall be expressed in terms of litres and milli-litres.

1 (15 (3) Special Privilege fee at the rates specified below shall also be paid by the licensee on the quantities of I.M.F.S. and Beer sold:-

(Substituted by G.O.ms.No.112, P&E (III) Dept., dated 3.6.2003)

	Rate of Special Privilege Fee per Bulk litre. Rs. P.
(i) Spirits, liquors, Champagne and other wines classified by the Commissioner as sparkling wines containing more than 42 per cent of proof spirit.	73.30 (w.e.f.29.12.2003)
(Special Privilege fee rate raised by G.O.Ms.No.15, dt:27.03.2010 w.e.f. 1.04.2009)	
(ii) Wines of all other kinds.	1.00
(iii) Cider and other fermented liquor	4.30
(iv) Beer including draught beer	17.25
(v) Indian Made Foreign Spirit Ordinary 'A' Brands in 100ml. packsize	7.44

(Special Privilege fee rate raised by G.O.Ms.No.31, dt:17.07.2010 w.e.f. 1.04.2009)

The Special Privilege fee at the above rates so payable shall be calculated for every month on the quantity of Liquor and Beer sold by the licensee during that month and paid on or ³{before the 10th day of the succeeding month}.

"(4) (i) In the case of Import Permit issued under these Rules and which has been surrendered to the permit issuing authority with the supporting reasons for non-utilisation of the permit, the permit issuing authority, after satisfying himself, may cancel the Import Permit and refund the excise or countervailing Duty or other fees including import permit licence fee, if any, paid by the licensee, if the Import does not actually takes place or the permit issuing authority may permit the licensee to adjust the amounts if any, to be paid by the licensee towards future imports, as the case may be;

(ii) Any amount paid in excess by the licensee towards excise or countervailing Duty, or other fees including Import Permit Licence fee shall be refunded to the licensee by the permit issuing authority.

16. Procuring stocks from authorised blending units:

(1) The Corporation will be free to get the stocks required by it from any manufacturers within the State or outside the State. In doing so, it shall also comply with such directions as may be issued by the Commissioner or by the Government from to time.

In rule 16- (a) in sub-rule 91), for the expression “manufacturers within the State or outside the State”, the expression “manufacturers or suppliers within the State or outside the State or outside India” shall be substituted; (b) in sub-rule (2), for the expression “Imports from other State” the expression “Imports from other State or from outside India” shall be substituted;

(G.O.Ms.No.39, dated 1.7.2008)

(2) Supplies of bottled liquor shall be obtained only on indents in Form FW.ID. The form of indent shall be in printed forms bound in triplicate and machine numbered consecutively. The indent shall be prepared in triplicate using carbon paper. One copy of the indent shall be retained by the indenter and the second copy sent to the Assistant Commissioner of the District in which ¹(the liquor wholesale depot for which the stocks intended is). The original of the Indent shall be sent to the manufactory . In the cases of imports from other State, the Corporation shall make its own arrangement to get supplies under the cover of the import permit issued to it.

17. Supply of liquor only on indents:

(1) Supply or issue of liquor shall be made on indents in Form FW.ID received from the holders of licences under these rules or from the holders of licences and requisition from holders of authorities issued under the Tamil Nadu Liquor (Licence and Permit) Rules, 1981, accompanied wherever necessary by transport permits issued by the competent authority. The quantity of liquor issued or sold by the licensee shall be so regulated that the limits, if any fixed for possession at a time and in a month or other period in the respective licence or authority are not exceeded. To ensure this, the licensee

shall, at the time of supply make an endorsement on the licence (on the fly-leaf thereof) or authority as the case may be, showing the date of issue and the quantity of liquor supplied. In the case of supply made to the licensees in the same district or in other districts or to licensees in Form FL.1, FL.2, FL.5, F.L.3A, F.L.4,F.L.4A, F.L.5 and FL.6 the transport of consignment to the respective licensed premises shall be covered by transport permit in Form FW.T.P. prescribed in these rules or in Form F.T.P.1 prescribed in the Tamil Nadu Liquor (Licence and Permit) Rules, 1981 as the case may be, issued by the Assistant Commissioner of the District concerned from which the consignment is transported or by the Excise Supervisory Officers specially authorised in this behalf by the Collector of the district concerned. In the case of supplied made to authority holders under the Tamil Nadu Liquor (Licence and Permit) Rules, 1981 the transport of each consignment shall be covered by a transport permit in Form F.T.P.1 issue by the licensee if he is in the same district as the authority holders and by the Assistant Commissioner of the district concerned from which the liquor is transported by the Excise Supervisory Officers specially authorised in this behalf by the Collector of the district concerned in other cases. In the transport permits, the authority issuing them shall specify the route by which the consignment shall be transported. It shall be open to the Assistant Commissioner to require the transport of the liquor to be done under escort provided by him. The cost of the escort shall be borne by the persons transporting the liquor.

(2) The Consignment of liquor imported or transported or under cover or import or transport permits shall be opened only at the time of verification by an officer of the Prohibition and Excise Department authorised by the Commissioner, for the purposes and shall be taken into account by the licensee only after such verification. Each bottle shall be affixed with an adhesive Excise label by the by the said officer at the time of such verification.

17-A.SALE PRICE OF LIQUOR:-

The licensee shall sell the liquor with a minimum profit of ten per cent and maximum profit of twenty per cent.) (G.O.Ms.No.45 P&E Dept., dated 25.2.92)

Provided that in the case of selling beer to FL2 and FL3 licensees issued under the Tamil Nadu Liquor (Licence and Permit) Rules, 1981, the maximum profit shall be forty percent. (G.O.Ms.No.38, P&E VIII Dept., dated 20.1.2003)

Provided further that in the case of selling Licensees other than FL.2 and F.L.3 licensees the Tamil Nadu Liquor (Licence and Permit) Rules, 1981 the maximum profit shall be thirty percent.

(Added by G.O.Ms.No.188, P&E III Dept., dated 20.5.2004)

(Added by G.O.Ms.No.309, P&E VIII Dept., dated 21.7.2004)

In Rule 17-A, in the tabular column, for the heading Indian Made Foreign Spirit, the heading 'Indian Made Foreign Liquor' shall be substituted: (G.O.Ms.No.39, dt:1.07.2008).

18. Periodical report:

The licensee shall submit to the Assistant Commissioner of the district concerned on the first working day of each month, a transcript of the entries in his accounts relating to preceding month and shall submit such other information as the Assistant Commissioner may demand.

19. Allowance for loss:

In the said Rules, for Rule 19-A, the following Rule shall be substituted, namely:-

¹(19-A Reprocessing or reconditioning or Destruction of liquor or beer not fit for human consumption:

- (1) The Commissioner may, if he is satisfied, subject to the condition that there shall not be any loss of revenue to the Tamil Nadu State Marketing Corporation or the Government, permit the Corporation in writing to allow reprocessing or reconditioning of sedimented stock or other stock of liquor or beer considered to be not fit for human consumption, provided that such stock of liquor or beer is certified by the Forensic Sciences Department as fit for reprocessing or reconditioning to make it fit for human consumption.
- (2) When such stock are certified by the Forensic Sciences Department as not fit for reprocessing or reconditioning, the Commissioner may permit the Corporation, in writing to destroy such stock in the presence of any Officer of the Prohibition and Excise Department authorized by him in this behalf, subject to the condition that there

shall not be any loss of revenue to the Corporation or the Government}.

(G.O.Ms.No. 119, P&E VIII, dated 19.2.2001)

20. Display of licence and hours of working:

(1) The licence except where no business under the licence is transacted, shall be displayed in a conspicuous place, in the licensed premises. A sign-board shall be affixed in front of the premises showing the kind and number of the licence and the hours of business under it. The hours of business specified by the licensee shall in no case be less than six hours, excluding an hour's interval for rest. No business shall be transacted before 7 a.m. or after 10 p.m. at the licensed premises.

(2) The licensed premises shall, in case where business under the licence is transacted be kept open for business or for inspection by authorised officers on all days except holidays and such other days on which the Commissioner may order closure. The licensee may also of his own accord close the licensed premises during any riot or disturbances in the neighbourhood. The licensee shall not be entitled to any compensation on account of the closure of the licensed premises under this Rule.

21. Prohibition of sale of other articles:-

The sale or possession within the licensed premises of any article other than the liquor authorised for sale in the licence issued under these Rules shall be strictly prohibited. The depot building shall not be used for conducting any other business without the specific permission granted by the Commissioner.

22. Bottles to be labelled-

(1) Every bottle or cask or keg or other receptacle containing liquor that has been compounded or blended in India shall bear labels showing the liquor as having been compounded or blended and bottled or casked or keged in India. Bottled liquor or draught beer filled in casks or kegs shall be sealed, wired and secured by caps or corks with the top of the neck of the bottle covered by metallic foil. Each bottle or cask of keg shall bear the label of the manufacturer. The licensee shall not alter either the nature of the bottled liquor or draught beer filled, casks or kegs purchased by him or the labels on the bottles or casks or kegs.”

(G.O.Ms.No.110, P&E Department, dated 30.5.2003)

Rule 22, the following rule shall be inserted, namely:-

22-A IMPORT OF LIQUOR BY THE CORPORATION : -

(1) The Corporation shall not enter into any contract or collaboration with any person for the import of Indian Made Foreign spirit, Beer or foreign liquor without the previous sanction of the Government.

(2) The Corporation shall import any brand of Indian Made Foreign Spirit, Beer or foreign liquor, that is specified in the licence, with the previous sanction of the Commissioner. Before according the sanction, the Commissioner shall obtain prior approval of the Government”.

(G.O.Ms.No.39, dated 1.7.2008).

In rule 22, sub-rule (1), for the expression ‘blended in India, the expression “blended in India or outside India” shall be substituted.

For the expression “kegged in India”, the expression “kegged in India or the country where they were bottled” shall be substituted.

(G.O.Ms.No.39, dt:1.07.2008).

(2)Every bottle or casks or kegs or other receptacle shall bear labels containing the following particulars, namely:-

(i)the slogan as follows:-

1 (மது நாட்டுக்கு, வீட்டுக்கு, உயிருக்கு கேடு)

(ii) such other matters as may be specified by the Commissioner.

Where the bottle or casks or Cans or kegs or other receptacle received from the manufacturer does not bear such label containing the said slogan, the licensee shall arrange to affix such a label containing the said slogan.

(3) The sealed bottles or casks or kegs or other receptacles shall have in addition, an Excise cask adhesive label and no bottle or keg without Excise label shall be stored or issued from the depot or brewery, as the case may be. Such label shall be affixed by the licensee at his cost in the presence of the Assistant Commissioner or any other deputed by him in this behalf.

(4) Every bottle or the receptacle procured from the manufacturer in the State of Tamil Nadu shall also bear label containing the words 'For sale in Tamil Nadu only'

printed on the rear side of the label, and in case of casks or kegs on the front side of the label. In respect of stock imported into the State of Tamil Nadu from other States, the importers shall ensure that the words, 'For sale in Tamil Nadu only' are printed on the rear side of the labels. Specimen copies of the labels shall be sent to the Commissioner before hand and only the form of labels approved by the Commissioner, shall be used.

23. Prohibition of any alteration in the bottled liquor:

The licensee shall be prohibited from rectifying spirits by purifying, colouring, flavouring or mixing any material therewith and from blending foreign liquor and Indian-made Foreign Spirits. The licensee shall also be prohibited from bottling liquor.

24. Strength of liquor to be sold:

The strength at which Indian-Made Foreign Spirits excluding wine and fortified wine shall be sold under the licence issued under these Rules at selling point shall be 36.21 volume/volume/volume (minimum) and 38.07 volume / volume (maximum) for Gin 35 UP. or 41.86 volume/volume (minimum) and 43.86 volume/volume (maximum) for Gin 25 UP and all other kinds of spirit. Depending upon the production source, the strength at which wine or fortified wine shall be sold may vary between 8% to 13% volume/volume for Dry Wine, 10.5% volume/volume to 15.5% volume/volume, for sweet wine and not exceeding 42% of proof spirit or 24% volume/volume for fortified wine, when Indian-made Foreign Spirits, fortified wine or wine are imported from other States in India the licensee shall produce proof strength thereof or send samples of the liquor to the Commissioner for test in the laboratory in order to ascertain their strength. The liquor shall be sold only if they confirm to minimum saleable strength. }

24. for the expression “The strength at which Indian Made Foreign Spirits” the expression “The strength at liquor” shall be substituted.:

(G.O.Ms.No.39, dt:1.07.2008).

25. Prohibition of employment of certain person:

The licensee shall not employ any person suffering from leprosy or any other contagious disease, in any capacity in the licensed premises. No person convicted under the Indian Penal Code (Central Act XLV of 1860) or under the Act or the rules made

thereunder shall be employed in any capacity in the licensed premises. The licensee shall keep the licensed premises and all appurtenance thereto in a clean and decent condition.

26. Maintenance and production of accounts:

The accounts of all transactions under the licence shall be maintained from day-to-day in ink, in the Forms, FW.AC.1 FWAC.2 and FW AC.3. All indents, bills, invoices, permits, etc relating to purchase or sale of liquor under the licence shall be kept filed carefully and chronologically in support of the accounts. The accounts, bills, invoices, permits and other vouchers relating to the accounts shall be preserved for a period of five years from the date of expiry of the licence to which they relate. They shall be produced for inspection or check before any officer authorised to inspect the licence whenever required and shall be handed over to such officer on a receipt being given therefor.

27. Licensee is bound by rules and instructions, issued from time to time:

The licensee shall be bound by all additional Rules relating to the sale of bottled liquor by wholesale to the retail shop-keepers, which may be issued from time to time under the Act or any law which may hereafter be enacted and other orders or directions issued by the Commissioner from time to time. The licensee shall cause all persons employed by him in the transport, storage, sale and issue of bottled liquor from and to his business premises to comply with all such Rules, Orders and directions.

28. Inspection:

Notwithstanding anything contained in these rules and the exercise of similar powers by the Assistant Commissioner, the Revenue Divisional Officers are authorised, in their jurisdiction, to inspect the licences issued under those rules, and enter into and inspect the depot to check the accounts, take stocks, test the strength of any liquor that may be kept in the depot 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.

29. Maintenance of Inspection Books:

An inspection book in Form G.I.B. shall be maintained at the licensed premises for the use of the Inspecting Officers. Instructions regarding the maintenance of this book

are given in the Book itself and they shall be strictly adhered to. The book shall be handed over to the licensing authority or any inspecting officer on demand on a receipt given thereof.

30. Suspension/Cancellation of licence for forfeiture of deposit:

The Commissioner may without prejudice to any other proceedings which may be taken against the licensee by an order in writing, forfeit the deposit made under these rules, if the licensee or any person in his employment contravenes any of the provisions of the Act or the Rules made thereunder or the conditions of the licence. Before proceeding under the rules, the Commissioner shall give the licensee a notice in writing stating the ground on which it is proposed to take action and requiring the licensee to show cause against it within such time not exceeding fourteen days as may be prescribed in the notice.

31. Application of certain provisions:

The provisions of sections 13 and 14 and Chapter V of the Act shall apply mutatis mutandis to a breach of all or any of these Rules.

1{ 32.Exemption from the provision of rules:

The Government, may, by notification, subject to such conditions, if any, as the Government may specify in such notification, exempt whether prospectively or retrospectively, any person or class of persons from the operation of any of the provisions of these Rules. }

FORM FW. AL
(See Rules 4 and 11.)

ORIGINAL

RENEWAL

(Here affix Two Rupees
Court fee label).

To
The Commissioner of Prohibition and Excise,
Chepauk, Madras-600 005.

Application for a licence in Form FW. AL. for the grant of privilege for establishment of Depot and Branch Depots for sale by wholesale of Bottled Liquor.

1. Name of the applicant
(IN BLOCK LETTERS) THE TAMIL NADU STATE
MARKETING CORPORATION LIMITED.
2. Permanent address
3. (a) Places and premises in which the
applicant proposed to carry on (To be furnished in an annexure).
business (boundaries of the premises
of the depot and branch depots to
be specified).
- (b) The area which the depot and each
Branch depot is intended to serve.
4. Whether the application is for a new
Licence or renewal.
5. The amount of licence fee paid (Chalan Rs.
to be enclosed)Rs.
- 6 Any special reasons which the applicant
Desires to be considered.
7. Whether the application is accompanied by
True copies of the location places and plans
Of the buildings in triplicate, of the
Wholesale depot and branch depots.

We hereby declare-

- (1) That the particulars given above are correct;
- (2) We hereby undertake to abide by the conditions of the licence and the provisions of the Tamil Nadu Prohibition Act, 1937 and the rules made thereunder.

Signature of the applicant.

FORM FW. L.**(See Rule 6)**

Number of Licence :

District:

Licence for establishment of a wholesale depot for possession and sale of Indian-made Foreign Spirits.

Licence is hereby granted and issued to Tamil Nadu State Marketing Corporation Limited, Chennai (hereinafter referred to as the licensee) who has been granted the privilege of supplying by wholesale liquor for whole of the State of Tamil Nadu to establish wholesale depot and branch depots as specified in the Annexure during the Year, 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 Indian-made Foreign Spirits (Supply by Wholesale) Rules, 1983 and also by the following conditions which are special to this licence
- (2) The privilege conferred herein extends to the possession and sale of bottled liquor and draught beer to holders of licences and authorities issued under Tamil Nadu Liquor (Licence and Permit) Rules, 1981 and the Tamil Nadu Liquor (Retail Vending) Rules, 1983. Subject to the terms and conditions of the respective licences or authorities. It does not cover possession and sale of sacramental wines and does not authorise consumption of liquor in the licensed premises.
- (3) The licensee shall not print or publish or otherwise display or distribute any advertisement or other matter soliciting the use of or offering of any liquor in the licensed premises.
- (4) The licensee shall obtain his supplies of liquor from any manufactory in this State or by import from any other State in India under import permit in 'Form FW.I.P. or from such other source as the Commissioner may in special cases appoint or approve subject to such terms and conditions as he may deem fit to impose. The import or transport from the source of supply to licensed premises shall be in accordance with the provisions of the Rules.
- (5) The licensee shall abide by the provisions and comply with the requirements of the Rules relating to the sale or issue of liquor under the licence, the

maintenance of accounts and submission of returns. He shall maintain an inspection book in Form G.I.B. prescribed in the Rules.

- (6) No sale of liquor shall be made under the licence on the 'Gandhi Jayanthi Day namely', the 2nd October of every year and on such other days, as the Commissioner may specify.

Dated this

Day of

Signature:

Designation:

Seal of the Licensing Authority.

Licensing Authority:

Annexure.

Serial No.	Name of the District	Name of the Taluk.	Name of the Town/ Village	Location of the Depot	Boundaries			
					North	East	South	West
(1)	(2)	(3)	(4)	(5)	(6.a)	(6.b)	(6.c)	(6.d)

FORM FW I.P.**(See Rule 13)**

The Tamil Nadu State Marketing Corporation Limited, Madras/branch in district are hereby permitted to import by rail/road Indian made Foreign Spirits specified below from Tvl.

Kind of Commodity	Quantity allowed to be imported	Amount of Excise Duty paid. Excise duty or countervailing duty and other fee paid Rs. Chalan No.. and date. IPLF Rs. Chalan No. and date. B.L. P.L.	Route by which the consignment is to be transported.
(1)	(2)	(3)	(4)

CONDITIONS

- (1) The permit shall be valid up to..... and shall be carried along with the consignment. It shall be used only once during its currency. The consignment shall not be broken in bulk while in transit and shall be imported in one lot, and brought to the destination before the expiry of the period of validity.
- (2) The consignment shall be opened only at the time of verification by an officer of the Prohibition and Excise Department and shall be taken into account only after verification.
- (3) The importer shall in the case of Indian-Made Foreign Spirits furnish proof of true strength of liquor imported and provide samples to the Commissioner of Prohibition and Excise for test in the laboratory for ascertaining the strength for purpose of final assessment of Duty.
- (4) The importer shall give prompt intimation to the concerned officer of the arrival of the consignment so that verification may be done within seven days of arrival of the consignment.
- (5) The consignment shall be made available for verification at the border check post and the Police Station at and such verification got recorded in the Goods Vehicles Record and in the Import Permit.
- (6) The Tamil Nadu Marketing Corporation Limited, Chennai, are informed that the permit shall be surrendered to the permit issuing authority if it is not made use of within the currency of permit.
- (7) The importer shall inform the Commissioner of Prohibition and Excise and the Inspector-General of Police(Enforcement) as soon as movement of the consignment is started so as to enable verification enroute.

Place:

Seal :

Commissioner of Prohibition and Excise.

FORM FW.T.P.
(See Rule 14).

PERMIT FOR TRANSPORT OF LIQUOR WITHIN THE STATE.

The Tamil Nadu State Corporation Limited, Madras are hereby permitted to transport by rail/road liquors specified below from
(place of despatch)
 To (place of destination) in this State.

Kind of Commodity (With name and brand).	Quantity allowed to be transported.	Period of currency of the permit.	Route by which the consignment is to be transported.
(1)	(2)	(3)	(4)

CONDITIONS

- (1) The permit shall be used only once during its currency and shall be carried along with the consignment.
- (2) The consignment shall not be broken in bulk while in transit and shall be transported in one lot.
- (3) The consignment shall be opened only at the time of verification by an officer of the Prohibition and Excise Department authorised to verify the consignments and shall be taken into account only after such verification.
- (4) The transporter shall give prompt intimation to the officer of the arrival of the consignment so that verification may be done expeditiously and the verification report sent to the permit issuing authority within ten days of arrival of the consignment.

Seal:

Date:

Signature:

Designation:

(Authority issuing the Permit)

FORM FW AC. 1.

(See Rule 26.)

ACCOUNT OF LIQUOR RECEIVED AND ISSUED OR SOLD UNDER THE LICENCE IN FORM FW.L.

Month and date	Receipts/ Source of supply with number and date of permit.	Sales or issues / To whom issued (Particulars of licence number and date of transport permit when issued.	Beer (Malt)			Wines including Vermouth.					
						Sparkling Wines			Other wines.		
			650 ML. C.B. (1)	325 ML. C.B. (2)	330 ML. Cans (3) Cases/ Cans *	750 ml. C.B.	375 ml. C.B.	180 ml. C.B.	750 ml. C.B.	375 ml. C.B.	180ml C.B.
(1)	(2)	(3)	(4)			(5)			(6)		

Spirits														
Whisky			Brandy			Rum			Gin.			Other Spirits including liquors and milk punch.		
750 ml C.B.	375ml C.B.	180ml C.B.	750ml C.B.	375ml C.B.	180 ml. C.B.	750ml C.B.	375ml C.B.	180 ml C.B.	750ml C.B.	375ml C.B.	180ml C.B.	750ml. C.B.	375ml. C.B.	180ml. C.B.
(7)			(8)			(9)			(10)			(11)		

C - Cases

B - Bottles.

FORM FW. AC.2

(See Rule 26)

REGISTER OF ISSUES OF LIQUOR IN BOTTLES/ CANS TO HOLDERS OF LICENCES OR AUTHORITIES UNDER THE TAMIL NADU LIQUOR (LICENCE AND PERMIT) RULES, 1981 TO BE MAINTAINED BY THE LICENSEE IN FORM FW.L.

Kind and number of licence or authority :
District :
Name and address of the holder of licence or authority :
Number and date of Commissioner's / Collector's :
Order issuing the licence or authority :
The currency of the licence or authority :
Quantity allowed to be possessed at a time :
In a month :

Particulars of Liquors issued

Month and date of issue.	Spirits including liquors.			Sparkling Wines.			Other wines.			Beer (Malt Liquor)			Draught beer (Bulk Litres)	Total Quantity issued in terms of units.
	750ml C.B.	375ml C.B.	180ml C.B.	750ml C.B.	375ml C.B.	180ml C.B.	750ml C.B.	375ml C.B.	180ml C.B.	650ml C.B.	325ml C.B.	330ml Cases/Cans.		
(1)	(2)			(3)			(4)			(5)			(6)	(7)

C - Cases.

B - Bottles.

- Cans introduced by G.O.Ms.No.110, P&E Dept., dated 30.5.2005.

FORM FW. AC.3.
(See Rule 26).

MONTHLY ABSTRACT OF ACCOUNT OF LIQUOR RECEIVED AND ISSUED OR SOLD UNDER THE LICENCE IN FORM FE. L.
OF FOR THE MONTH OF20

Details.	Beer(Malt Liquors).	Wines.		Spirits including liquors.	Remarks
		Sparkling wines	Other wines		
(1)	(2) L.Ml.	(3) L.Ml.	(4) L.Ml.	(5) L.Ml.	(6) L.Ml.
1. Opening balance on the 1 st day of the month 2. Receipts during the month 3. Total-item(1)Plus item(2) 4. Issues in the month- (a) To holders of licences for licences for other than medicinal purposes. (b) To holders of licences for medicinal purposes. (c) To holders of authorities(Wine only) (d) To other F.W.L.licensees. <p align="right">Total</p> 5. Closing Balance					

Licence Holder.

To
The Collector ,

District.

FORM G.I.B.
(See: Rule 29).
INSPECTION BOOK.
INSTRUCTIONS TO INSPECTING OFFICERS.

1. This book shall be used completely exhausted. It shall be recovered from the licensee on the expiry of the licence and may be issued, if the same licence is renewed and if pages are available for further use. Used qa books recovered from the licensees shall be sent to the Officer of the Assistant Commissioner, where they will be retained for a period of 5 years. In the event of the suspension of the licence the book shall be recovered and re-issued only after the licence is restored and suitable remarks made in the books. If the licence is cancelled or terminated for any reason, the book shall be recovered and sent to the office of the Assistant Commissioner in the same way as used books.

2. This book is divided into four sections as follows:-

	Pages
Section I (Description of the licence)	1 to 4
Section II (Statistics) Consumption/Sales	5 to 12
Revenue	13 to 20
Section III (Details of punishments)	21 to 26
Section IV (Remarks by Inspecting Officer)	27 to 30.

(3) In Section I, under the words 'Maximum limits' the name of the commodity or articles licence for sale or use shall be entered.

(4) In Section II, relating to consumption/sales a separate column shall be used for each commodity dealt with under the licence and the name of the article shall be written in the space provided in the heading above the words 'in a month' and 'upto month'.

(5) In the case of licences under which accounts are to be maintained in respect of the commodity licensed to be used and articles manufactured from it, separate columns should be used for the commodity and the manufactured articles and the name of the commodity or the manufactured articles shall be entered in the space provided for in the heading.

(6) The unit of the measurement should be noted in the blank space below the words 'in a month' and 'upto the month' on the heading for example for 'litres' or millilitres' and the columns shall be sub-divided suitably to enable noting of figures under each denomination.

(7) In the headings of revenue particulars, the nature of revenue such as licence fee, sales tax, duty, etc., should be noted the space provided. If the same item of revenue is derived in the case of different articles dealt with under the licence, separate columns should be used for each articles etc.

INSTRUCTIONS TO THE LICENSEE.

- (1) This book is the property of the Government and must be returned to the Assistant Commissioner on the expiry of the period of licence.
- (2) This book should be always kept at the licensed premises in the safe custody of the licensee or his authorised agent and should be made available to any Officer empowered to inspect the licence. It should be handed over to each Officer on demand on a receipt being given therefor.
- (3) The licensee shall promptly hand over this book to the Assistant Commissioner in the event of suspension or cancellation of the licence for any reason and at the time of expiry of the licence.
- (4) The remarks made in this book by Inspecting Officers are binding on the licensee. The licensee is prohibited from making any entry, corrections or alterations in the book except noting the remarks made by the Inspecting Officer.
- (5) The licensee shall be promptly note and carryout the directions and instructions given in this book by the Inspecting Officer and shall produce such records or furnish such information or explanation as may be demanded of him by the Inspecting Officer without a separate communication being made for the same.

SECTION I DESCRIPTION OF LICENCE

- (1) Number and kind of the licence.
- (2) Currency of the licence.
- (3) Address of licensed premises with boundaries
- (4) Name and address of the licensee.
- (5) Name of the authority granting the licence and date of the order.
 - Maximum limit-
 - Possession at a time
 - Sale in a month.
 - Sale in a quarter.
 - Sale in a year.

Note: Score out words not applicable.

REVENUE 20 - 20 .

Name of Commodity				Name of Commodity				Nar	
Period	Quantity	Amount	Date of payment	Period	Quantity	Amount	Date of Payment	Period	Qu:
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(

SECTION III.

**DETAILS OF PUNISHMENTS, IF ANY, INFLICTED ON THE LICENSEE
INCLUDING WARNINGS AND ADMONITIONS ISSUED.**

- (a) Name of offence
- (b) Nature of offence
- (c) Date of Judgement or order
- (d) By whom inflicted
- (e) Number of case or order
- (f) Punishment

SECTION IV.

REMARKS BY INSPECTING OFFICER.

FORM FW ID
(See Rules 16 and 17)

(Machine numbered).

Indent for Liquor .

From _____ To _____

Sir,

Please supply me the commodities mentioned below:-

Serial number and Details of Indian made Foreign Spirits. (1)	Quantity indented for. (2)	Remarks. (3)
1. Liquor - (1) Beer (malt-liquor)Indian made Foreign Spirits.	Bulk proof	(1) Stock on hand at the time of indent.
2. Wines-(I) Sparkling Wines- (1) (2)		(2)Quantity already indented for, if any and pending supply.
(ii) Other wines- (1) (2)		
3. Foreign Liquor: Indian Made Foreign Liquor. (1) (2)		

Advice copy of permit to be sent to the Assistant Commissioner
..... district.

Date of receipt of indent.....Licence holder (Indent)
Date of Issue

Transport permit No. _____ Date. _____ Supplying lincece. _____

Signature.

