

**{91} THE MAHARASHTRA INDIAN-MADE FOREIGN LIQUOR
(TRANSPORT AND EXPORT UNDER BOND) RULES, 1968**

G. N., R. & F. D. EAR. 1562/147668-N, dated 26th April 1968

(M.G. Pt. IV-B, p. 511)

1. *Amended by Corrig. R. & F. D., No. EAR. 1562/14768-N, dated 15th July 1968 (M.G. Pt. IV-B. P. 755).*
2. *Amended by G. N. R. & F. D. No. EAR. 1562/142768-N, dated 19th July 1969. (M. G. Pt. IV-Bp. 1060)*
3. *Amended by Erratum No. EAR. 1562/14768-N, dated 2nd August 1973 (M. G. Pt. IV-B. p. 1498).*
4. *Amended by G. N. H. D., BPA. 0107/C.R.-4/EXC-2, dated 10th January 2008 (M. G. Pt. IV-B, p)*
5. *Amended by G. N. H. D., BPA. 0209/C.R.-40/EXC-2, dated 4th August 2009 (M. G. Pt. IV-B, p 3)*

In exercise of the powers conferred by section 143, read with clause (d1) of sub-section (1) of section 139, of the Bombay Prohibition Act, 1949 (Bom. XXV of 1949), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby remits the excise duty on Indian-made foreign liquor ^{1*} * * intended for being sent by sea, land or air to any foreign country, on condition that the Indian-made foreign liquor is transported under bond to a Customs Station in the State of Maharashtra or exported to a Customs Station in any other State in India from a bonded warehouse in the State of Maharashtra subject to the following Rules, the same having been previously published as required by sub-section (3) of section 143 of the said Act, namely :

1. These Rules may be called the Maharashtra Indian-made Foreign Liquor (Transport and Export under Bond) Rules, 1968.

2. In these Rules, unless there is anything repugnant in the subject or context,—

(a) “Act” means the Bombay Prohibition Act, 1949 ;

(b) “bonded warehouse” means a warehouse or part of a distillery appointed by the State Government as a bonded warehouse for the receipt and storage under bond of Indian made foreign liquor ;

(c) “Custom Officer” means the Officer-in-charge of Customs Station;

(d) “Customs Station” has the meaning assigned to it by the Customs Act, 1962 ;

(e) “Form” means the form appended to these Rules ;

(f) “Indian made foreign liquor” means any country liquor which is declared to be foreign liquor for the purposes of the Act by a notification under the proviso to clause (17) of section 2 of the Act, but does not include medicinal and toilet preparations containing alcohol ;

(g) “Place of export” means the bonded warehouse in the State from which the Indian made foreign liquor is exported to a Customs Station in any other State in India ;

(h) “Place of transport” means the bonded warehouse in the State from which the Indian made foreign liquor is transported to a customs Station therein.

3. Transporter or exporter to apply for pass.—Any person desiring to transport in bond from a place of transport (hereinafter called the transporter) to a Customs Station in the State or to export-in-bond from a place of export (hereinafter called the exporter) to a Customs Station in any other State in India Indian-made foreign liquor for despatch by sea, land or air to any foreign country, shall apply for a transport-in-bond pass or export-in-bond pass, as the case may be, to the Collector of the place of transport, or as the case may be, the place of export.

1. Deleted by G. N. of 19-7-1969.

4. *Particulars of application.*—(1) Every application for a transport-in-bond pass or export-in-bond pass shall contain the following particulars, namely :

- | | |
|---|--------------------------------------|
| (a) The description | of the Indian-made foreign liquor to |
| (b) The quantity | be transported or exported ; |
| (c) The alcoholic strength | |
| (d) The number and nature of receptacles or packages containing such liquor and the identification marks made thereon ; | |
| (e) The name of the Customs Station to which the consignment is to be transported or exported ; | |
| (f) The route by which the consignment is to be transported or exported ; | |
| (g) The name of the place to which the consignment is to be despatched ; | |
| (h) The name and address of the transporter or exporter, and his agent, if any; | |
| (i) The name and address of the consignee. | |

(2) In the case of ¹[export-in-bond,] the exporter shall also attach with the application and import-in-bond pass or a no objection certificate from the Collector of the place where the Customs Station to which it is to be exported is situated.

5. *Execution of bond.* On receipt of an application under rule 4, if the Collector, after making such enquires as he deems necessary, is satisfied that there is no objection to allow the transport-in-bond or export-in-bond as the case may be, of Indian-made foreign liquor, he shall require the applicant—

- (a) to execute a bond in Form 'A'
- (b) to produce a certificate from the Customs Office for dispatch of liquor from the customs Station; and,
- (c) ²[administrative fees] and dues as may be demanded from him in accordance with the provisions of these Rules :

Provide that if the applicant is not a resident of the place of transport or the place of export, as the case may be, his agent at the place of transport or the place of export who is approved by the Collector may act for him. In such case, both the applicant and his agent shall be jointly and severally responsible for any amount which may ultimately fall due under the bond :

Provided further that the execution of the bond under this rule may be dispensed with in the case of any transporter or exporter of known good standing who deposits with the Collector a sum which in the opinion of the Collector is sufficient to cover the amount of dues payable by him; and recoveries of all sums payable by the transporter or exporter, as the case may be, made by deductions from the deposit in which event, the transporter or exporter shall make good the amount so deducted to restore the full amount of deposit.

The Collector shall not refuse to accept the bond executed by the applicant unless the applicant is given a reasonable opportunity to show cause against such refusal and the Collector shall record his reasons for the refusal.

6. *Issue Pass*—(1 The Collector may on the applicant complying with the provisions of rules 5, ²[and after collecting a administrative fees of rupees *two per litre* for Rectified Spirit and rupees ³*twenty five paise per litre* for Extra Neutral Alcohol, as the case may be or advised by the Commissioner. from time to time] issue to him a transport-in-bond pass or an export-in bond pass, as the case may be, in Form 'B'

1. Subs. by G. N. of 19-7-1969.

2. Subs by 10-1-2008.

3. Subs. by 4-8-2009.

(2) Each pass issued under this rule shall be in four parts which shall be dealt with as under :

PART I shall be retained on the records of the officers issuing the pass ;

PART II shall be sent by post to the Customs Officer-in-charge of the Customs Station from which shipment of Indian-made foreign liquor is to take place ;

PART III, to together with the import-in-bond pass or the no objection certificate in case of export, shall be forwarded to the officer-in-charge of the bonded warehouse from which Indian-made foreign liquor is to be issued; and

PART IV shall be handed over to the applicant or his agent.

7. Issue of Indian-made foreign liquor for purposes of transport of export —

(1) The transporter of exporter or his agent shall present Part IV of the pass to the Officer-in-charge of the bonded warehouse (hereinafter referred to as the said officer-in-charge) from which Indian-made foreign liquor is to be removed. Such officer shall compare Part IV with Part III and if he sees no objection issue the Indian-made foreign liquor from the bonded warehouse.

(2) The said officer-in-charge shall seal with his official seal each cask, drum or package containing Indian-made foreign liquor to be transported or exported, which shall also bear for the purpose of identification the number of the pass, the serial number of the casks, drums or packages, the kind, quantity and strength of the Indian-made foreign liquor contained therein, and the name of the Customs Station from which the consignment of Indian-made foreign liquor is to be despatched and the name of the place to which the consignment is to be despatched.

(3) The said officer-in-charge shall fill in the particulars under the head “Advised” on the reverse of Parts III and IV of the pass, complete the endorsements thereunder, and hand over Part IV together with the import-in-bond pass or the no objection certificate to the transporter or exporter, as the case may be, and forward by post Part III with a copy thereon, of the impression of the seal used in scaling the cask, drums and packages, to the Customs Officer-in-charge of the Customs Station from which dispatch of the Indian-made foreign liquor is to take place.

(4) When filling in the particulars ¹[referred to in] sub-rule (3), the strength to be shown in column 4 on the reverse of Parts III and IV of the pass under the head “Advised”, shall be the strength declared in the ¹[transporter’s or exporter’s] application, as the case may be, and verified by the said officer-in-charge from previous records and columns 5 on the reverse of the said parts, shall be filled in accordingly.

(5) The said officer-in-charge shall then allow the consignment to be removed from the bonded warehouse at the transporter’s or exporter’s risk and expense. He shall pay all warehouse dues, if any before the consignment is removed from warehouse.

(6) The transporter or exporter shall remove the consignment under excise escort at his ¹[expense] upto such distance as may be ordered by the Collector.

8. *Inspection of consignment.*—(1) The transporter or exporter, as the case may be, or his agent, shall present to the Customs Officer-in-charge of the Customs Station of despatch the whole consignment for inspection along with Part IV of the pass.

1. Subs. by G. N. of 19-7-1969.

(2) The Customs Officer shall be entitled to see that the seals impressed by the said officer-in-charge are intact and tally with the specimen of the impression of the seal received by him under sub-rule (3) of rule 6. He shall also be entitled to see that the casks, drums and packages correspond with the description given in Part III of the pass received by him from the said officer-in-charge of the bonded warehouse from which the Indian-made foreign liquor was issued. In case, the seals impressed by the said officer-in charge are found to be tampered with or not tallying with the specimen impression of the seal received by him or if the casks, drums or packages do not correspond with the description given in Part III of the pass or if the consignment appears to be tampered with, the Customs Officer may break open all the casks, drums or packages or such of them as may be necessary in the presence of the transporter or exporter, as the case may be, or his agent and examine and find out the strength and the quantity or the contents of each of the casks, drums or packages so opened.

(3) After the consignment of the Indian-made foreign liquor is despatched, the transporter or exporter, as the case may be, or his agent shall obtain from the Customs Officer, Part IV of the pass with the endorsement at the end of the pass duly completed and signed and produce it within thirty days, in the case of transport and within sixty days in the case of export from the date on which it was passed for transport or export, as the case may be, before the Collector of the place in which the bonded warehouse from which the Indian made foreign liquor was removed, is situated and shall take back the import-in-bond pass or the no objection certificate, if any, attached to Part IV. He shall obtain from the Customs Officer, Part III of the pass duly completed and present it to the said officer-in-charge.

9. *Calculation of dues.*—On receipt of Part III of the pass under rule 8, the said officer-in-charge shall calculate the dues under the transporter's or exporter's bond, after deducting from the short delivery, if any, reported by the Customs Officer, and report to the Collector, the dues so calculated along with Part III of the pass.

10. *Cancellation of bond.*—(1) On production of Part IV of the pass under sub-rule(3) or rule 8, the Collector shall compare Part IV with Part III of the pass received by him, from the said officer-in-charge under rule 9, and Part I of the pass on the record in his office. If the certificate on the reverse of the Part IV of the pass endorsed by the Customs Officer shows that the consignment has been despatched in full and that no amount is reported to be due by the said officer-in-charge, the Collector ¹[shall cancel the bond and inform the transporter or exporter or his agent accordingly.]

(2) In case of any deficiency, the Collector shall, unless the deficiency is satisfactorily explained, verify the dues calculated and reported by the said officer-in-charge under rule 9 and recover the amount due from the transporter or exporter, as the case may be, or his agent; and, on the recovery of the amount, ¹[cancel the bond and inform the transporter or exporter or his agent accordingly.]

11. *Penalty for breach of rules.*—(1) In the event of the transporter or exporter failing to carry the consignment to the Customs Station specified in the pass or, in the event of a breach by him of any of these rules, the Collector may levy on such consignment, the full duty at the rates in force at the time, the pass was issued or at the time when the shortage, if any, was noticed whichever the Collector decides to levy.

(2) Nothing in this rule shall affect any further liability of the transporter or exporter to punishment under any of the provisions of the Act for a breach of these Rules or of the Act.

1. Subs. by G. N. of 19-7-1969.

FORM 'A'

(See rule 5)

Form of bond to be executed by a transporter or an exporter before permission is granted to him to transport in bond to a Customs Station in the State or to export in bond to a Customs Station in any other State in India, Indian-made foreign liquor for dispatch by sea, land or air to any foreign country.

Whereas I/we
 residing at in the
 in the taluka/tahsil/mahal
 of the district have made an application on
 to for a
 pass authorising me/us to transport in bond/export in bond the Indian-made foreign liquor
 specified in the Schedule hereto annexed (hereinafter referred to as “ the said Indian-made
 foreign liquor”) from the bonded warehouse at
 to the Customs Station at
 for dispatch to ¹[I/we bind
 myself/ourselves] that I/we shall cause the said Indian-made foreign liquor to be duly and
 safely transported/exported from the bonded warehouse at
 and conveyed by the most direct route to the Customs Station at
 aforesaid in conformity with the provisions of the Bombay Prohibition Act, 1949, and the
 rules and orders made thereunder and shall cause the said Indian-made foreign liquor to be
 delivered into the custody of the Customs Office at the Customs Station of
 and shall obtain and produce
 before the Collector of * within
 days from the date of this bond a certificate signed by the officer-in-charge of the said
 Customs Station showing the quantity of the said Indian-made foreign liquor despatched
 from the said Customs Station to the place aforesaid.

And if the whole quantity of the said Indian-made foreign liquor is not certified to
 have been received at the Customs Station for being despatched to the said place, I/we
 shall on demand by the said Collector of *
 pay or cause to be paid within seven days from the date of demand to the said Collector
 duty at the rates in force at the time of the issue of the pass or at the time when the
 shortage was noticed, whichever the Collector decides to demand, on such quantity of the
 said Indian-made foreign liquor as has not been so delivered for dispatch to the Customs
 officer-in-charge of the said Customs Station.

And in case of my/our failure to pay the amount of the said duty within the said period
 of seven days. I/we shall pay interest on the said amount at the rate of 12 per cent. per
 annum from the date of demand to the date of payment and in the event of my/our
 making default in the payment of the said duty and the amount of interest due, if any,
 I/we bind myself/ourselves to forfeit to the Governor of Maharashtra the sum of
 Rs. in guarantee of which I/we have deposited with Government an amount
 of Rs. in cash/in securities.

* Here insert the name of the place from which transport or export takes place.

1 Subs by G. N. of 19.7.1969.

Schedule

Description and specification of the Indian-made foreign liquor

Description	Quantities of Indian-made foreign liquor	Alcoholic Strength of the Indian-made foreign liquor

Place dated this day of 19

In the presence of —

- (1)
- (2)

[Signature (s) of transporter (s)/exporter (s)]

I/we (1)
..... (2)
.....
residing at
in the taluka/tahsil/mahal of
..... district do hereby
declare ourselves sureties for the above-named that
he/they shall do and perform all that he/they has/have undertaken to do and perform and
in case of his/their making default herein, I/we, hereby bind myself/ourselves, jointly and
severally, to forfeit to the Government of Maharashtra the sum of Rs.

Place 1.

Date 2.

Signatures of sureties.

In the presence of —

- 1.
- 2.

FORM 'B'

(See rule 6)

PART I*Pass for the transport-in bond/export-in bond of Indian-made foreign liquor*

(For record in the office of the Collector)

No.

of 19

Shri having executed a bond for the payment of the amount of duty leviable on the undermentioned kind and quantity of Indian-made foreign liquor is/are permitted to transport/export the said Indian made foreign liquor from the bonded warehouse at to the Customs Station of under and subject to the terms of the said bond for dispatch by sea/and air to

Kind of Indian-made foreign liquor	No. and description of each kind of receptacle or package	Marks and No. of each receptacle or package	Quantity of Indian-made foreign liquor contained in each receptacle	Alcoholic strength of the Indian-made foreign liquor	Proof litres	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

The consignment shall be conveyed by rail/road via

This pass is issued subject to the provisions of the Bombay Prohibition Act 1949, the rules and orders made thereunder and the conditions specified in this pass.

¹[This pass shall remain in force upto p. m. on the day of19

Seal of the
Collector

Collector]

1. Subs. by G. N. of 19-7-1969.

FORM 'B'

(See rule 6)

PART II*Pass for the transport-in bond/export-in bond of Indian-made foreign liquor*

(To be forwarded to the officer-in-charge of the Customs Station of dispatch)

No. _____ of 19 _____

Shri ¹[having executed a bond for] the payment of the amount of duty leviable on the undermentioned kind and quantity of Indian-made foreign liquor is/are permitted to transport/export the said Indian made foreign liquor from the bonded warehouse at to the Customs Station of under and subject to the terms of the said bond for dispatch by sea/and air to

Kind of Indian-made foreign liquor	No. and description of each kind of receptacle or package	Marks and No. of each receptacle or package	Quantity of Indian-made foreign liquor contained in each receptacle	Alcoholic strength of the Indian-made foreign liquor	Proof litres	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

The consignment shall be conveyed by rail/road via

This pass is issued subject to the provisions of the Bombay Prohibition Act, 1949, the rules and orders made thereunder and the conditions specified in this pass.

¹[This pass shall remain in force upto p. m. on the day of 19

Dated 19

²[Seal of the
Collector

]

Collector.

(This pass is to be forwarded to the Customs Officer-in-charge of the Customs Station of)

1. Subs. by G. N. of 15-7-1968.
2. Subs. by G. N. of 19-7-1969.

FORM 'B'

(See rule 6)

PART III*Pass for the transport-in bond/export-in bond of Indian-made foreign liquor*

(To be forwarded to the officer-in-charge of the bonded warehouse from which the Indian-made foreign liquor is to be issued)

No. _____ of 19 _____

Shrihaving executed a bond for the payment of the amount of duty leviable on the undermentioned kind and quantity of Indian-made foreign liquor is/are permitted to transport/export the said Indian made foreign liquor from the bonded warehouse at to the Customs Station of under and subject to the terms of the said bond for dispatch by sea/and air to

Kind of Indian-made foreign liquor	No. and description of each kind of receptacle or package	Marks and No. of each receptacle or package	Quantity of Indian-made foreign liquor contained in each receptacle	Alcoholic strength of the Indian-made foreign liquor	Proof litres	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

The consignment shall be conveyed by rail/road via

This pass is issued subject to the provisions of the Bombay Prohibition Act 1949, the rules and orders made thereunder and the conditions specified in this pass.

¹[This pass shall remain in force upto p. m. on the day of19

Seal of the
Collector

Collector.

Forwarded to the officer-in-charge of the bonded warehouse at for the issue of the Indian-made-foreign liquor specified above.

Date 19

Collector.

1. Subs. by G. N. of 19-7-1969.

PART III (Reverse)

Advised

Number and description of each kind of package or receptacle (1)	Kind of Indian made of foreign liquor (2)	Actual contents		* Alcoholic strength of the Indian-foreign Liquor (4)	† Proof litres alcohol in Indian-foreign liquor (5)
		Bulk	Litres		

Forwarded to the officer-in-charge of the Customs Station of

2. Indian-made foreign liquor as detailed above in columns 1 to 5 has this day been issue. Copy of the impression of the seal used in scaling the consignment is as under :

Seal

Officer-in-charge, Bonded Warehouse.

Dated

19 .

Returned to the officer-in-charge, Bonded Warehouse at

The above consignment was duly despatched in full at

A consignment of the following description was despatched at

Received

Number and description of each kind of package of receptacle (1)	Kind of Indian made of foreign liquor (2)	Actual contents		* Alcoholic strength of the Indian-foreign Liquor (4)	† Proof litres alcohol in Indian-foreign liquor (5)
		Bulk	Litres		

Officer-in-charge, Customs Station..

* The alcoholic strength should be the same as given by the transporter or/exporter in his application.

† Column 5 should be filled in having regard to column 4.

Strike out the endorsement not required.

PART IV

Pass for the transport/export-in-bond of Indian-made foreign liquor

(To be handed over to the transporter/exporter or his agent)

No.

of 19

Shrihaving executed a bond for the payment of the amount of duty leviable on the undermentioned kind and quantity of Indian-made foreign liquor is/are permitted to transport/export the said Indian-made foreign liquor from the bonded warehouse at to the Customs Station of under and subject to the terms of the said bond for ¹[dispatch by sea/and Air to]

Kind of Indian-made foreign liquor	No. and description of each kind of receptacle	Marks and No. of each receptacle or package	Quantity of Indian-made foreign liquor contained in each receptacle or package	Alcoholic strength of the Indian-made foreign liquor each receptacle	Proof litres	Remarks
1	2	3	4	5	6	7

The consignment shall be conveyed by rail/road *via*

This pass is issued subject to the provisions of the Bombay Prohibition Act 1949, the rules and orders made thereunder and the conditions specified in this pass.

This pass ¹[shall remain in force] upto p. m. on the day of 19 .

Dated 19 .

²[Seal of the
Collector]

Collector.

¹ Subs. by G. N. of 15-7-1968.

² Ins. by G. N. of 19-7-1969.

PART IV (Reverse)

Advised

Number and description of each kind of package or receptacle (1)	Kind of Indian made foreign liquor (2)	Actual contents		* Alcoholic strength of the Indian-made foreign Liquor (4)	† Proof litres alcohol in Indian-foreign liquor (5)
		Bulk	Litres		

Indian-made foreign liquor a detailed in columns 1 to 4 above has this day been issued.

Dated 19 .

Officer-in-charge, Bonded Warehouse.

* *Certified that the above consignment was duly despatched in full at*

* *Certified that a consignment of the following description was despatched at*

Received

Number and description of each kind of package or receptacle (1)	Kind of Indian made foreign liquor (2)	Actual contents		* Alcoholic strength of the Indian foreign Liquor (4)	† Proof litres alcohol in Indian-foreign liquor (5)
		Bulk	Litres		

Officer-in-charge of Customs Station.

Dated 19 .

* The alcoholic strength should be the same as given by the transporter/exporter in his application.

† Column 5 should be filled in having regard to column 4.

* * Strike out the endorsement not required.