

Rules applicable to import, export, transport and storage :

The import, export, transport and storage of foreign liquor shall be subject to the following rules in addition to restrictions imposed by Section 8, 9 and 12 and any prohibition made under Section 10 of the Assam Excise Act, 2000.

(A) Import of India Made Foreign Liquor (IMFL), into Assam from Distilleries located outside the State or Transport of IMFL from manufactories located within the State, other than Rectified Spirit, Denatured Spirit and Absolute Alcohol, manufactured in India. 3. Import or transport of India Made Foreign Liquor forbidden without pass/permit : Import of India made foreign liquor in any quantity whatsoever except as provided below are forbidden except under the cover of a pass/permit and unless the conditions of the following rules are satisfied.

4. Persons eligible to import or transport India Made Foreign Liquor: Passes/permits for import/transport of India made foreign liquor shall be issued by the authorities as provided under rule 484 of these Rules only to the licence holder of wholesale warehouses.

5. Conditions for import or transport of India Made Foreign Liquor : The following conditions are to be followed for import/transport of India made foreign liquor: (a) that the importer/ transporter is a Wholesale Warehouse licensee.

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(b) that the importer/transporter obey the conditions of the permit and all rules in force in the State of Assam and in the case of Import, the rules in force in the State of export.

(c) that the entire Ad-valorem levy payable on the quantity imported/ transported have been prepaid at the place where the importer/ transporter's Wholesale warehouse is located.

(d) that the liquor is brought by the route and within the period specified in the permit.

Procedure for Import or Transport of India Made Foreign Liquor.

6. Application for import or transport of India made foreign liquor : Any licence holder of a Wholesale warehouse wishing to import or transport India made foreign liquor into Assam

from distilleries/ manufactories located outside or within the State, must either personally or through his agent first submit an application in prescribed form, to the Commissioner of Excise, Assam through the Superintendent of Excise of the concerned district for an Import or transport permit stating clearly:

- (i) the name of the distillery or brewery from which the import or transport is to be made;
- (ii) the name and the complete description and quantity of each kind of liquor which is to be imported or transported as the case may be;
- (iii) the route by which liquor is proposed to be imported or transported;
- (iv) Deposited Challan showing the amount of Ad-valorem levy at the rates prescribed in rule 19 of these Rules and the fee leviable on total quantity of the liquor. (For each consignment a separate application shall be necessary).

7. Payment of import or transport pass fee: Import and transport pass fee shall be levied as specified under rule 484 of these Rules.

8. Issue of import or transport permit/ pass : On receipt of the application and copy of treasury challan of Ad-valorem levy and of import or transport pass fee paid and if it is found in order, the Commissioner of Excise, Assam or other authorized officials as provided under rule 484 of these Rules, shall issue an import or transport permit/ pass, as the case may be, in quadruplicate in prescribed form as per sec.13 of the Act, sanctioning the import or transport by the applicant, the India made foreign liquor of the kind and quantity specified in the permit to the place mentioned in the

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application. The original copy shall be retained by the Commissioner of Excise, Assam for record. The duplicate and triplicate copies shall be sent to the Excise Authority competent to allow the export of the liquor from the exporting end. The quadruplicate copy shall be handed over to the applicant which shall accompany the consignment. A register of permit/ pass shall be maintained in the office of the Commissioner of Excise, Assam and details of each permit/ pass issued shall be immediately entered in it.

9. Endorsement of the pass and issue of liquor : The Excise Authority of the place of export empowered in this behalf, if the pass is in order, shall endorse one copy of the pass received from the permit issuing authority of importing place and permit the liquor to be taken from the distillery/ brewery/ manufactory for dispatch to the place specified in the permit and will send one copy to the permit issuing authority of the importing place, with endorsement in token that the dispatch has been authorized.

10. Duty on Excess Wastage:

1) Wholesale warehouse licensees shall not be liable to pay ad-valorem levy on liquor which is contained in bottles and is found damaged in transit upto the extent of 0.25 per cent of the volume of consignment and to pay the levies as applicable for breakage in transit beyond that.

2) The Wholesale licensee shall submit monthly report to the Superintendent of Excise of the concerned district about all such wastages alongwith all such evidences that may be required to establish his claim for wastage. The Superintendent of Excise will then report to the Excise Commissioner certifying that such wastages have actually occurred.

3) The Excise Commissioner, on receipt of the report from the Superintendent of Excise, may remit the ad-valorem levy involved on the quantity up to the allowable limit or may order it to be adjusted with the next Import/ Transport permit. Provided that all such remissions or adjustments shall be allowed after the end of every quarter i.e. after 30th June, 30th September, 31st December and 31st March.

11. Quarterly statement of export to be furnished by exporting State : The Commissioner of Excise of the State of export will furnish or cause to be furnished to the Excise Commissioner, Assam, a quarterly statement in the form prescribed by

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him from time to time immediately after the close of the quarter, showing for the quarter concerned, all exports from that State to the State of Assam.

(B) IMPORT OF OVERSEAS FOREIGN LIQUOR.

12. Import of overseas foreign liquor : Overseas foreign liquor may be imported into Assam under cover of a pass and in accordance with the rules immediately hereinafter following and in compliance with the rules in force in the place of export.

13. Import of overseas foreign liquor by licence-holder : Any licence holder of wholesale of foreign liquor desiring to import overseas foreign liquor into Assam shall present personally or through his agent an application to the Excise Commissioner through the Collector of the place where liquor is to be imported stating :

(i) the name and address of the firm from which the import is to be made;

(ii) the name, complete description and quantity of each kind of liquor which is to be imported and whether the import is to be made in bulk or in bottles;

(iii) the route by which it is proposed to import the liquor.

(iv) Deposited Challan showing the amount of Ad-valorem levy at the rates prescribed and the fee leviable on total quantity of the liquor. (For each consignment a separate application shall be necessary).

14.(a) Payment of Pass fee : Import permit fee on import of overseas foreign liquor/ BIO products imported from foreign countries or from the customs stations in India by licence holders, shall be levied at the following rates:

(i) An import permit fee of Rs.800.00 per case of Scotch Whisky containing 12 bottles of 750 ml size or equivalent quantity.

(ii) An import permit fee of Rs.600.00 per case of Vodka, Gin, Brandy, Rum containing 12 bottles of 750 ml size or equivalent quantity.

(iii) An import permit fee of Rs.500.00 per case of Wine containing 12 bottles of 750 ml size or equivalent quantity.

(iv) An import permit fee of Rs.400.00 per case of Beer containing 12 bottles of 650 ml size or equivalent quantity. The import permit fee and the Ad-valorem levy at the prescribed rate is payable in advance for issue of passes for import of overseas Foreign Liquor (BIO

product) into Assam in accordance with the above provisions, by the Wholesale licence holder.

(b) Issue of pass : The Excise Commissioner of the place where the liquor is to be imported may receive the application and unless he sees any reason to the contrary shall issue a pass on payment of the Import permit fee as prescribed in sub-Rule (a) above and the Ad-valorem levy. The pass shall be in duplicate in Form-30 of the foreign liquor series on prepayment of a Import permit fee as levied under Rule 14(a) and ad-valorem levy as per rule 23 of these Rules. No import fee shall be levied if the duty for transportation of the liquor from foreign countries is levied under the Indian Tariff Act, 1894 or the Sea-Customs Act, 1878 but if the liquor is transported from customs station, a transport pass fee shall be realized at the rate as prescribed under Rule 16(b) of these Rules along with the countervailing duty. The original copy shall be retained by the Collector for record and verification of the consignment on arrival. The duplicate copy shall be given to the applicant to cover the import of liquor from the place of export to the place of import. A register of passes shall be maintained by the Excise Commissioner of the place of import in the form prescribed and details of each pass issued shall be immediately entered in it together with the result of verification of the consignment.

15. Examination of consignment of overseas foreign liquor on arrival : On receipt of the consignment the applicant shall at once notify its arrival to the Collector of the place of import and shall not open the consignment until a period of two days has elapsed or the Collector has intimated that it will not be examined or it has been examined by an officer of Excise Department not below the rank of Inspector or any other officer deputed by him for examination together with the pass received by the importer.

(C) TRANSPORT OF INDIA MADE FOREIGN LIQUOR BY THE PERSONS HOLDING LICENCES FOR WHOLESALE OR RETAIL SALE.

16 (a) Persons eligible for transport of India made foreign liquor : Passes for transport of India made foreign liquor/beer shall be issued by the Excise Commissioner only to the persons holding licences for wholesale of India made foreign liquor or beer as per the procedure under Rule 17 of these Rules.

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(b) A transport pass fee shall be levied for the transport of India made foreign liquor/beer from the manufactory to the wholesale warehouse licensed for wholesale of IMFL/ Beer to the retail vendor only within Assam at the rate as may be fixed by the State Government from time to time. No retail licensee shall be allowed to transport IMFL/Beer directly from any manufactory.

17. Application for transport of India made foreign liquor by retail licensees: The holder of the licence for retail sale of India made foreign liquor wishing to transport India made foreign liquor must either personally or through his agent first submit an application to the Collector of his district for a transport pass in Form-26 of the foreign liquor series stating: (i) the name of the wholesale warehouse from which the transport is to be made; (ii) the name, complete description and quantity of each kind of liquor which is to be transported and whether the transport is to be made in bulk or in bottle; (iii) the route by which the liquor is proposed to be transported;

18. Endorsement of application: If the application is found to be in order, the Collector or any authorized officer shall endorse the application.

19. (a) Excise Duty as Ad-valorem levy on India Made Foreign Liquor: Ad-valorem levy on IMFL of the kinds namely; Brandy, Whisky, Gin, Rum, Cordial, Wine, Beer, Draught Beer etc. shall be charged on the basis of a duty multiplier on the assessed value ascertained by applying an abatement of 65 % on the declared MRP