

Madhya Pradesh Special Liquor Rules, 2024

No.3-3-4-0011-2023-Sec-02-V (CT) (15).- In exercise of the powers conferred by subsection (1), clause (d), (e), (f), (g) and (h) of sub-section (2) and sub-section (3) of Section 62 of the Madhya Pradesh Excise Act, 1915 (No. II of 1915), the State Government, hereby, Bhopal, the 14th February 2025 makes the following rules, namely:-

RULES

1. short title, application and commencement.-

- (1) These rules may be called the Madhya Pradesh Special Liquor Rules, 2024,
- (2) These rules shall be applicable to manufacturing, blending, storage, import, export, transport and sale etc of special liquor. .
- (3) They shall come into force from the date of their publication in the Madhya Pradesh Gazette,

2. Definitions,-

- (1) In these rules, unless the context otherwise requires,-
 - (a) **"Act"** means the Madhya Pradesh Excise Act, 1915 (No. I of 1915);
 - (b) **"Form"** means Forms appended to these rules;
 - (c) **"licensing authority"** means the Excise Commissioner who shall issue the licence for Special Liquor;
 - (d) **"No Objection Certificate"** means a certificate issued by the competent authority that they have no objection after payment of necessary fee;
 - (e) **"Schedule"** means the Schedule appended to these rules;
 - (f) **"Special Liquor"** means high bouquet spirit, cane juice spirit, sherry, grape spirit, malt-spirit 'of varying strength, concentrated alcoholic brew, concentrated scotch, concentrated blend of any liquor and especially flavoured other spirits for the purpose of blending or reduction;
 - (g) **"State"** means the State of Madhya Pradesh. The words and expressions used but not defined in these rules shall have the same meaning as assigned to them in the Act, the Madhya Pradesh Distillery Rules, 1995 and the Madhya Pradesh Foreign Liquor Rules, 1996.

3. Grant of licence for manufacture of special liquor.-

- (1) "The licence shall be granted to the D-1 licensee of the State to store and blend special liquor separately in his/her distillery premises,
- (2) The person intending to set up and run a special liquor unit shall submit an application to the Excise Commissioner, giving & all relevant details.
- (3) Along with the application form submitted under sub-rule (2), a receipt shall be submitted in proof thereof depositing the application fee at the prescribed rate as per serial number 1 of Schedule-A in the Cyber Treasury.
- (4) The plant and machinery and the map of the building shall be submitted to the Excise Commissioner.
- (5) If the Excise Commissioner is satisfied about the genuineness of the proposed scheme of the applicant, he may grant the licence.
- (6) The licence shall be issued by the Excise Commissioner as prescribed in Form S.L.1, the licence fee for which shall be at the prescribed rate as mentioned in serial number 2 of Schedule-A, which may be revised by the State Government, from time to time.
- (7) The S.L.1 licensee may import, export, transport and sell etc. special liquor.
- (8) The S.L.1 licensee shall use the special liquor for his own purpose or sell it to other special/foreign liquor manufacturing unit in quantity of 1000 bulk litres or more,

(9) The period of this licence shall not exceed the period of the D-1 licence. The validity of this licence shall be linked to the validity of the D-1 licence i.e. in case the D-1 licence is suspended or cancelled, this licence shall automatically stand suspended or-cancelled.

4. Procurement and storage of special liquor and Rectified Spirit/Extra Neutral Alcohol (E.N.A)

(1) The S.L.1 licensee shall obtain the special liquor and Rectified Spirit/E.N.A. by Import /transporting it 'as per the procedure prescribed in rule 7, 11 and 12 for preparing special liquor.

(2) All spirit tanks and vessels shall be of such quality, size, shape and material, as may be Approved by the Excise Commissioner, they shall be properly gauged and their gauging table shall be prepared by an authorized Excise Officer or a competent officer of the Weights and Measures Department, licensee shall arrange for standardized scale (gauging rod) etc. and shall help in the gauging of above mentioned tanks and vessels. Use of un gauged tanks and vessels is completely prohibited,

(3) On every tank or vessel its serial number; capacity and its uses shall be clearly mentioned with paint in English or Hindi language and its details shall be properly entered in the register by the officer-incharge.

(4) The storage tanks shall be kept in such a room or building which shall have only one door in addition to a breakable emergency exit. Such room or building shall be designated as the spirit room or warehouse and a revenue lock shall be used in it.

5. Quality Control.-

(1) All spirits used in the manufacture of special liquor shall be of the standard and quality as prescribed or approved by the Excise Commissioner,

(2) All containers for storing, blending and reducing spirit shall be kept clean, No ingredient which is injurious to health shall be used or added to the stored spirit. At the time of blending of spirit, its colouring, flavouring, aromatic and flavouring agents etc. shall be of good quality, fit for human consumption and shall not be harmful to health.

(3) The licensee shall establish his own laboratory in the licenced premises. Such laboratory shall 'be well equipped and staffed by qualified technical persons and the expenditure incurred thereon shall be borne by the licensee Samples of each batch of special liquor shall be tested in the laboratory and the test report shall be uploaded on the e-Abkari portal.

Permission to release the batch shall be granted only when the sample of special liquor is found fit for human consumption. An attested photocopy of the report of each such chemical test shall be provided free of cost to the officer-in-charge. Samples shall be drawn under the supervision and presence of the officer-in-charge of the special liquor manufacturing unit,

(4) (a) the officer-in-charge of the special liquor manufacturing unit may, until the order of the Excise Commissioner, stop the issue of such special liquor which he does not consider to be of good quality and may on every such occasion take samples of such special liquor for sending to the departmental laboratory or any other authorised laboratory for chemical examination or test at the expense of the licensee;

(b) the Excise Commissioner may also give directions regarding taking random samples of special liquor and the officer-in-charge shall take out the samples as per the directions given by the Excise

Commissioner in this regard and send them for chemical test or examination to the departmental or authorized laboratory;

(c) If the special liquor is found of substandard quality or unfit for human consumption on chemical test or examination, it shall be rejected and destroyed or disposed of in any other manner under the orders of the Excise Commissioner or an officer authorised by him for this purpose.

6. Sale of special liquor.-

(1) S.L.1 licensee may sell the special liquor in quantities of 1000 bulk litres or more to other licensees within the State, in other States and outside the country as per the procedure prescribed by the Excise Commissioner.

(2) **Period of licence and its renewal :-** A licence in Form S.L.1 may be granted for a period of one year on payment of such licence fee as may be determined by the State Government, which may be revised, from time to time. This licence shall be subject to renewal every year on payment of such licence fee, as may be prescribed, subject to good conduct and clean record of the licensee and due compliance with the conditions of the licence, the provisions of the Act and the rules made there under. The period of this licence shall not exceed the period of D-1 licence. The validity of this licence shall be linked to the validity of D-1 licence i.e. in case of suspension or cancellation of D-1 licence, this licence shall stand suspended or cancelled automatically.

(3) The licence in the Form S.L., shall be approved and issued by the Excise: Commissioner, who is the licensing authority.

(4) For the approval of licence in Form S.L.1, the application shall be submitted to the licensing authority, as mentioned in sub-rule (3) of rule 6, who, after making the necessary inquiry and following the prescribed procedure, may or may not grant the licence based on the suitability of the applicant.

7. Import of Special Liquor.

No special liquor shall be imported into Madhya Pradesh without pre-payment of fee, except under and in accordance with a No Objection Certificate and/or a permit to be obtained or issued under the procedure as described below, namely:-

- (1) No 'Objection Certificate for the import of special liquor may be granted to F.L. 9/F.L. 9A/S.L.1 licensee on pre-payment of import fee at the prescribed rate as per serial number 3 of Schedule-A. No Objection Certificate shall be as prescribed in Form S.L.2.
- (2) The Excise Commissioner or an officer authorized by him, may permit the import of special liquor to any licensee from other State of India/outside of India subject to prior payment of the import fee at the prescribed rate as per serial number 8 of Schedule-A.
- (3) The importer shall apply to the Excise Commissioner or Collector or the authorised Excise Officer of the importing district, The relevant details i.e. the name, address of the importer and his agent at the place of export, quantity, description and alcoholic strength of the special liquor, the purpose of import, the unit whence it shall be imported, the location of his licenced premises whereto the imported special liquor shall be transported, etc. shall be given in the application.
- (4) The importer shall attach with his application the receipt showing pre-payment of import fee to the Cyber Treasury at the prescribed rate as per serial number 3 of Schedule-A.
- (5) The Excise Commissioner or Collector or the authorized Excise Officer of the importing district, may, after making necessary enquiries and satisfying himself that there is no objection to the

issuance of the certificate, may grant and issue No Objection Certificate as prescribed in Form S.L.2, as the case may be.

- (6) The No Objection Certificate granted under sub-rule (5) shall be in triplicate, Part-I shall be retained in the issuing office, Part-II shall be sent to the officer, who authorise the export, through the procedure prescribed by the Excise Commissioner and Part-III shall be handed over to the applicant.
- (7) All import shall be done on the authority of a valid export pass granted by the competent authority of the exporting district. All the terms and conditions of such export pass shall be strictly adhered to, by the importer,

8. Intimation of arrival of the consignment,-

(1) As soon as the consignment of special liquor covered by the No Objection Certificate and permit reaches the licenced premises, the consignee shall immediately inform the Assistant Excise Commissioner/ District Excise Officer, as per the procedure prescribed by the Excise Commissioner,

(2) On receipt of such intimation, the Assistant Excise Commissioner/ District Excise Officer shall depute an Excise Officer not below the rank of Sub-Inspector for verification of the consignment. The Excise Officer, thus deputed, shall carry out the verification, make necessary entries in the permit issued by the exporting State and enter the details of the quantity received in the records and registers maintained by the licensee. He shall prepare and send a verification report to the Assistant Excise Commissioner/ District Excise Officer, who shall forward it to the authority who issued the export permit as per the procedure prescribed by the Excise Commissioner.

(3) The verification must be completed within twenty-four hours of such intimation received online or in writing. Cases of discrepancies must be intimated to the concerned Assistant Excise Commissioner/ District Excise Officer at once.

(4) If the consignment is not verified by any excise officer within twenty-four hours of 'the online/written intimation, the importer shall open the consignment; verify the quantity and other details and record the statements/details in the prescribed registers and on e-Abkari portal.

(5) The consignment shall be brought intact to the licenced premises through the route mentioned in the export permit without unloading the same at any place other than the place of destination.

9. Export of special liquor.

(1) Only S.L.1 licensee shall be permitted to export the special liquor and the export of special liquor by the licensee shall be in accordance with the procedure prescribed by the Excise Commissioner, from time to time;

(2) The exporter shall make advance payment of export fee at the prescribed rate as per serial number 4 of Schedule-A in Cyber Treasury.

(3) The exporter shall deposit an amount as determined by the Excise Commissioner at the prescribed rate as per serial number 6 of Schedule-A on the full quantity of special liquor to be exported or furnish a bank guarantee for an equal amount from a local branch of a nationalized/scheduled bank or execute a bond with adequate solvent sureties for the amount as mentioned in Form 8.L.8, After receipt of verification report in respect of the dispatched consignment from the officer in-charge of the importing unit, second consignment of special liquor involving the same or lesser amount of duty may be exported on the strength of the same cash deposit or bank guarantee or bond.

(4) An application for the grant of export permit shall be made to the Collector or authorized Excise Officer of the exporting district or any other Officer specially authorized by the Excise Commissioner. The necessary details i.e. the name, address of the exporter and his agent at the place of import, quantity, description and alcoholic strength of the special liquor, the purpose of export the unit whereto it shall be exported, must be mentioned in the application. The exporter shall also attach to his application, a No Objection Certificate or an import pass or permit issued by the authorized Excise authority of the importing district.

(5) On receipt of application under- sub-rule (4), the collector or authorized Excise Officer shall make necessary enquiries. If he finds that the conditions laid down in sub-rule (3) and (4) have been satisfactorily complied with and is of the opinion that there is no objection to the issuance of the export permit, he shall issue the permit, as prescribed in Form S.L.4.

(6) The export permit in Form S.L.4 shall be in quadruplicate. The first part shall be retained in the issuing office the second part shall be handed over to the exporter which shall cover the consignment in transit, the third and fourth parts shall be sent to the officer-in-charge of the reporting unit and the officer who has authorized the import respectively, as per the procedure prescribed by the Excise Commissioner,

(7) In case of export of special liquor outside India, the exporter shall apply to the Excise Commissioner through the Collector or authorized Excise Officer of the exporting district. The application should contain relevant details i.e. name of the consignor, name of the consignee, quantity, type and alcoholic strength of the special liquor, export route and check post of issue of special liquor from the State/Country. Purchase order/demand letter of the unit of the importing 'Country (including name, address, telephone number and 'e-mail address of the unit), proforma invoice, packing list, certificate of importer-exporter code issued by the Ministry of Commerce and Industry, Government of India, etc.

10. Securing the verification report.

The exporter licensee shall obtain a verification report from the officer-in-charge of the importing unit and submit such report to the authority by whom the export permit has been issued within 3 days of the receipt of the report or 25 days from the expiry of the permit period, whichever is earlier. If the exporter fails to do so, the duty leviable on exported special liquor shall be recovered from the amount deposited, bank guarantee furnished or bond executed, as mentioned in sub-rule (8) of rule 9. This shall be in addition to any other penalty that may be imposed under rule 16:

Provided that in case the verification report is submitted after the stipulated time period of 25 days, the recovered duty shall be refunded to the exporter after due verification. In case the consignment is seized by any authority in route and it does not reach the destination, the leviable duty shall not be recovered:

Provided further that if the special liquor is exported to another country, the licensee who exports the special liquor shall furnish documentary evidence that the consignment has actually left the country.

11. Procedure for the transportation of Special Liquor, E.N.A etc.

The S.L.1 licensee may transport special liquor within the State for any other foreign/special liquor manufacturing unit. For this purpose, the licensee of foreign/special liquor manufacturing unit shall deposit transport fee at the prescribed rate as mentioned in serial number 5 of Schedule-A in his/her

District and obtain a No Objection Certificate as prescribed in Form 8 L.5 from the officer-in-charge of the foreign/special liquor manufacturing unit.

The no objection certificate as prescribed in Form S.L.5 shall be invariably obtained even if the licenced premises of the licensee, transporting special liquor and the premises of foreign/special liquor manufacturing unit are situated at the same headquarters or in the same city or district. Transport permit as prescribed in S.L.6 for the quantity mentioned in the No Objection Certificate as prescribed in Form S.L.5 shall be issued by the officer-in charge of the S.1.1 licence:

Provided that the S.L.1 licensee shall also deposit an amount determined by the Excise Commissioner at the prescribed rate as per serial number 6 of Schedule-A on the full quantity of special liquor to be transported or furnish a bank guarantee for an equal amount from a local branch of a nationalized/scheduled bank or execute a bond with adequate solvent sureties for the amount as prescribed in Form S.L.3. After receipt of verification report in respect of the consignment, sent from the officer-in-charge of the foreign/special liquor manufacturing unit, further consignment of special liquor involving the same or lesser quantity of duty may be transported on the strength of the same cash deposit or bank guarantee or bond:

Provided further that the S.L.1 licensee shall obtain the verification report from the officer-in-charge of the foreign /special liquor manufacturing unit and shall submit the same within 3 days of the receipt of such report or within 25 days of the expiry of the period of permit, whichever is earlier, to the authority by which the transport permit has been issued, If the licensee fails to do so, the duty leviable on the special liquor transported shall be recovered from the amount deposited, bank guarantee furnished or security bond executed by him, this shall be in addition to any other penalty that may be imposed under rule 16.

12. Procurement of rectified spirit / E.N.A. for manufacturing of special liquors.-

(1) Transport of rectified spirit or E.N.A, from D-1 licensee by S.L.1 licensee for manufacture of special liquor may be done as per the procedure prescribed by the Excise Commissioner.

(2) The officer-in-charge of the supplier D-1 licence shall obtain No Objection Certificate as prescribed in Form S.L.7 from the officer-in-charge of 8.L.1 licence.

(3) Every such application for transport of rectified spirit or E.N.A. within D-1 premises shall be accompanied by a challan indicating that the S.L.1 licensee has deposited the transport fee in the Cyber Treasury at the prescribed rate as per serial number 7 of the Schedule-A and shall transport the rectified spirit/ E.N.A. within his licenced premises after obtaining a transport permit as prescribed in Form S.L.8 from the officer-in-charge of D-1 licence.

(4) Any S.L.1 licensee who intends to transport rectified spirit/ E.N.A. from another D-1 licensee shall deposit transport fee at the prescribed rate as per serial number 8 of the Schedule-A in his District and shall transport the rectified spirit/ E.N.A. within his licenced premises after obtaining a transport permit as prescribed in Form 8.L.8 from the officer-in-charge of D-1 licence.

13. Permissible limits of losses.-

For S.L.1 licensee, exemption from wastage on special liquor and rectified spirit/ E.N.A. transported shall be the same as mentioned in syb-rule (4) of rule 6 of the Madhya Pradesh Distillery Rules, 1995.

14. Losses in storage, raking and reduction.

The maximum permissible losses of special liquor and rectified spirit/ E.N.A. due to racking, storage, evaporation, reduction, blending etc. for a S.L.1 licensee shall be as specified in sub-rule (2) of rule 6 of the Madhya Pradesh Distillery Rules, 1995.

15. Miscellaneous.

- (1)** No duty, tax, fee or levy shall be payable on special liquor exported to any other country.
- (2)** All export, import and transport of special liquor; shall be carried out at the expense and risk of the licensee. No duty, import fee, export fee or transport fee shall be refundable on the basis of loss suffered by the licensee.
- (3)** The exporter or transporter shall strictly follow the route specified in the export or transport permit which shall invariably accompany the consignment. The consignment shall be taken intact directly to the destination within the validity period of the permit and under no circumstances it shall be broken, unloaded or disposed of during transit,
- (4)** After the expiry or cancellation of the licence as prescribed in Form S.L.1, the licensee shall place the entire stock of spirit or special liquor or both, as the case may be, under the control of the Assistant Excise Commissioner/District Excise Officer. The former licensee may be permitted to dispose of such balances within 30 days of such expiry or cancellation, to any other licensee to whom it may be sold. If he is unable to dispose of such balances in the aforesaid manner and within the prescribed time period, the Excise Commissioner, may ask any other licensee of the State who is permitted under the rules to purchase such balance, to buy all or part of such balance at a rate fixed by him or give any other directions about their disposal, including their destruction.
- (5)** The licensee shall be bound by the orders/directions issued by the Excise Commissioner, from time to time.
- (6)** Every licensee under these rules shall keep his/her stock of special liquor and rectified spirit/E.N.A. only on the premises specified in his/her licence.
- (7)** The application fee, licence fee, import fee, export fee, transport fee and duty etc, payable under these rules shall be, as prescribed by the State Government through notification, issued from time to time.
- (8)** Duty, transport fee, import fee, export fee shall be deposited in the district in which the licenced premises of the licensee transporting, importing or exporting special liquor is situated.
- (9)** It shall be lawful for the licencing authority to impose such reasonable additional conditions on any licensee as he deems proper, to insure compliance of the provisions of the Act, rules or conditions of the licence.
- (10)** The Excise Commissioner shall have the power to cancel this licence for contravention of any condition of this licence or any provision of the Act or any rule 'made thereunder or any order issued by the Excise Commissioner.
- (11)** If the holder of the licence granted by a licencing authority under these rules is convicted of any offence under the said Act or of breach of any rules or conditions of the licence, the licencing authority on the proposal of the Assistant Excise Commissioner/ District Excise Officer or any officer authorised by him in this behalf, may suspend or cancel the licence under the provisions of section 31 of the Act, after hearing the licensee.

16. Penalties.

(1) The Excise Commissioner may impose a penalty not exceeding Rs.2,00,000 {Rupees Two Lakh) for the contravention of provision of these rules or the Act or any order/directions issued by the Excise Commissioner.

(2) For all shortages in excess of the limits permitted under rule 13 and 14, the licensee of S.L.1 shall be liable to pay such penalty, as may be imposed by the Excise Commissioner or any other officer authorised by him, at a rate not exceeding the rate of duty for the time being payable on country liquor:

Provided that the Excise Commissioner or the authorised officer may waive the penalty imposed under this sub-rule, if it is proved to the satisfaction of the Excise Commissioner or the authorised officer that such shortage or loss was caused by certain unavoidable causes such as fire or accident and a First Information Report was lodged in the concerned Police Station or an information application was given for lodging a First Information Report in the concerned Police Station and the acknowledgement copy thereof or an acknowledgement copy of the information application given to the Excise Sub-Inspector or the District Excise Officer of the concerned area.

(3) The Excise Commissioner may suspend or cancel the licence under section 31 of the Act for the contravention of any rule of these rules or any provision of the Act or any other rules made under the Act or any order issued by the Excise Commissioner.

17. Procedures of e-Abkari system.

On implementation of the e-Abkari system, its procedures shall be effective in place of the corresponding procedures defined under these rules and the procedures of the e-Abkari system as determined by the Excise Commissioner shall be construed as the rules made under these rules,

Schedule-A

Prescribed rates of fee/duty for various heads under the Madhya Pradesh Special Liquor Rules,2024

S. No.	Head	Prescribed Rate
(1)	(2)	(3)
1.	Application fee for S.L.1 licence	Rs.10000/-
2.	Licence fee for S.L.1 licence	Rs. 2,00,000/- per annum
3.	Fee for import of special liquor	Rs. 8/- per bulk litre
4.	Fee for export of special liquor	Rs. 0.50/- per bulk litre
5.	Fee for transportation of special liquor	Rs. 3,50/- per bulk litre
6.	Duty for transportation/export of special liquor	Amount/security, equivalent to 5% of the duty rate of country liquor per proof litre
7.	Transport fee when S.L.1 licensee obtains rectified spirit/E.N.A. from D-1 situated in the same premises	Rs. 1/- per bulk litre
8.	Transport fee when S.L.1 licensee obtains rectified spirit/E.N.A. from any other D-1 licensee	Rs. 3/- per bulk litre

Form S.L.1

[see rule3(6)]

Licence for manufacturing, blending, storage, import, export, transport and sale of special liquor

Under sub-rule (6) of rule 3 of the Madhya Pradesh Special Liquor Rules, 2024 and in consideration of licence fee of Rs., which has already been paid, this licence is hereby granted to Shri/M/s, D-1 licensee for manufacturing, blending, storage, import, export, transport and sale of special liquor at the premises described in the Schedule below and situated in place of.....District from to.....Subject to the following conditions, namely:-

CONDITIONS

- 1.** This licence shall be granted only to D-1 licensee.
- 2.** The period of this licence shall not exceed the period of the D-1 licence i.e. in case the D-1 licence is suspended or cancelled, this licence shall automatically stand suspended or cancelled.
- 3.** To obtain this licence, the D-1 licensee shall have to make separate arrangement for storage and blending "of the special liquor, in the distillery premises.
- 4.** Use of special liquor for self or for sale to other licensees shall be permitted only in the quantity of 1000 bulk litres or more.
- 5.** All operations related to manufacturing and filling of special liquor shall be conducted at the licensed premises situated as per the map and plan approved by the Excise Commissioner and enclosed with the licence.
- 6.** The licensee shall pay duty/fee on Special Liquor and Rectified Spirit/E.N.A. at the prescribed rate.
- 7.** The licensee shall not effect operations of manufacturing and filling of special liquor without prior notice, incorporating the relevant details to the officer-in-charge.
- 8.** The licensee shall not use any ingredient deleterious or injurious to health in the manufacturing of special liquor.
- 9.** The licensee shall maintain day-to-day true account of special liquor manufactured and sold.
- 10.** On breach of any condition of this licence or any provision of the Act or rules made there under or order/instructions issued by the Excise Commissioner, the licence may be cancelled or suspended by the licensing authority.

**Excise Commissioner,
Madhya Pradesh**

SCHEDULE

Description of site	Boundaries of the licenced premises			
	North	East	South	West
(1)	(2)	(3)	(4)	(5)

Form S.L. 2

[see rule 7(1)]

No Objection Certificate for import of special liquor

Part-I : To be retained in the issuing office.

Part-II : To be sent to the officer, who authorises the export, through the procedure prescribed by the Excise Commissioner,

Part-III: To be handed over to the application

To,

.....

.....

Subject: No Objection Certificate for import of special liquor after payment of fee.

--XX--

Shri /M/S..... holder of F.L.9/ F.L.OA/S.L.1 licence of District Madhya Pradesh, intends to import.....bulk of special liquor from Shri /M/s..... holder of special liquor licence and has paid Rs..... by challan no.... .. dated as import fee on the quantity. This office has no objection if an export permit is issued by you for the same, This no objection certificate shall be valid up to.....

Authorized Officer

(Madhya Pradesh)

Form S.L.3

[see rule 9 (3) and 11]

BOND

Form of bond to be executed on the removal of special liquor from the licenced premises of S.L.1 licence at for export/transport in bond.

I/We (hereinafter referred to as the licensee) have been permitted under rule 9 or 11 of the 'Madhya Pradesh Special Liquor Rules, 2024 to export/transport special liquor in bond in accordance with terms and conditions of the export/transport permit within the stipulated time. I/We, hereby, bind myself/ourselves as well as my/our heirs/legal representatives to the Governor of Madhya Pradesh for the sum of RS..... (.....) and undertake that in case, I/We am/are unable to furnish the proof to the satisfaction of the officer authorising the export/transport that the special liquor mentioned in the export/transport permit that has/have

been issued in my/our favour, has been duly and conclusively exported/transported within the specified time.

I/ We, shall pay full duty at the prescribed rate thereon to the Governor of Madhya Pradesh. It shall be in addition to any other penalty that may be imposed on me/us for violation of the terms and conditions relating to export/transport.

Place:

Date:

(Signature)

Licencee

Shri /M/S..... holding licence in form S.L.1 has/have been permitted under the said rules to export/transport special liquor from his/their licenced premises without payment of duty, the conditionis of this permission are as follows, namely:-

- (1) The licensee shall not export/transport at any one time any quantity of special liquor on which the total duty payable at any time at the prescribed rates exceeds its value.
- (2) The licensee shall deliver the special liquor to the officer-in charge of the destination place during the period of validity: mentioned in the export/transport permit, failing which he shall pay duty at the prescribed rate to the Governor of Madhya Pradesh on the quantity of special liquor not delivered. This shall be in addition to any other penalty: imposed on him under the provisions of the Act and the rules made there under.

Signature in the presence of :

Assistant Excise Commissioner/District

Excise Officer, District

Witness-1

Signature

Name :

Address :

On behalf of the Governor of Madhya Pradesh

Witness-2

Signature

Name :

Address :

Place

Date

Form S.L. 4

[see rule 9 (5) and (6)]

Permit for export of special liquor under bond

No.....

Date

Part-I: To be retained in the issuing office.

Part-II: To be handed over to the exporting licensee, this part shall accompany and cover the consignment during movement.

Part III; To be sent to the officer-in-charge of the importing unit as per the procedure prescribed by the Excise Commissioner.

Part-IV: To be sent to the officer, who authorized the import, as per the procedure prescribed by the Excise Commissioner, who shall send to the officer-in-charge of the importing unit for verification of the consignment and onward send to the office who issued the export permit. Shri/M/S.....licencee of S.L.1, is hereby permitted to export special liquor from his licenced premises at to the premises of Shri /M/S..... situated at in the State..... This permit shall be valid up to

(Details of special liquor to be exported)

S.No.	Type of special liquor	Bulk litre	Strength	Proof litre
(1)	(2)	(3)	(4)	(5)

Vehicle number.....with the consignment has started off from the licensed premises at.....AM/PM On

Date.....

Officer-in-Charge

S.L.1.....

District

(Madhya Pradesh)

Form S.L.5

(see rule 11)

No objection certificate for transport of Special Liquor (in triplicate)

No.....

Date

Part-I: To be retained in the issuing office for record.

Part-II: To be given to the purchasing licencee (foreign/special liquor manufacturing unit).

Part-III: For the officer, who shall issue transport permit, for his record.

To,

Officer-in-charge, S.L.1 licence,

.....

.....

M. /M/S..... holder of foreign/special liquor manufacturing unit (F.L.9/ F.L.9A/ S.L.1) at District of Madhya Pradesh, desire to transport special liquor detailed overleaf to his licenced premises and has deposited Rs..... by challan no.....Dated in this district as transport fee.

This office has no objection if a transport permit, for the transport of the said quantity of special liquor given on the reverse is issued by you. This No Objection Certificate shall remain valid up to.....

Officer-in-charge,
Foreign/Special Liquor Manufacturing Unit
.....
District..... (Madhya Pradesh)

Back side of Form S.L.5

(Details of the special liquor for which this NOC has been issued)

S. No.	Details of special liquor	Bulk litre
(1)	(2)	(3)

Officer-in-charge,
Foreign/Special Liquor Manufacturing Unit
.....
District..... (Madhya Pradesh)

Form S.L.6

(see rule 11)

Special Liquor Transport Permit (In triplicate)

No.....

Date

Part-I: To be retained in the issuing office.

Part-II : For the licensee, transporting special liquor to the foreign /special liquor manufacturing unit, for his record.

Part-III: This part shall cover the consignment during the transit and the officer-in-charge, foreign/ special liquor manufacturing unit after recording verification note on it, keep it in his office records.

Against the No Objection Certificate number.....Dated issued by the officer-in-charge of foreign/special liquor manufacturing unit, this transport permit is granted to Shri/M/s..... holding F.L.9/F.L.9A/S.L.1 licence to transport..... proof/bulk litres of special liquor, details whereof are given overleaf from his/their licenced premises at..... to foreign liquor/ special liquor manufacturing unit'..... This licensee has deposited Rs..... by challan number..... Dated ... as transport fee in theDistrict.

CONDITIONS

1. The consignment shall not be broken in transit and shall be routedto the destination via...

2. Vehicle number..... has left the licenced premises of this unit with special liquor detailed overleaf at..... AM/PM today on.....
3. This permit shall be valid up toAM/PM, dated.

Date.....

Officer-in-charge S.L.1 ..
District, (Madhya Pradesh)

Back side of Form S.L.6

(Details of the special liquor being transported under this transport permit)

S.No.	Type	Bulk litre	Strength	Proof litre
(1)	(2)	(3)	(4)	(5)

Officer-in-charge S.L.1 ..
District, (Madhya Pradesh)

FORM S.L.7

[see rule 12 (2)]

No Objection Certificate (in triplicate)

No.....

Date

Part-I: To be retained in the issuing office for record.

Part-II : To be sent to the officer, who authorise transport through the procedure prescribed by the Excise Commissioner.

Part-III : To be handed over to the applicant.

To,

The Officer-in-charge, D-1 Licence,
District.....

Subject:- No Objection Certificate for transport of rectified spirit/E.N.A. for manufacture of special liquor.

Shri/M/s SL-1 licensee of..... District of Madhya Pradesh, has intended to transport bulk litres of rectified spirit/E.N.A. from Shri/ M/s..... D-1 licensee of your District and the transport fee of Rs..... has been paid on that quantity through challan number.....Dated If the transport permit is issued by you for the same, this office shall have no objection. This no objection certificate shall be valid Up to

Date

Officer-in-charge S.L.1 Licence,
District (Madhya Pradesh)

Form S.L.8

[see rule 12 (3) and (4)]

Rectified Spirit/E.N.A, Transport Permit

(in quadruplicate)

No.....

Date

Part-I : To be retained in the issuing office,

Part-II: For purchasing licensee. This part shall cover the consignment during transit and there after shall be kept in records.

Part-III : For the selling licensee,

Part-IV : To be sent to the officer-in-charge of S.L.1 licence,

This transport permit is granted to Shri/M/s..... S.L.1 licensee to transport from this Unit (D-1)..... proof/bulk litres of spirit, detailed in the Schedule below, to his licensed premises at/in This permit holder has deposited Rs..... transport fee by challan number..... dated..... in district.

SCHEDULE

Details of issued spirit

Number of tanker/ drums	Bulk litre	Strength	Proof litre	Remarks
(1)	(2)	(3)	(4)	(5)

CONDITIONS

1. The consignment shall not be broken in transit and shall be: routed to the destination
Via.....
2. Tanker/Vehicle number has left the licenced premises of this unit with spirit given
in the above Schedule at..... AM/PM on.....
3. This permit shall be valid up to.....
Date

Officer-in-charge D-1
District(Madhya Pradesh)

*****MP Code (www.code.mp.gov.in) *****MP Code (www.code.mp.gov.in) *****