

## **TAMIL NADU INDIAN MADE FOREIGN SPIRITS (MANUFACTURE) RULES, 1981.**

These Rules provide for the grant of privilege and licence for the manufacture of Indian Made Foreign Spirit . The Commissioner of Prohibition and Excise grants the privilege with the prior approval of the Government followed by the licence. These Rules regulate the blending and bottling of Indian Made Foreign Spirit products, introduction/ renewal of brands and approval / renewal of brand labels, Export of Indian Made Foreign Spirit products, storage re-distillation of spirit, movement of Indian Made Foreign Spirit products outside the manufacture and collection of Excise Duty.

### **(1) CATEGORY OF LICENCE:**

Indian Made Foreign Spirit Licence

### **(2) NAME OF THE RULE COVERED:**

The Tamil Nadu Indian Made Foreign Spirits (Manufacture) Rules, 1981.

### **(3) NO. OF LICENCES FUNCTIONING NOW: TEN**

1. Tvl.Balaji Distilleries Ltd.,  
No.5, Bypass Road, Poonamallee, Tiruvallur District.
2. Tvl.Mohan Breweries and Distilleries Ltd.,  
No.7, Selva Street, M.M.Nagar, Valasaravakkam, Tiruvallur District.
3. Tvl.Empee Distilleries Ltd.,  
Mevalookuppam, Kancheepuram District.
4. Tvl. Midas Golden Distilleries Private Limited,  
Padappai Pushpagiri Road, Sirumathur Village, Sripreambudur Taluk,  
Kancheepuram District
5. Tvl.Southern Agrifurane Industries (P) Ltd.,  
Valudhareddy, Villupuram District.
6. Tvl.Shiva Distilleries Ltd.,  
27B, Mettupalayam Road, Narasimhanaickenpalayam, Coimbatore-641 031.
7. Tvl.Elite Distilleries Pvt.Ltd.,  
Nathanallur Village, Kancheepuram District
- 8.Tvl.SNJ Distilleries Pvt.Ltd.  
56/1, Kallapiranpuram Village & Post, Madurantagam Taluk, Kancheepuram
9. Tvl.KALS Distilleries Pvt.Ltd.  
Kallakottai Village, Gandarvakottai Taluk, Pudukottai District
- 10, Golden Vats Pvt.Ltd.,**  
TIRUVARUR

**(4) PURPOSE OF LICENCE:**

For Manufacture of Indian Made Foreign Spirits.

**(5) HOW TO APPLY:**

Any person desirous of getting the privilege of manufacturing IMFS shall apply to the Commissioner in Form No.1 affixing Court Fee Stamp to the value of Rs.2/- (Rule 4)

**(6) TO WHOM APPLY:-**

Commissioner of Prohibition and Excise.(Rule 4)

**(7) FEES DETAILS:**

Application Fee	--	Rs. 2,000/-	(Rule 4)
Licence Fee	--	Rs. 10,000/-	(Amended in G.O.Ms.No.2, P&E III Dept, dated 4.1.2009).
Privilege Fee	--	Rs.4,00,000/-	
Security Deposit	--	Rs.6,00,000/-	(Rule 21) (Amended in G.O.Ms.No.27, P&E III dt.1.4.07)

**(8) REQUIREMENTS FOR THE ESTABLISHMENT OF LICENSED PREMISES:**

The Building for manufactory or warehouse shall be constructed with brick or stone and the roof with cement concrete or Madras Terrace.

All the windows, ventilators and skylights in the buildings shall be fitted with rods spaced not more than 10 cms apart, centre to centre.

All the windows, ventilators and skylights in the warehouse and store room shall be covered with galvanized wire net or square-mesh, not more than 1/2 centimetre apart.

All the doors, fitted to the building shall be open outwards.

No thatched building within the manufactory premises or warehouse compound.

Separate rooms or compartments for storage of spirit for purification of spirit by distillation, for blending, for bottling and sealing of bottles and or storing the bottled spirits.

Availability of potable water.

(Rule 10)

**(9) SUITABILITY OF THE APPLICANT:**

- (1) Solvency of the applicant
- (2) Whether the applicant has contravened any of the provisions of the Tamil Nadu Prohibition Act , 1937.
- (3) Whether the applicant has been convicted of any offence punishable under the TNPAAct, 1937 or of any cognizable and non-bailable offence or of any offence under the Dangerous Drug Act,1930 (Central Act II of 1930) or under the Trade and Merchandise Marks Act,1958 (Central Act 43 of 1958) or under sections 482 to 489 of the Indian Penal Code (Central Act XL V of 1860).
- (4) Whether the applicant carries on any other business which is likely to prevent him from giving his due attention to the purpose for which the license is sought for.
- (5) Whether the applicant was a defaulter in payment of any amount due to the State Government under the TNP Act, 1937,or the rules made thereunder or of any taxes or other amounts due to the State Government.
- (6) any other matter relevant to the purpose for which the licence is sought for  
(Rule 5)

**(10) GRANT OF PRIVILEGE / ISSUE OF LICENCE**

The Commissioner grants the privilege for the manufacture of IMFS with the prior approval of the Government. Upon the grant of privilege the Commissioner of Prohibition and Excise shall issue a licence in Form No.2

(Rule 7)

**(11) OTHER LICENCES TO BE TAKEN:**

RL3

**(12) RENEWAL OF LICENCE:**

An application for renewal of licence shall be made atleast 30 days before the date of expiry of the validity along with renewal fees. (Rule 8)

**(13) CANCELLATION OF LICENCE:**

The licensee or any other person in his employment contravenes any of the provisions of the act or the rules or the conditions of the licence, the Commissioner may take action against the licensee suspend or cancel the licence or forfeit the deposit amount after giving a notice in writing stating to the grounds on which it is proposed to be taken against him to show cause within 14 days from the date of notice. The licensee shall not be entitled to claim any compensation on account of suspension or cancellation or non renewal of the licence. The Commissioner may cancel the licence without any notice if the licensee is adjudged as an insolvent by a competent court.

**14. LEVIES COLLECTED**

Excise Duty, Import Permit Licence Fee, Special Privilege Fee, Special Fee, Brand Label Registration Fee, Brand Label Approval Fee, Brand Label Renewal Fee.

**15. ESTABLISHMENT**

Such establishment necessary to cope with excise supervision should be employed at the IMFS Unit. The licensee shall pay the cost of establishment including the allowances, leave salary and pension contribution for every month in advance. (Rule 16)

**16. RESIDENTIAL QUARTERS**

Licensee to provide suitable accommodation to the Excise Supervisory Officer and his staff (Rule 16)

FORM NO .1  
(See rule 4)

Application for licence to manufacture Indian-made Foreign Spirits  
(Delete the portion not applicable)

To  
The Commissioner and Secretary to Government,  
Government, Prohibition and Excise Department.  
Fort St George, Chennai – 600 009.

Through the Commissioner of prohibition  
and Excise, Chennai – 600 005.

Sir,

I /We .....  
of..... ( here enter address)

request that I/ We may be granted / privileges of manufacturing Indian- made Foreign Spirits during the Year ending on the 31<sup>st</sup> March 20.... the accompanying licence may be renewed for the period ending on the 31<sup>st</sup> March 20.....

I/ We furnish below the particulars required under rule 5 of the Tamil Nadu Indian-made Foreign Spirits (Manufacture) Rules, 1981:-

(a) (i) Solvency of the applicant. In the case of private individual the personal solvency of the applicant with details of property owned.

(ii) Whether a solvency certificate from the Tahsildar or Independent Deputy Tahsildar is enclosed.

(b) Whether the applicant has contravened any of the provisions of the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act x of 1937), or of any rules, notification or order made thereunder or has committed the breach of any of the terms and conditions of any licence or permit granted under the Tamil Nadu prohibition Act, 1937 (Tamil Nadu Act X of 1937), or of any rule made thereunder;

(c) Whether the applicant has been convicted of any offence punishable under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), or of any cognizable and offence or of any offence under the Dangerous Drugs Act, 1930 (Central Act II of 1930), or under the Trade and Merchandise Marks Act, 1958(Central Act 43 of 1958), or under sections 482 to 489 of the Indian Penal Code (Central Act XLV of 1860);

(d) whether the applicant carries on any other business which is likely to prevent him from giving his due attention to the purpose for which the licence is sought for;

(e) whether the applicant was a defaulter in payment of any amount due to the State Government under the Tamil Nadu Prohibition Act, 1937 (Tamil Nadu Act X of 1937), or the rules made thereunder or of any taxes or other amounts due to the State Government;

(f) any other matter relevant to the purpose for which the licence is sought for.

2. I / We hereby declare particulars (in the table over-leaf) of the manufactory and the premises where I / We intend to carry on business for the manufacture of such Indian-made foreign spirits.

3. I / We hold licence No.....for constructing and working a distillery for the manufacture of spirit upto.....

4. I / We agree to abide by the terms and conditions of the licence which may be granted / renewed and the provisions of the Tamil Nadu Prohibition Act, 1937 and the rules, regulations and orders made thereunder.

5. I / We have enclosed in quadruplicate, the site and elevation plans of the manufactory building (s) and also similar plans for the quarters of the Prohibition and Excise staff together with relevant records.

6. I / We enclose four signed copies of the process which I / We desire to adopt for the manufacture of each variety of potable liquor

or

I / We will adopt the process for the manufacture of Indian-made foreign spirits which have already been approved by Government under its No.....dated .....20

7. I / We hereby declare that no excise licence previously held by me / us has been revoked or suspended or has failed to be renewed owing to a breach of the Act, rules, regulations, notifications or orders governing the grant of such licence.

8. I / We declare that to the best of my / our knowledge and belief the information furnished herein is true and complete.

Place .....

Date .....

Signature (s) of the Applicant(s)

FORM NO. 2  
(See: rule 7)

(LICENCE FOR COMPOUNDING, BLENDING AND BOTTLING OF INDIAN MADE FOREIGN SPIRITS).

I ..... the Commissioner of Prohibition and Excise ,  
Tamil Nadu State under the provisions of the Tamil Nadu Indian-made Foreign Spirits ( Manufacture) Rules, 1981 hereby license you .....

.....

.....

..... to compound,  
blend, mature and bottle the Indian-made foreign spirits , in the brand, specified below within  
the premises described in the appended Schedule from .....  
day of .....19..... upto the end of March 19 .....  
subject to the following conditions.

Name of the Indian-made Foreign Spirits licensed.....

Name of the brands licensed.....

CONDITIONS

1. The licensee shall be bound by the provisions of the Tamil Nadu Prohibition Act, 1937 and of the rules made or which may hereafter be made thereunder so far as they concern him.

2. The licence extends only to the privilege of compounding, blending, maturing and bottling of Indian-made foreign spirits in the brands specified in the licensee and to their issue from the licensed premises after payment of duty by the licensee or otherwise.

3. The licensee shall provide a hydrometer, a centesimal Hydrometer and a Thermometer ( Centigrade) Sykes Table and such other instruments for the use by the Excise Officer in-charge. He shall also be provided with the furniture and stationery articles for the use of the officer-in-charge for official purposes.

4. The licensed premises shall always be kept clean.

5. The licensee shall furnish to the officer in-charge , a list of employees in his rolls who work in the manufactory and shall not permit any other person to enter the manufactory without the prior permission of the officer in-charge.

6. The licensee shall maintain true accounts of all transactions of registers as may be prescribed from time to time and shall also submit periodically all returns specified by the Commissioner of Prohibition and Excise or other officer authorized in this behalf.

7. Breach of any of the conditions of licence, or rules or orders relating to the blending, compounding and bottling of Indian-made foreign spirits either by the licensee or by any person in his employment, shall entail the forfeiture of the deposit and cancellation or suspension of licence in addition to prosecution under the Tamil Nadu Prohibition Act, 1937.

Name of Taluk, Village and  
the muri, door number and  
other particulars in full

Bounded on the  
North by  
East by  
South by  
West by

.....  
.....  
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Commissioner of Prohibition and Excise.

FORM 9-A  
(See rule 20-A)

Export Licence No. .... and Date  
LICENCE TO EXPORT INDIAN- MADE FOREIGN SPIRITS FROM THE STATE OF TAMIL  
NADU TO ANY OTHER STATE IN INDIA.

Licence is hereby issued to Thiru/ Tvl. ....  
under section 17-B (b) of the Tamil Nadu Prohibition act, 1937 ( Tamil Nadu Act of 1937) subject to  
the provisions of the Tamil Nadu Indian- made Foreign Spirits ( Manufacture ) Rules , 1981 and the  
conditions set out hereunder and such other rules and conditions that may be notified from time to  
time.

CONDITIONS.

- (1) The breach of any of these rules and conditions will result in the suspension or  
cancellation of the licence and consequently there will be no refund of any fee paid.
- (2) The licence is valid on and from ..... to 31<sup>st</sup> March 19.....
- (3) The licence is not transferable.

COMMISSIONER OF PROHIBITION AND EXCISE.



FORM 10  
(See rule 20-B)

(APPLICATION FOR THE GRANT OF EXPORT PERMIT FOR EXPORT OF INDIAN-MADE FOREIGN SPIRITS).

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

- (1) Name and Address of the licensee:
- (2) Quantity and the description of Indian-made-foreign spirits proposed to be exported.
- (3) Place to which it is proposed to be exported.
- (4) The route of transport ( State whether road, rail air, sea etc. and indicate the important places on the route.)
- (5) the period for which the permit to be current;
- (6) The details of payment of excise duty made:

Place:

Date:

Signature of the applicant.

FORM 11  
(See rule 20-B)

GOVERNMENT OF TAMIL NADU  
OFFICE OF THE COMMISSIONER OF PROHIBITION AND EXCISE DEPARTMENT, CHENNAI-600 005.  
( PERMIT FOR EXPORT OF INDIAN-MADE FOREIGN SPIRITS ).

Export Permit No

Dated:

- (1) Name and address of the licensee:
- (2) Name and address of the person to whom Indian-made foreign spirits are to be exported.
- (3) Place to which they are to be exported:
- (4) Route ( State whether road, rail, air, road-cum-rail or sea etc.)
- (5) Period of validity of export permit:
- (6) Description of India –made foreign spirits to be exported;

(Kind of commodity)	Quantity allowed to be exported.	(Details of excise duty paid)
		Amount of export duty paid : Chalan No : Date : Paid at :

- (7) The alcoholic or other strength of the Indian- made foreign spirit
- (8) Number and nature of receptacles contained the Indian-made foreign spirits:
- (9) Purpose for which Indian-made foreign spirits is exported;
- (10) Date of Import permit or No objection certificate and period of validity:

CONDITIONS

1. The permit shall be used only once during its currency. The consignment shall not be broken in bulk while in transit and shall be exported in one lot.
2. The consignment shall be got verified by an Officer of Commissioner of Prohibition and Excise Department before export.

3. The export permit shall be surrendered to the Commissioner of Prohibition and Excise , if it is not made use of within the currency of the permit.

4. The licensee shall pay such cost of the excise or other escort, if any, as the Commissioner of Prohibition and Excise may decide.

FOR COMMISSIONER OF PROHIBITION AND EXCISE.

To  
Tvl.

Copy to: