

## **TAMIL NADU SPIRITUOUS ESSENCES Rules – 1972**

**1. These rules come into force on the 30<sup>th</sup> August 1971.**

**(a) “Essences” or “Spirituous essences” means culinary aerated water and other flavouring material, extracts and colourings containing spirit, whether foreign or Indian made, and approved as such by the Commissioner from time to time by publication in the official gazette.**

**2. Licences and Permits**

**E.L.1. Licence for the manufacture of essences: Issued by the Commissioner.**

**E.L.2 Licence for wholesale vend of essence: Issued by the Collectors.**

**E.L.3. Licence for retail sale of essences: Issued by the Collectors.**

**E.L.4 Licence for possession and use of essences. Issued by the Collectors.**

**(b) Permits: Permits for export, import or transport of essence issued under these rules shall be in the forms mentioned below:**

**E.X.P - Permit for Export of essences.**

**E.I.P – Permit for Import of essences.**

**E.T.P- Permit for Transport of essences.**

**3. Application for the grant of licences, etc.,**

**( i) Application for licence A person desiring to obtain a licence under these rules shall apply to the licensing authority through Assistant Commissioner (Excise) in Form E.A.I. furnished in the appendix to these rules. The application shall be affixed with a court – fee stamp of the value of Rs.2 (Rupees two) if it is to the Commissioner and of Re.1 (Rupee one) if it is to Collectors of District. The fee fixed for the licence shall be paid into a Government Treasury.**

**(ii) Duration of licence: Every licence granted under these rules shall be valid for the financial year.**