

**TAMIL NADU  
DENATURED SPIRIT  
METHYL ALCOHOL  
AND VARNISH  
(FRENCH POLISH)  
RULES, 1959  
(UPDATED)**

## NOTIFICATION

***APPENDIX I***

In exercise of the power conferred by Sections 4, 16, 17,17C, 17D, 17E, 18B, 18C, 21 and 54 of the Tamil nadu Prohibition Act, and in super session of the Madras De natured Spirit, Methyl Alcohol Rules, 1930, published with Revenue Department Notification No. 216, dated 16<sup>th</sup> January, 1930 at pages 284-295 of Part I of the **Fort St. George, Gazette** dated the 07<sup>th</sup> march 1939, as subsequently amended, and of the rules regarding the manufacture, import, use and sale of varnish published with the late Development Department Notification, dated the 10<sup>th</sup> December, 1952, at pages 513 to 520 of the Rules Supplement to Part I of the **Fort Saint George Gazette**, dated the 31<sup>st</sup> December, 1952 as subsequently amended and also in supersession of Home Department Notification No. 200, published at pages 371-372 of Part I of the **Fort Saint George Gazette**, dated the 24<sup>th</sup> March, 1954 and Home Department Notification No.14, published at Page 9 of Part I of the **Fort Saint George Gazette**, dated the 04<sup>th</sup> January, 1956 permitting K.C.P. Limited, Vuyyuru, Andhra Pradesh and Indian Sugars and Refineries Limited, Hospet, Mysore State respectively to store at a private godown in Chennai, denatured spirit issued from their distilleries and intended for export from the Chennai Harbour, the Governor of Tamil Nadu hereby makes the following rules :-

**G.O.M.S.No.50, P&EIII, dated 18-2-2002**

In exercise of the powers conferred by Section 16 of the TamilNadu Prohibition Act, 1937 (TamilNadu Act X of 1937), the Governor of TamilNadu hereby cancels the Prohibition and Excise Department Notification No.10(2)/PE/5200(a)/84, dated the 4<sup>th</sup> September 1984, publish at page 1 in part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 5<sup>th</sup> September 1984.

**G.O.M.S.No.51, P&E III, dated 18-2-2002.**

Accordingly the Government made necessary amendments.

**TAMIL NADU DENATURED SPIRIT, METHYL ALCOHOL  
AND VARNISH (FRENCH POLISH) RULES, 1959**

**1 Short Title and Commencement**

- (1) These rules may be called the Tamil Nadu Denatured Spirit Methyl Alcohol and Varnish (French Polish), Rules, 1959.
- (2) These rules shall come into force on the 1<sup>st</sup> April 1959.

**2 Definitions**

- (1) In these rules, unless there is anything repugnant in the subject or context.
  - (a) The 'Act' means the Tamil Nadu Prohibition Act, 1937.
  - (aa) 'Collector' means the Collector of the Revenue district.

- (b) 'Commissioner' means the Commissioner of Prohibition and Excise, Chennai
- (c)(i) G.O.Ms.No. 128 P&E (III) Dept. dated: 7.7.2003.  
 'Denatured Spirit' means spirit subjected to any one of "following procedure with the addition of one gram of Denatonium Saccharide or Denatonium Benzoate for the purpose of rendering it unfit for human consumption"
- (i) the admixture of light caoutchoucine and pyridine bases in the proportion of half a litre of light caoutchoucine and half a litre pyridine bases with 99 litres of spirit of strength not less than 60° O.P.

Provided that during the periods, when pyridine bases are not available in the market, 1.5 litres of light caoutchoucine can be added to 98.5 litres of spirit, instead of half litre of Light Caoutchoucine + one and half litres of pyridine bases, with the prior approval of the Commissioner.

- (ii) the addition of 4 litres of formalin to 96 litres of Rectified Spirit of 66° Over Proof strength.
- (iii) the addition of liquid soap (i.e. a preparation made by mixing together and heating 0.5 litre of castor oil and 0.06 kg. of caustic soda) in the proportion of 1 litre of liquid soap to 99 litres of spirit of strength atleast 66° Over Proof
- (iv) the addition of castor oil and caustic soda as specified below:-  
 to 100 litres of spirit of strength not less than 66° Over Proof, add one litre of castor oil and 0.4 litre of caustic soda solution. (The caustic soda solution may be prepared by dissolving one kg of caustic soda in three litres of water). The castor oil is to be mixed with one and half litres of spirit and stirred, to which the caustic soda solution is to be added. The resultant clear solution is to be added to the remaining 98.5 litres of spirit.
- (v) the addition of ammonia in the proportion of 3 litres of liquid ammonia containing 25 to 26% by weight of ammonia gas to 97 litres of spirit of strength not less than 66.0° Over Proof
- (vi) the addition of 5 litres of concentrated sulphuric acid to 100 litres of spirit of strength not less than 66° Over Proof.
- (vii) the addition of 2 litres of cyclohexane, with the following specification, to 98 litres of spirit of strength not less than 66° Over Proof.  
 (a) Specific gravity at 20° C ... 0.776 to 0.780  
 (b) Boiling range ... 95% shall distill between 80°C and 82°C
- (viii) the addition of 0.5 litre of methyl ethyl ketone, with the following specifications, to 99.5 litres of spirit of strength not less than 66° Over Proof.  
 (a) Specific gravity at 20° C : 0.803 to 0.807  
 (b) Distillation range: Not less than 90% shall distill within the range of 78° C to 85° C
- (ix) the addition of 1 or 2 kilogram of Caustic Soda (Sodium Hydroxide), as the case may be to 100 litres of spirit of strength not less than 66° Over Proof.

- (x) The addition of any other denaturant except chloral hydrates, conforming to the requirements given in I.S. 4117 either single or in combination as per formulae specified in I.S.4117.

Provided that the Commissioner may permit the manufacture of special denatured spirit for the purpose of export to any other State with such percentage and denaturants, as may have been approved by the Excise authorities of the State, to which such export is made, with the prior approval of the Government.

Explanation:- Light cacutchoucine and pyridine bases shall satisfy the laboratory tests as described in Appendix-I ammonia and concentrated sulphuric acid shall be a Laboratory Reagent grade.

Provided further that in the manufacture of Acetic Acid, Ethyl Acetate and Diethyl Phthalate, "one gram (10 parts per million) of Denatonium saccharide or Denatonium Benzoate (Bitterant) " vide G.O. 128 P&E (iii) Dept. dt: 7.7.2003 should be added to every 100 litres of spirit used in addition to the approved denaturant.

Provided also that in the manufacture of Thinner, Varnish, French Polish , Surgical Spirit etc., 5 particles per million of Crystal Violet ( Colourant ) and 50 particles per million of Denatonium Saccharide or Denatonium Benzoate (bitterant) should be added to the spirit used in addition to the approved denaturant.

Provided also that where the bitterant namely Denatonim Saccharide or Denatonium Benzoate alone is permitted to be used as the denaturant for denaturing the spirit the quantum to be used shall be 1.5 grams of Denatonium Saccharide for Denatonium benzoate per 100 litres of spirit.

Provided also that the Commissioner with the prior approval of the Government may exempt addition of bitterant (viz Denatonim saccharide or Denatonium Benzoate ) or colourant (Crystal Violet or Methylene Blue) or both in favour of any licensee where he is satisfied on the basis of the recommendation of the Denaturant Committee that such addition of bitterant or colourant or both may interfere with the quality and marketability of the end product"

- (d) 'Distillery' means a distillery established in the State under the rules for the time being in force for the purpose of manufacture and issue of denatured spirit, methylated spirit or methyl alcohol, therefrom.
- (da) "Distillery Officer" means an Officer of the Prohibition and Excise Department entrusted with the immediate supervision and working of a Distillery".
- (e) 'Government' means the Government of Tamil Nadu.
- (f) 'Licensing Authority' means the Collector defined in Section 3 of the Act or an Officer or Person empowered as such for the purpose of issue of licences under Sec. 25 of the Act.
- (g) Methyl Alcohol means the liquid having the chemical formula CH<sub>3</sub>OH. Its other chemical names are Methanol, carbinol and Methyl Hydrate and includes wood naptha, wood spirit, wood alcohol pyroxylic spirit and pyroligenous spirit.

(h) "Methylated spirit" means denatured spirit rendered effectively unfit for human consumption by the admixture of methyl alcohol in the proportion of one part of methyl alcohol to nine parts of spirit strength 66° over proof.

(i) "Ordinary methylated spirit" means spirit subjected to the following process for the purpose of rendering it unfit for human consumption namely:-

The admixture of 19 Volume of alcohol (66° over proof) and one volume of methyl alcohol (The spirit so denatured is industrial methylated spirit of Pharmacopia standards).

Explanation:- Methyl alcohol also known as methanol shall be a clear and colourless liquid having chemical formula CH<sub>3</sub>OH and it shall comply with the requirements for methanol as specified in I.S. 4117.

(j) 'Retail Sale' means sale made to the public who do not hold licences issued under these rules, in quantities not exceeding the limits prescribed for possession without a licence;

Admixture of 19 volume of alcohol (95 percent) and of one volume of approved woodnaphtha. (The spirit so denatured is methylated spirit of B.P. Standard of Industrial Methylated Spirit).

(k) Omitted.

(l) 'State' means the State of Tamil Nadu.

(m) 'Varnish' means spirit varnish, commonly known as French Polish, containing shellac, resin or both dissolved in denatured spirit, that is, spirit denatured by the addition of half a litre of light caoutchoucine and half a litre of pyridine to ninety nine litres of spirit at a minimum strength of 50 degree over proof or denatured under the process sanctioned under sub rule (2) [G.O.Ms.No.3017, Home, dt. 7.9.66] [B.P. Perm. 1375/66]

(n) 'Wholesale' means sale made to holders of licences issued under these rules:-

(2) Spirit shall not be denatured by any process other than those specified in sub-rule (1) except with the sanction of the Government. (G.O. Ms. No. 185, Home, dated 11<sup>th</sup> January, 1962).

(3) It shall be the responsibility of the Distillery Officer issuing the denatured spirit to ensure that the denatured spirit issued for the above purposes is added with the appropriate bitterant or colourant or both in such proportion as approved for the licensee. The licensee for whom the addition of colourant or bitterant or both has been made mandatory shall lift the denatured spirit from the distillery only after ensuring that the denatured spirit so lifted has been added with the approved colourant or bitterant or both as the case may be ". vide g.O. 128 P&E (III) Dept. dt: 7.7.2003.

3. Manufacture

(a) No denatured spirit / methylated spirit or methyl alcohol shall be manufactured except by the holder of a distillery licence issued for the purpose of establishment of a distillery for the manufacture and issue

therefrom the denatured spirit, methylated spirit or methyl alcohol in accordance with the rules from the time being in force relating to the issue of such licence.

- (b) No Varnish shall be manufactured except in accordance with the terms and conditions of a licence issued for the purpose under these rules.  
(G.O. Ms. No. 185, Home, dated 11<sup>th</sup> January, 1962).
- 3-A  
(1) Constitution of Denaturant Committee - (1) The Government may constitute a Denaturant Committee to investigate and recommend special and general denaturants for industrial and general uses, their specifications and proportions to prevent the abuse of alcohol and spurious preparations contrary to the aims and policy of Prohibition.
- (2)(a) The Committee shall consist of the following persons as Chairman and members, namely:-
1. Director, Forensic Science Department, Chennai - 600 004 - Chairman
  2. Additional Commissioner, Prohibition and Excise, Chennai - 600 005 - Member
  3. Additional Director, Forensic Science Department, Chennai - 600 004 - Member
  4. Deputy Director (Chemicals), Industries and Commerce Department, Chennai - 600 005 - Member
  5. Professor of Organic Chemistry, Presidency College, Chennai - 600 005 - Member
  6. Professor of Biochemistry, Chennai Medical College, Chennai-600 003 - Member.
  7. State Drug Controller, Chennai - 600 006 or his nominee -Member
  8. A non-official nominated by the Government -Member
  9. The President of the Tamil Nadu Chemical Manufacturers Association, Chennai - 600 086 - Member
- (b) The Committee shall be a first class Committee for the purpose of travelling allowance of the non-official member.
- (3) Four Members shall form a quorum for transaction of the business of the Committee.
- (4) The procedure regarding the work of the Committee shall be such as may be laid down by the Government from time to time by order.
- (5) The Committee shall examine denovo the existing list of denaturants medical preparations, their applications and properties and suggest to Government changes and modifications that may be necessary and also on all questions relating to denaturants referred to it from time to time.

## 4. Export

(1) No denatured spirit / methylated spirit / methyl alcohol or varnish shall be exported except by the holder of a licence for manufacture and issue of such spirits or varnish, as the case may be, referred to in rule 3. Such export shall be made only under cover of an export permit in the prescribed form in these rules and issued by the Collector of the district in which (the distillery is situated in the case of export of denatured spirit/methylated spirit/methyl alcohol and by the Commissioner in the case of Varnish. Before the issue of such an export permit, the exporter shall produce an import permit or a 'No Objection Certificate' from the competent authority of the State or place to which export is made, signifying that there is no objection to the issue of the export permit sought for.

Provided that the Government may permit the manufacture of Special Denatured spirit for the purpose of export to any other State with such percentage and denaturants, as may have been approved by the Excise authorities of the State, to which such export is made with the prior approval of the Government ( G.O. 128 P&E (III) dt: 7.7.2003.

Exception:-It shall not be necessary for military units in this State to obtain permits for export of denatured spirit / methylated spirit / methyl alcohol.

(2) Notwithstanding the provision of sub-rule (1), the Officer-in-Charge of the Medical Stores Depot, Chennai may supply denatured spirit or export to the Railway Hospitals or dispensaries outside the State under cover of export permits issued by him on the strength of the application from the indenter supported by an import permit or a 'No Objection Certificate' granted by the excise authorities of the State to which the export is made.

## 5. Import

(i) "No denatured spirit / methylated spirit / methyl alcohol or varnish shall be imported except by persons or institutions who hold licences under these rules to deal in or use denatured spirit / methylated spirit / methyl alcohol or varnish, or by the distillers in the State for dealing in denatured spirit / methylated spirit and methyl alcohol. Denatured spirit imported from other States by and with the previous permission of the Commissioner should be fully denatured as laid down in Clause (c) in sub-rule (1) of rule 2. If spirit proposed to be imported is not sufficiently denatured it must either be denatured afresh at the expense of the importer or he must pay duty at the full tariff rate as for portable spirit ".

The import shall in every case be covered by an import permit in form D.I.P. prescribed under these rules and granted by the Commissioner of Prohibition and Excise on payment of an annual fee of Rs.1,500/- (Rupees one thousand five hundred only). Bonafide travellers may, however, bring into the State without an import permit denatured spirit up to maximum of one litre for domestic purposes. Officers of Government may, for Government purposes, import any quantity of denatured spirit or varnish under an import permit issued by the Commissioner of Prohibition and Excise free of any fee.

"Provided that the distilleries in the State need not take out a licence for the import of methanol and wood-naphtha to be used as denaturants in the manufacture of methylated spirit subject to the condition that the import is made under a permit subject to the condition that the import is made under a permit and the quantity so imported is produced immediately before the officer-in-charge of the distillery for safe custody.

(G.O. Ms. No. 1208, Home (P. & E.) dated 14<sup>th</sup> May, 1979)

Exception :- It shall not be necessary for the military units in this state to obtain permits for import of denatured spirit / methylated spirit / methyl alcohol.  
(G.O. Ms. No. 214, Home, dated 3<sup>rd</sup> February, 1970)

(ii) Before the permit for import of denatured spirit / methylated spirit / methyl alcohol or varnish is issued under sub-rule (1) the importer shall pay import permit fee at the rate fixed by the Government from time to time. (This has been proposed as provided for in the Tamil Nadu Rectified spirit Rules, 2000).

Provided that the Government may notification issued whether prospectively or retrospectively make the exemption or reduction in the rate of gallonage fee payable by the person or class of persons.

(G.O. Ms. No. 28, (P. & E.), dated 12<sup>th</sup> May, 1981).

(iii) In the case of preparations or commodities containing a high percentage of denatured spirit / methylated spirit / methyl alcohol imported or proposed to be imported, the Commissioner, may after getting a sample of such preparation or commodity analysed, levy a gallonage fee at the rates specified in sub-rule (ii) of this rule on the spirit contents of the preparation before any such preparation is allowed to be imported. The requirements of this rule relating to import of denatured spirit / methylated spirit / methyl alcohol or varnish shall be complied within regard to the import of any such preparation or commodity. The importer need not, however, take out a licence under these rules for possession or sale of such commodities in the State.

#### 6. Possession, Transport and Interim Storage

(i) Any person or institution may without a licence possess within any area in the State denatured spirit up to a maximum of ½ litre and varnish up to a maximum of 2 litres. Provided that the denatured spirit or varnish to be possessed under this sub-rule shall be obtained from a retail dealer holding a licence in form D.L. 4 or D.L. 8 as the case may be in accordance with the customer permit system formulated for the purpose and laid down in Appendices V and VI respectively to these rules.

Exception 1:-It shall not be necessary for officers of the Government or officers in charge of Local Fund and Municipal Hospitals or Dispensaries or Central Drug and Medical Practitioners-in-charge of rural dispensaries subsidised by the Government or local boards to obtain licences for possession and use of, or transport permits for the transport of, any quantity of denatured spirit or varnish for Government purposes or for the purposes of the hospital or dispensary or other institutions referred to above as the case may be. The Commissioners of Municipalities and Municipal Health Officers including the Health Officers, Corporation of Chennai, may obtain and possess without licence and transport without permits, any quantity of denatured spirit for the use in vaccination and inoculation work.

(G.O. Ms. No. 650, Home, dated 30<sup>th</sup> February, 1968).

Exception II:-A registered medial practitioner may without a licence possess for his professional use denatured spirit up to a maximum of two litres.



Exception III:-The Medical Stores Depot, Chennai, may obtain from a distillery in the State, without a licence and transport to its premises. Without a permit, any quantity of denatured spirit or supply to indentors. But issues of denatured spirit from the Medical Stores Depot to the indentors in the State shall be covered by a transport permit in the form prescribed under these rules granted by the Collector of Chennai.

Exception IV:-It shall not be necessary for the military units in the state to obtain permits for transport of any quantity of denatured spirit/methylated spirit/methyl alcohol.

Exception V :-It shall not be necessary for the distilleries in the State to take out a licence to possess methanol and wood-naphtha to be used as denaturants in the manufacture of methylated spirit.

(G.O. Ms. No. 1208, Home (P.E. IV) dated 14<sup>th</sup> May, 1979)

(G.O. Ms. No.860, Home, dated 10<sup>th</sup> March, 1961)

(G.O. Ms. No. 214, Home, dated 03<sup>rd</sup> February, 1970).

(iii) Lawful consignments of denatured spirit from outside the State intended for export through the Chennai Harbour the Tuticorin Port shall be permitted to be stored in Chennai pending export. This permission shall be granted in each individual case by the Commissioner of Prohibition and Excise conditions governing the storage are set forth in Appendix II.

If any licensee desired that the indent shall be signed by the power-of-attorney agent he shall intimate in advance the name and address of his power of attorney agent to the Deputy Commissioner (Excise) / Assistant Commissioner (Excise) / Excise Supervisory officer/ Divisional excise officer/ Taluk Excise officer, if in Chennai City or to the Deputy Commissioner(Excise)/ Assistant Commissioner(Excise) concerned, if in any of the other districts and shall obtain the acknowledgement of the Officer concerned for the receipt of such intimation “.

[G.O. Ms. 2829, Home, dated 25<sup>th</sup> September, 1968 (Prohibition Department)]

7 Sale :- No person or institution shall sell denatured spirit or methylated spirit or methyl alcohol or Varnish except in accordance with the provisions of these rules and on the terms and conditions of a licence issued under these rules. Such licence may be issued for wholesale or retail sale or both as the case may be.

8 Licence and Permits

(a) The licences issued under these rules shall be of the following kinds and issued in the forms mentioned in Appendix III and shown in Appendix IV for any of the purposes specified in Section 18 of the Act.

D.L.I Licence for Wholesale vend of Denatured spirit and Methylated spirit :-

A licence in this form shall be issued, on payment of an annual fee of Rs.1,000(Rupees one thousand only) and shall cover possession and wholesale vend of denatured spirit and methylated spirit by distilleries and possession and wholesale vend of denatured spirit by others. The licensee shall obtain his supplies from the warehouse of a distillery in this State, or from out of the quota held by a distillery under

its licence in Form D.L.I or from sources outside the State or from such other sources as the Commissioner may, in special cases, appoint or approve subject to such terms and conditions as he may impose in that regard. The licensee shall issue the spirit in wholesale to holders of licences issued under these rules in accordance with the provisions of these rules and the special conditions mentioned in the licence. The licensee shall maintain accounts of transactions under this licence in Form D. Ac. 1.

D.L.2 Licence for possession and use of denatured spirit, methylated spirit or methyl alcohol in the manufacture of specified commodities other than Varnish :-

(1) Licence in this form shall be issued on payment of an annual licence fee on a slab rate as set out in the table below and shall cover the possession and use of denatured spirit, methylated spirit or methyl alcohol, either as such and/or in the manufacture of specified commodities except varnish such as printing ink, paint remover, gasket, shellac etc.

**“THE TABLE”**

Item No.	Quota of Spirit per Annum	Rate of Licence Fees
(1)	(2)	(3)
1	Not exceeding 500 litres	Rs.200 (Rupees Two hundred only)
2	Above 500 but not exceeding 10,000 litres.	Rs.2000 (Rupees Two thousand only)
3	Above 10,000 but not exceeding 1,00,000 litres	Rs.10000 (Rupees Ten Thousand only)
4	Above 1,00,000 litres	Rs.25000 (Rupees Twenty five Thousand only)

(G.O.Ms.No.81, P&E. Dept. Dt. 01.04.99).

No sale of spirit as such is permitted under this licence. An application for this kind of licence shall indicate in his application (In F.D.A.I. the purpose for which he requires the denatured spirit, methylated spirit or methyl alcohol and specify whether he wishes to use it in the manufacture of commodities. In latter case an applicant for the licence should have registered his name with the Director of Industries and Commerce under the appropriate small scale or cottage industry. The applicant shall also specify the names and other particulars of the commodities proposed to be manufactured by him and the particular kind of denatured spirit or methylated spirit [vide Rules 2(1), (c), (j) and (g)] required for the purpose shall be indicated. Only commodities of recognised standard or standards approved by the Commissioner of Prohibition and Excise in consultation with Director of Industries and Commerce shall be allowed to manufacture under this licence. The licensing authority namely the Commissioner of Prohibition and Excise, shall enter in the licence, the quantity of each kind of denatured spirit or methylated spirit allowed and the commodities which the licensee is allowed to manufacture by using the spirit. The licensee shall not manufacture any commodity other than those entered in the licence without the prior approval of the licensing authority and getting the name of the commodity entered in the licence. The licensee shall, unless otherwise permitted, get his supply of denatured spirit from the holder of a licence in Form D.L.1 in the same district in case the annual 1,000 (One thousand) litres and more, he may obtain his supply from any distillery in the State or from the distillery who holds a licence in form D.L. 1 or from the Medical Stores Depot, when outside the State or such other sources as the Commissioner may, in special cases, appoint

or approve, subject to such terms and conditions as he may impose in that regard. As regards methylated spirit / methyl alcohol, the licensee may get his supply from a distillery in the State or from a distillery who holds a licence in Form D.L. 1 or from the Medical Stores Depot, Chennai when specifically authorised to get his supplies therefrom or from the sources outside the State.

(2) Each of the specified commodities manufactured in each batch shall be given a Batch Number and each batch shall be separately accounted for in the account in form D.Ac. 2. The licensee shall also maintain an account in Form D.Ac. 9 as shown in Appendix IV showing the day to day transactions in spirit, including the spirit used for manufacture of different kinds of commodities. Labels showing the name of the commodity, the name of the licensee and the Batch Number shall also be affixed to the commodities manufactured.

G.O.Ms.No. 191 P&E (III) Dept. dt: 6.9.2002 in rule 8, in sub rule (1) under the DL-2 licence after the second paragraph the following paragraphs shall be substituted.

(2-A) In the case of licensee where the annual possessional limit is 50,000 Bulk Litres and above, all transactions pertaining to receipt transfer, storage, issue and consumption of denatured spirit and the manufacture, sampling packing and despatch of the end products permitted under the licence shall be under the supervision of the Excise Supervisory Officer. The strength of the establishment to be maintained for supervision of the operations shall ordinarily be one Excise Supervisory Officer in the cadre of Tahsildar or Deputy Tahsildar and one Office Assistant, but the Commissioner may with the prior approval of the Government increase or reduce the strength of the staff if he considered it necessary. Every such licensee whose annual possessional limit is 50,000 Bulk litres and above shall pay the cost of establishment including the allowances leave salary and pension contribution for every month in advance. The Excise Supervisory Staff shall be provided by the licensee suitable residential accommodation to the satisfaction of the Commissioner at rents not exceeding 10 per cent of the pay. The Excise Supervisory Officer shall maintain a parallel set of accounts prescribed for maintenance by the licensee. The Excise Supervisory Officer shall maintain a diary in which he shall in ink, record any transaction that takes place then and there. he shall supervise the implementation of orders and directions from the licensing authority and send reports to the Commissioner of Prohibition and Excise on the bonafide functions or otherwise of the licensee then and there".

(3) The licensees themselves shall send samples of the commodities in respect of every batch to the Chemical Examiner (The Assistant Director-in-charge of the State Forensic Science Laboratory, Chennai) for chemical analysis on the very first day of manufacture of each commodity. The licensee shall also send intimation to the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer concerned the date when he proposes to manufacture the specified commodities. The Excise supervisory officer / Divisional Excise officer/ Taluk Excise officer shall inspect the licensed premises and shall take samples by surprise in respect of every batch and send them to the Chemical Examiner, if any of the samples is found sub-standard, the licensee concerned shall be liable for prosecution or cancellation of licence or to other suitable action. The licensee shall pay of the fee prescribed by the Chemical Examiner (The Assistant Director in-charge of the State Forensic Laboratory, Chennai) for testing of each and every sample.

Provided that in respect of the Government undertakings and Public Sector undertakings the random sample of each product shall be analysed once a month.

(4) The accounts for the quantity of the ingredients purchased and the quantity of the ingredients used in the manufacture of various kinds of commodities, shall be maintained and the bills or invoices for the sale of the finished produce shall be maintained in the Forms D.Ac.10 and D.Ac.11 respectively as shown in Appendix IV.

**D.L.3 Licences issued to an Officer of the Southern Railway for storage and use of denatured spirit/ methylated spirit / methyl alcohol and its distribution to outstations or other railway institutions in Tamil Nadu State and/or in other States under his control :-**

The licence in this form will be issued free of licence fee, to an officer of the Southern Railway and covers possession and use of denatured spirit/methylated spirit/ methyl alcohol to the outstations or other Railway institutions in this State and or in other States, under his control. The licensee shall obtain his supplies of denatured spirit / methylated spirit / methyl alcohol from a distillery in this State or from sources outside the State. He shall mention in an account of transactions under the licence in Form D. Ac. 3. Similar accounts shall be kept at the outstations and other railway institution which obtain supply from the licence holder, who shall be responsible for the correct maintenance of accounts at such outstations and institutions.

(GO. Ms. No. 1318, Home, dated 30<sup>th</sup> April, 1964)

**D.L. 4 Licence for retail sale of denatured spirit licence in this form will be issued on payment of an annual fee as follows :-**

**For annual quota :**

Upto	300 litres	Rs.500/-(Rupees five hundred Only)
Exceeding	300 litres	Rs.1000/-(Rupees one Thousand only)

(G.O. Ms. No. 81 P&E III Dept. 01.04.1999)

It shall cover possession and retail sale of denatured spirit for any of the purposes mentioned in Section 12 of the Act. The licensee shall get his supplies of denatured spirit, from the holder of a licence for wholesale vend of denatured spirit in Form D.L. 1 in the same district or by import from sources outside the state, or from such other source as the Commissioner, may in special cases, appoint or approve, subject to such terms and conditions as he may impose in that regard, retail sales of denatured spirit under the licence to private persons and institutions who may, under sub-rule (I) of Rule 6 possess without a licence denatured spirit up to the maximum limit of  $\frac{1}{2}$  a litre at a time, shall be strictly in accordance with the consumer permit system formulated for the purpose and laid down in Appendix V to these rules. The sales by the licensees shall also be in accordance with the special conditions mentioned in the licence itself. The licensee shall maintain accounts of transactions under the licence in Form D. Ac. 4.

**D.L. 5 Licence for possession and use of denatured spirit in the manufacture of varnish and use or sale of varnish :**

Licence in this form will be issued on payment of an annual licence fee of Rs.1,000. It covers possession of spirit denatured with reference to rule 2(1) (c) (I) or under the process sanctioned under sub-rule (2) of Rule 2 only, and its use in the manufacture of varnish (French Polish) which may either be used by the licensee himself or sold by him in wholesale to holders of licences in Forms D.L. 6, D.L.7 and D.L. 8 or to officers of Government and others exempted from taking out a licence under Rule 6. It does not confer the privilege of both use and sale. The applicant for a licence in this form shall indicate in the application whether he proposes to use or sell the varnish manufactured under the licence at the time of its issue whether it covers use or sale. The licensee shall obtain his supplies of

denatured spirit from the holder of a licence for wholesale vend of denatured spirit from the holder of a licence for wholesale vend of denatured spirit in Form D.L. 1 in the same district or by import, or from such other source as the Commissioner may in special cases appoint or approve subject to such terms and conditions as he may be imposed in that regard. "If the annual quota of denatured spirit of a licensee is 1,000 (one thousand) litres and more, he may obtain his supplies either from any distillery in the State or from the holders of licences in Form D.L. 1"

[G.O. Ms. No. 2685, (P.E. dated 2<sup>nd</sup> November, 1978)].

G.O. Ms. No. 81, (P&E III dated 01.04.99).

No spirit as such shall be sold under the licence. The licensees themselves shall send samples of varnish in respect of every batch to the Chemical Examiner (The Assistant Director in charge of the State Forensic Science Laboratory, Chennai) for chemical analysis on the very first day of manufacture of varnish. The licensees shall also send intimation to the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer concerned the date when he proposed to manufacture varnish. The Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer shall also inspect the licensed premises and take samples by surprise in respect of every batch and send them to the Chemical Examiner. The samples also shall be analysed by the Chemical Examiner. If any of the samples is found sub-standard, the licensee concerned shall be liable for prosecution or cancellation of licence or other suitable action. The licensees shall pay the fee prescribed by the Chemical Examiner, (The Assistant Director in charge of the State Forensic Science Laboratory, Chennai) for testing of every sample. The licensee shall maintain accounts of manufacture of varnish and transactions in varnish in Form D. Ac. 5 and Form D. Ac. 5-A and Form D. Ai. 6 and Form D. Ai. 8 according as the varnish manufactured is used by the licensee himself or sold. An account in Form D. Ac. 6 shall be maintained at each of the work spots to which the varnish is distributed and where the use of the varnish by the licensee is required. The sale of varnish shall be strictly in accordance with the special conditions mentioned in the licence.

**D.L. 6 Licence for possession and use of Varnish :-**

Licence in this form will be issued on payment of an annual fee of Rs.500 and shall cover possession and use of varnish. No varnish possessed under this licence shall be sold. The licensee shall obtain his supplies of varnish from holder of licence in Form D.L. 5 (manufacture and sale of varnish) or in Form D.L. 8 (for sale of varnish) or by import. The licensee shall maintain an account of transactions under the licence in Form D. Ac. 6.

**D.L. 7 Licence for possession of varnish by an Officer of the Southern Railway for use and distribution to outstations or other railway institutions in Madras State and/or in other States under his Control :-**

The licence in this form will be issued on payment of annual licence fee of Rs.200 to an officer of the Southern Railway to possess varnish for use and its distribution to outstations or other Railway Institutions in the State and/or in other States, under his control. Varnish shall not be sold under this licence. The licensee shall obtain supply in varnish from a holder of a licence in form D.L. 5 (for manufacture and sale of varnish) or in Form D.L. 8 (for sale of varnish or by import). The licence in shall maintain accounts of transactions under the licence in Form D. Ac. 7. Accounts in similar form shall

be maintained in the outstations and other Railway Institutions supplied by the licensee.

[G.O. Ms. No. 1318, Home, dated 30<sup>th</sup> April, 1964]

**D.L. 8 Licence for the sale of Varnish :-**

(a) Licence in this form shall be issued on payment of an annual fee of Rs.1000/- (Rupees one thousand only). It covers possession and sale of varnish in wholesale or retail. The licensee shall get his supplies of varnish from the holder of a licence in Form D.L. 5 (for manufacture and sale of varnish) or from sources outside the State by import or from such other sources as the Commissioner may in special cases, appoint, or approve, subject to such terms and conditions as he may impose in that regard. The retail sales of varnish by the licensee to private persons and institutions who may, under sub-rule (i) of the rule 6 possess varnish, without a licence, up to a maximum limit of two litres at a time shall be strictly in accordance with the Consumer Permit System formulated for the purpose and laid down in Appendix VI. The sales of varnish under the licence shall also be in accordance with the special conditions mentioned in the licence itself. The Licensee shall maintain accounts of transactions under the licence in Form D. Ac. 8.

[G.O. Ms. No. 214, Home, dated 3<sup>rd</sup> February, 1974].

(b) The licensee shall intimate to the Licensing Authority on the loss of a licence during the period of its currency forthwith explaining the circumstances under which the loss occur. A fee of Rs.25/- (Rupees Twenty Five) shall be payable for a duplicate licence and such licence may be granted by the licensing authority after making such enquiries as he deems fit. The licensee shall return the duplicate licence, for cancelling it as and when the original licence is traced.

[G.O. Ms. No. 162, Home, dated 19<sup>th</sup> January, 1971].

**© Indent for supply of denatured spirit / methylated spirit / methyl alcohol or varnish:-**

(1)(i) Supplies of denatured spirit / methylated spirit / methyl alcohol or varnish obtained by licensees shall be on indents in Form D.I. and in Appendix IV to these rules. The indent shall be in printed forms bound in books in triplicate and machine numbered consecutively. Whenever a licensee indents for spirit or varnish he shall prepare an indent with fly leaf (from D.L.F.) of the licence concerned to the distillery in the State or supplying licensee if supply is sought for from sources within the State and to the authority, competent to issue import permit in case supply is required from source accompanied by an application for an import permit together with the treasury receipt (Chalan) on payment of Import permit fee as fixed by the Government from time to time on the quantity of spirit or varnish proposed to be imported. The duplicate of the indent shall be sent immediately to the Collector of the District in which the indenter is and the triplicate retained by the indenter for his file.

(ii) "The indent for spirit or varnish shall be prepared in triplicate using carbon paper and signed by the licensee himself or as stated in the following paragraph, by his power of attorney Agent. The original of the indent, along with the licence and the fly-leaf, in the initial indent, and the fly-leaf relating to the licence in case of subsequent indents, to the D.L. 1 supplying licensee if supply is sought for from sources within the State and to the authority competent to issue import permit, in case supply is required from sources outside the State"

(2) On receipt of the indent, the supplying licensee (within the State) if he decides to comply with the indent shall make necessary endorsements on the fly-leaf of the licence and issue a transport permit in Form D.T.P. to cover the transport of the commodity from the supplying licensee's premises to those of the indenter. The currency of the transport permit

shall be restricted to the reasonable period from the time it may reasonably be expected to reach the indenting licensee. In case the supplier is the distillery, the issue shall be made only after collection of the amount of gallonage fee leviable on the quantity supplied. The transport permit issued to cover the transport from the distillery also, shall be in the same Form, i.e., Form D.T.P. and it shall be issued by the Officer-in-charge of the distillery. If the distillery or the supplying licensee is not able to or decides not to comply with the indent either in full or in part, he shall inform the indenter accordingly furnishing his reasons therefor. A copy of the communication shall be sent to the Collector of the District in which the indenting licensee is. The transport permit issued shall, in all cases be prepared in triplicate, the original issued to the indenter to be carried along with the consignment the duplicate sent to the Collector of the District in which the indenting licensee is and the triplicate retained by the supplier for his file. For this purpose, the transport permit forms also shall be bound books in triplicate, consecutively machine numbered.

(3) In cases of supply sought from outside the State, the authority competent to issue the import permit, shall, if there is no objection, issue an import permit in Form D.I.P. and return the indent and the fly-leaf of the licence after making necessary endorsement thereon to the indenter to enable him to import the stock he applied for. The import permit shall be made out in triplicate, original issued to the applicant for accompanying the consignment, duplicate sent to the Collector of the District in which the indenting licensee is and triplicate retained as office copy.

(4) Consignment imported shall not be opened by the indenter and taken into stock until and unless verified by an Officer of the Prohibition and Excise Department, not below rank of an Excise Supervisory Officer / Divisional Excise officer / Taluk Excise officer concerned shall forward the copy of the import permit along with the copy of the indent received by him to the verifying officer with directions to return the permit after verification within ten days of arrival of the consignment at the importer's licensed premises. The importer shall give intimation to the verifying officer as soon as the consignment is received so that the verification may be done without delay.

(5) Officers of Government and others who are exempted from taking out a licence for possession or permit for transport of denatured spirit / methylated spirit / methyl alcohol or varnish may get their supplies from a distillery in this State or from the Medical Stores Depot, Chennai, if authorised to obtain supplies wherefrom, or from licensees whose licences allow such supply or by import where these rules allow such import. In case any Government or other Officer or person exempted as above, requires varnish in quantities exceeding two litres from any licence holder in the State for sale of varnish, the holder of such licence shall supply varnish only when an authorisation is issued by the Collector to the Officer or person concerned. While issuing such authorisation, the Collector shall send one copy of the authorisation to the supplying licensee who shall file it in support of the sales, make in such cases and another copy to the Collector of the District in which the exempted Officer or person is.

Rule 9(i) **Grant of Licences etc. :-**

**Application for licence.** A person desiring to obtain a licence under these rules shall apply to the licensing authority (collectors of the District in respect of all kinds of licences except licence in Form D.L. 2 and the Commissioner of Prohibition and Excise in the excepted case) in Form D.A. 1 appended to these rules, specifying the nature of the licence required. The application shall be affixed with court fee label of rupee one only if it is to the

Collector of the District and of rupees two only if it is to the Commissioner as required under the Tamil Nadu Court Fee and Suits Valuation act, 1955 (Madras Act XIV of 1955).

(ii) **Duration of Licence :-**

Every licence granted under these rules shall be valid for the financial year (beginning from the 01<sup>st</sup> April or date of issue of the licence and ending with the 31<sup>st</sup> March immediately following) unless otherwise stated in the licence.

(iii) **Conditions to be satisfied before a licence is granted and the procedure to be followed in dealing with application :-**

(A) On receipt of the application referred to in sub-rule (i), the licensing authority shall forward it to the Deputy Commissioner(Excise) / Assistant Commissioner(Excise) concerned or the Collector concerned, as the case may be, who shall have the particulars furnished in the application verified and shall also satisfy himself after due enquiry ;

(a) That the applicant does not hold or does not have vested interest in, any licence already issued, so as to disqualify him for the grant of licence under sub-rule (i).

(b) That the applicant has not been convicted of any offence against the Act or the rules framed thereunder or of any cognisable or non-bailable offence.

(c) That the applicant is a resident of the place where the licence is required.

That the applicant does not already possess, or has vested interest in any kind of licence issued under these rules, in the same or different district either in his individual capacity, or as a member of a joint family, or as a partner of a partnership concern or as a member of a Corporate body'

(d) That the applicant's personal circumstances and the local needs justify the grant of the licence ; and

(e) That the privilege is not likely to be misused. The Deputy Commissioner (Excise)/ Assistant Commissioner (Excise) or the Collector, as the case may be, shall then send the application to the licensing authority, with his remarks, based on the result of the enquiry, the local conditions and any other relevant factors, for example, whether applicant held a similar licence previously. If he recommends the licence applied for he shall indicate the annual quota of denatured spirit, methylated spirit, or varnish as the case may be, that may be allowed under the licence.

(B) On receipt of the aforesaid reports, the licensing authority may make such further enquiries as it deems necessary and it is satisfied that the applicant is eligible for the grant of the licence applied for and that the grant of the licence is justified with reference to the conditions and circumstances specified above. The licensing authority may order the issue of the licence after satisfying himself that the fee, if any, prescribed, therefor has been paid.

In the case of Methyl Alcohol no licence shall be granted without prior approval of the Government where the annual possessional limit exceeds 30 litres per annum.

G.O.M.S.No.51 P&E III of 18-2-2002.



The licence shall always be on the name of the person who applied for it. In the case of applications from a recognised institution or a registered firm or company, the licence shall be issued in favour of the accredited office bearer or agent or other functionary, who has been duly authorised by power of attorney, Articles of Association of similar rules relating to the management of the institution, firm or company. The quantity of denatured spirit, methylated spirit, methyl alcohol or varnish, as the case may be, to be allowed under the licence shall be fixed by the licensing authority at its discretion after taking into account the bonafide demands of the Deputy Commissioner (Excise)/ Assistant Commissioner(Excise) or the Collector, as the case may be. The quantity once fixed shall not be altered at any time without the prior approval of the Commissioner of Prohibition and Excise or the Government as the case may be. The hours of business declared by the applicant shall be entered in the licence and the hours once entered shall not be altered during the currency of the licence without the prior approval of the licensing authority”.

[G.O. Ms. No. 2900, Home, dated 24<sup>th</sup> October, 1970].  
(B.P. Perm. 31469, dated 14<sup>th</sup> April, 1969).

“The Commissioner may, however, enhance or reduce the quantity of denatured spirit / methylated spirit / methyl alcohol fixed under all the D.L. series licences issued under these rules to the Central and State Government establishments and also to the scientific and educational institutions situated in the State “

[G.O. Ms. No. 319, P&E, dated 27<sup>th</sup> October, 1976].

(c) In the case of the licences in Form D.L. 1 the licensing authority, namely the Collector of the District, shall take the prior approval of the Commissioner, before granting a new licence of sanctioning enhancement of the annual quota of spirit allowed under an existing licence. Against an order passed by the Collector in such cases, an appeal shall lie, to the Government.

**(iv) Refusal of Licence :-**

If the licensing authority is satisfied that the applicant is not eligible for the licence or that the grant of the licence is not justified with reference to conditions and circumstances specified in sub-rule (m), he shall by an order in writing, refuse to grant the licence for reasons to be specified in order. In that case, the licence fee if any, paid by the applicant shall be refunded to the applicant.

**(v) Renewal of Licence :-**

A licence holder desiring to renew the licence shall make an application to the licensing authority, in Form D.A. 1 at least two months before the expiry of the licence and send the licence and fly-leaf not later than the tenth of March of that year by which time, he could draw his supplies for the quarter. The provisions of sub-rules (l) to (iv) and (vii) shall, as far as may, apply to an application for renewal of licence as if it were an application for the original grant of a licence.

Provided that the licensing authority may, for good and sufficient reasons, entertain an application for removal or a licence made after the period specified in this sub rule but before the expiry of the licence, if the licensee pays an additional fee of 25 percent of the licence fee or Rs. 25/- (Rupees Twenty five only) whichever is higher.

[G.O.Ms.No.139, P&E III dated 16.08.1994.

“Provided further that in the case of DL-2, DL-4, DL-5 and DL-8 licences, the application for renewal shall be made to the District Revenue Officer / Additional Collector/ District Collector, as the case may be, who shall be the authority to renew such licences.” With effect from 29-1-1991.

(G.O.M.S.No.231, P&E III, dated 17-11-2000)

Provided that in the case of DL 2 licence granted for the possession and use of denatured spirit in the manufacture of Varnish (FP) Picture Varnish, Insulating Varnish, Paint remover, Gasket Shellac, Printing ink or such other commodities as may be specified by the State Government from time to time under clause(i) of the Section 20 c of the Act, the applications for renewal shall be sent to the Government.

(vi) **Cancellation or Suspension of Licence:-**

The Licensing authority may after giving the licence an opportunity to show cause within a reasonable time not ordinarily exceeding fourteen days against the order proposed to be made by an order in writing stating the reason therefor, cancel a licence issued under these rules or suspend it for such period as he thinks fit, either wholly or in part if subsequent to the grant of the licence it is brought to notice that the licensee is suffering from leprosy or any contagious disease, or if in the opinion of the licensing authority, the licensee has failed to comply with any of the conditions of the licensee or any of the provisions of the Act or the rules framed thereunder. Where a licence is cancelled or suspended as aforesaid or is not renewed after its expiry, or its renewal is refused, the licensee shall not sell, use or otherwise dispose of any of the stock held by him at the time of such cancellation, suspension, expiry or refusal and shall abide by the orders of the licensing authority regarding the disposal of such stock by sale in auction or otherwise among the licensees or by any other method so as to enable the licensee to get the price for such stock. If the stock is found to not saleable or on Chemical analysis is found to be substandard or to contain any impurities or ingredients not specifically permitted to use, or if the stock when sold is not likely to fetch a price, it may be destroyed after obtaining the orders of the Commissioner. The licensee shall not be entitled to claim any compensation on account of such cancellation, suspension or refusal of the licence or destruction of stock.

[G.O. Ms. No. 185, Home, dated 11<sup>th</sup> January 1962 and  
G.O. Ms. No. 214, Home, dated 03<sup>rd</sup> February 1970 ]

(vii) (a) **Security :-**

In the case of applications for a licence in Forms D.L. 1, D.L. 2, D.L. 4, D.L. 5, D.L. 6 or D.L. 8, the licensing authority, before granting the licence shall require the applicant to deposit with the Collector in cash or in Government Promissory Note, National Savings Certificate, Post Office Savings Bank Pass Books or Post Office Cash Certificate duly endorsed in favour of Collector of the District concerned as security for the due observance of the conditions of the licence as required by the licensing authority vide G.O.Ms.No. 256 P&E III Department dated: 22.12.98 a sum calculated at the rate of thirty three paise per bulk litre of the annual quota proposed to be allowed under the licence for denatured spirit and/or methylated spirit and / or methyl alcohol, vide G.O.Ms.No.257, P&E III Dept. dated 22.12.98. In respect of licence in Form D.L.1, D.L.2, D.L.4 and D.L.5, and at the rate of fifty paise per litre of the annual quota of varnish proposed to be allowed under the licence in respect of licences in Forms D.L.6 and D.L.8. In the case of an application for licence in Form D.L.1 from a distillery, however, a security deposit to be required shall be calculated at the rate of five paise per bulk litre of the annual quota of denatured spirit and methylated spirit and methyl alcohol. Provided that the maximum limit of security deposit enhanced from two lakhs to six lakhs. vide Government letter G.O.(Ms)No.33, P&E (III)/2009 dt: 15.6.2009 w.e.f 1.4.2009. In the case of non-observant of the terms of the licence the security so deposited may be forfeited to Government and the licence cancelled, provided that no forfeiture of deposit shall be made unless the licensee has had a reasonable opportunity of

showing cause against such a forfeiture.

G.O.Ms.No. 256 ( P&E) III Department dated: 22.12.98 should be received with Government letter No. 9167 /P&E III/2000-15 dated: 6.6.2002 (available in R.Dis. (c ) 646/96 dated: 24.11.2000)

Provided further that in respect of licences in Form D.L.1,D.L.4 and D.L.8 licence to the co-operative societies, the security deposit at the rates prescribed under the Rules shall be calculated on the quota of a month (1/12 of the annual quota) proposed to be allowed under the licence for denatured spirit only.**(G.O.Ms.No.109,Home dated 19-1-1980-B.P.Rt 797/V,dated 24-8-1979)**

Provided further that all educational institutions, laboratories of Central/State to Medical Department, Public undertakings and all Government Medical institutions, who are issued with D.L.2 licences for possessions and use of Denatured spirit/Methylated spirit shall be exempted from payment of security deposit towards D.L.2 licence.**(G.O.Ms.No.99,P&E dated 27-01-1984)**

In respect of licence in Form D.L. 1, D.L. 2, D.L. 4 and D.L. 5 and at the rate of fifty paise per litre of the annual quota of varnish proposed to allow under the licence in respect of licences in Forms D.L. 6 and D.L. 8. In the case of an application for a licence in Form D.L. 1, from a distillery, however, the security deposit to be required shall be calculated at the rate of five paise per bulk litre of the annual quota of denatured spirit and methylated spirit and methyl alcohol. In case of non-observance of the terms of the licence the security so deposited may be forfeited to Government and the licence cancelled.

Provided that no forfeiture of deposit shall be made unless the licence has had a reasonable opportunity of showing cause against such forfeiture.

**(viii) Transfer of licence, change of premises or locality:-**

Licence issued under these rules shall not be sold, transferred or sub-rented without previous permission of the licensing authority. A licensee shall not change the premises in which he carries on business under his licence except with previous permission of the licensing authority. Permission to shift business outside the area where the licensee is intended to serve shall be treated as the grant of a fresh licence and all provisions relating to grant of a licence shall likewise apply to the granting of such permission.

(ix) Notwithstanding anything to be contrary in the above provisions or any other provision in these rules, or any other rules, the Government may, under any scheme for enforcing stricter control over the possession, use or sale of denatured spirit, methylated spirit and methyl alcohol and over the manufacture, possession, use or sale of varnish, order a review by the Commissioner of Prohibition and Excise, on or after the date notified in the Official Gazette, of the licences already granted for the purposes of giving effect to such further measures as they deem fit to implement or duly provided for in these rules. Against every order passed by the Commissioner of Prohibition and Excise, as a result of such general review, directing the cancellation or withdrawal of any licence, or the reduction or deletion of any quota for spirit or methyl alcohol or varnish already allowed under any licence an appeal shall lie to the Commissioner of Prohibition and Excise and a revision petition to Government.

(x) **Grant of Licences, etc :-****General Principle of Granting Licences :-**

On and with effect from the 01<sup>st</sup> January 1970, no person or institution shall be granted more than one licence and more than one kind of licence in the same or different districts. An applicant shall not be granted a licence if he belongs to a joint family, any other member of which already possesses a licence issued under these rules, or if he is a partner of a partnership concern or a member of a corporate body in whose (partnership concern's or corporate body's) name a licence has already been issued under these rules:-

Provided that these provisions will not be applicable to renewal of licences granted before the 01<sup>st</sup> January 1970 and the licences granted for a specific industry.

**[G.O. Ms. No. 1776, Home, dated 28<sup>th</sup> July 1970].**

Provided further that in the case of DL-2 licences, separate fly-leaves in Form D.L. shall be granted for Denatured spirit, Methylated spirit permitted to possess under such licences by the licensing authorities, referred to in sub-rule(1) and rule (13). While renewing DL 2 licence also, under sub rule (v), the District Revenue Officer or the Collector, as the case may be, shall grant separate fly-leaf.

In respect of cases for which the Government are the licensing authority, separate fly-leaf shall be issued by the Government, while renewing the licence. **(G.O.Ms.No.208 P&E dated 15-2-1984)**

**10 General conditions applicable to the licences issued under these rules :-**

(I) The licence shall except where no business under the licence is transacted be hung up in a conspicuous place in the premises in which the business under the licence is transacted. A signboard shall be fixed at the licensed premises showing the kind of licence and its business hours. The hours of business specified by the licensee shall in no case reduced to less than six hours excluding an hour's interval for rest, where paid assistants are employed.

(II) The licensed premises shall in all cases except as provided hereunder be kept open for business and/or inspection by authorised officers during the hours of business shown in the sign board referred to in condition I and in the licence, irrespective of the fact whether there is any transaction or not, though, in case, there is no stock on all days except on weekly holidays declared under the Tamil Nadu Shops & Establishment Act, 1947 (Tamil Nadu Act XXXVI of 1947), or under the Weekly Holidays Act, 1942 (Central Act XVIII of 1942) whichever is applicable and such other days on which the Commissioner may order closure. In the absence of the licensee, his authorised representative shall be in charge of the licence, stocks and account books:-

'Provided that when the licensee desires to have his shop closed under certain circumstances on any particular day or days, he shall give intimation thereof in advance to the authorities empowered to inspect the licensed premises and where an advance intimation is not possible, owing to unforeseen circumstances, he shall give such intimation immediately preceding or after the closure of the shop through the quickest means possible.

**[G.O. Ms. No. 2200, Home, dated 22<sup>nd</sup> October 1979]**

[B.P. No. 314/69, dated 14<sup>th</sup> April, 1966]

(III) The possession or sale of denatured spirit / methylated spirit / methyl alcohol or varnish outside the licensed premises is forbidden.

(IV) Denatured spirit, methylated spirit, methyl alcohol or varnish possessed or exposed for sale in the licensed premises shall be of good quality and undiluted and unadulterated. The possession and sale of denatured spirit whose hydrometre apparent strength is below 50 degree overproof is prohibited. Varnish either manufactured in or imported into this State, shall contain a minimum of 15 percent (weight in volume) or shellac or resinous matter or both. If any inspecting officer is of opinion that any spirit or varnish found by him in the licensed premises is not of the required standard, he may after recording his reasons take in the presence of the licensee or his authorised representative two samples from each of the receptacles containing such suspected spirit or varnish and forward one sample in sealed bottle to the Chemical Examiner for analysis, and cause the other to be sealed and kept with the licensee. Pending receipt of the report of analysis or test from the Chemical Examiner, such officer shall cause the stock of the suspected spirit or varnish to be sealed with his private seal and leave the stock so sealed with the licensee, with written direction that it should be kept in safe custody. If the result of the analysis or test shows that the suspected stock is not of the prescribed standard, the licensee shall abide by the orders of the licensing authority regarding its disposal. Otherwise the sealed stock shall forthwith be released. The Officer who takes action under this rule, shall send a report forthwith to the licensing authority through the official superior detailing, the circumstances in which the samples were taken.

**NOTE:-** The rendering or attempting to render any spirit or preparation containing spirit, which has been denatured, fit for human consumption or the possession of any such spirit or preparation in respect of which such an attempt has been made, is punishable under section 5 of the Act.

(V)(i) Every bottle, jar, cask or other receptacle containing denatured spirit or methylated spirit or methyl alcohol received into and kept for storage or sale in a premises licensed under these rules or possessed by a private person or institution permitted to be in possession of such spirit or methyl alcohol shall have affixed to it in a conspicuous manner a label which should contain the picture of a full human skeleton at least 7.5 centimetres in length extending from the top to bottom of the label with the following words printed on the right and left of the picture :-

**‘Poison – Not to be taken internally’**

DENATURED SPIRIT  
METHYLATED SPIRIT  
METHYL ALCOHOL

Spirit made in \_\_\_\_\_  
denatured  
and \_\_\_\_\_ in  
methylated

Methyl Alcohol made in \_\_\_\_\_

The words 'Poison – Not to be taken internally' shall be printed in red and bold letters in English and the regional language. The design and the style of the label shall be as in Form D.L. b. (I, II, III) as the cases may be, the words 'Poison – Not to be taken internally' in the form being expressed in English and Regional Language only.

- a. **During transport of Methyl Alcohol a responsible officer of the licensee should also accompany the vehicle in addition to driver and cleaner to prevent diversion or pilferage during transit.**
- b. Stickers with warning "POISON" should be affixed in all Tankers carrying Methyl Alcohol.
- c. Licensees dealing in and also the transporter who carries Methyl Alcohol either within the State or from other States in Tamil Nadu, should follow the following "DOS" and "DONTs" during transportation:
  - i. The route to be taken by the tanker carrying the Methyl Alcohol should be specified beforehand
  - ii. There should not be any deviation from the prescribed route.
  - iii. If the vehicle is to be halted enroute for repairs, or for other unforeseen reasons the nearest police station should be informed immediately.
  - iv. The vehicle carrying Methyl Alcohol should not be parked unguarded.
  - v. The container carrying Methyl Alcohol should be sealed.
  - vi. The Transport emergency card (TERM CARD) should be made available in the vehicle transporting Methyl Alcohol.
  - vii. The driver and cleaner of the lorry should be trained in first aid and should be well equipped for handling emergencies due to leakage of Methyl Alcohol.
  - viii. Under no circumstances the container carrying Methyl Alcohol should be unloaded at a place other than the designated place.
  - ix. There should be proper documentation for the quantity of Methyl Alcohol being transported .
  - x. At the destination the entire quantity should be unloaded as per record. There should not be any remnant quantity in the container.
  - xi. The container carrying Methyl Alcohol should have "DANGER"- warning stickers printed in red colour pasted on all sides of the tanker.
- d. Methyl Alcohol should be sold only after adding with one gram of crystal violet for every 200 litres of Methyl Alcohol (5ppm) or one gram of Methylene Blue for every 100 litres of Methyl Alcohol(10ppm) Unless it is specifically exempted by an order of the licensing authority.
- e. Methyl Alcohol should be sold only in securely packed closed containers and every such containers shall be labelled by the vendor as given below with a red label bearing in English and in Tamil :
  - i. The name of the poison as METHYL ALCOHOL
  - ii. The name of the vendor
  - iii. The address of the shop at which the poison is sold.

The word POISON must be shown prominently at the top of the label.

(ii) Every bottle, jar, cask or other receptacle containing varnish shall also have affixed to it, in a conspicuous manner, label containing the picture of full skeleton as described in sub-rule (i), with the following words printed in red and bold letters, in English and the regional

language, on the right and left of the picture:-

'Poison – Not to be taken internally'. The labels should also given, besides the name of the selling licensee, the name of the manufacturer, and the batch number of the varnish, even in cases where the bottling of varnish is done by a holder of licence in Form D.L. 8 after getting his supply in bulk, in drums and other receptacles, from a manufacturing licensee holding a licence in Form D.L. 5. The label should be in Form D.L. IV.

(VI) "True accounts of transactions shall be maintained from day to day in ink in the form prescribed for the respective kind of licence and shown in Appendix IV to these rules. The accounts shall be in printed books and be kept only at the licensed premises. The accounts, copies of indents, invoices, vouchers, bill books and permits relating to the purchase import, export, transport, manufacture and sale of denatured spirit / methylated spirit / methyl alcohol / varnish or other preparations including those relating to raw materials, shall be preserved in support of the accounts for a period of five years from the date of expiry of the licensing year to which they relate and shall be produced whenever called for by any officer authorised to inspect the licence."

[G.O. Ms. No. 302, Prohibition and Excise, dated 13<sup>th</sup> October, 1976].

They shall be handed over to such officer on a receipt being given therefor. The licensee shall furnish to the licensing authority as such statistics or information as may be required from time to time regarding the working of the licence.

(VII) An inspection book in the form prescribed in Appendix IV shall be maintained at the licensed premises for the use of the inspecting officers. Instructions regarding the maintenance of this book are given in the book itself and those instructions shall be adhere to. The book is the property of the Government and shall be handed over to the licensing authority or any inspecting officer, on a receipt given therefor.

(VIII) The holder of a licence issued under the rules shall, if so ordered by the licensing authority, provide himself with such weights and measures as may be prescribed for use in the licensed premises. The weights and measures shall be got tested and stamped by the stamping establishment of the district or by such authority as may be nominated for the purpose. The weights and measures shall be available at the licensed premises for use by the inspecting officers whenever they need them.

[G.O. Ms. No. 227, Prohibition and Excise, dated 15<sup>th</sup> September, 1976].

(IX) Vend fee shall be payable for the holder of distillery licence under rule 6 of the Tamil Nadu Distillery Rules, 1981.

(X) No remission, refund or abatement of fee leviable under these rules or under the terms of any licence issued thereunder shall be allowed on grounds of loss, leakages etc., of denatured spirit / methylated spirit/ methyl alcohol or varnish or any other licensee shall be adjusted from the deposit if any, furnished by the licensee, or collected from him under the Revenue Recovery Act, as arrears of land revenue. Any shortage, leakage or loss of denatured spirit / methylated spirit / methyl alcohol or varnish not accounted for to the satisfaction of the licensing authority will render the licence liable to cancellation and licensee being proceeded against under the provisions of the Act or those rules.

(XI) The licensee shall be bound by any additional rules and conditions that may be prescribed under the Act and shall, if so required by the licensing authority or any officer authorised by such authority, deliver the licence for amendment or for issue of a fresh

licence.

(XII) Officers of the Prohibition and Excise Department, not below the rank of an Excise Supervisory officer/Divisional Excise officer/Taluk Excise officer and Officers of the Police Department not below the rank of Sub-Inspector of Police and Officers of the Revenue Department not below the rank of a Revenue Inspector, are authorised to inspect the licensed premises, check the accounts maintained under the licence, and carry out the duties and perform the functions pertaining to them under the Act and these rules. The licensee is prohibited from having any pecuniary dealings whatever with such officers.

(XIII) The licensee shall not employ any person who suffer from leprosy or any contagious disease or a person convicted of any offence, in any capacity within the licensed premises.

[G.O. Ms. No. 185, Home, dated 11<sup>th</sup> January, 1962]

(XIV) At the closure of each month, the licensee shall prepare a return of transactions in Form D. Rt. Showing the opening balance, receipts, issues and closing balance, with amount of gallonage fee, if any, paid by him during the month and send it on or before the 15<sup>th</sup> of the succeeding month to the Collector of the District through the Deputy Commissioner (Excise)/Assistant Commissioner (Excise) concerned. The particulars in respect of each commodity dealt with under the licence shall be shown separately in the return.

11. The provisions of sections 13 and 14 and Chapter V of the Act shall apply *mutatis mutandis* to a breach of all / any of this rules.

12. Nothing in these rules shall affect the operation of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (Central Act 16 of 1955) or the rules made thereunder.

[G.O. Ms. No. 222, Home dated 31<sup>st</sup> October 1968].

**13. Special Provisions in respect of licensees for the possession and use of denatured spirit in the manufacture of specific commodities etc :-**

Notwithstanding anything contained in these rules :-

(1) Any licence:-

(a) For the possession and use of denatured spirit in the manufacture of spirit based commodities specified in clause (1) of section 20 C ;

(b) For the possession and sale whether wholesale or retail of denatured spirit or of varnish (French Polish) specified in clause (ii) of the said section 20-C  
Shall be issued only by the State Government.

(2) The State Government while granting a licence for the purposes mentioned in clause (1) may impose a condition :-

(a) As to the maximum quantity up to which the spirit based commodities may be manufactured.

(b) As to the maximum quantity up to which denatured spirit or varnish (French Polish) may be possessed and sold either wholesale or retail ;

© As to the maximum quantity up to which denatured spirit shall be supplied for the purpose mentioned in sub-clause (a) of clause (1) ;

(d) The licensees for the purpose mentioned in clause (1) shall obtain denatured spirit only in accordance with the terms and conditions of the licences and from the sources specified therein.

(4) Any sale of denatured spirit or of varnish (French Polish) by the licensees for the



purpose mentioned in sub-clause (b) of clause (1) shall be subject to prior approval of the State Government.

[G.O. Ms. No. 2380, Home ,Prohibition and Excise, dated 30<sup>th</sup> September, 1970].

13A. Payment of duty and fee in certain cases notwithstanding anything contained in these rules any holder of a licence under these rules paying a lower duty or fee immediately before the 12<sup>th</sup> May 1981, then the fee or duty specified under these rules as amended by the notification issued with G.O.Ms.No.28, Prohibition and Excise, Dated 12<sup>th</sup> May 1981 shall be liable to pay the fee or duty specified in these rules as so amended, subject to any remission or reduction If any ordered by the Government.

(G.O.Ms.No.28 P&E III dt. 12.05.81).

**APPENDIX - I**

OFFICIAL LABORATORY TESTS TO ASCERTAIN THE SUITABILITY OF  
SAMPLES OF LIGHT CAOUTCHOUCINE AND PYRIDINE BASES FOR  
DENATURING SPIRIT

***SPECIFICATION OF LIGHT CAOUTCHOUCINE***

- 1. Nature :-** By "Caoutchoucine" is meant the liquid obtained by the dry distillation of vulcanised rubber. By "Light Caoutchoucine" is meant the liquid obtained by re-distilling "caouchoucine" and collecting that portion which possess over at or below about 200 degree centigrade.
- 2. The Specific Gravity of Light Caoutchoucine :-** The Specific Gravity of light Caoutchoucine at 15.5 centigrade should lie between 0.835 taking the specific gravity of water to be 1000.
- 3. Boiling Test :-** For the purpose of this test 100 ml. of light Caoutchoucine should be redistilled in the pyridine testing flask (see specification for pyridine bases). Under those conditions not more than 15 ml of distillate should pass over at or below 100 degree centigrade. Whilst a total (including the foregoing) of at least 70 ml. Should pass over at or below 200 degree centigrade.
- 4. Absence of Soluble Constituents :-** When 25 ml. of light Caoutchoucine are shaken with equal volume of water in a stoppered graduated cylinder and due time is allowed for the liquids to separate again into two layers, the light Caoutchoucine should show no appreciable diminution in volume.
- 5. Neutrality :-** The aqueous layer obtained from test (4) should show no marked acidity or alkalinity when tested with both red and blue litmus papers.
- 6. Limit of Saturated Hydro-Carbons :-** At least 70 percent ml. of the light Caoutchoucine should be soluble in concentrated sulphuric acid. For testing this, 25 ml. should be measured off in a tapped and stoppered separating cylinder of suitable capacity and sulphuric acid should be added, at first with great care and in very small quantities. After each addition of acid, the cylinder should be shaken and cooled to avoid lose of volatile constituents. Sufficient acid must be used (usually about 50 ml.) for the high coloured layer to become quite fluid so that it can separate readily from the upper layer of un-attacked constituents. After a final thorough shaking and cooling, the cylinder should be left for about three hours to effect complete separation of the two layers and the lower layer be then tapped off. The almost colourless upper layer should be again shaken with strong sulphuric acid until it appears free from soluble constituents (as judged by the colour imparted to the Sulphuric Acid) and separated as before after standing. It should finally measure not more than 7 ml. The acid used should be of specific gravity 1.84 and may be of commercial quality.

**7. Freedom from Water :-** Light Caoutchoucine should not contain any appreciable amount of water. Any officer engaged in drawing samples for test should certify on the bottle that he has drawn the sample from the bottom of the containing vessel where the water, if present will be found. For this purpose he should employ a syphon tube of which the shorter limb reaches to the floor of the containing vessel. He should also assure himself that the sample is collected in a bottle free of moisture.

## **II. SPECIFICATION OF PYRIDINE BASES**

**1. Colour :-** The colour must not ordinarily be darker than that given by 2 ml. of deconormal iodine solution dissolved in one litre of distilled water.

**2. Mixibility with Water :-** The Pyridine bases should mix readily and completely with spirit and should give a clear or only a lightly opalescent solution when mixed with twice their volume of water.

**3. Amount of Water Presence :-** From 20 ml. of the Pyridine bases mixed with 20 ml. of Caustic Soda Solution (density 1.4) at least 18.5 ml of the bases should separate after having been repeatedly shaken together and allowed to stand.

**4. TITRATION :-** Dissolve 1 ml. of Pyridine bases 9.5 ml of distilled water. Titrate with normal sulphuric acid until a drop of the mixture gives a definite blue spot, on congored paper (the blue colour should at once disappear). At least 9.5 ml of the normal sulphuric acid should be required to produce this reaction. (To prepare the congored paper, dissolve one gram of congored in one litre of distilled water. Soak filter paper in this and then dry).

**5. Cadmium Chloride reaction :-** Vigorously shake together 10 ml. of a solution of 1 ml of Pyridine bases in 100 ml of a distilled water with 5 ml of a five percent solution of dry fused cadmium chloride. A distinct crystalline precipitate should immediately result and there should be an abundant separation of crystals with ten minutes.

Another 10 ml. of the above 1 percent aqueous solution should give a white precipitate when mixed with 5 ml. of Nessler's Reagent.

**6. Boiling Point :-** Distil 100 ml. of Pyridine base in the manner described below. At least 50 ml. should distil over at or under 140 degree centigrade and a total of 90 ml. at or under 160 degree centigrade.

**Method :-** One hundred millilitres of Pyridine bases are placed in a short necked copper flask or about 200 ml. capacity. The flask is arranged on an absetors card which has a circular hold of 30 mm diameter out in it. To the flask is attached a fractioning column (consisting of a tube 13 mm. Wide and 170 mm long provided with one bulb), or which the side tube (issuing 1 mm above the bulb) joints a liebig's condenser of which the cooled part is at least 400 mm long. A standard thermometer is placed in the head of the column so that its bulb occupies the centre of the bulk of the column.

The speed of distillation is adjusted to 5 ml per minute, the distillate being received in a graduated glass cylinder. At least 50 ml should distil over at or under 140 degree centigrade and 90 mlrs at or under 160 degree centigrade at a barometric pressure of 760 ml.

If the barometer varies from 760 mm, a correction of 1 degree centigrade for each 30 mm of variation should be applied, e.g., under 770 mm of pressure 50 ml of distillate should come over at or under 140.3 degree centigrade whilst under 750 mm the same amount of distillate should come over at 139.7 degree centigrade.

**Note** :- 'Pyridine proper' is a single definite compound ( $\text{CH}_5\text{N}$ ) boiling at about 116 degrees centigrade. 'Pyridine bases' are mixture of Pyridine with closely allied compounds boiling at various temperatures. They are cheaper and more effective denaturants than pure Pyridine.

### III. Specification for Woodnaphtha :-

(a) Not more than 30 ml of the Woodnaphtha should be required to decolourise 0.5 gm of Bromine.

(b) It should be neutral or slightly alkaline to litmus. Twenty five ml. of Wood Naptha should require at least 5 ml. of N/10 acid using Methyl orange as indicator.

© It must contain at least 72 per cent by volume of methyl alcohol (methanol) ; in order to estimate the amount of methanol the fractional distillation test (Government Laboratory, London) will be taken as standard.

(d) In 100 ml of woodnaphtha, there should not be less than 5 gms of substances present (calculated as acetone) as measured by Messingner's test ; and

(e) There should not be less than 1.5 grams of esters pre-calculated as methyl acetate.

**Note (1)** :- The fractional distillation test is preferred to the methyl iodide test because certain difficulties are associated with carrying out the methyl iodide test as a regular practice in laboratories in India on account of the high temperature frequently prevailing.

**Note (2)** :- The following U.K. specifications in lieu of specifications (d) and (e) above are prescribed for woodnaphtha provided the spirit denatured with it is not exported to places outside the state :-

(i) It should contain not more than 12 gms of acetene, aldehydes and higher ketones per 100 ml estimated as Acetone by the formations of iogorom according to Messenger's method.

(ii) It should contain not more than 3 grams of esters per 100 ml estimated as methyl acetate by hydrolysis.

**APPENDIX II**

THE INTERIM STORAGE AT PRIVATE GODOWN IN TAMIL NADU STATE  
OF CONSIGNMENTS OF DENATURED SPIRIT BROUGHT FROM  
OUTSIDE THIS STATE AND INTENDED FOR SHIPMENT THROUGH THE  
CHENNAI HARBOUR OR THE TUTICORIN PORT SHALL BE SUBJECT TO  
THE FOLLOWING CONDITIONS

**CONDITIONS**

1. The godown for the storage shall be sufficiently strong and secure and shall be provided with locking arrangements to the satisfaction of the Collector.
2. All means of communications from and to the godown shall be effectively barred, when the main entrance of the godown is closed and locked as required in condition 3.
3. The godown shall be under the joint lock and key of the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer and of the Company. The Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer shall secure it with an Abkari lock.
4. Only the quantity of denatured spirit actually allowed for export on any particular occasion shall be brought into the godown. The Company shall satisfy the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer in charge of the godown as to the bonfides of each export.
5. The place of export and the quantity contained in each drum shall be indicated on each drum in red paint in addition to usual marks made on it, at the time of issue from the distillery. Only metallic drums in sound condition shall be used for the purpose and they should be serially numbered in respect of each consignment.
6. The export permit granted by the Excise authorities of the exporting State shall accompany the consignments intended to be stored at the godown in Chennai or at Tuticorin Port and shall be handed over to the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer in charge of the godown or arrival of the consignments. The Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer will make necessary verification and endorse the results on the reverse of the export permit and return it to the company. Similarly at the time of releasing the consignment for export the company shall hand over the export permit to the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer who will again endorse the fact of release of the consignments on the export permit.
7. The Company shall pay a supervision fee of Rs. 5 (Rupees Five only) for each visit made by the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer.

The amount shall be credited into the Reserve Bank of India, Chennai under the head VIII, State Excise Duties – (K) Collection of payments for services rendered. The company shall send a written requisition to the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer with a chalan for Rs. 5 as evidence of payment of supervision fee, two days in advance of the date on which the consignment is expected to arrive at the godown or expected to be released for export.

8. No allowance will be made for wastage either during the storage of the consignment or during its passage through this State. The Company shall obtain an authenticated certificate from the Officer-in-Charge of the distillery of issue showing the quantity of denatured spirit in each drum and its gross weight at the time of issue from the distillery and produce the certificate before the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer along with the export permit mentioned in condition 6. Similarly the company shall furnish satisfactory evidence showing the quantity of denatured spirit accepted for shipping and the gross weight of each drum and produce the certificate before the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer on the day following the shipment of the consignments from the harbour. Any difference in the weights and at the time of shipping shall be accounted for by the Company to the satisfaction of the Commissioner of Prohibition and Excise, Chennai.

9. If leakage of denatured spirit is noticed in any drum or if any drum shows signs of having been tampered with in transit, duty will be levied on the quantity of the spirit found deficient at the rate applicable to plain rectified spirit as calculated from the strength of the spirit at the time it left the distillery.

10. The Company shall deposit with the Collector of Chennai in cash or in Government Promissory Notes, a sum of Rs.1,000 (One Thousand only) as security for the due observance of the conditions and shall execute a counter part agreement in the Form in Annexure B stipulating the conditions prescribed herein.

In case of non-observance of the terms of the special permission the security so deposited shall be forfeited to Government and the permission withdrawn. The forfeiture of deposit and withdrawal of permission shall not be held to prevent the Company from being prosecuted under the Tamil Nadu Prohibition Act, 1937 of the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959.

11. True accounts of all receipts into and despatches from the godown shall be maintained in the Form Annexure 'A' and shall be produced for inspection before the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer in charge of the godown or any other Government Officers competent to inspect them.

12. The Government shall not be held responsible for the destruction or loss of, or damage to any consignments of spirits deposited in the godown by fire or theft or by any other cause whatever. In respect of matters not provided for herein, the decision of the Government shall be final.

13. The Company shall abide by any order or instructions which may be issued from time to time by the Government or by the Commissioner of Prohibition and Excise, Chennai .

**ANNEXURE – A**

<i>Date of arrival of the consignment of denatured spirit</i>	<i>Number and Date of export permit granted by the exporting State (period of currency to be entered)</i>	<i>Quantity and kind of denatured spirit.</i>	<i>Weight of each Drum</i>	<i>Date of verification by the Asst. Commercial Tax Officer</i>
(1)	(2)	(3)	(4)	(5)

<i>Qty. found on verification</i>	<i>Qty. released for export (place to be mentioned)</i>	<i>No. and Date of the Chalan in which the amount of Supervisor's fee is remitted.</i>	<i>Weight of each drum as recorded by Customs Dept. at the time of accepting the goods for shipment.</i>	<i>Difference in Weight [Column (4) minus Column(9)]</i>	<i>Remarks</i>
(6)	(7)	(8)	(9)	(10)	(11)

**ANNEXURE – B**

(TO BE EXECUTED ON STAMP PAPER OF THE VALUE OF RS. 2.50)

We \_\_\_\_\_ the above named company agree with the Governor of Tamil Nadu to be bound by all the terms and conditions herein before mentioned and have deposited with the Collector of \_\_\_\_\_ the sum of Rs. \_\_\_\_\_ as Security for the due observance by us of the said terms and conditions and reagree further the Government of Tamil Nadu are entitled to forfeit the said security deposit in case of non-observance by use of the said terms and conditions.

Witness (1)

Witness (2)

Dated :-

Signature of the Company

**APPENDIX – III**

(List of Forms)

<i>Sl.No</i>	<i>Code Letter of the Form</i>	<i>Description</i>	<i>Rule Number</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	D.A. 1.	Form of application for grant / renewal of licence under the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959.	9 (i)
2	D.L. 1.	Form of licence for wholesale vend of denatured spirit / Methylated spirit / methyl alcohol.	8(a)
3	D.L. 2.	Form of licenece for possession and use of denatured spirit / Methylated spirit / methyl alcohol either as such and/or in the manufacture of specified commodities other than varnish.	8(a)
4	D.L. 3.	Form of licence issued to an officer of the Southern Railway for storage and use of denatured spirit / Methylated spirit / methyl alcohol and its distribution to outstations or the Railway institutions in Tamil Nadu under his control.	8 (a)
4-A	D.L. 3 (a)	Form of licence issued to the Chief Ordinance Officer, Base Ordinary Depot, Avadi, for storage of denatured spirit and its distribution to Military Hospitals, Laboratories and other Army units in Tamil Nadu and/or in other States.	8(a)
5	D.L. 4	Form of Licence for retail sale of denatured spirit / Methylated spirit / methyl alcohol.	8(a)
6	D.L. 5	Form of licence for possession and use of denatured spirit in the manufacture of varnish and use of sale of varnish.	8(a)
7	D.L. 6	Form of licence for possession and use of Varnish.	8(a)
8	D.L. 7	Form of licence for possession of varnish by an officer of the Southern Railway of use and distribution to outstations or other Railway institutions in Tamil Nadu under his control.	8(a)
9	D.L. 8	Form of Licence for sale of varnish.	8(a)
	D.L.9		8(a)



<i>Sl.No</i>	<i>Code Letter of the Form</i>	<i>Description</i>	<i>Rule Number</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
11	<i>D. Ac. 2</i>	Form of account to be maintained by holder of a licence in Form D.L. 2.	8(a)
12	<i>D. Ac. 3</i>	Form of account to be maintained by holder of a licence in Form D.L. 3.	8(a)
12-A	<i>D. Ac. 3(a)</i>	Form of account to be maintained by holder of a licence in Form D.L. 3(a)	8(a)
13.	<i>D. Ac. 4</i>	Form of account to be maintained by holder of a licence in Form D.L. 4	8(a)
14.	<i>D. Ac. 5</i>	Form of account to be maintained by holder of a licence in Form D.L. 5	8(a)
15.	<i>D. Ac. 6</i>	Form of account to be maintained by holder of a licence in Form D.L. 5 / D.L. 6.	8(a)
16.	<i>D. Ac. 7</i>	Form of account to be maintained by holder of a licence in Form D.L. 7	8(a)
17.	<i>D. Ac. 8</i>	Form of account to be maintained by holder of a licence in Form D.L. 5 / D.L. 8	8(a)
18	<i>D.Id.</i>	Form of indent for denatured spirit/ Methylated spirit/methyl alcohol/varnish.	8(b)
19.	<i>D. Lf.</i>	Form of flyleaf of the licence to be used whenever licensees indents for supply.	
20.	<i>D. L. b I</i>	Form of label to be affixed on bottle, jar, cask or any receptacle containing denatured spirit.	10 (VI) (i)
21.	<i>D. L. b II</i>	Form of label to be affixed on bottle, jar, cask or any receptacle containing Methylated spirit.	10 (VI) (i)
22.	<i>D. L. b. III</i>	Form of label to be affixed on bottle, jar, cask or any receptacle containing methyl alcohol.	10 (VI) (I)
23.	<i>D. L. b IV</i>	Form of label to be affixed on bottle, jar, cask or any receptacle containing varnish.	10 (VI) (ii)
24.	<i>D. Rt.</i>	Form of return showing the transactions to be sent by holder of a licence under the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959.	10 XVI
25.	<i>CIB</i>	Form of Inspection Book	10 VIII

<i>Sl.No</i>	<i>Code Letter of the Form</i>	<i>Description</i>	<i>Rule Number</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
27.	<i>DIP</i>	Form of Import Permit	5 (I) and (ii) and 8 (b)
28.	<i>D.T.P.</i>	Form of Transport Permit.	6 (ii) and 8(i)

**APPENDIX – IV**

FORM D.A. I

[See Rule 9(1)]

APPLICATION FOR GRANT / RENEWAL OF LICENCE UNDER SECTION 54 OF TAMIL NADU PROHIBITION ACT, 1937 (TAMIL NADU ACT 10 OF 1937, UNDER THE TAMIL NADU DENATURED SPIRIT, METHYL ALCOHOL AND VARNISH (FRENCH POLISH) RULES, 1959.

HERE AFFIX TWO RUPEE  
COURT FEE LABEL.

To

The Collector(except DL 2) and renewal.  
The Commissioner of Prohibition and Excise,  
Chepauk , Chennai-600005

Kind of licence for which application is made:-  
(Separate application to be made for  
each kind of licence applied for).

1. Name of the applicant (in block letter)
2. Permanent Address
3. Place of Residence
4. Occupation and approximate monthly income of the applicant.
5. Address of premises in which the applicant proposes to do business under the licence applied for and the hours of the business proposed on each day.
6. Local area in which the licence applied for is intended to serve.

## 7. Quantity

At a Time

In a Quarter

In a year

Denatured Spirit

Methylated Spirit

Methyl Alcohol

Varnish

Purpose for which it is required.

- 8 (a) If the licence applied for is for possession and use, whether it is for use of denatured spirit / Methylated spirit / methyl alcohol as such or for use in the manufacture of commodities other than varnish (the names of commodities and kind of denatured spirit and Methylated spirit methyl alcohol as such 2 (1) (c), 2 (1) (h) and 2 (1) (g) to be specified).
- 8 (b) If the application is for a licence for manufacture of varnish whether it is for manufacture and use for varnish by the applicant himself or for the manufacture and sale of varnish.
- 9 Other licences held by the applicant, if any, under the T.N.P. Act and Rules.
10. The period for which the applicant was holding the licences mentioned in column 9
11. Other business, if any, the applicant is doing.

12. Whether any previous application for licence under the Tamil Nadu Prohibition Act, 1937 made by the applicant in this or other District in this State has been rejected (If so, the number and date of the order and the authority which issued the order should be furnished).
13. Any special reasons which the applicant requests to be considered for granting the licence applied for.
14. The amount of licence fee paid with chalan number and date and treasury or bank (receipt to be enclosed in original).

I hereby declare :-

- (1) that the particulars given above are correct.
- (2) that I have not been convicted of any offence under the Tamil Nadu Prohibition Act, 1937, or the rules made thereunder of, if any other cognizable or non-bailable offence.
- (3) that I have gone through, the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959, relating to the licence applied for by me herein and conversed with the provisions of Tamil Nadu Prohibition Act, 1937, and the rules and regulations made thereunder.

Place :-

Date :-

Signature of the Applicant

Note :- If the application is for renewal of an existing licence, it may be submitted to the licensing authority direct.

#### **REMARKS OF THE DISTRICT REVENUE OFFICER**

1. Suitability of the applicant :
2. Need for the Licence in the locality :
3. Quantity recommended :    At a time                      In a quarter                      In a year
  - Denatured Spirit:
  - Methylated Spirit:
  - Methyl Alcohol
  - Varnish
4. Special Remarks, if any :

**APPENDIX – V****CONSUMER PERMIT SYSTEM FOR RETAIL SALES OF  
DENATURED SPIRIT BY D.L. 4 LICENSEES :-**

1. The Consumer permit system shall apply to all retail sales of denatured spirit to private persons and institutions who may, under sub-rule (I) of rule 6, possess without a licence denatured spirit up to the maximum quantity of one litre at a time. It will not apply to registered medical practitioners, officers of Government departments, officers in charge of local fund or municipal hospitals and dispensaries and other who under sub-rule (ii) of rule 6, may possess denatured spirit without a licence, with or without any maximum limit.
2. A person or institution, who or which comes under the consumer permit system and desires to possess denatured spirit for any medicinal, scientific, industrial or domestic purpose shall make an application in the form given in Annexure – I to the Deputy Commissioner(Excise)/Assistant Commissioner(Excise), Chennai, authorised for this purpose, if the applicant is residing in Chennai city, or to the Deputy Commissioner(Excise)/ Assistant Commissioner(Excise) concerned if he is residing in any of the mufassal districts, specifying the purpose for which he requires the denatured spirit and giving an estimate of this requirements for a year.
3. On receipt of the application, the Deputy Commissioner(Excise)/Assistant Commissioner(Excise), as the case may be, authorised for this purpose, shall cause a verification of the particulars furnished in the application and after satisfying himself, by further enquiry, if necessary that the applicant requires denatured spirit for bonafide use shall issue the permit in the form given in Annexure II specifying therein the total quantity the permit holder may possess in a year and the name and address of the D.L. 4 Licensee from whom the permit holder is to get his supplies of denatured spirit. The quantity the permit holder may purchase at a time, under the permit shall however be limited to the maximum prescribed in sub-rule (i) of rule 6, that is to one litre only.
4. The permit shall be issued for the financial year and shall be renewable every year. The application for renewal shall be sent to the permit issuing authority at least two months before the expiry of the permit, in the same form as for application for permit with a Court fee label of the value of rupee one only affixed thereto. Before ordering renewal of the permit, the permit issuing authority may make or cause such enquiry as he may consider necessary.
5. Before making supply of denatured spirit to permit holder the supplying D.L. 4 license shall note the date of supply and the quantity supplied each time in the space provided therefor in the permit. He shall also note the name and address of the permit holder and the number of his permit in the appropriate columns of his account in Form D.Ac. I.

**ANNEXURE – I**

FORM OF APPLICATION FOR CONSUMER PERMIT FOR DENATURED SPIRIT

1. Name of the applicant
2. His or her full address, door number and name of the street.

Corporation Division Number

-----

Municipal Ward Number

Name of Village / Town / City

Name of Taluk

Name of District

3. Purpose for which denatured spirit is required.
4. Estimated annual requirement and basis for the estimate.
5. Name and address of the D.L. 4 licensee from whom the applicant desires to get his or her supply

Place :-

Date :-

**Signature of Applicant**

**ANNEXURE – II**

## FORM OF CONSUMER PERMIT FOR DENATURED SPIRIT

Permit Number \_\_\_\_\_

1. Name \_\_\_\_\_

2. Full Address

(Door Number and name  
of the Street)Corporation Division Number  
-----

Municipal Ward Number

Name of Village / Town / City

Name of Taluk

Name of District

3. Annual Quota fixed

4. Name and address of D.L. 4  
licensee from whom the  
denatured spirit is to be  
purchased

Note :- The quantity to be supplied at the time will be limited to one litre.

Station :-

Date :-

**Signature and Designation of  
Officer issuing Permit**

<i>Date</i>	<i>Quantity supplied</i>	<i>Initial of Licensee or his Agent</i>	<i>Date</i>	<i>Quantity supplied</i>	<i>Initial of Licensee or his Agent</i>
(1)	(2)	(3)	(4)	(5)	(6)



**APPENDIX VI****CONSUMER PERMIT SYSTEM FOR RETAIL SALES OF  
VARNISH BY D.L. 8 LICENCES**

1. The consumer permit system shall apply to all retail sales of Varnish by D.L.8 licensees to private person and institutions who may under sub-rule (I) of rule 6 possesses for bonafide use, without a licence varnish up to the maximum quantity of four litres at a time. Persons and institutions who may require varnish only for occasional use, and normally in quantities not more than four litres will come under this permit system. Persons and institutions who may require larger quantities of varnish for use at a time or who may require varnish for professional use year after year, shall alone exempted, to take out a licence in Form D.L. 6. The consumer permit system shall not apply to officers of Government department and others who may, under exception 1 to sub-rule (ii) of rule 6, possess, varnish, without a licence and without any maximum limit.
2. A private person or institution who or which comes under the consumer permit system for varnish and requires varnish for occasional use, shall make an application, in the form given in Annexure I to the Deputy Commissioner (Excise)/ Assistant Commissioner (Excise), Chennai, if the applicant is residing in Chennai City or to the Excise Supervisory Officer/ Divisional Excise Officer/ Taluk Excise Officer concerned, if he is residing in any of the moffasal districts, specifying the purpose for which he requires the varnish and the quantity required by him. The Executive Assistant to the Deputy Commissioner of Prohibition and Excise in Chennai City and the Excise Supervisory Officer/ Divisional Excise Officer/ Taluk Excise Officer concerned in the moffasal district shall be the authority competent to issue the permit. Before issuing the permit, the permit issuing authority will verify and ensure that the varnish is required for a bonafide purpose. He shall then issue the permit in the form given in Annexure II, authority shall by due enquiry, satisfy himself, that the applicant requires the varnish specifying therein the quantity allowed to be purchased which shall not exceed four litres and the name and address of the D.L. 8 licensee from whom the varnish is to be purchased.
3. Each permit issued shall be valid only for 15 days from the date of its issue. If the permit holder fails to make use of the permit within that time, he will have to apply for and secure a fresh permit.
4. In every case of sale of varnish to permit holder, the supplying D.L. 8/D.L.9 licensee shall note the date of supply with his initials in the permit itself and shall return the permit to the permit holder. He shall also note the name and address of the permit holder and number of his permit in the appropriate column of his account in Form D. Ac. 8./D.Ac.13.

**ANNEXURE I**

FORM OF APPLICATION FOR CONSUMER PERMIT FOR VARNISH

1. Name of the applicant
2. Full address of the applicant,  
(Door Number and name of  
the Street)  
  
Corporation Division Number  
-----  
Municipal Ward Number  
  
Name of Village / Town / City  
  
Name of Taluk  
  
Name of District
3. Number and date of permit, if any  
Previously issued to the applicant  
And the quantity covered by the permit
4. Premises in which the varnish is  
To be used
5. Quantity of varnish required  
(not to exceed four litres)
6. Probable date when Varnish is to be  
Purchased.
7. Name and address of the D.L.8.  
Licensee from whom the applicant  
desired to purchase the varnish.

Place :-  
Date :-

**Signature of the applicant**

**ANNEXURE II**

FORM OF CONSUMER PERMIT FOR VARNISH

1. Name of Permit Holder
2. His or her address in full  
(Door Number and name of  
the Street)  
  
Corporation Division Number  
-----  
Municipal Ward Number  
  
Name of Village / Town / City  
  
Name of Taluk  
  
Name of District
3. Quantity permitted to  
be purchased
4. Name and address of the D.L. 8  
Licensee from whom the Varnish  
Is to be purchased.

Place :-

Date :-

Signature of the Officer, issuing the  
Permit and his Designation

Note :- Will be valid only for 15 days from the date of issue

**(STATE EMBLEM)****valid upto 31-3-200\_****FORM D.L.1***[ See Rule (a) of Rule 8 ]*

Number of Licence :-

Date :-

FORM OF LICENCE UNDER SECTION 18 OF THE TAMIL NADU PROHIBITION  
ACT (T.N.A. X OF 1937) FOR THE WHOLESALE VEND OF  
DENATURED SPIRIT / METHYLATED SPIRIT / METHYL ALCOHOL.

Licence is hereby granted and issued.

(Name and address of the licensee) hereinafter referred to as the licensee to establish a depot at (enter details of the premises with boundaries) in the \_\_\_\_\_

Village / Town of \_\_\_\_\_ Taluk, \_\_\_\_\_ District for the possession and wholesale vend of denatured spirit / Methylated spirit / methyl alcohol during the year ending 31<sup>st</sup> March, 20\_\_ subject to the following conditions to be observed by the licensee :-

**CONDITIONS**

1. The licensee shall bound by the provisions of the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959, as amended, from time to time, (hereinafter referred to as the rules) and also by the following conditions which are special to this licence.
2. The privilege conferred herein extends to the possession and issue or sale of denatured spirit / Methylated spirit / methyl alcohol in wholesale to holders of licenses issued under the rules and subject to the conditions applicable to the respective kind of licence.
3. If the licensee is also a distiller, he shall obtain his supplies of denatured spirit, Methylated spirit or methyl alcohol from any distillery [G.O. Ms. No. 193, P.E., 10<sup>th</sup> June 1976 and B.P. Perm, 12 (v) dated 02<sup>nd</sup> March 1976 and Tamil Nadu Government Gazette, dated 30<sup>th</sup> June 1976] in the State or from other sources outside the State by import or such other sources as the Commissioner may in special cases, appoint or approve subject to such terms and conditions as he may impose in that regard. This provision shall also apply to other licensees, as far as supply of denatured spirit is concerned, as they will be allowed to deal only in denatured spirit. The import or transport of the commodity from the source of supply to the licensed premises shall be in accordance with the provisions of the rules.

4. The quantity of denatured spirit / Methylated spirit / methyl alcohol possessed and issued or sold under the terms of the licence shall not exceed the following limits :-

<i>Kind of Commodity</i>	<i>Quantity that may be possessed at any one time.</i>	<i>Quantity that may be issued or sold in a year or the period covered by the Licence.</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
	<b>Litres</b>	<b>Litres</b>
Methylated spirit		
Methyl Alcohol		
Denatured Spirit		

5. (a) The minimum quantity of denatured spirit / Methylated spirit / methyl alcohol sold at any one time by the licensee shall be four litres in the case of denatured spirit and one litre in case of either Methylated spirit or methyl alcohol ; the maximum quantity that may be issued or sold at any one time shall not exceed the quantity that the purchasing licensee is allowed to possess at any one time under the terms of his licence. The issue or sale of denatured spirit / Methylated spirit / methyl alcohol shall be against indents of the purchasing licensees. The licensee shall issue a bill in respect of each issue or sale and the particulars of such bill shall be entered in the appropriate column of the accounts in Form D. Ac. 1 maintained by the licensee.

b)The transport of denatured spirit / Methylated spirit / methyl alcohol issued or sold by the licensee from the licensed premises to the premises of the purchasing licensee shall be covered by a transport permit in Form D.T.P. issued by the licensee in accordance with the provisions of the rules.

6. The licensee shall maintain daily accounts of transactions under the licence in Form D. Ac. 1. The accounts in respect of denatured spirit / Methylated spirit / methyl alcohol, as the case may be shall in different openings in the accounts register. The licensee shall maintain an inspection book in Form G.I.B. prescribed under the rules. The licensee shall submit a return in Form D. Rt. to the Collector through the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer, as the case may be on or before the 05<sup>th</sup> of every month in respect of transactions in the previous month.

Seal of the Licensing Authority.

Signature

Designation  
(Licensing Authority)

**(STATE EMBLEM)**Valid upto 31<sup>st</sup> March 200\_\_\_\_**FORM D.L. 2***[ Sub Rule (a) of Rule 8 ]*

Number of Licence :-

District :-

FORM OF LICENCE UNDER SECTION 18 OF THE TAMIL NADU PROHIBITION  
ACT, 1937 (T.N.A. X OF 1937) FOR THE POSSESSION AND USE OF  
DENATURED SPIRIT / METHYLATED SPIRIT / METHYL ALCOHOL,  
EITHER AS SUCH AND OR FOR USE IN THE MANUFACTURE OF SPECIFIED  
COMMODITIES OTHER THAN VARNISH.

Licence is hereby granted and issued to  
(Name and address of the licensee) hereinafter referred to as the licensee at

(enter details of the premises with boundaries) in the Village / Town of \_\_\_\_\_, \_\_\_\_\_ Taluk, \_\_\_\_\_ District for the possession and wholesale vend of denatured spirit / Methylated spirit / methyl alcohol for the use either as such and / or for use in the preparation or manufacture of the commodities mentioned in Annexure to this licence, during the year ending 31<sup>st</sup> March, 200... subject to the following conditions to be observed by the licensee :-

**CONDITIONS**

1. The licensee shall bound by the provisions of the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959, as amended, from time to time, (hereinafter referred to as the rules) and also by the following conditions which are special to this licence.
2. The privilege conferred herein extends to the possession and use of denatured spirit / Methylated spirit / methyl alcohol either as such and or use in the manufacture of preparation of the commodities specified in the Annexure. The licensee is prohibited from selling denatured spirit / Methylated spirit / methyl alcohol obtained under the licence. No commodity other than those specified in the Annexure shall be manufactured without the approval of the licensing authority and before the name of the commodity is included in the list in the Annexure. Nor shall the spirits be put to any other use than that indicated against each kind of column (5) of the Table under condition 4 below :-
3. The licensee shall obtain his supplies of Methylated spirit or methyl alcohol from a distillery in the State or from other sources outside the State by import or from such other sources as the Commissioner may in special cases, appoint or approve subject to such terms and conditions as he may impose in that regard. As regards denatured spirit, in case, where the annual quota allowed under the licence is less than 1,000 litres, the licensee shall obtain his supplies from a holder of the licence in Form D.L. 1 in the same district. In cases where the annual quota of denatured spirit allowed under the licence is 1,000 litres or more the licensee shall get his supplies from sources

outside the district, as under the provision of obtaining supplies of Methylated spirit or methyl alcohol.

4. The quantity of denatured spirit / Methylated spirit / methyl alcohol possessed at any one time and that used or consumed under the licence in a quarter and during the year or period for which the licence is current shall not exceed the quantities entered in the following table :-

<i>Kind of Spirit (vide rule 2 of the rules)</i>	<i>Quantity to be possessed at any one time.</i>	<i>Quantity allowed to be possessed or consumed</i>		
		<i>In a Quarter</i>	<i>In a year or in the period currency of licence</i>	<i>Purpose for which spirit is to be used</i>
<b>(1)</b>	<b>(2) Litres</b>	<b>(3) Litres</b>	<b>(4) Litres</b>	<b>(5) Litres</b>
Denatured Spirit				
Methylated spirit				
Methyl Alcohol				

5. (a) Denatured spirit or Methylated spirit or Methyl Alcohol obtained under the licence shall not be purified, recovered or redistilled except with the previous sanction of the Commissioner. The licensee shall abide by the special terms and conditions, if any which the Commissioner may impose with regard to each such sanction.

(c) licensee shall maintain accounts of his transactions under the licence in Form D. Ac. 2 and D. Ac. 2-B. The accounts in respect of each kind of denatured spirit / Methylated spirit / methyl alcohol as the case may be shall be on different openings in the Accounts register. The licensee shall maintain an inspection book in Form G.I.B. prescribed under the Rules.

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 200 \_\_\_\_\_ )

(Seal of the licensing authority)

Signature  
Designation  
(Licensing authority)  
for Commissioner of Prohibition and Excise

### **ANNEXURE**

<i>Serial Number</i>	<i>Name of the Commodity manufactured or prepared</i>	<i>Kind of denatured spirit / Methylated spirit / methyl alcohol to be used in the manufacture of commodity in Column (2)</i>	<i>Remarks</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>

**(STATE EMBLEM)****FORM D.L. 3**

*[ See sub rule (a) of Rule 8 ]*

Number of Licence :-

District :-

FORM OF LICENCE UNDER SECTION 18 OF THE TAMIL NADU PROHIBITION ACT, 1937 (TAMIL NADU ACT X OF 1937) GRANTED TO AN OFFICER OF THE SOUTHERN RAILWAY FOR STORAGE AND USE OF DENATURED SPIRIT / METHYLATED SPIRIT / METHYL ALCOHOL, AND ITS DISTRIBUTION TO OUTSTATIONS OR OTHER RAILWAY INSTITUTIONS IN TAMIL NADU STATE AND OR IN OTHER STATES UNDER HIS CONTROL.

I, \_\_\_\_\_ the Collector of \_\_\_\_\_ District hereby license you \_\_\_\_\_ to import, transport store, denatured spirit / Methylated spirit / methyl alcohol at \_\_\_\_\_ for use in \_\_\_\_\_ and for distribution to outstations or other Railway institutions in the Tamil Nadu or other States under your control, during the year ending 31<sup>st</sup> March, 200 , subject to the following conditions to be observed by you.

**CONDITIONS**

1. The licensee shall bound by the provisions of the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959, as amended by the Government, from time to time.
2. The licence extends only to the storage, and use and to the distribution to outstations or other Railway institutions in this State and/or other States under the control of the licensee of denatured spirit / Methylated spirit / methyl alcohol and does not permit the sale thereof.
3. The licensee shall not store the denatured spirit / Methylated spirit / methyl alcohol obtained under this licence in any place other than the licensed premises.
4. The licensee shall obtain the requirements of spirits either from the Nellikuppam Distillery or by import from other States without payment of the prescribed gallonage fee.
5. Transport from the licensed premises to the Railway Institutions in the State and to outstations shall be under a transport permit in Form D.T.P.
6. Accounts of daily transactions under this licence shall be maintained in Form D. Ac. 3 such accounts together with the licence and the stock of spirits shall be produced immediately on demand for the inspection of the same by the Collector, or a Police Officer, not below the rank of a Sub-Inspector or an Officer of the Prohibition and



Excise Department not below the rank of a Excise Supervisory Officer/ Divisional Excise Officer/ Taluk Excise Officer.

7. The licensees shall send to the Collector of the district concerned an extract of the account maintained in Form D. Ac. 3 on the 05<sup>th</sup> of the month following each quarter for levying the necessary gallonage fee. The licensee shall pay into a Government Treasury the gallonage fee levied by the Collector on the actual quantity consumed in this State, within 14 days of the demand and forward the chalan to the Collector as an evidence of payment.
8. An inspection book in Form G.I.B. shall be maintained for the use of Inspecting Officers and shall on demand be handed over to the Collector of the district or to any officer authorised by him to receive it on a receipt being given therefor.

Station :-

Date :-

Collector of \_\_\_\_\_ District

**(STATE EMBLEM)****FORM D.L. 4***[ Sub Rule (a) of Rule 8 ]*

Number of Licence :-

District :-

**FORM OF LICENCE UNDER SECTION 12 OF THE TAMIL NADU  
PROHIBITION ACT, 1937 (TAMIL NADU ACT X OF 1937) FOR THE RETAIL SALE OF  
DENATURED SPIRIT.**

Licence is hereby granted and issued to

(Name and address of the licensee)

(hereinafter referred to as the licensee) to possess and sell in retail denatured spirit / at

( details of the premises with boundaries) thereof \_\_\_\_\_

Village / Town of \_\_\_\_\_ Taluk, \_\_\_\_\_ District during the year  
ending 31<sup>st</sup> March, 200    subject to the following conditions to be observed by the licensee

:-

**CONDITIONS**

1. The licensee shall be bound by the provisions of the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959, as amended, from time to time, (hereinafter referred to as the rules) and also by the following Conditions which are special to this licence.
2. The privilege conferred herein extends to the possession and retail sale of denatured spirit to members of the public in quantities not exceeding the limits prescribed for possession without a licence, and to Government Officers and other exempted from taking out a licence under rule 6 of the rules.
3. The licensee shall obtain his supplies of denatured spirit from the holder of a licence in Form D.L. 1 in the same district or from sources outside the State by import or from such other sources as the Commissioner may, in special cases, appoint or approve subject to such terms and conditions as he may impose in that regard. The import or transport of denatured spirit from the source of supply to his licensed premises of the licensee shall be in accordance with the provisions of the rules. "If the annual quota of denatured spirit of a licensee is 1,000 (one thousand) litres and more he may obtain his supplies from any distillery in the State or from the holders of the licences in Form D.L. 1.
  - (a) A distillery in the state or (b) the holder of a licence in form DL1 in this state for wholesale vend or (c) sources outside this state by import; or (d) such other source as the Commissioner may in special cases appoint or approve subject to such terms and conditions as he may impose in that regard. The import or transport of denatured spirit obtained by the licensee from the source of supply to his licensed premises shall be in accordance with the provisions of the rules.

4. The quantity of denatured spirit possessed at any one time and that sold under the terms of the licence shall not exceed the limit specified below:-

<i>Kind of Spirit</i> <i>(vide rule 2 of the rules)</i>	<i>Quantity to be</i> <i>possessed at any one</i> <i>time.</i>	<i>Quantity that may be sold</i>	
		<i>In a Year</i>	<i>In a year or the period of</i> <i>currency of licence.</i>
<b>(1)</b>	<b>(2)</b> <b>Litres</b>	<b>(3)</b> <b>Litres.</b>	<b>(4)</b> <b>Litres</b>

Denatured Spirit

5. (a) The licensee shall not sell at any one time more than
- (i) two hundred litres of denatured spirit to Officers of Government for Government purposes ; or to Officers in charge of local fund or Municipal Hospitals or dispensaries or Central Drug and Medical Stores under the management of District Boards, or to medical practitioners in charge, of rural dispensaries subsidised by District Boards or Government for the use of the hospital of the dispensary or other institutions referred to above.

(or)

- (ii) half a litre of denatured spirit to any person or institution other than the holder of a licence issued under the rules ;

Provided that in the case of a registered medical practitioner the licensee may sell Methylated spirit at any one time up to a maximum of two litres.

- (b) The sale of denatured spirit by the licensee to private persons and institutions who under sub-rule (i) of rule 6 may possess, without a licence, denatured spirit upto a maximum of one litre at a time shall be in accordance with the consumer permit system laid down in Appendix V. In every case of sale, before the sale is effected, the licensee shall secure from the purchaser or his authorised agent or servant the particulars necessary to fill column (8) to (11) of the account in Form D. Ac. 4 and obtain the signature of the purchaser his authorised agent or servant in column (12) thereof ;

- (i) declare the purpose for which the denatured spirit demanded is required.
- (ii) gives correct and full particulars required to fill in columns (8) to (11) of the Form of account in Form D. Ac. 4:- and
- (iii) Signs his name, or if illiterate, affixes his left thumb impression in column (12) of the form of account referred to in clause (ii) above;

and unless the licensee is satisfied that the particulars furnished by the purchaser or his authorised agent or servant.

- (c) The licensee shall issue a bill for each item of sale of denatured spirit. If the quantity sold at any one time under condition 5 (a) above is in excess of one litre in the case of denatured spirit and half litre in the case of Methylated spirit of methyl alcohol, the licensee shall also issue a transport permit in Form D.T.P. prescribed under the rules to cover the transport of the spirit sold. The number and date of the bill as also those of the transport permit shall be entered in column (7 of the accounts in Form D. Ac. 4.) The licensee should also note in terms of litres the contents of denatured spirit on the label affixed to every bottle or other container in which the spirit is sold or exhibited for sale in the licensed premises.
6. The licensee shall maintain daily accounts of transactions under the licence in Form D. Ac. 4. The accounts in respect of denatured spirit as the case may be shall be on different openings in the accounts register. The licensee shall maintain an inspection book in Form G.I.B. prescribed under the rules.

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 200 \_\_\_\_\_ )

(Seal of the licensing authority)

Signature

Designation

(Licensing authority)

**(STATE EMBLEM)**  
**FORM D.L. 5**  
*[ Sub Rule (a) of Rule 8 ]*

Number of Licence :-  
 District :-

Use  
 Sale

FORM OF LICENCE UNDER SECTION 18 OF THE TAMIL NADU  
 PROHIBITION ACT, 1937 (TAMIL NADU ACT X OF 1937) FOR  
 POSSESSION AND USE OF DENATURED SPIRIT IN THE  
 MANUFACTURE OF VARNISH AND USE OR SALE OF VARNISH

Licence is hereby granted and issued to

(Name and address of the licensee)

(hereinafter referred to as the licensee)

to possess and use denatured spirit in the manufacture of varnish and to use/sell varnish at  
 (details of the premises with boundaries thereof) in the

Village / Town of \_\_\_\_\_ Taluk, \_\_\_\_\_ District during the year  
 ending 31<sup>st</sup> March, 200    subject to the following conditions to be observed by the licensee  
 :-

**CONDITIONS**

1. The licensee shall bound by the provisions of the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959, as amended, from time to time, (hereinafter referred to as the rules) and also by the following Conditions which are special to this licence.
2. The privilege conferred herein extends to the possession of denatured spirit and its use in the manufacture of Varnish (French Polish) and to the use of the Varnish so manufactured at the place of its manufacture detailed above and or to the distribution to the other places which shall be confined to the work spot covered by the contracts, entered into and use thereof its sale to holders of licences in Forms D.L. 6, D.L. 7 and D.L. 8 and to Officers of Government and other exempted from taking out a licence under exceptions I, II, III to sub-rule (2) of rule 6. It does not extend both to the use of varnish by the licensee and to its sale, nor shall denatured spirit obtained by the licensee be sold as such.
3. The licensee shall obtain his supplies of denatured spirit from any of the following sources :-
  - (a) A disitllery in this State or

- (b) An holder of a licence in Form D.L. 1 for wholesale vend of denatured spirit in the State or
- ( C) outside the State by import ;
- (d) such other sources as the Commissioner may, in special cases, appoint or approve subject to such terms and conditions as he may impose in that regard. The import of denatured spirit from the source of supply to the licensed premises of the licensee shall be in accordance with the provisions of the rules.

“If the annual quota of denatured spirit of a licensee is 1,000 (one thousand) litres and more he may obtain his supplies either from any distillery in the State or from the holders of the licences in Form D.L. 1.

[G.O. Ms. No. 299, P & E., dated 06<sup>th</sup> October 1976).

4. The quantity of denatured spirit possessed at any one time and the quantity used in the manufacture of varnish in a quarter and in a year or the period during which the licence will be current shall not exceed the following limits:-

<i>Kind of Spirit</i>	<i>Quantity that may be possessed at any one time.</i>	<i>Quantity that may be used for the manufacture of Varnish</i>	
		<i>In a quarter</i>	<i>In a year or the period of currency of licence.</i>
<b>(1)</b>	<b>(2) Litres</b>	<b>(3) Litres.</b>	<b>(4) Litres</b>

5. The licence shall, if so required by the Collector of the District concerned give notice to the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer having jurisdiction over the area in which the licensed premises are situated whenever he proposes to manufacture varnish, furnishing the date and time at which manufacture shall start and the duration for which the manufacturing operations shall last, so that the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer, as the case may be at his discretion inspect the licensed premises at the time of manufacture shall start and so that the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer, , as the case may be at his discretion inspect the licensed premises at the time of manufacture and if he considers it necessary take samples of the varnish manufactured, for purposes of analysis so as to ascertain the residuous contents. The licensee shall not sell or otherwise dispose of the stock of varnish in cases where samples are taken by Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer for purpose of best unless the release of the stock for sale is authorised by the concerned Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer in writing.

6. (a) The licensee shall not sell at any one time varnish in quantities exceeding the limit allowed for possession at a time by the purchasing licence in the case of sale to holder of licences.
- (i) The quantity mentioned in the authorisation issued by the Collector in the case of sales to Officers of Government and others by exception (I) to sub-rule (ii) of rule 6.
- (b) In every case of sales before the sale is effected, the licensee shall secure from the purchaser or his authorised agent or servant, the particulars necessary to fill columns (6), (7) and (8) of the account in Form D. Ac. 8 and obtain signature of the purchaser or his authorised agent or servant in column (12) thereof.
- (c) The licensee shall issue a bill for each item of sale of varnish. The licensee shall issue a transport permit in Form D.T.P. prescribed under the rules to cover the transport of the varnish sold and the transport permits shall be in printed forms, serially numbered and shall bear the office seal of the Collector. A bill issued in respect of wholesale sales to holders of licence in Form D.L. 8 should specify the latest number of the varnish sold. The number and date of the transport permit as also those of the bill shall be entered in columns (9) and (10) respectively of the accounts in Form D.A. 8. The licensee shall also note the contents of varnish on the label affixed to every bottle or other container in which varnish is sold or exhibited for sale in the licensed premises.

**Note :-** These conditions will be scored out if the licence is for use of Varnish.

The licensee shall maintain accounts of transaction under the licence in Form D. Ac. 5 or D. Ac. 5-A and in Form D. Ac. 6 or D. Ac. 8 according to the varnish manufactured or is used by the licensee himself or is sold.

The licensee shall maintain accounts of daily transaction under the licence in Form D. Ac. 5 for the denatured spirit obtained and used by him in the manufacture of varnish and in Form D. Ac. 6 or D. Ac. 8, as the case may be, recording as to whether the varnish manufactured is used by the licensee himself or is sold. In the case of varnish distributed by the licensee to other places which shall be confined to the work spots covered by the contracts entered into by him, the licensee should issue a transport permit in Form D.T.P. prescribed under the rules to cover the transport of the varnish from the place of manufacture to other places of its use and shall maintain an account in Form D.Ac.6 at every place to which varnish is distributed in respect of the varnish received therein and the licensee shall be responsible for the correct maintenance of accounts at such places also.

The licensee shall maintain correct accounts in respect of the ingredients such as Shellac, Resin, etc. purchased for the manufacture of varnish and produce proof of purchase and the accounts for verification, if so required by the inspecting officers. The licensee shall also maintain an inspection book in Form G.I.B., prescribed under the rules.

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 200 \_\_\_\_\_ )

(Seal of the licensing authority)

Signature

Designation

(Licensing authority)

**(STATE EMBLEM)****FORM D.L. 6***[ Sub Rule (a) of Rule 8 ]*

Number of Licence :-  
District :-

**FORM OF LICENCE UNDER SECTION 18 OF THE TAMIL NADU PROHIBITION  
ACT, 1937 (TAMIL NADU ACT X OF 1937) FOR THE POSSESSION  
AND USE OF VARNISH.**

Licence is hereby granted and issued to

(Name and address of the licensee)

(hereinafter referred to as the licensee)

to possess and use varnish at \_\_\_\_\_ (details of premises with boundaries)

\_\_\_\_\_, \_\_\_\_\_ in the Village / Town of \_\_\_\_\_ Taluk,  
\_\_\_\_\_ District during the year ending 31<sup>st</sup> March, 200 \_\_\_\_\_ subject to the  
following conditions to be observed by the licensee :-

**CONDITIONS**

1. The licensee shall bound by the provisions of the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959, as amended, from time to time, (hereinafter referred to as the rules) and also by the following Conditions which are special to this licence.
2. The privilege conferred herein extends to the possession of Varnish and its use by the Licensee. The Licensee shall not sell Varnish.
3. The licensee shall obtain his supplies of Varnish from (a) the holder of a licence in Form D.L. 5 for the manufacture and wholesale varnish or (b) the holder of a licence in Form D.L. 8 for the possession and sale of varnish ; or (c) sources outside the State by import or (d) such other source as the Commissioner may in special cases, appoint or approve subject to such terms and conditions as he may impose in that regard. The import or transport of varnish from the source of supply to the licensed premises of the licensee shall be in accordance with the provisions of the rules.
4. The quantity of varnish possessed at any one time and that used by the licensee in a quarter and in a year or the period of currency of licence shall not exceed the limits specified below :-



<i>Kind of Commodity</i>	<i>Quantity to be possessed at any one time.</i>	<i>Quantity that may be used</i>	
		<i>In a Quarter</i>	<i>In a year or in the period currencey of licence</i>
<b>(1)</b>	<b>(2)</b> <b>Litres</b>	<b>(3)</b> <b>Litres</b>	<b>(4)</b> <b>Litres</b>
Denatured Spirit			
Methylated spirit			
Methyl Alcohol			

5. (a) The licensee shall maintain daily accounts of his transactions under the licence in Form D. Ac. 6 and an inspection book prescribed in Form G.I.B. prescribed under the rules.

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 200 \_\_\_\_\_ )

(Seal of the licensing authority)

Signature

Designation

(Licensing authority)  
for Commissioner of Prohibition and Excise

**(STATE EMBLEM)****FORM D.L. 7***[ Sub Rule (a) of Rule 8 ]*

Number of Licence :-

District :-

**FORM OF LICENCE UNDER SECTION 18 OF THE TAMIL NADU PROHIBITION  
ACT, 1937 (TAMIL NADU ACT X OF 1937) FOR THE POSSESSION  
OF VARNISH BY AN OFFICER OF THE SOUTHERN RAILWAY FOR  
USE AND DISTRIBUTION TO OUTSTATIONS OR OTHER RAILWAY  
INSTITUTIONS IN TAMIL NADU UNDER HIS CONTROL.**

Licence is hereby granted and issued to  
(designation and headquarters of the Officers)  
(hereinafter referred to as the Licensee)  
to possess varnish at  
(details of premises with boundaries thereof)  
in the Village / Town of \_\_\_\_\_ Taluk \_\_\_\_\_ District for the use and distribution  
to outstation or other Railway institutions in the Tamil Nadu State and or in other States  
under his control during the year ending 31<sup>st</sup> March, 200 \_\_\_\_\_ subject to the following  
conditions to be observed by the licensees :-

**CONDITIONS**

1. The licensee shall bound by the provisions of the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959, as amended, from time to time, (hereinafter referred to as the rules) and also by the following Conditions which are special to this licence.
2. The privilege conferred herein extends to the possession and use of Varnish by the Licensee and its distribution to the outstations and Railway institutions mentioned in the annexure to the licence up to the limit specified in each case. The Licensee is prohibited from selling Varnish.
3. The licensee shall obtain his supplies of Varnish from any of the following sources :-
  - (a) the holder of a licence in Form D.L. 5 In the State for the manufacture and wholesale of varnish or (b) the holder of a licence in Form D.L. 8 for the possession and sale of varnish ; or (c) sources outside the State by import or (d) such other sources as the Commissioner may in special cases, appoint or approve subject to such terms and conditions as he may impose in that regard. The import or transport of varnish from the source of supply to the licensed premises of the licensee shall be in accordance with the provisions of the rules.
4. The quantity of varnish that may be possessed at any one time and that used or issued under the terms of the licence in a quarter and in a year or the period of currency of the licence shall not exceed the following limits :-

<i>Commodity</i>	<i>Quantity to be possessed at any one time.</i>	<i>Quantity that may be used</i>	
		<i>In a Quarter</i>	<i>In a year or in the period currency of licence</i>
<b>(1)</b>	<b>(2)</b> <b>Litres</b>	<b>(3)</b> <b>Litres</b>	<b>(4)</b> <b>Litres</b>

Varnish

5. The licensee shall not issue to any outstations or other railway institutions varnish excess of the limit prescribed for the respective stations or institutions and entered in the annexure. The licensee shall issue a transport permit in Form D.T.P. prescribed under the rules to cover transport from the licensed premises to the outstations or institutions of issues of varnish exceeding three quarter at a time.
6. The licensee shall maintain daily accounts of transactions under the licence in Form D. Ac. 7. Similar accounts in the same form shall be maintained in each of the outstations or Railway institutions supplied by the licensee and the licence shall be responsible for the correct maintenance of accounts at such stations or institutions. The licensee shall maintain an inspection book in Form C.I.B. prescribed under the rules.

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 200 \_\_\_\_\_ )

(Seal of the licensing authority)

Signature

Designation

(Licensing authority)

### ANNEXURE

<i>Name of the outstations of railway institutions to which varnish is allowed to be issued by the licensee.</i>	<i>Maximum quantity to be issued</i>	
	<i>Monthly Gls. Ozs.</i>	<i>Annually Gls. Ozs.</i>
<b>(1)</b>	<b>(2)</b> <b>Litres</b>	<b>(3)</b> <b>Litres</b>

**(STATE EMBLEM)**  
**FORM D.L. 8**  
*[ Sub Rule 8 (a) ]*

Number of Licence :-  
 District :-

FORM OF LICENCE UNDER SECTION 18 OF THE TAMIL NADU  
 PROHIBITION ACT, 1937 (TAMIL NADU ACT X OF 1937)  
 FOR THE SALE OF VARNISH .

Licence is hereby granted and issued to  
 (Name and address of the (licensee), hereinafter referred to as the licensee) to possess  
 and sell varnish at  
 (details of premises with boundaries thereof)  
 in the Village / Town of \_\_\_\_\_ Taluk \_\_\_\_\_ District for the year ending 31<sup>st</sup> March,  
 200 \_\_\_\_\_ subject to the following conditions to be observed by the licensees :-

**CONDITIONS**

1. The licensee shall bound by the provisions of the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959, as amended, from time to time, (hereinafter referred to as the rules) and also by the following Conditions which are special to this licence.
2. The privilege conferred herein extends to the possession and sale of varnish either in wholesale to holders of licences issued under the rules in accordance with the terms and conditions of such licences or in retail to private persons or institutions not holding a licence and to Government Officers and others who are exempted from taking out a licence under the rules.
3. The licensee shall obtain his supplies of Varnish from the holder of a licence in

<i>Kind of Spirit</i>	<i>Quantity to be possessed at any one time.</i>	<i>Quantity that may be used</i>	
		<i>In a Quarter</i>	<i>In a year or in the period currency of licence</i>
<b>(1) Varnish</b>	<b>(2) Litres</b>	<b>(3) Litres</b>	<b>(4) Litres</b>

Form D.L. 5 for the manufacture and wholesale varnish in the same district, or from sources outside the State by import or from such other sources as the commissioner may in special cases appoint or approve subject to such terms and conditions as he may impose in that regard. The import or transport of varnish from the source of supply to the licensed premises of the licensee shall be in accordance with the provisions of the rules.

4. The quantity of varnish that may be possessed at any one time and that sold or issued under the terms of the licence in a quarter and in a year or the period of currency of the licence shall not exceed the limits specified below :-

Commodity	Quantity that may be possessed at any one time	Quantity that may be sold	
		In a quarter	In a year or in the period currency of the licence
(1)	(2) Litres	(3) Litres	(4) Litres

5. (a) The licensee shall not sell at any one time varnish in quantities exceeding:-  
(i) The limit allowed for possession at a time in the case of sale to holders of licences.

(ii) Four litres in the case of sale to private persons and institutions who may possess varnish without a licence under sub-rule (i) of rule 6.

(iii) The quantity mentioned in the authorisation issued by the Collector in the case of sales to Government Officers and others who may possess varnish through a licence under exception (1) to sub-rule (ii) of rule 6.

(b) Retail sales of varnish to private persons and institutions who may possess varnish up to a maximum limit of four litres at a time shall be in accordance with the consumer permit system laid down in Appendix VI. In every case, before the sale is effected, the licensee shall secure from the purchaser or his authorised agent or servant the particulars necessary to fill columns (6) to (8) and also obtain the signature or thumb impression of the purchaser or his authorised agent or servant in column (12) thereof.

(c) The licensee shall issue a bill for each item of sale of varnish. If the quantity sold in one transaction under condition 5(a) above is in excess of two litres the licensee shall issue a transport permit in Form D.T.P. prescribed under the rules to cover the transport of the varnish sold. The number and date of the transport permit as also those of the bill shall be entered in columns (9) and (10) respectively of the accounts in Form D. Ac. 8. The licensee shall also note the contents of varnish on the label affixed to every bottle or other container in which varnish is sold or exhibited for sale in the licensed premises.

6. The licensee shall maintain daily accounts of transactions under the licence in Form D. Ac. 8. The licensee shall maintain an inspection book in Form C.I.B. prescribed under the rules.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_ )

(Seal of the licensing authority)

Signature

Designation  
(Licensing authority)

**FORM D. Ac. 1**

*[ See Rule (a) of Rule 8 of Sub-rule VII of Rule X ]*

FORM OF ACCOUNT UNDER SECTION 21 OF TAMIL NADU  
PROHIBITION ACT, 1937 (ACT X OF 1937) TO BE  
MAINTAINED BY HOLDER OF LICENCE IN FORM D.L. I  
FOR THE WHOLESALE VEND OF DENATURED SPIRIT /  
METHYLATED SPIRIT / METHYL ALCOHOL

<i>Date</i>	<i>Opening Balance</i>		<i>Receipts</i>			<i>Total (Opening Balance plus Receipts)</i>	
	<i>No. of cases or other receptacles</i>	<i>Qty</i>	<i>From where received Permit No. &amp; Date</i>	<i>No. of cases or other receptacles</i>	<i>Qty</i>	<i>No. of cases or other receptacles</i>	<i>Qty [Col (3) plus Col(6)]</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b> LTRS	<b>(7)</b>	<b>(8)</b> LTRS

<b>ISSUE OR SALES</b>				
<b>Name &amp; Address of Purchaser (particulars of licence held by Purchaser)</b>	<b>Quantity allowed to be possessed at a time by Purchaser</b>	<b>Number of indent with date. Number and date of transport permit issued.</b>	<b>Number of cases or other receptacles</b>	<b>Quantity</b>
<b>(9)</b>	<b>(10)</b>	<b>(11)</b>	<b>(12)</b>	<b>(13)</b> Ltrs.

<i>Total (issue for the day)</i>			<i>Closing Balance</i>		
<i>No. (with date) of the bill of sale</i>	<i>No. of cases or other receptacles</i>	<i>Quantity</i>	<i>No. of cases or other receptacles</i>	<i>Qty [Col (8) Col (16)]</i>	<i>Remarks</i>
<b>(14)</b>	<b>(15)</b>	<b>(16)</b> Ltrs.	<b>(17)</b>	<b>(18)</b>	<b>(19)</b>

**FORM D. Ac. 2**

*[ See Rule (a) of Rule 8 of Sub-rule VII of Rule X ]*

FORM OF ACCOUNTS TO BE MAINTAINED BY HOLDER OF LICENCE  
IN FORM D.L. 2 SHOWING DAILY TRANSACTION IN  
DENATURED SPIRIT / METHYLATED SPIRIT / METHYL ALCOHOL  
FOR USE AS SUCH IN THE MANUFACTURE OF SPECIFIED COMMODITIES.

<i>Date</i>	<i>Opening Balance</i>	<i>Receipts</i>			<i>Total [Opening Balance-Receipt], [Col (2)+Col (5)].</i>
		<i>From whom received</i>	<i>Permit No. and Date</i>	<i>Quantity</i>	
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
				<b>Litres</b>	<b>Litres</b>

<i>For use as such</i>	<i>Issues</i>			<i>Closing Balance [Col (6) – Col (10)]</i>
	<i>For manufacture or preparation of commodity</i>		<i>Total issue for the day [Col(6)+Col(9)]</i>	
	<i>No. of Commodity and Batch No.</i>	<i>Quantity</i>		
<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>	<b>(11)</b>
		<b>Litres</b>	<b>Litres</b>	<b>Litres</b>

<i>Commodities manufactured or prepared</i>			<i>Remarks</i>
<i>Name of Commodity and Batch No.</i>	<i>Qty. of Commodity (Unit to be specified in each case)</i>	<i>Equivalent value in terms of denatured spirit / Methylated spirit / methyl alcohol of quantity in Col (12)</i>	
<b>(12)</b>	<b>(13)</b>	<b>(14)</b>	<b>(15)</b>

**FORM D. Ac. 3***[ See Rule 8(a) ]*

FORM OF ACCOUNT UNDER SECTION 21 OF TAMIL NADU  
PROHIBITION ACT, 1937 (T.N.ACT X OF 1937) TO BE  
MAINTAINED BY THE LICENSEE IN RESPECT OF DENATURED SPIRIT /  
METHYLATED SPIRIT / METHYL ALCOHOL OBTAINED UNDER  
LICENCE IN FORM D.L. 3 FOR SUPPLY TO RAILWAY INSTITUTIONS  
AND TO OUT STATIONS IN TAMIL NADU.

<i>Date</i>	<i>Stock on hand</i>	<i>Source of supply</i>	<i>Qty. obtained</i>	<i>Total [Col(2)+Col(4)]</i>	<i>Address of the Consignee</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
	<b>Litres</b>		<b>Litres</b>	<b>Litres</b>	

<i>Quantity Supplied</i>		<i>Balance</i>	<i>Amt of gallonage fee payable on the qty noted in Col (7)</i>	<i>Date of payment of gallonage fee into a Govt. Treasury (Chalan No. &amp; date to be noted)</i>	<i>Remarks</i>
<i>Within this State</i>	<i>Outside This State</i>				
<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>	<b>(11)</b>	<b>(12)</b>
<b>Litres</b>	<b>Litres</b>	<b>Litres</b>	<b>Rs.</b>		



**FORM D. Ac. 4***[ See Rule 8(a) ]*

ACCOUNT TO BE MAINTAINED BY HOLDER OF LICENCE IN FORM D.L. 4  
FOR THE RETAIL SALE OF DENATURED SPIRIT

<i>Date</i>	<i>Opening Balance</i>	<i>Receipts</i>		<i>Total [on hand and received]. (Col(2) + Col(4))</i>	
		<i>From whom received/ permit no. &amp; date</i>	<i>Quantity</i>		
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	
	<b>Litres</b>		<b>Litres</b>	<b>Litres</b>	
<b>Particulars regarding Sale</b>					
<i>Qty. sold in each transaction</i>	<i>No. (with date and bill of sale)</i>	<i>Name &amp; Father's Name of Purchaser</i>	<i>Address of Purchaser</i>	<i>If the Purchaser is a consumer permit-holder the no. of his permit</i>	
<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>	
<b>Litres</b>					
<i>Particulars regarding Sale – Contd.</i>			<i>Qty. sold each day</i>	<i>Closing Balance [Col(5) – Col(14)]</i>	<i>Remarks</i>
<i>Purpose for which required</i>	<i>Name &amp; Address of the authorised agent or servant making the purchase</i>	<i>Signature or left thumb-impression of purchaser agent or servant making the purchase</i>			
<b>(11)</b>	<b>(12)</b>	<b>(13)</b>	<b>(14) Litres</b>	<b>(15) Litres</b>	<b>(16)</b>

**FORM D. Ac. 5***[ See Rule 8(a) ]*

FORM OF ACCOUNT TO BE MAINTAINED BY THE HOLDER OF  
A LICENCE IN FORM D.L. 5 SHOWING TRANSACTIONS IN  
D. AC. 5 DENATURED SPIRIT FOR MANUFACTURE OF VARNISH.

		<b>RECEIPTS</b>						
<i>ate</i>	<i>Opening Balance</i>	<i>From whom received</i>	<i>Quantity</i>	<i>Total (Col (2) + Col (4)).</i>	<i>Issued or taken for the manufacture of varnish.</i>	<i>Closing Balance</i>	<i>Quantity of manufacture with Batch number of Varnish.</i>	<i>Remarks</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>

**FORM D. Ac. 5A.***[ See Rule 8 ]*

FORM OF ACCOUNT TO BE MAINTAINED BY A HOLDER OF LICENCE IN FORM D.L. 5 SHOWING THE PARTICULARS OF VARNISH MANUFACTURED AT EACH BATCH.

<i>Date of commencement of manufacture of varnish</i>	<i>Batch No. of Varnish</i>	<i>Qty. of Denatured Spirit used (Ltrs.)</i>	<i>Shellac (Grams)</i>	<i>Other resinous matter (Specifying name), (Grams)</i>	<i>Qty. of Varnish manufactured (Ltrs.)</i>
(1)	(2)	(3)	(4)	(5)	(6)

<i>Date on which sample was sent for Chemical Analysis</i>	<i>Date of receipt of Chemical Analysis</i>	<i>Date of release of Varnish for use of Sale</i>	<i>Dated initials of releasing Officer.</i>	<i>Remarks</i>
(7)	(8)	(9)	(10)	(11)

**FORM D. Ac. 6***[ See Rule 8(a) ]*

FORM OF ACCOUNT TO BE MAINTAINED BY THE HOLDER OF A LICENCE IN FORM D.L.5/ D.L.6 FOR USE OF VARNISH.

<i>Date</i>	<i>Opening Balance</i>	<i>From whom received, Permit Number and Date</i>	<i>Quantity</i>	<i>Total [Col. (2) + Col. (4)]</i>	<i>Qty. taken or issued for use</i>	<i>Closing Balance</i>	<i>Remarks</i>
(1)	(2) Litres	(3)	(4) Litres	(5) Litres	(6) Litres	(7) Litres	(8)

**FORM D. Ac. 7***[ See Rule 8(a) ]*

ACCOUNT TO BE MAINTAINED BY HOLDER OF LICENCE IN  
FORM D.L. 7 OFFICER OF THE SOUTHERN RAILWAYS FOR  
POSSESSION AND USE OF VARNISH AND ITS DISTRIBUTION  
TO OUTSTATIONS OR OTHER RAILWAY INSTITUTIONS  
IN TAMIL NADU STATE UNDER HIS CONTROL.

<i>Date</i>	<i>Opening Balance</i>	<i>Receipts</i>		<i>Total Col(2)+Col(4)</i>
		<i>From whom received permit no. &amp; date</i>	<i>Quantity</i>	
<b>(1)</b>	<b>(2) Litres</b>	<b>(3)</b>	<b>(4) Litres</b>	<b>(5) Litres</b>

<i>Issues</i>				<i>Closing Balance [Col (5) - Col (9)]</i>	<i>Remarks</i>
<i>Issued or taken for use by the licensee himself</i>	<i>To outstations and Railway Institutions. Name of the Institutions, Permit No. &amp; Date</i>	<i>Qty.</i>	<i>Total Qty.</i>		
<b>(6)</b>	<b>(7)</b>	<b>(8) Litres</b>	<b>(9) Litres</b>	<b>(10) Litres</b>	<b>(11)</b>

## FORM D. Ac. 8

[ See Rule 8(a) ]

ACCOUNT TO BE MAINTAINED BY HOLDER OF A LICENCE IN  
FORM D.L. 5 / D.L. 8 FOR SALE OF VARNISH.

<i>Date</i>	<i>Opening Balance</i>	<i>From whom received, permit number and date</i>	<i>Quantity</i>	<i>Total [Col(1) + Col (4)]</i>	<i>Name of Purchaser</i>	<i>Address of Purchaser (if purchaser is a licensee - particulars of licensee held)</i>	<i>If the purchaser is a consumer permit holder, the no. &amp; date of his permit.</i>
(1)	(2) Litres	(3)	(4) Litres	(5) Litres	(6)	(7)	(8)
<i>Purpose for which required.</i>	<i>No. &amp; Date of indent number &amp; date of transport permit in case of sales to licensee.</i>	<i>Number with date of the bill of sale.</i>	<i>Quantity sold or issued in each transaction.</i>	<i>Signature or left hand thumb impression of the purchaser or his authorised agent or servant.</i>	<i>Total quantity sold or issued each day.</i>	<i>Closing Balance [Col (5) - Col (14)]</i>	<i>Remarks</i>
(9)	(10)	(11)	(12) Litres	(13)	(14) Litres	(15) Litres	(16)

**FORM D. Ac. 9***[ See Sub-Rule (3) of Rule 8 ]*

FORM OF ACCOUNT TO BE MAINTAINED BY THE HOLDER OF LICENCE IN FORM D.L. 2 SHOWING THE QUANTITY OF DENATURED SPIRIT / METHYLATED SPIRIT OR METHYL ALCOHOL USED FOR THE MANUFACTURE OF SPECIFIED COMMODITIES & THE QUANTITIES OF COMMODITIES MANUFACTURED (TO BE MAINTAINED FOR EACH COMMODITY)

<b>Name of Commodity</b>					
<i>Date</i>	<i>Batch No. of Commodity</i>	<i>Denatured Spirit (Ltrs)</i>	<i>Methylated Spirit (Ltrs)</i>	<i>Methyl Alcohol (Ltrs)</i>	<i>Name &amp; Qty of ingredients used</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
<i>Qty of Commodity manufactured (unit to be specified)</i>	<i>Date of despatch of sample for chemical analysis</i>	<i>Date of receipt of report regarding result of analysis</i>	<i>Date of release of commodity for sale or use</i>	<i>Date and initials of releasing Revenue Officer</i>	<i>Remarks</i>
<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>	<b>(11)</b>	<b>(12)</b>

**FORM D. Ac. 10***[ See Sub-Rule (5) of Rule 8 ]*

ACCOUNT TO BE MAINTAINED BY HOLDER OF A LICENCE IN  
FORM D.L. 2 FOR THE RECEIPT AND USE OF EACH COMMODITY.

Name of Ingredient								
					Issued for Use			
Date	Opening Balance	From whom received and Invoice Number and Sale	Quantity	Total [Column (2) + (4)]	Quantity	Batch Number for which it is intended	Closing Balance (Column (5) - (6))	Remarks
(1)	(2) Litres	(3)	(4) Litres	(5) Litres	(6) Litres	(7)	(8) Litres	(9)
-----								

**FORM D. Ac. 11**

ACCOUNT TO BE MAINTAINED BY HOLDER OF A LICENCE IN  
FORM D.L. 2 FOR SALE OF EACH COMMODITY.

Name of the commodity

<i>Date</i>	<i>Opening Balance</i>	<i>Receipt from manufacture</i>		<i>Total Columns</i>	
(1)	(2)	<i>Batch Number</i>	<i>Quantity (in litres)</i>	(2) + (4)	
(1)	(2)	(3)	(4)	(5)	
<i>Name of the Purchaser &amp; Address</i>	<i>No. with date of the Bill book of sale</i>	<i>Quantity sold</i>	<i>Total qty sold on each day</i>	<i>Closing balance (Columns 5-9)</i>	<i>Remarks</i>
(6)	(7)	(8) Litres	(9) Litres	(10) Litres	(11)

**FORM D. Id.****(See Sub-Rule (c) of Rule 8)***Machine Numbered*

Name of the commodity

FORM OF INDENT UNDER SECTION 21 OF THE TAMIL NADU PROHIBITION  
ACT, 1937 (TAMIL NADU ACT X OF 1937) FOR DENATURED SPIRIT /  
METHYLATED SPIRIT / METHYL ALCOHOL / VARNISH.

From

To

Sir,

Please supply me the commodity mentioned below. I enclose herewith the fly-leaf of my licence for necessary endorsement.

<i>S. No.</i>	<i>Kind of Commodity indented for</i>	<i>Qty. allowed to be possessed at any one time</i>	<i>Stock on hand at the time of indent</i>	<i>Qty. indented for</i>	<i>Remarks</i>
(1)	(2)	(3) (in Litres)	(4) (in Litres)	(5) (in Litres)	(6)

Advance copy of permit to be sent to the Deputy Commissioner (Excise) in Chennai City and Deputy Commissioner(Excise) / Assistant Commissioner(Excise) Concerned.

Licence Holder (Indentor)

Date of Receipt of Indent :-

Date of Issue :-

Transport Permit No :-

Dated :-

Supplying Licensee

*[G.O. Ms. No. 2829, Home (Prohibition) Department, dated 25<sup>th</sup> September, 1968].*



**FORM D. L1.****(See Rule 8(c))****FLY LEAF OF THE LICENCE**

(To be used whenever licensee indents for supply)

District -

Kind and Number of Licence :-

Name of Licensee :-

Address of Licensee :-

<i>Kind of Commodity</i>	<i>Quantity allowed to be possessed and issued under the licence</i>		
	<i>At a time Litres</i>	<i>In a month / quarter Litres</i>	<i>In a year Litres</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>

(Seal of the Licensing Authority)

Licensing Authority  
for Commissioner of Prohibition  
and Excise

<i>Date of Supply</i>	<i>Indent No. and Date</i>	<i>Transport Permit issued No. &amp; Date</i>	<i>Towards this indent</i>	<i>Up to Date</i>	<i>Initials or seal of the supplying licensee or of the authority issuing import permit</i>	<i>Remarks</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b> L. MI.	<b>(5)</b> L. MI.	<b>(6)</b>	<b>(7)</b>

Separate sheet attached to the licence to be made in half sheet size.

**FORM D. Lb.****[See Rule 10 VI (I) ]**Denatured  
Spirit made in  
and denatured in

Deadly Poison

Not to be taken internally  
உயிர்கொல்லி விஷம் அருந்தக்கூடாது,**FORM D. Lb. II****[See Rule 10 VI (I) ]**Methylated Spirit  
made in  
and Methylated in

Deadly Poison

Not to be taken internally  
உயிர்கொல்லி விஷம் அருந்தக்கூடாது,**FORM D.Lb. III****(See Rute 10 VI (1) )****Methyl alcohol  
made in****Deadly Poison  
Not to be taken internally****உயிர்கொல்லி விஷம்  
அருந்தக்கூடாது,**

NEWLY

ADDED

**FORM D. Lb. IV****FRENCH POLISH**  
(Spirit Varnish)

[Contains 15 percent of Shellac or Resinous matter weight in Volume]

Manufactured by holder of licence.

Sold by the holder of licence.

**FORM D. Bt**

[See Rule 10 XVI ]

**RETURN SHOWING THE TRANSACTIONS UNDER LICENCE IN FORM  
OF SRI FOR THE  
MONTH OF**

<i>Kind and No. of Licence &amp; Name of Licensee</i>	<i>Month to which the return relates.</i>	<i>Transaction</i>			
		<i>Kind of Commodity</i>	<i>Opening Balance</i>	<i>Receipt</i>	
				<i>Source of supply permit no. &amp; date</i>	<i>Qty.</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>

<i>Transactions – Contd.</i>				
<i>Total (Column 4 &amp; 6) Ltrs.</i>	<i>Total issued in the month Ltrs.</i>	<i>Closing Balance L Ltrs.</i>	<i>Amount of gallanage fee paid on quantities obtained from a distillery or by import</i>	<i>Remarks</i>
<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>	<b>(11)</b>

Denatured Spirit :-

Methylated Spirit :-

Methyl Alcohol :-

Varnish :-

To

The Collector

**FORM GIB****[See Rule 10 VII]****INSPECTION BOOK***Instructions to Inspecting Officers*

1. This book shall be used until completely exhausted. It shall be recovered from the licensee on the expiry of the licence and may be issued, re-issued if the same licence is renewed and if pages are available for further use. Used books recovered from the licensees shall be sent to the Office of the Collector where they will be retained for a period of five years. In the event of suspension of the licence, the book shall be recovered and re-issued only after the licence is restored, and suitable remarks made in the book. If the licence is cancelled or terminated for any reasons, the book shall be recovered and sent to the Office of the Collector in the same way as used books.
2. This book is divided into four sections as follows ;-
  - Section I (Description of the Licence) Page 1 to 4
  - Section II (Statistics, Consumption / Sales) Pages 5 to 12
  - Revenue (Pages 13 to 20)
  - Section III (details of punishments) Pages 21 to 26
  - Section IV (Remarks by Inspecting Officers) Page 27 to 50
3. In section I under the words "Maximum Limits" the name of commodity or articles licensed for sale or use shall be entered.
4. In Section II relating to Consumption / Sales, a separate column shall be used for each dealt with under the licence and the name of the article shall be written in the space provided for in the heading above the words "in a month" and "up to the month".
5. In the case of licences under which accounts are to be maintained in respect of the commodity licensed to use and article manufactured from it, e.g., spirit and varnish, separate columns should be used for the commodity and the manufactured articles and the name of the commodity or the manufactured article shall be entered in the space provided for in the heading.
6. The unit of measurement should be noted in the blank space below the words "in a month" and "up to the month" in the heading.
7. In the case of licence under which gallonage fee is levied, the figures should be noted separately in respect of each commodity.
8. In the heading's of revenue particulars, the nature of revenue, such as licence fee, gallonage fee, sales tax, duty etc., should be noted in the space provided for. In the same item of revenue is derived in the case of different articles dealt with under the Licence, separate columns should be used for each article, e.g. gallonage fee on varnish, etc.

**INSTRUCTIONS TO THE LICENSEE**

1. This book is the property of the Government and must be returned to the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer on the expiry of the period of the licence.
2. This book should be always kept at the licensed premises in the safe custody of the licensee or his authorised agent and should be made available to any officer empowered to inspect the licence. It should be handed over to such officer on demand on a receipt being given therefor.
3. The licensee shall promptly hand over the book to the Excise Supervisory officer/ Divisional Excise officer/ Taluk Excise officer in the event of suspension, cancellation or termination of the licence for any reason and at the time of expiry of the licence.
4. The remarks made in this book by inspecting officers are binding on the licensee. The licensee is prohibited from making any entry, correction or alteration in the book.
5. The licensee shall promptly note and carry out the direction or instructions of the Inspecting Officers, made in the book and produce such records or furnish such information or explanation as demanded of him by the inspecting officer without a separate communication being made for the same.

**NOTE :-** The term licence and “licence holder” includes an “authority” and “authority holder”, respectively.

**SECTION I**

**Description of the Licence**

1. Kind and Number of the Licence
2. Currency of the Licence
3. Address of the Licensed Premises with Boundaries.
  
4. Name and address of the licensee.
  
5. Name of authority granting the licence.
6. Number and date of the order.
7. Possessional limit.

At a time

Maximum limit

**Sales**

**Consumption**

In a month

In a quarter

In a year

Note : Score out the words not applicable

## SECTION II

## STATISTICS

## Consumption / Sales

<i>Year 20</i>	<i>Name of Commodity</i>		<i>Name of Commodity</i>		<i>Name of Commodity</i>	
<i>Month</i>	<i>In a month</i>	<i>Up to month</i>	<i>In a month</i>	<i>Up to Month</i>	<i>In a month</i>	<i>Up to Month</i>
(1)	(2) Litres	(3) Litres	(4) Litres	(5) Litres	(6) Litres	(7) Litres
April						
May						
June						
July						
August						
September						
October						
November						
December						
January						
February						
March						

<i>Name of Commodity</i>		<i>Initials of Inspecting Officer</i>	<i>Items of Revenue</i>		
<i>In a month</i>	<i>up to month</i>		<i>Period</i>	<i>Amount</i>	<i>Date of Payment</i>
			<i>Quantity</i>	<i>Rs. P.</i>	
(1)	(2)	(3)	(4)	(5)	(6)

<i>Item of Revenue</i>			<i>Revenue 20 _____</i>			<i>Initials of Inspecting Officer</i>
<i>Period</i>	<i>Amount</i>	<i>Date of Payment</i>	<i>Period</i>	<i>Amount</i>	<i>Date of Payment</i>	
			<i>Qty.</i>	<i>Rs. P.</i>		
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**SECTION III**

DETAILS OF PUNISHMENTS, IF ANY, INFLICTED ON THE LICENSEE  
INCLUDING WARNING AND ADMONITIONS ISSUED

- a. Date of Offence
- b. Nature of Offence
- c. Date of Judgement or order
- d. By whom inflicted
- e. Number of case or order
- f. Punishment

- a. Date of Offence
- b. Nature of Offence
- c. Date of judgement or order
- d. By whom inflicted
- e. Number of case or order
- f. Punishment

**SECTION IV**

**Remarks by Inspecting Officers**

Date :-

Records :-



## FORM D.X.

[ See Rule 4 (I) ]

Number :-

District :-

**PERMIT FOR THE EXPORT OF DENATURED SPIRIT /  
METHYLATED SPIRIT / METHYL ALCOHOL / VARNISH**

Tvl. \_\_\_\_\_ are hereby permitted to export by road /rail/sea/the  
following quantities of denatured spirit / Methylated spirit / methyl alcohol / varnish from  
In this State to \_\_\_\_\_ in the  
State of \_\_\_\_\_

<b>Particulars of Receptacles</b>				
<i>Kind of Commodity</i>	<i>Serial Number</i>	<i>Kind with capacity of each kind of receptacles</i>	<i>Description with remarks, if any</i>	<i>Apparent strength (Qty) of spirit, Varnish Ltrs.</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
Denatured Spirit				
Methylated Spirit				
Methyl Alcohol				
Varnish				

- This Permit shall be valid for the period from \_\_\_\_\_ to \_\_\_\_\_ and shall accompany the consignment. It shall be used only once during its currency.
- The consignment shall be exported in one lot and shall not be broken in transit. Nor shall it be diverted or brought back into the State of Tamil Nadu after export.
- The Permit Holder shall as soon as possible (in any case within one month from the date of expiry of this permit) produce proof of the consignment having reached the destination in \_\_\_\_\_

Seal :-

Signature

Designation  
(Permit issuing authority)

## FORM D.I.P.

[ See Rules 5(i) and (ii) and 8(b) ]

Number :-

District :-

**PERMIT FOR THE IMPORT OF DENATURED SPIRIT  
/ METHYLATED SPIRIT / METHYL ALCOHOL / VARNISH**

Tvl. \_\_\_\_\_ are hereby permitted to import by road/rail/sea the following quantities of denatured spirit / Methylated spirit / methyl alcohol / varnish from \_\_\_\_\_ in the State.

<b>Particulars of Receptacles</b>					
<i>Kind of Commodity</i>	<i>S. No.</i>	<i>Kind (with capacity of each kind of receptacles)</i>	<i>Description with marks, if any</i>	<i>Qty.</i>	<i>Apparent Strength of Spirit/ Varnish</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
Denatured Spirit Methylated Spirit Methyl Alcohol Varnish					

- This permit is valid for the period from \_\_\_\_\_ to \_\_\_\_\_ to accompany the consignment. It shall be used only once during its currency.
- The consignment shall not be broken in bulk while in transit. The import shall be made in one lot. It shall be opened at the destination only in the presence of an Officer of the Prohibition and Excise Department authorised to verify the consignment and shall be taken into account only after his verification.
- The Permit holder shall give prompt intimation to the Officer of the Prohibition and Excise Department so that verification can be done expeditiously and the verification report sent to the authority with which issued the permit within ten days of arrival of the consignment at the place of destination.

Seal :-

Signature

Designation

(Permit issuing authority)

## FORM D.T.P.

[ See Rules 6 (ii) and 8(b) ]

Number :-

District :-

**PERMIT FOR THE TRANSPORT OF DENATURED SPIRIT  
/ METHYLATED SPIRIT / METHYL ALCOHOL / VARNISH**

Tvl. \_\_\_\_\_ are hereby permitted to transport by sea, rail, road the following quantities of denatured spirit / Methylated spirit / methyl alcohol / varnish from \_\_\_\_\_ in the State.

<b>Particulars of Receptacles</b>					
<i>Kind of Commodity</i>	<i>S. No.</i>	<i>Kind (with capacity of each kind of receptacles)</i>	<i>Description with marks, if any</i>	<i>Qty.</i>	<i>Apparent Strength of Spirit/ Varnish</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
Denatured Spirit Methylated Spirit Methyl Alcohol Varnish					

- This permit is valid for the period from \_\_\_\_\_ to \_\_\_\_\_ to accompany the consignment. It shall be used only once during its currency.
- The consignment shall be transported in one lot and shall not be broken in bulk during the transport.
- An Officer of the Prohibition and Excise Department authorised in that behalf shall verify the consignment before it is opened and taken into account. But no such verification is necessary in cases where the licensee is authorised to issue the permit under the rules.

Seal :-

Signature

Designation

(Permit issuing authority)

**(STATE EMBLEM)**Valid upto 31<sup>st</sup> March 200\_\_\_\_**FORM D.L. 2***[ Sub- rule (a) of Rule 8 ]*

Number of Licence :-

District :-

FORM OF LICENCE UNDER SECTION 18 OF THE TAMIL NADU PROHIBITION  
ACT, 1937 (T.N.A. X OF 1937) FOR THE POSSESSION AND USE OF  
DENATURED SPIRIT  
EITHER AS SUCH AND OR FOR USE IN THE MANUFACTURE OF SPECIFIED  
COMMODITIES OTHER THAN VARNISH.

Licence is hereby granted and issued to  
Thiru.....  
.....  
.....  
hereinafter referred to as the licensee  
at.....  
.....

..... for the possession of denatured spirit for the use either as  
such and / or for use in the preparation or manufacture of the commodities mentioned in  
Annexure to this licence, during the year ending 31<sup>st</sup> March, 200... subject to the  
following conditions to be observed by the licensee :-

**CONDITIONS**

1. The licensee shall bound by the provisions of the Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959, as amended, from time to time, (hereinafter referred to as the rules) and also by the following conditions which are special to this licence.
2. The privilege conferred herein extends to the possession and use of denatured spirit either as such and or use in the manufacture of preparation of the commodities specified in the Annexure. The licensee is prohibited from selling denatured spirit obtained under the licence. No commodity other than those specified in the Annexure shall be manufactured without the approval of the licensing authority and before the name of the commodity is included in the list in the Annexure. Nor shall the spirits be put to any other use than that indicated against each kind of column (5) of the Table under condition 4 below :-
3. The licensee shall obtain his supplies of denatured spirit from a distillery in the State or from other sources outside the State by import or from such other sources as the Commissioner may in special cases, appoint or approve subject to such terms and conditions as he may impose in that regard. As regards denatured spirit, in case, where the annual quota allowed under the licence is less than 1,000 litres, the licensee shall obtain his supplies from a holder of the licence in Form D.L. 1 in the same district. In cases where the

annual quota of denatured spirit allowed under the licence is 1,000 litres or more the licensee shall get his supplies from sources outside the district, as under the provision of obtaining supplies of Methylated spirit or methyl alcohol.

4. The quantity of denatured spirit possessed at any one time and that used or consumed under the licence in a quarter and during the year or period for which the licence is current shall not exceed the quantities entered in the following table :-

<i>Kind of Spirit (vide rule 2 of the rules)</i>	<i>Quantity to be possessed at any one time.</i>	<i>Quantity allowed to be possessed or consumed</i>		
		<i>In a Quarter</i>	<i>In a year or in the period currency of licence</i>	<i>Purpose for which spirit is to be used</i>
<b>(1)</b>	<b>(2) Litres</b>	<b>(3) Litres</b>	<b>(4) Litres</b>	<b>(5)</b>
<b>Denatured Spirit</b> (Spirit denatured with				

5. (a) Denatured spirit obtained under the licence shall not be purified, recovered or redistilled except with the previous sanction of the Commissioner. The licensee shall abide by the special terms and conditions, if any, which the Commissioner may impose with regard to each such sanction.

(b) Licensee shall maintain accounts of his transactions under the licence in Form D. Ac. 2 and D. Ac. 2-B. The accounts in respect of each kind of denatured spirit / Methylated spirit / methyl alcohol as the case may be shall be on different openings in the Accounts register. The licensee shall maintain an inspection book in Form G.I.B. prescribed under the Rules.

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 200 \_\_\_\_\_ )

(Seal of the licensing authority)

Signature  
 Designation  
 (Licensing authority)  
 for Commissioner of Prohibition and Excise

**ANNEXURE**

<i>Serial Number</i>	<i>Name of the Commodity manufactured or prepared</i>	<i>Kind of denatured spirit to be used in the manufacture of commodity in Column (2)</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)

**FORM D. L1.****(See Rule 8(c))****FLY LEAF OF THE LICENCE**

(To be used whenever licensee indents for supply)

District -

Kind and Number of Licence :-

Name of Licensee :-

Address of Licensee :-

<i>Kind of Commodity</i>	<i>Quantity allowed to be possessed and issued under the licence</i>		
	<i>At a time Litres</i>	<i>In a month / quarter Litres</i>	<i>In a year Litres</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>

**Denatured Spirit**

(Spirit denatured with

(Seal of the Licensing Authority)

Licensing Authority  
for Commissioner of Prohibition and Excise

<i>Date of Supply</i>	<i>Indent No. and Date</i>	<i>Transport Permit issued No. &amp; Date</i>	<i>Towards this indent</i>	<i>Up to Date</i>	<i>Initials or seal of the supplying licensee or of the authority issuing import permit</i>	<i>Remarks</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b> L. MI.	<b>(5)</b> L. MI.	<b>(6)</b>	<b>(7)</b>

Separate sheet attached to the licence to be made in half sheet size.