



GOVERNMENT OF TRIPURA
REVENUE DEPARTMENT

THE TRIPURA EXCISE (IMPORT OF INDIA MADE
FOREIGN LIQUER AND BEAR) RULES, 1996.

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Government of Tripura
Revenue Department

No. F. I-1 (6)-EX/93/12,105.

Dated, Agartala, the 25th September, 1996.

NOTIFICATION

In exercise of the powers conferred by Clause (iv) sub-section (2) of section 88 of the Tripura Excise Act, 1987 (Tripura Act No. 12 of 1987) the State Government hereby makes the following Rules, namely :—

Short Title & Commencement. 1. (1) These rules may be called the Tripura Excise (Import of India Made Foreign Liquor and Beer) Rules, 1996.

(2) They shall come into force on the date of their publication in the Official Gazette.

Definitions. 2. In these rules unless the context otherwise required :—

- (a) "Act" means the Tripura Excise Act, 1987 ;
- (b) "Bonded Ware-House" means a licensed private Bonded Ware-House or part of Public Bonded Ware House established under the provisions of the Tripura Excise Act, 1987 ;
- (c) "Form" means a form appended to these rules ;
- (d) "Licence" means a licence granted under the provision of the Act and Rules made thereunder ;
- (e) "Permit" means and includes a pass and an authorisation ;
- (f) "Section" means a section of the Act ;
- (g) "Verification" means—
 - (i) ascertaining that the number and marks on the packages tally with those shown on the reverse of the permit ;

(ii) examining the seals of cask, drum or other receptacle forming the consignment of IMFL or Beer to verify that they are not tampered during transit ;

(iii) ascertaining that the quantity transported tallies with the quantity mentioned in the permit ;

(iv) satisfying that the duty, etc., required to be paid under the rules have been correctly levied and credited.

(h) "IMFL" means India Made Foreign Liquor.

Application for
an Import Per-
mit.

3. Any person holding a licence of a "Bonded Ware House" and/or sale of India Made Foreign Liquor and Beer and desiring to import the same from outside Tripura shall apply to the Collector of Excise of the District or other authorised Officer.

Particulars of
the application.

4. Every application under rule 3 shall contain the following particulars, namely—

- (a) Name & address of the Importer;
- (b) Licence Member ;
- (c) Name of the Distillery or Bonded Ware House or other place from which I. M. F. L. and Beer to be imported;
- (d) Descriptions of the IMFL or Beer/to be imported ;
- (e) Quantity of each kind of IMFL or Beer to be imported;
- (f) The alcoholic or other strength of the IMFL or Beer;
- (g) Purpose for which the IMFL or Beer are to be imported ;
- (h) Route by which the IMFL and Beer are to be imported;
- (i) Number and nature of receptacles or packages containing the IMFL or Beer.

Import fee.

5. (1) Notwithstanding anything contained in any other rules made under the Act there shall be levied a fee on IMFL and Beer manufactured outside the State but within India and Imported into the State of Tripura at the rate specified below:—

- (a) Rs. 4/- (Rupees four) for every bulk litre of IMFL.
- (b) Rs. 1/- (Rupee One) for bulk litre of Beer.

(2) Every person who applies for a permit shall produce along with the application a challan for having credited the permit fee.

Procedure for
grant of Import
Permit & pay-
ment of duty,
if any.

6. On receipt of an application under rule 4 the Collector of Excise or any other authorised Officer shall after making such enquiries as he deems fit and if he is satisfied that there is no objection to grant the Import Permit applied for in all cases where the applicant has a Bonded Ware House Licence for ware-housing IMFL and Beer, require the applicant to Execute a bond in Form-I with one surety for the payment of duty on the IMFL or Beer covered by the import permit at the rates for the time being in force. The applicant shall duly execute the bond and produce it before the Collector of Excise or the authorised Officer who shall thereupon prepare five copies of the Import Permit in form-II. The bond shall remain in force till the excise duty payable under the Act is levied and collected on the entire quantity of goods covered by the Import Permit and released from the Bonded Ware House.

Disposal of
permit.

7. (a) The original permit shall be kept on the record of the Collector of Excise or other Authorised Officer.

(b) The duplicate copy shall be handed over to the Importer or to the person authorised by him to receive it.

(c) The triplicate copy shall be sent to the Officer-in-charge of the Bonded Ware House to which the IMFL or Beer is to be imported.

(d) The quaduplicate copy shall be sent by post to the Excise Authority of the State from where the IMFL or Beer is to be imported.

(e) The penta copy shall be sent to the Distillery Officer of the exporting State.

Registration of
Brand name
and label.

8. No permit shall be granted for import of IMFL or Beer unless and until the brand name under which and the label with which it is to be imported have been registered with the Commissioner of Excise and permit has been granted by him, authorising import and sale under such brand name and with such label.

Intimation of
the arrival of
the consign-
ment.

9. Immediately after the consignment covered by the import permit is received, the importer shall intimate the authority to whom the triplicate permit has been sent, of the arrival of the consignment. On receipt of such intimation the Excise Officer/Officer-in-Charge shall verify the Consignment.

Verification of
the consignment:

10. After verification the Excise Officer/Officer-in-Charge shall then permit the sale, Ware-housing of imported IMFL or Beer, as the case may be.

FORM : I

(Sec Rule 5)

General bond (with sureties) for payment of excise duty etc. obtained on import permits.

(Delete the letters and words not applicable)

I/We _____ of _____

(hereinafter called the sureties) are jointly and severally bound to the Governor of Tripura in the sum of Rs. _____ (a sum not exceeding the excise duty and other lawful dues, payable on the intoxicant proposed to be imported) to be paid to the Governor of Tripura for which payment we jointly and severally bind ourselves and our legal representatives.

The above obligor(s) being permitted to import from time to time (subject to the condition that the provisions of the Tripura Excise Act, 1987 and the rules made thereunder are observed) _____ (description of liquor) without payment of duty from the _____ (Name of the Distillery of other Firm) to the bonded Warehouse situated _____ in (Name of the Bonded Ware house, Tripura).

The condition of the bond is that the obligor(s) and his/their legal representatives shall observe all the provisions of the Tripura Excise Act, 1987 and the rules made thereunder in respect of liquor to be imported.

and if the said liquor is duly imported within such time as the Collector of Excise directs & all such dues whether Excise Duty or other lawful charges, if any, as fixed by the said Collector thereof are paid into the Government Treasury by the obligor(s) within ten days of the date of demand thereof being made in writing by the said Collector, the obligation shall be void.

Otherwise and on breach or failure in the performances of any part of this condition, the same shall be in full force.

Provided always that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid, it shall be open to the Collector to recover the amount, payable under this bond as an arrear of land revenue.

I/we declare that this bond is given under the orders of the Governor of Tripura for the performance of Act in which the public are interested.

Place :

Date :

Signature (s) of obligor (s)

FORM : II

(See Rule 5)

Government of Tripura

Office of the Collector of Excise (St)

No.

Date,

IMPORT AUTHORISATION PASS FOR INDIA MADE FOREIGN LIQUOR

Shri... .. the licensee (Name of the licensee) of
 (Name of the bonded warehouse), West Tripura is permitted to import into
 Agartala, West Tripura the under mentioned Foreign Liquor UNDER BOND
 from (Name of the exporting distillery or firm).

Description of liquor		Number of bottles	Bottle contents
1		2	3
Quantity			
Bulk litres	London proof litres		
4	5		

- The liquor mentioned above will be transported by the following route
 within days from the date of issue of this permit.
- The fees amounting to Rs. have been paid by Challan No...
 dated
- Bond has been executed for the payment of fees amounting
 to Rs.
- The pass will remain current for days from the date of issue.

By order of the Governor,

Anil Misra

Commissioner-cum-Secretary to
the Government of Tripura.