

**Timeline for Approvals / Registrations / Licences /
Renewal of State Excise**

A. License (Fresh)		
Settlement:-		
Period of Settlement	Granted for any period not exceeding 3(three) years	8th Amendment, 2010 of Rule 22 of Tripura Excise Rules, 1990
Period of opening of Tender after Notice Inviting Tender	15 days	NIT Condition
Disposal of liquor on expiry of license	Within one (1) month	Rule 95 (2) of Tripura Excise Rules, 1990
Surrender:-		
Intimation about the Surrender	One (1) month notice in writing to the Collector by the licensee of intention to surrender	42(1)(i) of Tripura Excise Act, 1987
B. Permit or Pass		
Permissible period for submission of Non Execution Certificate in case of Non Execution of Import Permit	75 days	Memorandum No.F.II-1(1)-EX/88(Pad-1)/5615-17, 22nd April, 1997.
C. Reports		
Arrival of Spirit at Warehouse	Immediately	Rule 76 of Tripura Excise Rules, 1990
Arrival Report of Consignment from Warehouse to Retail Shops	7 days of its receipt or at least 48 hours before it is opened	15th Ammendment,2018 of Rule 188 of Tripura Excise Rules, 1990
Arrival Report of Consignment at Warehouse	At once & shall not open untill it has examined	16th Ammendment,2018 of Rule 12 (4) of Tripura Excise Rules, 1990

Arrival Report of Spirit in to the Distillery	Without unnecessary delay	Rule 66 of Tripura Excise Rules, 1990
Report of Export Permit	Quarterly	16th Ammendment,2018 of Rule 13 (7) of Tripura Excise Rules, 1990
Report of return of verified Export Pass	Within a reasonable time	16th Ammendment,2018 of Rule 13 (8) of Tripura Excise Rules, 1990
Statement of liquor exported to other State	Quarterly	16th Ammendment,2018 of Rule 13 (9) of Tripura Excise Rules, 1990
D. Miscellaneous		
Deposition of Excise Duty & Import Fee for granting permit for Warehouse	Within 7 (Seven) Working days	16th Ammendment,2018 of Rule 12 of Tripura Excise Rules, 1990
Transfer of Spirit from receiver to Store Room in the Distillery	Without unnecessary delay	Rule 66 of Tripura Excise Rules, 1990
Accounts to be kept by Distillery	Daily	Rule 68 of Tripura Excise Rules, 1990
Stock taking in the Distillery / Warehouse	At such Intervals, not being greater than three months	Rule 87 (1) of Tripura Excise Rules, 1990
Sample of unsuitable spirit send for analysis in the Distillery / Warehouse	Without delay	Rule 196 of Tripura Excise Rules, 1990

Punitive measures that will be taken in case the time limits are not adhered by the respective department :-

- As per The Tripura Excise Act, 1987 and The Tripura Excise Rules, 1990 made thereunder, there are no punitive measures specified in case the time limits are not adhered by this organization.

Screenshots of 8th Amendment, 2010 of Rule-22 of Tripura Excise Rules, 1990 is given below :-

No. 22

Registered No. N. E. 930.

TRIPURA GAZETTE



Published by Authority
EXTRAORDINARY ISSUE

Agartala, Monday, June 14, 2010 A. D., Jyaishta 24, 1932 S. E.

PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(Excise & Taxation)**

No. F.I-3 (5)-EX/2007

Dated, Agartala, the 11th June, 2010.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 88 of the Tripura Excise Act, 1987 (Tripura Act No. 12 of 1987), the Governor hereby makes the following rules, further to amend the Tripura Excise Rules, 1990, namely: -

1. **Short title and commencement:** -

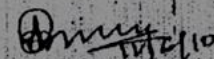
- (i) These Rules may be called the Tripura Excise (Eighth Amendment) Rules, 2010.
- (ii) They shall come into force on the date of their publication in the Tripura Gazette.

2. **Amendment of Rule 22:** -

In the Principal Rules, for the existing Rule 22, the following shall be substituted, namely: -

"Licences for the wholesale or retail vend of intoxicants may be granted for any period not exceeding three years".

By order of the Governor,


(A. Debbarma)

Deputy Secretary to the
Government of Tripura.

Screenshot of NIT Condition :-

No.F.II-7(5)-EX/2017-18

Government of Tripura
Finance Department
(Excise & Taxation)

Dated, Agartala, the 13 / 02 / 2017.

NOTIFICATION

The Governor is pleased to substitute guidelines at Para **2), 6) III and IX, 14), 16) and 17)** in partial modification of this Department Notification No.F.IV-5(3)-EX/2014(HC) dated 13-02-2015 for invitation of Notice Inviting Tender (in short NIT) for settlement of retail vend of Foreign Liquor and Country Liquor shops of the State as per provisions of Tripura Excise Act, 1987 and rules made thereunder, which are as follows:

2). The sites for Foreign Liquor (FL) and Country Liquor (CL) shops shall be selected after following the procedures laid down in the Tripura Excise Act & Rules. As per the provisions under Rule 26 of the Tripura Excise Rules, 1990 (as amended upto 2017) no shop for the sale of liquor shall be (i) visible from a national or state highway; (ii) directly accessible from a national or state highway and (iii) situated within a distance of 500 meters of the outer edge of the national or state highway or of a service lane along the highway.

6). III. The tenderer may propose not more than two premises/ location at the time of submission of tender against one particular shop. The area of the proposed premises should not be less than 100 square feet and the details of the location & description of the building (owned or hired) including all required document(s) of the building i.e. Khatian/Touzi/Registered sale deed and in case of hired building a no objection certificate from the owner of the building along with supporting document(s) duly attested by the Notary Public should be submitted. The propose site should meet up the requirements prescribed under Rule 26 of the Tripura Excise Rules, 1990 (as amended upto 2017).

6). IX. Tenderer shall enclose a security deposit of 20 % of tendered value against the period mentioned in the NIT in favor of the Collector of Excise of the concerned district in the form of Deposit-at-Call either from State Bank of India or any Nationalized Banks or from TGB or TSCB. On being successful tenderer, the said amount of security deposit as submitted by the respective tenderer shall be adjusted during last part of the licensing period of the concerned shop. In case of unsuccessful tenderer, the security deposit as submitted will be returned immediately after completion of tender process.

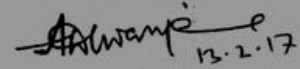
14). After receipt of the approval of the Government, the Collector of Excise shall ask the successful tenderer to deposit the license fees i.e. accepted tendered value on

quarterly basis within the purview of Rule 155 of the Tripura Excise Rules, 1990 (as amended upto 2017) within seven days from the date of issuance of direction. In case of failure of the direction, the concerned shop shall be put to re-tender within a period of one month after obtaining necessary approval of the Government.

16). The license may be granted for a period of 3(three) years' or for any shorter period thereof.

17). The prescribed format of the NIT as notified of this Department Notification No.F.IV-5(3)-EX/2014(HC) dated 13-02-2015 is substituted and enclosed herewith.

By order of the Governor,

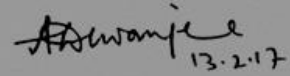
 13.2.17

(A. Dewanjee)

Under Secretary to the
Government of Tripura.

Copy to: -

- 1). The Manager, Tripura Government Press, Agartala for information and necessary action. He is requested to arrange for publication of the aforesaid Notification in the Official Gazette. 10(ten) copies of the same may please be forwarded to the office of the Commissioner of Excise, Government of Tripura for record.
- 2). The Commissioner of Excise, Government of Tripura, P.N. Complex, Agartala, for information and necessary action.
- 3). The Collector of Excise, West Tripura/Sepahijala /Gomati/South Tripura /Khowai/Dhalai/Unakoti /North Tripura District, Agartala/Bishramganj /Udaipur /Belonia/Khowai/Ambassa/Kailashahar/Dharmanagar.
- 4). Guard file.

 13.2.17

(A. Dewanjee)

Under Secretary to the
Government of Tripura.

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GOVERNMENT OF TRIPURA
OFFICE OF THE COLLECTOR OF EXCISE
_____ DISTRICT

NC _____

Dated _____

NOTICE INVITING TENDER FOR THE SETTLEMENT OF RETAIL VEND OF FOREIGN LIQUOR AND COUNTRY LIQUOR SHOPS.

It is hereby notified for general information that licences are proposed to be offered for retail vend of Foreign Liquor and Country Liquor shops through tender method for the financial years under the provisions of Rule 154 read with Rule 29A and Rule 22 of the Tripura Excise Rules, 1990.

2. The sites for Foreign Liquor (FL) and Country Liquor (CL) shops shall be selected after following the procedures laid down in the Tripura Excise Act & Rules. As per the provisions under Rule 26 of the Tripura Excise Rules, 1990 (as amended upto 2017) no shop for the sale of liquor shall be (i) visible from a national or state highway; (ii). directly accessible from a national or state highway and (iii) situated within a distance of 500 meters of the outer edge of the national or state highway or of a service lane along the highway

3. Intending tenderers shall send their tenders addressed to the Collector of Excise, _____ District in plain paper in sealed cover. The bids shall be sent by the bidders through registered post/registered courier service so as to reach the office of the undersigned within 15(fifteen) days from the date of publication of this notification in an extra ordinary issue of Tripura Gazette. The registered sealed cover should indicate the following heading " Tender for the settlement of retail Foreign Liquor /Country Liquor shop and Notice Inviting Tender (N.I.T.) No ----- & date".

4. The tenderer quoting the bid shall submit along with the following documents:-

- I. Attested copy of Citizenship Certificate/Permanent Residential Tripura Certificate/Voter I-Card/ PAN Card/ADHAR Card of the tenderer.
- II. A statement of immovable property alongwith supporting document(s) and current Bank balance mentioning name of Bank and Account No. to prove his/her financial ability to carry on the business. A certificate from the concerned Bank Manager about the present bank balance of the bidder mentioning the Account No. should also be given.
- III. The tenderer may propose not more than two premises/location at the time of submission of tender against one particular shop. The area of the proposed premises should not be less than 100 square feet and the details of the location & description of the building (owned or hired) including all required document(s) of the building i.e.

Khatian/Touzi/Registered sale deed and in case of hired building a no objection certificate from the owner of the building along with supporting document(s) duly attested by the Notary Public should be submitted. The propose site should meet up the requirements prescribed under Rule 26 of the Tripura Excise Rules, 1990 (as amended upto 2017).

- IV. Copies of the duly authenticated Income Tax Return, Sales Tax and Professional Tax Clearance Certificate.
- V. The tenderer shall declare that he/she has never been convicted by a criminal court for committing any offence which has to be duly attested by the Notary Public.
- VI. Tenderer shall declare that he/she shall comply with the provisions of Tripura Excise Act, 1987 and Rules, Order, Notification, Executive Instruction etc. issued there under which has to be duly attested by the Notary Public.
- VII. In case of existing licensee, tenderer shall declare that he/she is former licensee but not in any arrears to the Government and his/her conduct has not been found to be unsatisfactory and that he/she never been found guilty of any breach of conditions of license which has to be duly attested by the Notary Public.
- VIII. The tenderer shall submit a declaration stating that he/she shall be bound to obey the direction of the Collector of Excise of the concerned district in the arising circumstances of the disposal under Rule 153(2) of the Tripura Excise Rules, 1990 which has to be duly attested by the Notary Public.
- IX. Tenderer shall enclose a security deposit of 20 % of tendered value against the period mentioned in the NIT in favor of the Collector of Excise of the concerned district in the form of Deposit-at-Call either from State Bank of India or any Nationalized Banks or from TGB or TSCB. On being successful tenderer, the said amount of security deposit as submitted by the respective tenderer shall be adjusted during last part of the licensing period of the concerned shop. In case of unsuccessful tenderer, the security deposit as submitted will be returned immediately after completion of tender process

5. If any of the listed documents are found missing / wanting or the bid is found informal, the bid will be summarily rejected and if any bidder conceals any of material fact and if subsequently it is proved that the bidder concealed the relevant facts, the licence will be cancelled automatically by the licensing authority.

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LIST OF PLACES

SL No	Name of the shop(s)	Location(s)	Minimum Reserve Fees
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6. The successful tenderer shall have to deposit licence fee(s) before issue of licence as determined by the Collector of Excise. The Collector of Excise shall ask the successful tenderer to deposit the lieece fees i.e. accepted tendered value on quarterly basis within the purview of Rule 155 of the Tripura Excise Rules, 1990 (as amended upto 2017) within seven days from the date of issuance of direction. In case of failure of the direction the concerned shop shall be put to re-tender within a period of one month after obtaining necessary approval of the Government

7. The licensee shall be required to obtain necessary liquor permit from the Collector of Excise after fulfilling the requirements prescribed in the Tripura Excise Act, 1987 and Rules made there under.

8. The last date of receiving of tender is on _____ upto _____ P.M.

9. The tenders will be opened in the office of the Collector of Excise at _____ on _____ when the interested tenderers may remain present to observe the proceeding.

10. The Collector of Excise _____ District reserves the right to accept or cancel any bid including the highest one without assigning any reason thereof.

Collector of Excise
_____ District.

Screenshot of the Book of Tripura Excise Act, 1987 & Tripura Excise Rules, 1990 is given below :-

TRIPURA EXCISE ACT, 1987
AND
TRIPURA EXCISE RULES, 1990
(As modified upto August, 2001)



OFFICE OF THE COMMISSIONER OF TAXES & EXCISE
GOVT. OF TRIPURA

Screenshot of Rule-95 (2) of Tripura Excise Rules, 1990 :

Page No.58 of Tripura Excise Rules, 1990 is given below :-

95. Disposal of liquor on expiry of license. : (1) On the expiry of the license, either on account of expiry of the term, or on account of cancellation or suspension, the Excise Commissioner may take over or permit the successor of the contractor, distillery or licensee of the warehouse, as the case may be, to take over the balance of liquor in the distillery at cost price, or may require the contractor, distiller or licensee of the warehouse as the case may be, forthwith to remove all liquor remaining within the distillery or warehouse on payment of full duty.

→ (2) If he shall fail so to remove all spirits, within ten days of the receipt of written notice from the Collector the cost of any establishment which it may be necessary to employ at the distillery or warehouse, may be recovered from the defaulter; and if he shall fail to do so within one month, the spirit shall be liable to forfeiture at the discretion of the Excise Commissioner.

Screenshot of Section 42 (1) (i) of Tripura Excise Act, 1987 :

Page No.16 of Tripura Excise Act, 1987 is given below :-

42. Surrender of license :-

(1) Any holder of a license granted under this Act to sell an intoxicant may, unless his license is liable to cancellation or suspension under section 40 surrender the same on

→ (i) the expiration of one month's notice in writing given by him to the Collector of his intention to surrender it, and

Screenshot of Memorandum No.F.II-1(1)-EX/88(pad-I)/5615-17 dated. 22nd April, 1997 is given below :-

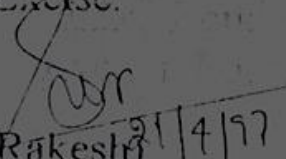
No. F. II-1(1)-EX/88(pad-I)/5615-17.
OFFICE OF THE COMMISSIONER OF EXCISE
GOVERNMENT OF TRIPURA
AGARTALA: TRIPURA

22nd.
Dated, Agartala the 22th April '97.

MEMORANDUM

The Tripura Excise (IMPORT OF IMFL AND BEER) Rules, 1996 has come into force. As per this Rule, Bonded warehouses are required to execute a Bond as given in Form-I of the said Rule.

Bonded Ware Houses executing bond under Rule 6 of the said Rule may be given a time of 75 days after expiry of the date of import permit to produce non-execution certificate to the satisfaction of Collector of Excise. In case of failure to produce non-execution certificate, no permit shall be issued to the defaulter Bonded Ware House till he deposit the excise duty payable on such permit or submits non-execution certificate to the satisfaction of Collector of Excise.


(S.K. Rakesh) 21/4/97
Commissioner of Excise

To

1. The Collector of Excise, West/South/North.

F.No.III-3(5)-EX/2015(P)/1423-42 .
GOVERNMENT OF TRIPURA
OFFICE OF THE COMMISSIONER OF EXCISE
P.N. COMPLEX, GURKHABASTI, AGARTALA

Dated the Agartala, 30/03/2019.

MEMORANDUM

In exercise of the powers conferred under Section 5(2)(a) of the Tripura Excise Act, 1987 and in the interest of better dealing with Import permits issued under First Point Taxation system vide Rule 12(1)(iv) of the Tripura Excise (Sixteenth Amendment) Rules, 2018, smooth supply and delivery of Import permits and hassle free transportation of the Import permits, the undersign hereby issues following guidelines :-

- 1) The validity of Import permit shall be for a maximum period of 90(Ninety) days from date of issue of Import permit. Such period shall be for the supply of consignment by the Officer-in-charge of Manufacturing unit.
- 2) The licensee of wholesale warehouse may be given a time of 75 (Seventy Five) days after expiry of date of Import permit to produce Non-Execution Certificate (NEC) to the satisfaction of the Commissioner of Excise. In case of failure to produce NEC, no permit shall be issued to the defaulter subject to submission of sufficient documents stating the ground of non-submission of NEC to the satisfaction of the Commissioner of Excise for taking next course of action.



(Nagesh Kumar B., IAS)
Commissioner of Excise
Government of Tripura

Copy to:-

- The Collector of Excise, West Tripura, Khowai, Sepahijala, Dhalai, Gomati, South Tripura, North Tripura, Unakoti District for kind information.
- The Officer-in-charge(s) of Wholesale warehouses in Tripura for information.
- The Licensee(s) of Wholesale warehouses in Tripura for information.
- All liquor companies whose products are registered in Tripura for information.
- Guard File.

Screenshot of Rule-76 of Tripura Excise Rules, 1990 :

Page No.54 of Tripura Excise Rules, 1990 is given below :-

76. Procedure to be observed on arrival of spirit at a warehouse. :Immediately on arrival of consignment at the warehouse, the officer-in-charge shall open the vessel and gouge and prove the spirit in each vessel. If any deficiency in excess of the quantity allowed by Rule 77 below is found to have occurred in any vessel after measurement by

(54)

Page No.55 of Tripura Excise Rules, 1990 is given below :-

such method as may from time to time be prescribed by the Excise Commissioner, the whole content of the vessel shall, if the contractor, distiller or licensee of the warehouse or the authorised representative of the aforesaid person so desires, forth-with be measured by litre measures and the quantity thus ascertained shall be accepted as correct. He shall then note the results in the prescribed registers, and also on the pass covering the consignment. One copy of the pass with the entries of received shall be immediately returned to the officer who issued the consignment, and the other copy with the entries thereon shall be kept in the warehouse.

Screenshot of 15th Amendment, 2018 of Rule-188 of Tripura Excise Rules, 1990 is given below :-

No.1187

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TRIPURA



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**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(EXCISE & TAXATION)**

NOTIFICATION

No.F.II-5(4)-EX/ 18

Dated, Agartala, 19 / 11 /2018.

In exercise of the powers conferred under Sub-section (1) of the Section 88 of the Tripura Excise Act, 1987 (Tripura Act No.12 of 1987), the Governor hereby makes the following rules, further to amend the Tripura Excise Rules, 1990 :-

1. Short title and commencement :-


- (i) This Rules may be called the "Tripura Excise (Fifteenth Amendment) Rules, 2018";
- (ii) They shall come into force on and from the date of their publication in the Tripura Gazette.

11. Amendment of Rule 188:-

In the 'Principal Rules', for the existing Rule 188, the following shall be substituted namely:-

"188. Report on arrival of consignment of foreign liquor or country liquor : The holder of a licence for the vend of foreign liquor or country liquor shall report to the Collector the arrival of a consignment of such liquor within seven days of its receipt and at least 48 hours before it is opened, stating the description and quantity of such liquor received."

By order of the Governor,


(Nagesh Kumar B, IAS)
Joint Secretary to the
Government of Tripura

Printed at the Tripura Government Press, Agartala.

Screenshot of 16th Amendment, 2018 of Rule-12 (4) of Tripura Excise Rules, 1990 is given below :-

No.1

Registered No. N. E. 930.

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GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(EXCISE & TAXATION)

NOTIFICATION

No.F.II-1(2)-EX/20 18(P)

Dated, Agartala, 01/01/2019.

In exercise of the powers conferred under Sub-section (1) of the Section 88 of the Tripura Excise Act, 1987 (Tripura Act No.12 of 1987), the Governor hereby makes the following rules, further to amend the Tripura Excise Rules, 1990 :-

1. Short title and commencement :-

- (i) This Rules may be called the "Tripura Excise (Sixteenth Amendment) Rules, 2018";
- (ii) They shall come into force on and from the date of their publication in the Tripura Gazette.

2. Amendment of Rule 12 :-

In the 'Principal Rules', for the existing Rule 12, the following shall be substituted namely:-

"12(1).Procedure of issuing permit:(i).A wholesale licence holder of IMFL, Beer, Country liquor, Wine or any other liquor, who wants obtain to necessary import permit shall make an application to the Excise Commissioner in such a form as may be prescribed by the Commissioner of Excise and the Commissioner of Excise, on receipt of such application may send it to the Collector of Excise for necessary enquiry.

(ii).The Collector of Excise, then, after making necessary enquiry about the contents of the information furnished in the application shall, send verification report, in such form as may be prescribed by the Commissioner of Excise;

(iii). The Commissioner of Excise, on the basis of the verification report, if satisfied that the wholesale licence holder is eligible for granting import permit, shall issue an order, in such form as may be prescribed by the Commissioner of Excise, to such licence holder, asking him to deposit necessary admissible excise duty and import fees for the purpose, in such mode as may be specified in the order;

(iv). The licence holder, on receipt the order of the Commissioner of Excise, shall deposit the admissible excise duty alongwith import fees, within 7(seven) working days and the Commissioner of Excise on receipt of necessary excise duty and import fee shall issue the import permit in favour of the wholesale licence holder, in prescribed form;

By order of the Governor,

(Nagesh Kumar B, IAS)
Joint Secretary to the
Government of Tripura.

Screenshot of Rule-66 of Tripura Excise Rules, 1990 :

Page No.52 of Tripura Excise Rules, 1990 is given below :-

66. Transfer of spirit from receiver to store room. : All spirits, collected in the receivers shall be transferred or conveyed into the spirit store room without unnecessary delay provided that no spirit shall be so transferred between **6 P.M.** and **6 A.M.**

Screenshot of 16th Amendment, 2018 of Rule-13 (7) of Tripura Excise Rules, 1990 is given below :-

No.1

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**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(EXCISE & TAXATION)**

NOTIFICATION

No.F.II-1(2)-EX/20 18(P)

Dated, Agartala, 01/01/2019.

In exercise of the powers conferred under Sub-section (1) of the Section 88 of the Tripura Excise Act, 1987 (Tripura Act No.12 of 1987), the Governor hereby makes the following rules, further to amend the Tripura Excise Rules, 1990 :-

1. Short title and commencement :-

- (i) This Rules may be called the "Tripura Excise (Sixteenth Amendment) Rules, 2018";
- (ii) They shall come into force on and from the date of their publication in the Tripura Gazette.

3. Amendment of Rule 13:-

In the 'Principal Rules', for the existing Rules 13, the following shall be substituted namely:-

(7) Procedure for dealing with Export Permit: The original copy shall be retained by the office of issue. The duplicate copy shall be handed over to the person to whom the permit has been granted to accompany the consignment and the triplicate copy to the officer-in-charge of the distillery, brewery or the manufactory wherefrom the quantity is to be issued. The Excise Officer-in-charge of distillery, brewery or manufactory who shall issue the quantity as specified in the Export Permit shall submit to the Excise Commissioner at the end of each quarter, a report together with the quarterly statement of export prescribed in Rule 13(7). The quadruplicate copy shall be sent to the Collector or any other officer as may be authorized in this behalf at the district or place of import.

By order of the Governor,

(Nagesh Kumar B, IAS)
Joint Secretary to the
Government of Tripura.

Screenshot of 16th Amendment, 2018 of Rule-13 (8) of Tripura Excise Rules, 1990 is given below :-

No.1

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**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(EXCISE & TAXATION)**

NOTIFICATION

No.F.II-1(2)-EX/20 18(P)

Dated, Agartala, 01/01/2019.

In exercise of the powers conferred under Sub-section (1) of the Section 88 of the Tripura Excise Act, 1987 (Tripura Act No.12 of 1987), the Governor hereby makes the following rules, further to amend the Tripura Excise Rules, 1990 :-

1. Short title and commencement :-

- (i) This Rules may be called the "Tripura Excise (Sixteenth Amendment) Rules, 2018";
- (ii) They shall come into force on and from the date of their publication in the Tripura Gazette.

3. Amendment of Rule 13:-

In the 'Principal Rules', for the existing Rules 13, the following shall be substituted namely:-

(8).Return of verified Export Pass: Within a reasonable time to be fixed by the Excise Officer-in-charge of the distillery, brewery or the manufactory and specified on the export pass, the importer shall return the Export Pass to the Excise Officer-in-charge of the distillery, brewery or the manufactory from which the spirits exported signed by the Collector or other officer specially appointed in this behalf of the importing district certifying the due arrival or otherwise of the spirit at its destination. On receipt of such verification, the security may be released by the Excise Commissioner.

By order of the Governor,

(Nagesh Kumar B, IAS)
Joint Secretary to the
Government of Tripura.

Screenshot of 16th Amendment, 2018 of Rule-13 (9) of Tripura Excise Rules, 1990 is given below :-

No.1

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**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(EXCISE & TAXATION)**

NOTIFICATION

No.F.II-1(2)-EX/20 18(P)

Dated, Agartala, 01/01/2019.

In exercise of the powers conferred under Sub-section (1) of the Section 88 of the Tripura Excise Act, 1987 (Tripura Act No.12 of 1987), the Governor hereby makes the following rules, further to amend the Tripura Excise Rules, 1990 :-

1. Short title and commencement :-

- (i) This Rules may be called the "Tripura Excise (Sixteenth Amendment) Rules, 2018";
- (ii) They shall come into force on and from the date of their publication in the Tripura Gazette.

3. Amendment of Rule 13:-

In the 'Principal Rules', for the existing Rules 13, the following shall be substituted namely:-

(9).Submission of quarterly statement of IMFL, Beer, Wine or any other liquor exported to other States: The Excise Officer-in-charge of the distillery, brewery or the manufactory shall submit in duplicate to the Excise Commissioner through the Collector of Excise of the district of export, a quarterly statement at the end of each quarter in such form as may be prescribed by the Excise Commissioner, showing for the quarter concerned all exports of IMFL, Beer, Wine or any other liquor to other States.

By order of the Governor,

(Nagesh Kumar B, IAS)
Joint Secretary to the
Government of Tripura.

Screenshot of 16th Amendment, 2018 of Rule-12 of Tripura Excise Rules, 1990 is given below :-

No.1

Registered No. N. E. 930.

TRIPURA



GAZETTE

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PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(EXCISE & TAXATION)

NOTIFICATION

No.F.II-1(2)-EX/20 18(P)

Dated, Agartala, 01/01/2019.

In exercise of the powers conferred under Sub-section (1) of the Section 88 of the Tripura Excise Act, 1987 (Tripura Act No.12 of 1987), the Governor hereby makes the following rules, further to amend the Tripura Excise Rules, 1990 :-

1. Short title and commencement :-

- (i) This Rules may be called the "Tripura Excise (Sixteenth Amendment) Rules, 2018";
- (ii) They shall come into force on and from the date of their publication in the Tripura Gazette.

2. Amendment of Rule 12 :-

In the 'Principal Rules', for the existing Rule 12, the following shall be substituted namely:-

"12(1).Procedure of issuing permit:(i).A wholesale licence holder of IMFL, Beer, Country liquor, Wine or any other liquor, who wants obtain to necessary import permit shall make an application to the Excise Commissioner in such a form as may be prescribed by the Commissioner of Excise and the Commissioner of Excise, on receipt of such application may send it to the Collector of Excise for necessary enquiry.

(ii).The Collector of Excise, then, after making necessary enquiry about the contents of the information furnished in the application shall, send verification report, in such form as may be prescribed by the Commissioner of Excise;

(iii). The Commissioner of Excise, on the basis of the verification report, if satisfied that the wholesale licence holder is eligible for granting import permit, shall issue an order, in such form as may be prescribed by the Commissioner of Excise, to such licence holder, asking him to deposit necessary admissible excise duty and import fees for the purpose, in such mode as may be specified in the order;

(iv). The licence holder, on receipt the order of the Commissioner of Excise, shall deposit the admissible excise duty alongwith import fees, within 7(seven) working days and the Commissioner of Excise on receipt of necessary excise duty and import fee shall issue the import permit in favour of the wholesale licence holder, in prescribed form;

(v). While issuing import permit to the applicant, the Commissioner of Excise shall prepare such number of copies to endorse on each to the Officer-in-charge of the manufacturing unit, Collector-of Excise and other excise authorities of those States under whose jurisdiction the consignment will be routed to the destination and shall also keep the original in his office;

(vi). If the Commissioner of Excise is not satisfied about the information furnished by the licence holder, he may summarily rejected the application.

(2) Procedure regarding transport of IMFL, Beer, Country liquor, Wine or any other liquor from wholesale vendor to retail sale vendor :If a licence holder for retail sale of IMFL, Beer, Country liquor, Wine or any other liquor wants to obtain IMFL, Beer, Country liquor, Wine or any other liquor from the wholesale premises (duty paid) he shall be granted a transport Permit Miscellaneous Form-1 by the Collector of Excise.

Tripura Gazette, Extraordinary Issue, January 1, 2019 A. D.

(3) **Procedure regarding transport of Foreign Made Foreign Liquor/Beer from custom warehouse to wholesale vendor** :If a licence holder for wholesale of Foreign Made Foreign Liquor/Beer wants to obtain Foreign Made Foreign Liquor/Beer from the Customs wholesale premise he shall be granted a import/transport pass in Miscellaneous Form-2 by the Excise Commissioner.

(4)**Examination of consignment of Foreign Liquor, Beer, Country liquor, Wine or any other liquor**: On receipt of a consignment, the wholesale licensee shall at once inform its arrival to the Collector of the district under whose jurisdiction the licensed premises is located and shall not open the consignment until it has been examined by Officer-in-charge of the wholesale warehouse.”

By order of the Governor,



(Nagesh Kumar B, IAS)
Joint Secretary to the
Government of Tripura.

Screenshot of Rule-66 of Tripura Excise Rules, 1990 :

Page No.52 of Tripura Excise Rules, 1990 is given below :-

66. Transfer of spirit from receiver to store room. : All spirits, collected in the receivers shall be transferred or conveyed into the spirit store room without unnecessary delay provided that no spirit shall be so transferred between **6 P.M.** and **6 A.M.**

Screenshot of Rule-68 of Tripura Excise Rules, 1990:

Page No.53 of Tripura Excise Rules, 1990 is given below :-

68. Daily accounts to be kept by distiller. : The distiller shall keep accurate and regular daily accounts showing (1) the quantity and description of materials used, (2) the quantity of wash and spirit manufactured, (3) the quantity of wash used, (4) quantity of spirit passed out, and (5) the quantity of wash and spirit in store. Under the last head the quantity of spirit remaining in stock in each cask, vat or other receptacle shall be shown. Such accounts shall be open at all times to inspection by the Excise Officer in charge or other Excise Officer authorised by the Collector, and by all superior Excise Officers.

Screenshot of Rule-87 (1) of Tripura Excise Rules, 1990:

Page No.57 of Tripura Excise Rules, 1990 is given below :-

87. (1) Periodical stock taking and levy of duty on excess deficiency. : An account shall be taken by the Collector of the stock of the spirit in the distillery or warehouse at such intervals, not being greater than three months, and in such manner as the Excise Commissioner may direct; and the contractor, distiller or licensee, as the case may be, shall pay to the Government duty at the rate imposed under section 27 of the Act on spirit manufactured, imported or transported, as the case may be, on all spirit which may not be forthcoming and for which he shall be unable to account to the satisfaction of the Excise Commissioner in excess of a wastage allowance of $1\frac{1}{2}$ percent (with an allowance of 2 percent on the proof quantity of spirit removed for bottling in a bonded warehouse).

Screenshot of Rule-196 of Tripura Excise Rules, 1990:

Page No.78 of Tripura Excise Rules, 1990 is given below :-

196. Disposal of unsuitable spirit in distillery or warehouse. : If spirit manufactured in a distillery or stored in a warehouse is found to be inferior quantity or otherwise unsuitable for the purpose for which it was made or stored, it may be rejected and destroyed or otherwise dealt with under the orders of the Excise Commissioner.

Officers in charge of distilleries and warehouses are empowered to stop, pending the orders of the Excise Commissioner, the issue of spirits which they consider bad or unsuitable, and are required to send samples of such spirit for analysis without delay.