

(The Punjab Brewery Rules were published under Financial Commissioner' notification No. 3105-E. & S. dated 1st July, 1932, in exercise of the powers conferred by sections 21 and 59 of the Punjab Excise Act, 1 of 1914).

THE PUNJAB BREWERY RULES

10.1 Short Title. – These rules may be called the Punjab Brewery Rules, 1932

10.2 Definitions.—In these rules, unless a different intention appears from the subject or context—

“**Beer**” means any liquor prepared from malt or grain with or without the addition of sugar and hops, and includes ale, porter and stout.

“**Brewery**” means a building where beer is manufactured and includes every place therein where beer is stored or whence it is issued.

“**Collector**” means any vessels into which worts are passed to be cooled, and includes a refrigerator.

“**Copper**” means any vessel in which either worts or water is boiled or heated in the course of brewing.

“**Fermenting vessel**” means any vessel in which worts are fermented by the action of yeast.

“**Gravity**” means the proportion which the weight of a liquid bears to that of an equal bulk of distilled water the gravity of distilled water at 60 degree F. being taken to be 1000 degree.

“**Hopback**” means any vessel into which worts are run after boiling in order to remove the spent hops.

“**Inspector**” means the⁴ excise inspector or sub-inspector appointed to hold charge of a brewery.

“**License**” means a license granted for a brewery under section 21 of the Punjab Excise Act (1 of 1914)

“**Licensee**” means a holder of such license.

“**Mashtun**” means any vessel in which malt or grain is exhausted in the course of brewing.

“**Racking**” or “**settling back**” means any vessel into which worts are passed from a fermenting vessel and raked either at once or after a time into store vats or casks.

“**Sugar**” means any saccharine substance, extract or syrup, and includes any material capable of being used in brewing, except malt or corn.

“Underback” means any vessel into which worts run either from the mashtun or hopback.

“Worts” means the liquor obtained by the exhaustion of malt or grain or by the solution of saccharine matter in the process of brewing.

10.3 Any person desirous of obtaining a license for a brewery shall apply to the Collector. The application shall be accompanied by a full description (hereinafter called the entry) of his premises and utensils in which the purpose of, and the distinguishing mark on each room, place and vessel shall be clearly specified. The Collector shall submit the application, with his report thereon through the Commissioner for the orders of the Financial Commissioner.

10.4 The Financial Commissioner has full power to grant or refuse application for licenses with reference to the requirements of the province.

10.5. No license shall be granted unless and until the applicant therefore has –

(a) deposited as security for the fulfillment of all of the conditions of his license a sum, to be fixed by the Financial Commissioner, which shall not be less than Rs. 2,000 or more than Rs. 5000 in amount; and

(b) satisfied the Collector that the proposed buildings plant and apparatus to be used in connection with the business of brewing, storage and issue of beer are built in accordance with the prescribed regulations and that due precaution has been taken against fire.

²(c) The letter of intent for the establishment of brewery project shall be granted subject to payment of Rs.5000/- and every extension allowed thereafter shall be subject to payment of Rs.1000/- each.

10.6 The licensee shall execute a bond in form B.3 pledging the premises, stock of beer, all apparatus and utensils employed in the manufacture and storage of beer for the due discharge of all payments which may become due to government. The licensee may, however, in lieu of executing such a bond, execute a bond in form B-16 and deposit Government promissory notes of such value as the Financial Commissioner may direct or furnish a guarantee to the ¹State Bank of India ¹or any other nationalized bank & scheduled bank in form B-17 or in National Saving Certificate/Fixed Deposit Receipts duly pledged in the name of Excise & Taxation Commissioner of such value as the Financial Commissioner may direct to his satisfaction. A deposit made under this rule shall be separate and distinct from the security deposit required by the preceding rule.

1.Substituted vide No.7-51/95-EXN-II-22439-469 dated 23-10-2000.

2. Added vide Notification No7-62/2007-EXN-7838-57 dated 31-3-2008.

THE PUNJAB BREWERY RULES

- (1) ¹ [10.7.(1) The license shall be in form B-1 and shall not be transferable except with the approval of the Financial Commissioner.
- (2) Subject to other rule, the license in form B-1 shall be granted on payment of Rs. 10,000/- and renewed for the period specified in rule 8 subject to payment of license fee specified in sub-rule (3).
- (3) The licensee fee for a license in form B-1 shall be payable on Beer at the rate of [Re. 0.20] per unit of 650 Mls., subject to a minimum of Rs. 10,000/- per annum.

Explanation :-- For the purpose of payment of license fee under this sub- rule, the quantity of beer shall be converted into units of 650 Mls. each irrespective of the capacity of the container wherein it is filled.

- (4) The license fee payable under sub-rule (3), except the minimum amount of Rs. 10, 000/- shall be chargeable at the time of deposit of stock of Beer in the Bottled Store Room.
- (5) The Excise Officer Incharge of the Brewery shall calculate the amount of license fee on the last working day of every quarter for which the fee is payable and maintain the account of its payment in a register in form B-12-A. He shall at the first adjust the amount of Rs. 10,000/- paid by the licensee, in advance, and payment of license fee shall thereafter be according to clause (ii) of sub-rule (6).
- (6) (a) The applicant for a brewery license or a licensee shall pay into government treasury :-

1. Notification No. 7-56/95-EXN-9218-62 dated 23-3-96 published on 30.3.96.

2. Substituted vide Notification No. 7-51/97.EXN-5615-5660 dated 30th March, 1998 published in –RHP (Extra ordinary) dated 31.3.1998.

THE PUNJAB BREWERY RULES

- (i) the minimum amount of Rs. 10,000/- at the time of making application for the grant or renewal of the license; and
 - (ii) the amount chargeable according to the units of 650 Mls. quartely within seven days of the expiry of each quarter of the financial year.
- (b) the licensee shall within two days of the date of making the payment into Government treasury, submit to the Excise Officer Incharge of the brewery a copy of the treasury receipt in token of having made the payment under clause (a) of this rule alongwith a statement showing the quantity of beer deposited in the bottled beer store room and quantity issued from the brewery;
- (7) The licensee shall have the option to pay the license fee in advance for the following quarter. The Excise Officer Incharge shall maintain a statement in form B-12-B showing such payments and the fee debitible against them, and he shall balance this statement on the last day of every quarter and also inform the licensee of the balance standing to his credit. The Excise Officer Incharge shall require the licensee to replenish the amount of the advance immediately when the balance is exhausted.
- (8) In the event of failure to pay the fee or prt thereof by the due date, interest at the rate of 18% per annum for a period of one month or a part thereof shall be payable from the date of default in the payment of the fee, and if the default in the payment of fee exceeds one month, interest at the rate of 24% per annum from the initial date of default in payment shall be payable till the default continued.

THE PUNJAB BREWERY RULES

10.8. (1) A license granted under these rules shall be valid for a period of one year from the date of issue unless it is revoked, cancelled, determined or surrendered earlier and shall be renewable annually by the Financial Commissioner on the application of the licensee on payment of an amount of Rs. 10,000/- specified in part (i) of clause (a) of sub-rule (6) of rule 10.7:

Provided that such a license may be cancelled for breach of terms thereof or may get revoked or determined under rule or may be determined by the Financial Commissioner after giving a notice to the licensee.

(2) An application for the renewal of license shall be made by the licensee to the Financial Commissioner so as to reach him at least 90 days before the expiry of the year for which the license has been granted or renewed.]

10.9. Licenses can be cancelled by the Financial Commissioner for breach of the terms thereof, or can be determined by him after one year's notice.

10.10. The licensee may not be hypothecate the whole or any part of the licensed premises without the previous written sanction of the Financial Commissioner.

10.11. The licensee shall shall not make any addition, either to buildings or to plant, without the previous consent in writing, of the Financial Commissioner; on the completion of any addition, the existing entry shall be withdrawn and a new entry made, provided that the previous sanction of the Financial Commissioner shall not be required in the case of simple repairs to, or renewals of, existing buildings or plant.

10.12. The licensee shall at any time permit the Collector, the inspector

THE PUNJAB BREWERY RULES

or any officer authorised to inspect breweries to inspect and examine his licensed brewery, the premises, warehouses, and utensils connected there-with, any room, place or utensil and the beer made and stored therein, and shall render to the Collector or to the officers aforesaid, all proper assistance in making such inspection and examination.

- 10.13. The licensee shall agree to the posting of an excise establishment to his brewery. This establishment shall consist of as many inspectors and peons as the Financial Commissioner may deem sufficient. This staff shall be subject to the inspection, and, under the orders of the Collector, to the control of the Excise Assistant to the Financial Commissioners ¹ [X X X] in whose sphere of duty the brewery is situated.
- 10.14. The licensee shall provide within the brewery enclosure an office for the inspector, as well as quarters, to be approved by the Financial Commissioner, for the inspector and the peons who will be required to remain within the brewery enclosure on night duty.
- 10.15. The licensee shall, if required by the Financial Commissioner, provide residential quarters for the Government excise establishment posted to the brewery.
- 10.16. The licensee shall, when required permit, without payment, samples of the materials used, of worts in any stage of fermentation or beer prepared in the brewery to be taken for analysis by the ² [Excise Assistant] or the inspector or by an officer authorised by the Collector to take samples.
- 10.17. The licensee, unless he personally acts as manager, shall be bound to appoint a competent manager as his agent.

-

1. Deleted vide Notification No. EX.38-28/ 52(2) dated 27th November, 1952 published on 13.12.1952.
2. Substituted vide Notification i bid.

THE PUNJAB BREWERY RULES

- 10.18. The licensee must provide and maintain sufficient and just scales and weights and other necessary and reasonable appliances to enable the inspector and other officers to take account of or check by weight, gauge, or measure all materials and liquids produced in brewing and provide sufficient lights, ladders and other conveniences to enable the Excise Staff to perform their duties.
- 10.19. The weights, scales, appliances etc. mentioned in rule 10.18, shall be provided on the requisition of the inspector subject to an appeal to the Collector whose decision shall be final.
- 10.20. The inspector will be provided by the Financial Commissioner with proper gauging rods and a standard saccharometer and thermometer. If the licensee question their correctness or the result obtained by the officer, he must make a written protest to the inspector immediately. This will be forwarded, with his remarks, by the inspector to the Collector, who, after due enquiry by the Excise Assistant ¹ [X X X] will report the matter [X X X] to the Financial Commissioner.
- 10.21. The licensee must cause to be legibly painted with oil colour and keep so painted, on some conspicuous part of every mashtun, underback, copper, heating tank, cooler, fermenting vessel, and settling back intended to be used by him in his business, and on the outside of the door of every room and place wherein any part of his business is to be carried on, the name of the vessel, room or place according to the purpose for which it is intended.
- 10.22. When more than one vessel, room or place is used for the same purpose, all such vessels, rooms or places must be marked by progressive numbers.

THE PUNJAB BREWERY RULES

10.23. All mashtuns, underback, coolers fermenting vessels and settling backs shall be so placed and fixed as to admit of the contents being accurately ascertained by gauge or measure and shall not be altered in shape; position or capacity without two days notice in writing to the inspector.

10.24. No vessel which has been altered in shape, position or capacity shall again be taken into use unless it has been regauged by the inspector and new tables constructed by him if necessary.

10.25. All mashtuns and fermenting vessels shall be gauged jointly by the inspector, and the licensee, and tables prepared by the inspector, showing the total capacity of each vessel, in imperial gallons (or, in the case of mashtuns in imperial bushels) and the capacity of each tenth of an inch in depth.

10.26. The tables prepared under the preceding section shall, before being taken into use, be certified by the licensee or his accredited agent as correct.

10.27. The ¹ [Excise Assistant] shall also certify to the correctness of the tables, and, as opportunity affords, check the data on which they are founded.

10.28. The licensee shall keep a book in form B-5 and shall observe the following rules in relation to it and to the entries to be made therein :---

(1) He shall keep the book in some part of his licensed premises ready at all times, for the inspection of the inspector and other officers, and shall permit any excise officer who is authorised to inspect the brewery, at any time, to inspect the same and make extracts therefrom.

(2) He shall enter separately in the book the quantity of malt, corn, sugar,

-

1. Substituted vide Notification No-38.28/52 (2) dated 27th November 1952 published on 13.12.1952.

THE PUNJAB BREWERY RULES

hops and hop substitutes which he intends to use in his next brewing and also the day and hour when such next brewing is intended to take place.

- (3) He shall make such entry so far as respects the day and hour of brewing, 24 hours at the least before he shall begin to mash any malt or corn or dissolve any sugar, and, so far as respect the quantity of malt, corn, sugar, hops and hop substitutes, two hours at the least before the hour entered for brewing.
- (4) He shall, two hours at the least before the hour entered for brewing, enter the time when all the worts will be drawn off the grains in the mashtun.
- (5) He shall within one hour of the worts being collected in the fermenting vessels, or, if the worts be not collected before six in the afternoon; before eight in the forenoon of the following day, enter the dip and gravity of worts produced from each brewing, and also the description and number of the vessels into which the worts have been conveyed..
- (6) He shall, at the time of making any entry, insert the date when the entry is made.
- (7) He shall not cancel, obliterate or alter any entry in the book, or make therein any entry which is untrue in any particular; should it be necessary to correct any entry, a line shall be drawn through the incorrect entry in such a manner as to leave it distinctly visible, and the amended entry shall be inserted above it; every correction shall be initialled by the person making it at the time.

THE PUNJAB BREWERY RULES

- (8) He shall, if so required by the Financial Commissioner, send notice in writing, to the inspector, of his intention to brew forty-eight hours before such brewing is to take place.
- 10.29. The licensee shall keep the total produce of brewing separate from the produce of any other brewing for the space of twenty-four hours, unless an account of the first mentioned produce, shall have been sooner taken by the inspector.
- 10.30. The licensee shall not mix the produce of one brewing with that of another, except in his store vats or casks, unless he shall have given previous notice, in writing, to the inspector, and he shall specify the quantity and gravity of the worts when mixed.
- 10.31. All grains in a mashtun must be kept untouched for a space of one hour after the time entered in the book, as the time, for the worts to be drawn off, unless the inspector has attended and taken account of such grains.
- 10.32. All worts shall be removed successively, and in the customary order of brewing, to the underback, coppers, coolers and fermenting vessels, and shall not be removed from the last named vessels until an account has been taken by the inspector or until after the expiration of twenty-four hours from the time at which the worts are collected in these vessels.
- 10.33. When worts shall have commenced running into a fermenting vessel, the whole of the produce of the brewing shall be collected within eighteen hours.
- 10.34. (i) The duty on beer, at the prescribed rate shall be charged on the

THE PUNJAB BREWERY RULES

total quantity actually brewed as entered in the brewing book by the licensee or as ascertained by the inspector, whichever is higher, less an allowance of 10 percent for wastage.

¹ [(2) The duty on beer shall become due immediately the account of brewing has been taken by the inspector, but the Financial Commissioner may cause the charge to be made up at the close of each quarter in respect of all the brewings within that quarter, and may, if the licensee executes a bond ² [in form B.16]for its payment, defer the payment to a date not later than the fifteenth day of the month succeeding the quarter in respect of which duty was charged..]

10.35.If the licensee objects to the amount of the duty demanded from him, he may move the Collector to revise the charge. But no revision will be undertaken unless and until all sums demanded under the preceding rule have been paid. In the event of the original charge being found incorrect any excess levied from the licensee will be refunded to him and if the amount claimed from him is found to be less than that actually due, he will be called upon to pay the difference at once into a Government treasury.

10.36.(1)When beer upon which duty has been charged or paid, is destroyed, while on the entered premises of the licensee, by accident or fire, or other unavoidable cause or when such beer, whether it has left the entered premises of the licensee or not becomes unfit for consumption, the Financial Commissioner, may, on receipt of a formal claim from the licensee, through the

Collector order a remission or refund of duty.

(2)If the beer has been returned, the fact fact must be reported to the Excise Staff as soon as the invoice has been received and the consignment

-

1. Substituted –vide financial commissioner Notification No-2485-Ex-, dated 26th May, 1937.
2. Insurted vide Notification No-dated 27.11.1941.

THE PUNJAB BREWERY RULES

checked on receipt and a claim prepared and attested by the Excise Inspector at once.

(3) If the beer has been destroyed by accident or fire or other unavoidable cause or has been spoiled, while on the entered premises, as soon as the fact comes to the notice of the brewer, he must report it and if the Excise Staff is satisfied, a claim will be prepared and attested by the Excise Inspector at once. But no refund will be given if there is reason to believe that the beer has been spoiled more than six months before it was brought to notice.

(4) The claim must contain :--

- (a) a declaration that the beer which is the subject of the claim was brewed by the licensee;
- (b) a statement of the circumstances to which the claim is due;
- (c) a statement of the date or dates on which the beer was brewed, and the quantity and original gravity of each lot of beer referred to in the claim;
- (d) a statement (when beer unfit for consumption is the subject of claim) that it is proposed to dispose of the beer either (i) by destroying; or (ii) by distilling or (iii) by converting it into vinegar.

(5) When required to do so, the licensee must give satisfactory proof of any fact mentioned in the claim.

(6) Any remission or refund that is granted shall be at the rate at which the beer which is the subject of claim was charged.

THE PUNJAB BREWERY RULES

(7)The necessary calculations shall be as follows :--

- (a) When the beer that is the subject of the claim has not left the entered premises of the licensee, a deduction of two percent, shall be made from the actual quantity in gallons, of such beer. The amount to be remitted or refunded shall be calculated on the reminder.
- (b) When the beer beer that is the subject of the claim has left the entered premises of the licensee, there shall be made from the actual quantity in gallons of such beer, a deduction equivalent to such amount of added water as the report of the Chemical Examiner for Customs and Excise, Calcutta, may show to be in beer. From the quantity remaining, a further deduction of ten percent shall be made. On the the final balance, so obtained, the amount to be remitted or refunded shall be calculated.

(8)When the Financial Commissioner's orders to that effect have been received the Collector shall make the remission or refund either (a) (when the claim is in respect of destroyed beer), at once; or (b) (when the claim is in respect of beer unfit for consumption) as soon as the Excise Assistant furnishes a certificate in the prescribed form that the beer has, with the previous sanction of the Collector, been either (i) destroyed in his presence and that of the inspector or other officer deputed by the Collector, or (ii) distilled, or (iii) turned into vinegar.

LOCKS

² [10.37 All manddoors, receptacles for beer, the beer pipes with branches, the

- 1. Substituted –vide notification No. Ex.- 38-28/52(2) dated 27-11-52, Published on 13-12-52.
- 2. Rule 10.37, 10-38, 10-39, 10-40, 10-41, 10-42, 10-43, 10-44, 1045, 10-46, and 10-47 inserted and existing rule 10-37, 10-38, 10-39, and 10-40 re-numbered as 10-48, 10-49, 10-50, and 10-51 vide Notification No. 7-56/95-EXN-9218-62 dated 23rd March, 1996. published in RHP (Extra ordinary –dated 30.3.1996.

THE PUNJAB BREWERY RULES

point where each branch joins, the pipes and doors of all buildings and rooms used for the brewing bottling of beer and storage of beer shall be so fitted as to enable them to be closed with two locks, the keys of which are not inter-changeable and of which one lock shall be a revenue lock, in the charge of Excise and Taxation Inspector, and the other a brewery lock in the charge of the licensee.

10.38.(1)Revenue locks supplied by the Financial Commissioner will invariably be put on whenever necessary under these rules, but the licensee may dispense with his own locks except in the case of such as must be affixed to all receptacles or rooms used for the storage of beer.

(2)The Inspector will be supplied with books of lock tickets in Form D-17 for use with the revenue lock (s). Tickets must be used in the consecutive order of their numbers.

10.39.Lock shall be so arranged as to render it impossible to use any pipe or part of a pipe unless the locks are either removed or else closed only with working fastening, or to extract any of the contents of any building, pipe, receiver or other receptacle concerned, without opening both the locks which control such building, pipe or receptacle.

10.40.Lock fastening must be constructed as much as possible in one piece. When hinges of them are necessary, the hinges must be formed by welded joints, and not by riveted pins. If a part of any fastening is attached to a door or receptacle, it must be by rivets and not by screws. The fastenings for cocks must be fitted so closely, as not to admit of any cock being partially turned or opened, or the plug or key lifted up or taken out after the fastening is applied.

THE PUNJAB BREWERY RULES

Chain fastenings must not be used, except in cases where it would be impracticable to apply any other description of fastenings.

10.41. When it is necessary for the licensee's operations that cocks upon closed pipes be left open when the inspector is not present, working fastening must be provided. Such fastening must be so constructed that the revenue lock shall not interfere with the free use of the cock and so fitted that no obstruction of beer is possible.

10.42. The licensee shall enter in register in form D-8 prescribed under the Punjab Distillery Rules, 1932 the exact quantity of barely and other raw materials or substance used and shall give the inspector an opportunity of verifying this quantity whenever he may deem desirable to do so.

10.43. (1) Bottling of beer shall be done in a room(s) called the Beer Bottling Room(s).

(2) No bottle or container shall be filled with beer except in the joint presence of the inspector and a representative of the licensee.

(3) Beer required for bottling shall be measured or calculated and brought into the Beer Bottling Room by a permanently fixed pipe (bearing within the Beer store, a cock and fastening for a revenue lock) or by such means as may be approved by the Financial Commissioner.

(4) The accounts of Beer issued for bottling, beer bottled, quantity contained in bottles or containers and balance in hand shall be maintained by the inspector in a register in form B-17.

THE PUNJAB BREWERY RULES

- (5)The account of beer received for bottling beer bottled, quantity contained in bottles or containers and balance in hand shall be maintained by the Licencee in a register in form B-17-A.
- (6)The bottling of beer of different strength and beer meant for different States or Union Territories shall be done separately and at different hours.
- (7)The Excise and Taxation Officer incharge of the brewery shall within seven days of the close of the each month send to the Financial Commissioner a monthly abstract of bottling of Beer in a statement in form B-18.

STORAGE OF BOTTLED BEER

- 10.44. (1)Bottled beer shall be stored in separate room(s) called the Bottled Beer Store Room(s) set apart for the purpose within the brewery enclosure but near the bottling room(s). The bottling rooms and the bottled beer store rooms shall be secured in such a manner as the Financial Commissioner may approve.
- (2)The beer of different strength and beer meant for sale in different States or Union Territories shall be stored in the Bottled Beer Store Room in an easily identifiable manner.
 - (3)The daily account of bottled beer (that is beer contained in bottles or other containers) stored in the Bottled Beer Stored Room issued therefrom and actual balance in hand after issues shall be maintained by the inspector as well as the licensee in form B-18.
 - (4)The Excise and Taxation Officer incharge of the brewery shall within seven days of the close of each month send to the Financial Commissioner a

THE PUNJAB BREWERY RULES

monthly abstract of storage, issue and balance at the end of each month, of beer in form B-19.

ACCOUNTS ETC.

10.45 The account of the duty paid on beer manufactured shall be maintained by the inspector in form B-20.

10.46.(1) Notwithstanding anything contained in the Punjab Distillery Rules, 1932 or these rules, no scale of wastage is prescribed and no remission of duty shall be permissible except as specified in sub-rule (2).

(2) In case the extraordinary loss of beer occurred in a brewery due to accident or claimity an immediate enquiry into the cause shall be made under the orders of the Collector. If it is found that the loss was due to preventable causes, which could be foreseen or guarded against by the licensees, the Collector shall direct the licensee to pay a sum of money equal to the amount of duty as on issue for the negligence if that quantity of beer has not been wasted due to negligence.

10.47. Stock taking of beer, both bottled and bulk, shall be made by the Excise and Taxation Officer in charge on the last working day of the each month after all the transactions for the day have been completed. This stock would also be checked on the last working day of each month by the Assistant Excise and Taxation Commissioner in whose district the brewery is situated.]

¹[10.48. Licensees shall be bound by all additional rules for the control of breweries which may hereafter be prescribed under the existing law, or under

1. Renumbered vide Notification No. 7-56/95-EXN-9218-62 dated 23rd March, 1996 published in RHP (Extra ordinary) dated 30.3.1996.

THE PUNJAB BREWERY RULES

any law which may hereafter be enacted, and by all special orders issued by the Financial Commissioner with regard to individual breweries; and shall cause all persons employed by them in their breweries to obey all such rules.

10.49. The license to work a brewery shall carry with it the right to bottle on the premises of the brewery, the beer made therein.

¹ [10.50. Beer shall be bottled in bottles of any colour or description having a capacity of 21 to 27 ounces with necks suitable for sealing with crown corks]

² [Provided that the financial Commissioner may by order allow the beer to be filled in container other than the bottles of 650 millilitres.]

³ [10.51. In all matters not specified in these rules, the Punjab Distillery Rules shall apply mutatis mutandis.]

⁴ [10.52. A pass may be granted to the manager of a Brewery for the removal of Beer as samples upto 30 bulk litres as per month in approved bottles or containers, and the account of the same shall be maintained in a register in Form D-24 (prescribed under the Punjab Distillery Rules, 1932) which will be subject to periodical check by competent Excise Authority.]

Provided that the words "Sample not for sale" are printed or stamped on the labels of the bottles or containers which are issued as samples."

1. Financial Commissioner's Notification No.-14-15-EX., dated the 25-2-43.
2. Inserted vide Notification No. 7-89/92-EXN-18658 dated 1st October, 1993 published in RHP (Extra ordinary) dated 7.10.1993.
3. Added vide Notification No. 7-77/92-EXN 6141-6178 dated 26th March, 1993 published in RHP (Extra ordinary) dated 31.3.1993.
4. Added vide Notification No. 7-1-/73-EXN-42338-427 dated 18th October, 1997 published in RHP (Extra ordinary) dated 13.10.1997.