

PART-III

PROHIBITION ACT/RULES

The Andhra Pradesh Prohibition Act, 1995 – Adaptation to the State of Telangana

[G.O.MS.No. 6, Revenue (Ex-II) Department, Dated: 06-01-2016]

Read:-

The Andhra Pradesh Reorganisation Act, 2014 (Central Act No.6 of 2014)

ORDER:

Whereas, Section 101 of the Andhra Pradesh Reorganization Act, 2014 (Central Act No.6 of 2014), the appropriate Government i.e., the State of Telangana is empowered by order, to make such adaptation and modifications of any law (as detailed in Section 2 (f) of the Act) made before 02.06.2014, whether by way of repeal or amendment as may be necessary or expedient, for the purpose of facilitating the application of such law in the State of Telangana before expiration of two years from 02.06.2014; and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent Legislature or other competent authority;

2. And whereas, it has become necessary to adapt and modify the Andhra Pradesh Prohibition Act, 1968, for the purpose of facilitating its application in relation to the State of Telangana;

3. Now, therefore, after careful examination, Government have decided to adapt the said Andhra Pradesh Prohibition Act, 1995, which is in force as on 1.6.2014.

4. Accordingly, the following Notification shall be published in an Extra Ordinary issue of the Telangana Gazette, dated 08-01-2016.

NOTIFICATION

In exercise of the powers conferred by section 101 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act No.6 of 2014), the Government of Telangana hereby makes the following Order, namely:-

1. (1) This Order may be called the Andhra Pradesh Prohibition Act, 1995 (Telangana Adaptation) Order, 2015.

(2) It shall come into force with effect from 2.6.2014.

2. The Andhra Pradesh General Clauses Act, 1891 shall apply for the interpretation of this Order as it applies for the interpretation of a State Act.

3. For the purpose of this Order, and the Act adapted herein, the expression “the State” shall have the meaning and area as specified in Section 3 of the Andhra Pradesh Reorganisation Act, 2014.

4. In the Andhra Pradesh Prohibition Act, 1995, –

(i) Throughout the Act for the words “Andhra Pradesh” (occurring otherwise than in a citation or description or title of other enactments), the word “Telangana” shall be substituted.

(ii) In Section 32, in clause (a), for the words “Andhra Pradesh Beverages Corporation Limited” the words “Telangana State Beverages Corporation Limited / Agency” shall be substituted.

(iii) Section 35 shall be omitted.

1. THE TELANGANA PROHIBITION ACT, 1995

¹[Act No. 17 of 1995]

[20th February, 1995]

²[An Act to introduce Prohibition of the Manufacture, Sale and Consumption of Arrack and Regulation of the manufacture, sale and consumption of other Intoxicating Liquors in the State of “Telangana” and for matters connected therewith or incidental thereto].

WHEREAS Article 47 of the Constitution of India enjoins that the State shall endeavour to bring about prohibition of the consumption, except for medicinal purposes, of intoxicating drinks which are injurious to health;

²[AND WHEREAS, there is urgent need in public interest to bring about the prohibition of the manufacture, sale and consumption of arrack and regulation of the manufacture, sale and consumption of other intoxicating liquors in the State of “Telangana”.]

BE it enacted by the Legislative Assembly of the State of “Telangana” in the Forty-sixth Year of the Republic of India as follows:—

Statement of Objects and Reasons³

[Act No. 17 of 1995]

Article 47 of the Constitution enjoins that the State shall endeavour to bring about prohibition of the consumption, except for medicinal purposes, of all intoxicating drinks which are injurious to health. The Andhra Pradesh (Andhra Area) Prohibition Act, 1937 which satisfied the above Constitutional mandate was in force in the Andhra Area of the State of Andhra Pradesh until the 30th October, 1969. Prohibition was lifted in the Andhra Area of the State also with effect from the 1st November, 1969 and from that date onwards there has been no prohibition on the sale and consumption of alcoholic drinks in the State of Andhra Pradesh.

In recent times, it is noticed that the consumption of alcoholic drinks has grown alarmingly and has developed into a social evil. Though the sale of arrack was banned by the Government with effect from the 1st October,

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1. Received the assent of the President on the 17-2-1995 and the said assent is hereby first published on the 20-2-1995 in the Andhra Pradesh Gazette Part IV B. (Ext.).
 2. Subs. by A.P. Act 5 of 1997, w.e.f. 1-4-1997.
 3. As appended to LA. Bill 2 of 1995.

1993, there is no ban on the sale and consumption of Indian made liquors and Foreign liquors, beer, wine etc. The women folk in the State of Andhra Pradesh have been agitating for the imposition of total prohibition. The Government have taken notice of their just demand and have decided to impose total prohibition on the consumption of alcoholic drinks, other than today.

As the Legislative Assembly of the State was not then in session, and as it has been decided to give effect to the above decision immediately, the Andhra Pradesh Prohibition Ordinance, 1994 (Andhra Pradesh Ordinance 19 of 1994) was promulgated by the Governor on the 29th December, 1994.

This Bill seeks to replace the said Ordinance.

Statement of Objects and Reasons¹

[Act No. 35 of 1995]

The Division Bench of the High Court of Andhra Pradesh in W.P. Nos. 2506 of 1995 and batch held, among others, that the non-renewal of licences to the distilleries is bad on two grounds, namely,—

- (i) that there is no prohibition against the manufacture of liquor in the Andhra Pradesh Prohibition Act, 1995; and
- (ii) that the distilleries have legitimate exception of renewal of their licences.

In order to enforce the policy of prohibition of consumption of intoxicating liquors in the State and to over come the omission pointed out by the Division Bench of the High Court, the Government have decided to bring the manufacture of intoxicating liquors in the State within the fold of prohibition by amending the Andhra Pradesh Prohibition Act, 1995, suitably.

2. If any person manufactures liquor contravening the proposal of Section 7-A it has been decided by the Government to impose the punishment for a term of not less than one year but which may extend to five years and with fine which shall not be less than rupees ten thousand but may extend upto rupees one lakh as already provided in sub-clause (ii) of Clause (b) of Section 8 of the said 1995 Act. As such, the proposed punishment is within the ambit of the Andhra Pradesh Prohibition Act, 1995.

As the Legislative Assembly of the State was not then in session, and as it has been decided to give effect to the above decision immediately the Andhra Pradesh Prohibition (Amendment) Ordinance, 1995 (A.P. Ordinance 12 of 1995) was promulgated by the Governor on the 18-7-1995.

1. As appended to L.A. Bill 38 of 1995.

This Bill seeks to replace the said Ordinance.

Reserved by the Governor on the 1st February, 1995 for the consideration and assent of the President. Received the assent of the President on the 17th February, 1995 and the said assent is hereby first published on the 20th February, 1995 in the Andhra Pradesh Gazette Part IVB (Ext.).

Statement of Objects and Reasons¹

[Act No. 5 of 1997]

Government have introduced total prohibition of the manufacture, sale and consumption of all types of intoxicant liquors except toddy vide Act 17 of 1995. Based on the experience gained in the implementation of Prohibition Act and with a view to make the implementation more rigorous and effective, the Act was further amended through Act 35 of 1995 and Act 10 of 1996.

The State Government made earnest efforts and took a series of steps to effectively enforce the prohibition law, throughout the State. Despite the best efforts of the Government the prohibition related offences, particularly illicit distillation and smuggling have been steadily increasing. The growing money and muscle power of the violators of the prohibition law has the dangerous potential of disturbing peace and harmony in the society. Government have repeatedly elicited the co-operation and support of the neighbouring States in arresting smuggling across the borders. In the absence of total prohibition in the neighbouring States, smuggling of liquor continued unabated. The growing menace of illicit liquor has posed grave danger to the health and well being of the gullible consumers. Government have come to the painful conclusion that the Andhra Pradesh Prohibition Act, 1995 needs to be modified to bring it in tune with the realities on ground, while protecting effectively the vulnerable sections of the people. In pursuance of this objective, it is now decided to continue prohibition of arrack, which was singularly caused enormous harm to the vulnerable sections, and to effectively regulate the other types of intoxicating liquors.

This Bill seeks to give effect to the above decision.

Statement of Objects and Reasons

[Act No. 17 of 2000]

During the period of total prohibition in the State a large number of cases were booked against the offenders who violated the provisions of A.P. Prohibition Act, 1995. In fact as many as 3,04,331 cases were booked during the period from 16-1-1995 to 31-3-1997 for various offences. Out

1. Appended to L.A. Bill No. 21 of 1997.

of the above 70,500 cases are pending trial under sections 8 & 9 of the Act. These cases were registered against persons who committed offences of consumption of liquor, possession of liquor in very small quantities or being found in intoxicated condition etc., Such offences are categorised as minor offences as per Section 8(b)(i) and proviso to sub-clause (ii) and Section 9 of the A.P. Prohibition Act, 1995. Similarly large number of vehicles are also seized during the above period. Cases against many of those vehicles were booked for carrying very small quantities of liquor. Now it is proposed to reduce the pendency of cases by compounding minor offences so that the dual purpose of reducing the pendency and collecting revenues to State can be achieved and more attention could be paid for curbing the manufacture/sale of ID liquor and flow of non-duty paid liquor from across the borders. The courts can concentrate on the quick disposal of less number of cases which involve major offences.

Statement of Objects and Reasons

To achieve the above objects, the offences under Section 8(a) or (b) (i) or the proviso b(ii) and Section 9 of Andhra Pradesh Prohibition Act, 1995 are proposed to be made compoundable. Similarly a new provision under Section 11B and amendments to Section 8,9 and 13(2) are proposed to be made in respect of minor offences and for the release of those vehicles which are involved in minor offences by collecting suitable fine.

Whereas the Andhra Pradesh Prohibition (Amendment) Bill, 1998 has been introduced in the Legislative Assembly of the State of 26th November, 1998 as L.A. Bill No. 37 of 1998 the same has lapsed due to dissolution of the Tenth Legislative Assembly.

The Bill seeks to give effect to the above decisions.

Chapter-I

PRELIMINARY

1. Short title, extent and commencement:— (1) This Act may be called the “Telangana” Prohibition Act, 1995.

(2) It extends to the whole of the State of ¹[Telangana.]

(3) It shall come into force on such date² as the Government may, by notification, appoint.

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1. Subs. for “Andhra Pradesh” by G.O.Ms.No. 6, Rev (Ex-II) Dept., dt. 6-1-2016, w.r.e.f. 2-6-2014.
 2. This Act came into force vide G.O.Ms.No. 64, Rev. (Excise II), dt. 20.2.1995. w.e.f. 20.2.1995.

CASE-LAW

The construction of a benevolent legislation should be in furtherance of its object 1993 Lab. I.C. 988. The doctrine of public policy operates as a rule of law in the sphere of contract 1993 Lab. I.C. 1539.

Where two provisos occupy the same field they are to be construed harmoniously. AIR 1995 S.C. 2318.

A social welfare legislation has to be construed liberally AIR 1995 All. 420. Section 7 of the A.P. Prohibition Act, 1995 is not violative of Art. 14 of the Constitution 1995 (3) ALT 228. Commissioner is competent to take necessary steps to enforce law of prohibition 1995 (3) ALT 86.

2. Definitions:— In this Act, unless the context otherwise requires,-

¹[(1) ‘*arrack*’ means country liquor including arrack brewed, coloured, flavoured or spiced.]

²[(1A)] ‘*buy*’ or ‘*buying*’ includes any receipt including gift;

(2) ‘*Collector*’ means the Collector of a district and includes the Joint Collector or any person appointed by the Government to exercise the powers and to perform the functions of a Collector under this Act;

(3) ‘*Commissioner*’ means the Commissioner of Prohibition and Excise appointed under Section 3 of the “Telangana” Excise Act, 1968 (Act 17 of 1968);

(4) ‘*Foreign liquor*’ includes every liquor imported into India, other than Indian liquor;

(5) ‘*Government*’ means the State Government;

(6) ‘*Indian liquor*’ means liquor produced, manufactured or compounded in India after the manner of gin, brandy, whisky or rum imported from foreign countries and includes ‘milk punch’ and other liquors consisting of or containing any such spirits, but does not include foreign liquor;

³[(7) ‘*liquor*’ includes,-

(a) spirits of wine, denatured spirits, methylated spirits, rectified spirits, wine, beer, toddy and every liquid consisting of or containing alcohol; and

1. Ins. by Act 5 of 1997 w.e.f. 1-4-1997, vide G.O.Ms.No. 249, Rev. (Ex.II), dt. 31-3-1997.

2. Renumbered by *ibid.*

3. Subs. by *ibid.*

- (b) any other intoxicating substance which the Government may, by notification, declare to be liquor for the purposes of this Act;]

CASE-LAW

Exemption of Toddy from prohibition by non-inclusion of Toddy within the meaning of “Liquor” — Permissible and is not hit by Article 14 since Toddy is a separate class by itself. *M/s. Kanaka Durga Wines Visakhapatnam vs. Govt. of A.P.*, AIR 1996 SC 1627 = 1996(3) SCC 709 = JT 1996 3 SC 679 = 1996 AIR SOW 1679 = 1996 (4) Supreme 604 = 1996 (3) ALD (SCSN). *State of A.P. vs. Mc. Dowell*. See also 1995 (3) ALD 466.

- (8) ‘*local body*’ means any Municipal Corporation, Municipality, Notified Area, Gram Panchayat, Mandal Parishad, Zilla Parishad, Township or a Cantonment constituted under the relevant law for the time being in force;
- (9) ‘*notification*’ means a notification published in the Telangana Gazette and the term ‘notified’ shall be construed accordingly;
- (10) ‘*place*’ includes an open place, a house, club, shed, enclosure, building, shop, tent, vessel, raft and vehicle;
- (11) ‘*police station*’ includes any place which the Government may, by notification, declare to be a police station for the purpose of this Act;
- (12) ‘*prescribed*’ means prescribed by rules made under this Act;
- (13) ‘*prohibition officer*’ means the Commissioner, a Collector, or any officer or other person to whom the Commissioner or the Collector delegates his powers or functions under Section 6;
- (14) ‘*sale*’ or ‘*selling*’ includes any transfer including gift;
- (15) ¹[xxx]
- (16) words and expressions used in this Act but not defined shall have the meanings assigned to them in the Telangana Excise Act, 1968 (Act 17 of 1968).

CASE-LAW

Granting of Licence and exemptions is a matter of policy of Government 1995 (2) ALT 514. Non-inclusion of toddy in the definition liquor under the Act which is different from A.P. Excise Act does not make it to be violative of Article 14 of the Constitution. 1995 (3) ALT 228.

1. Omitted by Act 35 of 1995, w.r.e.f. 18-7-1995.

Chapter-II

ESTABLISHMENT AND CONTROL

3. Appointment of Commissioner:— The Commissioner of Prohibition and Excise for the State appointed under Section 3 of the “Telangana” Excise Act, 1968 (Act 17 of 1968) shall, subject to the general or special orders of the Government in this behalf, be the Chief Controlling Authority in all matters connected with the administration of this Act.

4. General control of Commissioner over Collectors:— The Collector shall exercise the powers and perform the functions assigned by or under this Act subject to the general control of the Commissioner.

5. Officers and Staff:— The officers and staff referred to in Section 5 of the “Telangana” Excise Act, 1968 shall be deemed to be officers and staff appointed also for the purposes of giving effect to this Act, and for this purpose it shall be competent for the Government to give such directions and to make such rules as they may deem fit with regard to their powers and functions.

6. Delegation:— For purposes of giving effect to this Act, the Commissioner, ¹[the Collector, the Assistant Commissioner of Prohibition and Excise], or the Prohibition and Excise Superintendent may, by order, delegate to any officer subordinate to him any of the powers conferred on or functions entrusted to the Commissioner, ¹[the Collector, the Assistant Commissioner of Prohibition and Excise] or the Prohibition and Excise Superintendent by or under this Act, subject to such restrictions and control as may be prescribed, and subject also to such limitations and conditions, if any, as may be specified in the order of delegation.

Chapter-III

PROHIBITION AND PENALTIES

7. Prohibition of selling, buying and consumption of liquor:— The selling, buying, being in possession and consumption of liquor, otherwise than in accordance with the provisions of this Act, or as the case may be, the “Telangana” Excise Act, 1968 (Act 17 of 1968), is hereby prohibited.

CASE-LAW

A Close reading of Section 7 indicates that possession contemplated by Section 7 is possession of liquor for the purpose of consumption or selling and buying for consumption within the State and not possession after manufacture

1. Subs. for the words “the Collector” by Act 35 of 1995, w.e.f. 12-10-1995.

under licence granted under Andhra Pradesh Excise Act: 1995 (2) ALT 514, Section 7 of the Act is not violative of Article 14 of the Constitution. 1995 (3) ALT 228.

Importing of liquor from other States for consumption by exempted categories — valid. AIR 1996 SC 1627 = 1996(3) SCC 709 = JT 1996 3 SC 679 = 1996 AIR SCW 1679 = 1996(4) Supreme 604 = 1996 (3) ALD (SCSN). *State of A.P. vs. Mc. Dowell*. See also 1995 (3) ALD 466. *M/s. Kanaka Durga Wines Visakhapatnam vs. Govt. of A.P.*

Imposition of prohibition in a phased manner cannot be said to be violative of Article 47 of the Constitution. *Kanaka Durga Wines Visakhapatnam vs. Government of A.P.*, 1995(3) ALD 466 FB.

Act is within the Legislative Competency of the State. Section 7 not violative of Article 19 (1) (g).

¹[7-A. Prohibition of Production etc., of arrack:— The production, manufacture, storage, possession, collection, purchase, sale and transport of arrack is hereby prohibited.]

8. Punishment for buying, selling, consumption etc., of liquors:— Whoever,—

- (a) ²[xxx] consumes any liquor except ¹[in accordance with the provisions of this Act or the “Telangana” Excise Act, 1968 (Act 17 of 1968)] or the terms of any rule, notification, order, licence or permit issued thereunder shall be punished with imprisonment for a term which may extend upto six months or with fine which may extend upto one thousand rupees or with both;
- (b) ³[possesses, collects, buys, ⁴[sells, transports], produces or manufactures any liquor other than arrack except in accordance with provisions of the “Telangana” Excise Act, 1968, (Act 17 of 1968) or the terms of any rule, notification, order, licence or permit issued thereunder] shall be punished,—
 - (i) where the liquor involved in the offence is less than such quantity as may be notified in this behalf with imprisonment for a term which shall not be less than six months but which may extend upto ⁵[three years or ⁶[with fine] which shall not

1. Subs. by Act 5 of 1997, w.e.f. 1-4-1997.
2. The words “buys or” omitted by A.P. Act 35 of 1995, w.e.f. 12-10-1995.
3. Subs. for “possesses or sells” by Act 35 of 1995, w.e.f. 12-10-1995.
4. Subs. by Act 5 of 1997, w.e.f. 1-4-1997.
5. Subs. for “three years with fine” by Act 17 of 2000, (vide G.O.Ms.No. 483, Rev. (Ex.III), dt. 20-7-2000, w.e.f. 20-7-2000.
6. Subs. by Act 10 of 1996, w.e.f. 7-2-1996.

be less than rupees ten thousand or shall not be less than thrice the value of the liquor involved in the offence whichever is higher but which may extend upto six times the value of such liquor, such value being arrived at ¹[in the manner prescribed], or with both.]

- (ii) where the liquor involved in the offence is not less than the quantity notified as aforesaid with imprisonment for a term which shall not be less than one year but which may extend upto five years and ²[with fine] which shall not be less than rupees twenty thousand or shall not be less than thrice the value of the liquor involved in the offence whichever is higher but which may extend upto six times the value of such liquor, such value being arrived at in the manner prescribed]:

³[xxx]

⁴[(iii) where the commission of any offence either under sub-clause (i) or sub-clause (ii) is abetted, the abettor shall be liable for punishment ²[with imprisonment of either description and with fine as provided therein;]

- (c) having obtained a licence or permit granted under the “Telangana” Excise Act, 1968 (Act 17 of 1968), ⁵[sells any liquor other than arrack] otherwise than in accordance with the provisions of this Act or terms of any rule, notification, order, licence or permit issued thereunder shall be punished with imprisonment for a term which may extend upto six months or with fine which may extend upto rupees one thousand or with both;
- (d) allows consumption of ⁶[arrack] upon premises in his immediate possession shall be punished with imprisonment for a term which may extend upto ⁷[three years or with fine which may extend upto ten thousand rupees] or with both;

1. Subs. for “in the manner prescribed” by Act 17 of 2000, w.e.f. 20-7-2000.

2. Subs. by Act 10 of 1996, w.e.f. 7-2-1996.

3. Proviso Omitted by *Ibid.*

4. Ins. by Act 35 of 1995, w.e.f. 12-10-1995.

5. Substituted for the words “Sells any liquor” by Act 5 of 1997, w.e.f. 1-4-1997.

6. Substituted for “liquor” by Act 5 of 1997, w.e.f. 1-4-1997.

7. Substituted by Act 35 of 1995, w.e.f. 12-10-1995.

¹[(e) contravenes the provisions of Section 7 -A shall on conviction be punished with imprisonment for a term which shall not be less than one year but which may extend upto five years and with fine which shall not be less than rupees ten thousand but which may extend upto rupees one lakh.]

CASE-LAW

Act cannot be struck down on the ground that certain other intoxicating drinks are not prohibited. 1995 (3) ALT 228.

9. Punishment for being found in a State of intoxication— Whoever is found in a state of intoxication in any public place ²[otherwise than as permitted under any law], shall be ³[punishable with imprisonment which shall not be less than two months but which may extend upto ⁴[one year or with fine] which may extend upto two thousand rupees], or with both.

⁵[*Explanation*.:— For the purposes of this section “intoxication” means a state of mind and behaviour in which a person is incapable of knowing the nature of his actions or incapable of judging the consequences thereof by reason of intoxication.]

CASE-LAW

Meaning of state of intoxication not defined, it being vague, it is arbitrary and violative of Article 14 of the Constitution. 1995 (3) ALT 228.

Right to consume liquor does not form part of right inhered under Article 21. Section 9 being vague with regard to “State of intoxication” is arbitrary and unconstitutional.

10. Punishment for abetment of escape of persons arrested etc.,:— Any officer or person exercising powers under this Act, who -

(a) unlawfully releases or abets the escape of any person arrested under this Act, or ⁶[xxx]

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1. Added by Act 35 of 1995, w.e.f. 18-7-1995.
 2. Substituted for “and whoever, not having been permitted to consume any liquor in pursuance of this Act, is found in a state of intoxication at any private place”, by Act 5 of 1997, w.e.f. 1-4-1997.
 3. Substituted for the words “punishable with imprisonment which may extend upto six months, or with fine which may extend upto one thousand rupees” by Act 35 of 1995, w.e.f. 12.10.1995.
 4. Subs. for “one year and with fine” by Act 17 of 2000, w.e.f. 20-7-2000.
 5. Added by Act 35 of 1995 w.e.f. 12-10-1995.
 6. The words “abets the commission of any offence against this Act, or” omitted by Act 35 of 1995, w.e.f. 12-10-1995.

- (b) acts in any manner inconsistent with his duty for the purpose of enabling any person to do anything whereby any of the provisions of this Act may be evaded or broken, ¹[xxx] shall be punished with imprisonment which may extend upto six months, or with fine, which may extend upto five hundred rupees, or with both.

11. Punishments for offences not otherwise provided for:—

Whoever is guilty of any wilful act or intentional omission in contravention of any of the provisions of this Act or of any rule, notification or order made thereunder and not otherwise provided for in this Act, shall be punishable with fine which may extend upto five hundred rupees.

²[**11-A. Grant of bail:—** Notwithstanding anything contained in the Code of Criminal Procedure, 1973 no Court shall grant any bail to any person accused of an offence under sub-clause (i) or sub-clause (ii) or sub-clause (iii) of clause (b) or under Clause (e) of Section 8, unless the prosecuting officer is given an opportunity to oppose the application and the Court shall record reasons while granting the bail.]

³[**11-B. Compounding of Offences:—** (1) The Collector or any Prohibition and Excise Officer specially empowered in that behalf may accept from any person who is reasonably suspected of having committed an offence falling under clause (a) or sub-clause (i) of clause (b) or the proviso to sub-clause (ii) of clause (b) as it was in force, of Section 8 or Section 9, a sum of money as may be prescribed but not exceeding the maximum fine which can be imposed for the offence under the provisions of the Act, by way of compensation for the offence which may have been committed and in all cases in which any property has been seized as liable for confiscation under this Act, may release the same on payment of the value thereof as estimated by such officer;

Provided that where the property so seized is a liquor produced or manufactured in contravention of this Act, such liquor shall not be released but shall be disposed of in such manner as may be prescribed:

Provided further that such sum of money shall not be accepted from any person who is reasonably suspected of having committed an offence under sub-clause (i) of clause (b) of Section 8 without the prior approval of the Commissioner of Prohibition and Excise.

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1. The words “and any other officer of the Government or of a local body who abets the commission of any offence against this Act” omitted by A.P. Act 35 of 1995, w.e.f. 12-10-1995.
 2. Ins. by *Ibid.*
 3. Ins. by Act 17 of 2000, w.e.f. 20-7-2000.

(2) On the payment by the person the sum of money or the value or both, as the case may be, such person, if in custody shall be set at liberty, and all the property seized may be released and no proceedings shall be instituted or continued against such person in any Criminal Court. The acceptance of compensation shall be deemed to amount to an acquittal and in no case any further proceedings be taken against such person or property with reference to the same Act.]

12. Things liable to confiscation:— Without prejudice to the powers of the Excise Officers under Section 46 of the “Telangana” Excise Act, 1968 (Act 17 of 1968), in any case in which an offence has been committed against this Act, the liquor by means of which the offence has been committed shall be liable to confiscation along with the receptacles, packages, coverings, animals, vessels, carts or other vehicles used to hold or carry the same.

CASE-LAW

Offence against accused person not established — Articles (Vehicle) confiscated can be released by Magistrate by way of interim custody. In cases of offence under A.P. Excise Act only Dy. Commissioner of Excise can release vehicles and not the Courts. Where accused is not traced confiscation can be ordered by Collector or other Prohibition Officer. *J. Palnitker vs. State of A.P.* 1996 CrI. LS 105 = 1995(3) ALD 80 = 1995 2 LS 160 = 1995 (2) ALT (CrI) 185 = 1995 (2) APLJ 282 = 1995 (2) APLJ 341. Also see *S. Karimulla vs. Prohibition & Excise Sub-Inspector, Nandyal*, 1996 (1) ALT 953 and *P. Swaroopa vs. State of A.P.*, 1996(1) ALT CrI 130 DB, (A.P.).

¹[13. Confiscation of things by Prohibition and Excise Officers in certain cases:— (1) Notwithstanding anything contained in this Act or in any other law for the time being in force, where anything liable for confiscation under Section 12 is seized and detained under the provisions of this Act, the officer seizing and detaining such property shall, without any unreasonable delay, produce the said seized property before the Deputy Commissioner of Prohibition and Excise who has jurisdiction over the area.

(2) On production of the said seized property under sub-section (1), the Deputy Commissioner of Prohibition and Excise if satisfied that an offence under this Act has been committed, may whether or not a prosecution is instituted, for the commission of such an offence, order confiscation of such property.

²[Provided that the Deputy Commissioner of Prohibition and Excise specially empowered in that behalf may accept such sum of money as may

1. Sections 13 to 13-F, Subs. for Section 13 by Act 35 of 1995, w.e.f. 12-10-1995.
2. Added by Act 17 of 2000, w.e.f. 20-7-2000.

be prescribed in lieu of confiscation and release the animals or vessels or carts or other vehicles reasonably suspected of involvement in any offence falling under sub-clause (i) of clause (b) of Section 8 of this Act.]

(3) While making an order of confiscation under sub-section (2), the Deputy Commissioner of Prohibition and Excise may also order that such of the properties to which the order of confiscation relates which in his opinion need not be preserved or are not fit for human consumption be destroyed.

(4) Where the Deputy Commissioner of Prohibition and Excise after passing an order of confiscation under sub-section (2) is of the opinion that it is expedient in public interest so to do, he may order the confiscated property or any part thereof to be sold by public auction or dispose of departmentally.

(5) The Deputy Commissioner of Prohibition and Excise shall submit a full report of particulars of confiscation to the Commissioner of Prohibition and Excise within twenty four hours of such confiscation.

(6) The Deputy Commissioner of Prohibition and Excise shall, for the purposes of this Act, have the same powers as are vested in a Civil Court under the Code of Civil Procedure, 1908 (Central Act 5 of 1908) when making enquiries under this Section in respect of the following matters namely:—

- (a) receiving evidence on affidavits;
- (b) summoning and enforcing the attendance of any person and examining him on oath; and
- (c) compelling the production of documents.

CASE-LAW

Section 13 of the Act gives the power to the Magistrate to order for the confiscation of things which are liable for confiscation even if the accused is acquitted. 1995 (2) ALT (Cri.) 195.

13-A. Issue of show-cause notice :— No order of confiscation of any property shall be made under Section 13 unless the person from whom the said property is seized:—

- (a) is given a notice in writing informing him of the grounds on which it is proposed to confiscate such property; and
- (b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice.

13-B. Order of confiscation in the absence of offender:— When an offence under this Act has been committed, but the offender is not known or cannot be found, or when anything liable to confiscation under this Act, and not in the possession of any person cannot be satisfactorily accounted for, the Assistant Commissioner of Prohibition and Excise or the Prohibition and Excise Superintendent may by order confiscate such property:

Provided that no such order shall be made until the expiration of one month, from the date of seizing the goods intended to be confiscated.

13-C. Appeal:— Any person aggrieved by an order passed by the Deputy Commissioner of Prohibition and Excise under Section 13 may, within sixty days from the date of passing such order, appeal to the Commissioner of Prohibition and Excise, who may after giving reasonable opportunity to the appellant pass such orders as he deems fit.

13-D. Order of confiscation not to interfere with other punishments:— The order of confiscation under sub-section (2) of Section 13 or Section 13B shall not prevent from initiation of criminal proceedings against the accused under this Act. The result of criminal proceedings either acquittal or conviction or otherwise under the provisions of this Act, will have no bearing on the order of confiscation passed under this Act.

13-E. Bar of jurisdiction:— Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Central Act II of 1974) when the Deputy Commissioner of Prohibition and Excise or the appellate authority is seized with the matter under this Act, no Court shall entertain any application in respect of liquor, any receptacle, package, covering, any animal, cart, vehicle or other conveyance used in carrying such liquor as far as its release, or confiscation is concerned and the jurisdiction of the Deputy Commissioner of Prohibition and Excise or the appellate authority with regard to the disposal of the same shall be exclusive.

13-F. Property confiscated when to vest in Government:— When an order for confiscation of any property has been passed under Section 13 or Section 13B and such order has become final in respect of the whole or any portion of such property, such property or portion thereof, as the case may be, shall vest in Government free from all encumbrances.]

¹[14. Police to take charge of articles seized:— All officers incharge of police stations shall take charge of and keep in safe custody under seal all articles seized under this Act along with samples which shall also be sealed

1. Subs. by Act 35 of 1995, w.e.f. 12-10-1995.

with the seal of the officer-in-charge of the police station. The seized property including vehicles involved shall be produced before the Deputy Commissioner of Prohibition and Excise having jurisdiction, to take action in accordance with the procedure specified in Section 13.]

CASE-LAW

Offences committed under the Prohibition Act can be dealt with only under the Act. 1995 (2) ALT (Cri) 195.

¹[Chapter-IV

REGULATION OF MANUFACTURE, TRADE ETC., OF LIQUOR

15. Regulation of liquor other than arrack:— The production, manufacture, storage, possession, collection, purchase, sale and transport of liquor other than arrack and all other matters connected therewith shall be regulated in accordance with the provisions of the “Telangana” Excise Act, 1968, (Act 17 of 1968) or the “Telangana” (Regulation of Wholesale Trade and Distribution and Retail Trade in Indian Liquor, Foreign Liquor, Wine and Beer) Act, 1993, (Act 15 of 1993) as the case may be and the rules and notifications and orders issued thereunder.]

Chapter-V

DETENTION, INVESTIGATION AND TRIAL OF OFFENCES

²[17. Issue of search warrants:— (1) If any Collector, Prohibition Officer or Magistrate upon information obtained after such inquiry as he thinks necessary, has reason to believe that an offence under Section 7, Section 7 A or Section 8 has been committed, he may issue a warrant for a search for any liquor, materials, still, utensil, implement or apparatus in respect of which the alleged offence has been committed. Any person who has been entrusted with the execution of such a warrant may detain and search, and if he thinks proper, arrest any person found in the place searched, if he has reason to believe such person to be guilty of any offence under this Act and also seize and detain any excisable or other articles which he has reason to believe to be liable to confiscation under this Act.]

18. Powers of entry without search warrant:— Whenever, a Collector, any Prohibition Officer or any Police Officer, ³[not below the rank

1. New Chapter IV substituted for Chapter IV containing Sections 15 and 16 by Act 5 of 1997, w.e.f. 1-4-1997.
2. Subs. by Act 35 of 1995, w.e.f. 18-7-1995.
3. Subs. for the words “not below the rank of Inspector” by *ibid*, w.e.f. 12-10-1995.

of a Sub-Inspector], any officer-in-charge of a Police Station, has reason to believe that an offence under ¹[Section 7, Section 7A or Section 8] has been committed and that the delay occasioned by obtaining search warrant under Section 17 will prevent the execution thereof, he may, after recording his reasons and the grounds of his belief, at any time by day or night enter and search any place and may seize anything found therein which he has reason to believe to be liable to confiscation under this Act; and may detain and search and, if he thinks proper, arrest any person found in such place whom he has reason to believe to be guilty of any offence under this Act and also seize and detain any excisable or other article which he has reason to believe to be liable to confiscation under this Act:

²[xxx]

19. Powers of entry and inspection :— The Collector, any Prohibition Officer or any Police Officer, ³[not below the rank of a Sub-Inspector] may enter and inspect, at any time by day or by night, any place in which it is reasonably suspected—

- (a) that any liquor is kept for sale or stored ⁴[otherwise than in accordance with the provisions of the Telangana Excise Act, 1968, (17 of 1968) and the rules made thereunder]; or
- (b) that an offence under ⁵[Section 7, Section 7A or Section 8] is being committed;

and may examine, test, measure or weight any material, still, utensil, implement, apparatus or liquor found in such place.

20. Power to use force in case of resistance to entry:— If any officer empowered to make an entry under Sections 17, 18 and 19 cannot otherwise make such entry, it shall be lawful for him to break open any outer or inner door or window and to remove any other obstacles to his entry into any such place.

21. Arrest of offenders and seizure of contraband liquor and articles without warrant:— Any Prohibition Officer or any Police Officer, ⁶[not below the rank of a Sub-Inspector],—

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1. Subs. for “Section 8” by Act 35 of 1995, w.e.f. 18-7-1995.
 2. Proviso omitted by Act 35 of 1995, w.e.f. 12-10-1995.
 3. Subs. for the words “not below the rank of Inspector” by Act 35 of 1995, w.e.f. 12-10-1995.
 4. Added by Act 5 of 1997, w.e.f. 1-4-1997.
 5. Subs. for the expression “Section 8” by Act 35 of 1995, w.e.f. 18-7-1995.
 6. Subs. for the words “not below the rank of an Inspector” by Act 35 of 1995, w.e.f. 12-10-1995.

- (a) may arrest without warrant any person found committing an offence punishable under ¹[Section 7, Section 7A, Section 8 or Sec. 9];
- (b) may seize and detain any liquor or other article which he has reason to believe to be liable to confiscation under this Act; and
- (c) may search any person, vessel, vehicle, animal, package, receptacle or covering, upon whom or in which, he may have reasonable cause to suspect any such liquor or other article to be, or to be concealed.

22. Arrest of persons refusing to give name or giving false name:— Any person, who may be accused or reasonably suspected of committing an offence under this Act, and who on demand made by any Prohibition Officer or any Police Officer ²[not below the rank of a Sub-Inspector] refuses to give his name and residence or who gives a name or residence which such officer has reason to believe to be false, may be arrested by such Officer in order that his name and residence may be ascertained.

23. Arrest, search etc., how to be made:— Any person arrested under this Act, shall be informed, as soon as may be of the grounds for such arrest and save as otherwise expressly provided in this Act, the provisions of the Code of Criminal Procedure, 1973 (Central Act II of 1974), relating to arrests, detention in custody, searches, summons, warrants of arrests, search warrants, the production of persons arrested and the disposal of things seized shall apply, as far as may be, to all actions taken in these respects under this Act.

24. Power to Prohibition and Excise Officer in matters of investigation:— (1) Any Prohibition and Excise Officer ²[not below the rank of a Sub-Inspector] may, as regards offences under this Act, exercise within such area as may be notified in this behalf, powers conferred on an Officer-in-charge of a police station by the provisions of Code of Criminal Procedure 1973 (Act II of 1974):

Provided that any such power shall be subject to such restrictions and modifications, as may be prescribed.

(2) For the purposes of Section 156 of the said Code, the area in regard to which a Prohibition and Excise Officer is empowered under sub-section

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1. Subs. for the expression “Section 8 or Section 9” by Act 35 of 1995, w.e.f. 12-10-1995.
 2. Subs. for the words “not below the rank of an Inspector” by Act 35 of 1995, w.e.f. 12-10-1995.

(1) shall be deemed to be a police station and such officer shall be deemed to be the officer-in-charge of such station.

25. ¹[Cognizance and trial of offences]:— Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Act II of 1974) all offences under this Act shall be cognizable and the provisions of the said Code with respect to cognizable offences shall apply to them :

²[Provided that the offences punishable with imprisonment for a term not exceeding two years under this Act shall be tried in accordance with the procedure prescribed in Chapter XXI of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974)].

³[25-A. Enhanced Punishment after previous conviction:— If any person after having been previously convicted of an offence punishable under this Act, subsequently commits and is convicted of an offence punishable under this Act, he shall be liable upto twice the punishment which might be imposed on the first conviction under this Act.]

26. Punishment for vexatious search or arrest:— Any officer or person exercising powers under this Act, who,—

- (a) without reasonable ground of suspicion, enters or searches or causes to be searched, any closed place; or
- (b) vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for anything liable to confiscation under this Act; or
- (c) vexatiously and unnecessarily detains, searches or arrests any person; or
- (d) maliciously and falsely lays information leading to a search, seizure, detention or arrest; or
- (e) in any other way maliciously exceeds his lawful powers, shall be punished with imprisonment which may extend upto six months, or with fine which may extend upto five hundred rupees, or with both.

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1. Subs. for the words “Offences under the Act to be cognizable” by Act 10 of 1996, w.r.e.f. 7-2-1996.
 2. Proviso Subs. by Act 5 of 1997, w.e.f. 1-4-1997, which reads as “Provided that the offences under Clause (a) and proviso to Clause (b) of Section 8 and Sections 10 and 11 shall be tried in accordance with the procedure prescribed by Chapter XXI of the Code of Criminal Procedure, 1973.”
 3. Ins. by Act 10 of 1996, w.r.e.f. 7-2-1996.

Chapter—VI**MISCELLANEOUS**

¹[27. xxx]

28. Duty of officials of all Departments and local bodies to assist:— Officials of all Departments of the Government and of all local bodies shall be legally bound to assist any Prohibition or Police Officer in carrying out the provisions of this Act.

29. Offences to be reported etc.:— Every Official employed by the Government or by any local body other than a Police or any Prohibition Officer shall be bound to give immediate information at the nearest police station or to a Prohibition Officer of all breaches of any of the provisions of this Act which may come to his knowledge; and all such officials shall be bound to take all reasonable measures in their power to prevent the commission of any such breaches which they may know or have reason to believe are about or likely to be committed.

30. Protection of action taken under this Act:— No suit or other legal proceedings shall lie against the Government or any officer or any other person empowered to exercise powers or to perform the functions under this Act for anything in good faith done or intended to be done under this Act.

31. Overriding effect:— Save as otherwise provided, the provisions of this Act shall have effect, notwithstanding anything inconsistent therewith contained in the provisions of the Telangana Excise Act, 1968 (Act 17 of 1968) and the rules made thereunder for the time being in force.

CASE-LAW

Right to trade in intoxicating liquor not a fundamental right. 1995 (3)ALT 228.

Provisions of the Act prevail over such of the provisions of the Excise Act which are inconsistent. 1995 (2) ALT (Cri.) 195.

²[31-A. Power to remove difficulties:— (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may make such

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1. Section 27 omitted by Act 5 of 1997, w.e.f. 1-4-1997. Prior to omission, it reads:
“**27. Prohibition Committees:**— There shall be constituted Prohibition Committees by the Collector at the Mandal level and by the Government at the District and State levels. The composition and powers and functions of such Committees shall be such as may be prescribed.”
 2. Ins. by Act 35 of 1995, w.e.f. 12-10-1995.

orders not inconsistent with the provisions of this Act, as appear to them to be necessary or expedient for the purpose of removing the difficulty:

Provided that no such order shall be made after the expiration of two years from the commencement of this Act.

(2) Every order made under this section shall, as soon as may be after it is made, be laid down before the Legislative Assembly of the State.]

32. Savings:— Nothing in this Act shall be deemed to preclude—

- (a) the ¹[Telangana State Beverages Corporation Limited/Agency] to carry on trade in liquor in accordance with rules made in this behalf;
- (b) the buying and selling of liquor carried on by the military canteens in the State under any licence granted in accordance with the provisions of the “Telangana” Excise Act, 1968 (Act 17 of 1968) and the rules made thereunder; and

²[(c) the consumption and utilisation of medicines, toilet preparations and other food material containing alcohol].

³[**Explanation:**— Liquor for the purposes of this section does not include arrack.]

⁴[**32-A. Transitional provision:**— (1) Notwithstanding anything contained in the Telangana Prohibition Act, 1995 (Act 17 of 1995), the “Telangana” Liquor (Issue of Permit and Licence) Rules, 1995, the Indian Contract Act, 1872 (Central Act IX of 1872) or the terms and conditions of any agreement entered into with the licensing authority under this Act or under the said rules, for the grant of all such permits and licences on health grounds on the recommendation of the notified medical authorities specified under the said rules shall stand cancelled in public interest; and accordingly no suit or other proceeding shall be entertained or continued in any Court against such permitting or licensing authority or any person or authority whatsoever for the enforcement of any terms and conditions of such permit or licence so terminated or for any damages or compensation on the ground that any loss is sustained by the termination thereof before its expiry.

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1. Subs. for “Andhra Pradesh Beverages Corporation Limited” by G.O. Ms. No.6, Rev. (Ex.II) dept. dt.6.1.2016, w.r.e.f. 2-6-2014.
 2. Subs. by Act 35 of 1995, w.e.f. 12-10-1995.
 3. Added by Act 5 of 1997, w.e.f. 1-4-1997.
 4. Added by Act 35 of 1995, w.r.e.f. 9-9-1995.

(2) Within a period of seven days from the date of commencement of this Act, every licensee shall surrender to the permitting or licensing authority, the entire stock of liquor on the date of such commencement, is in the possession of any holder of any permit or licence which stood terminated under sub-section (1), on such terms and conditions, as may be prescribed.

(3) All applications made for grant of permit or licence pending before the permitting or licensing authority on the appointed date and every action taken, or enquiry made in respect of such application, shall abate and all fees paid in connection therewith (including the application fee and licence fee, if any) already paid shall be refunded.]

33. Power to make rules:— (1) The Government may, by notification, make rules for carrying out all or any of the purposes of this Act.

(2) Every rule made under this Act shall, immediately after it is made, be laid before the Legislative Assembly of the State, if it is in session and if it is not in session, in the session immediately following for a total period of fourteen days which may be comprised in one session or in two successive sessions and if, before the expiration of the session in which it is so laid or the session immediately following the Legislative Assembly agrees in making any modification in the rule or in the annulment of the rule, the rule shall, from the date on which the modification or annulment is notified, have effect only in such modified form or shall stand annulled as the case may be so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

34. Amendment of Act 17 of 1968:— (1) In the “Telangana” Excise Act, 1968,—

(1) In Section 1, for sub-section (2), the following shall be substituted, namely:

“(2) It extends to the whole of the State of ¹[Telangana]:

Provided that on and from the date of commencement of the “Telangana” Prohibition Act, 1995 the provisions of this Act shall, in so far as they are inconsistent with the provisions of the said Act cease to operate.”

(2) In Section 5, for sub-section (1), the following shall be substituted, namely :—

“(1) The Government may appoint such number of Additional Commissioners, Joint Commissioners, Deputy Commissioners and Assistant

1. Subs. for “Andhra Pradesh” by G.O.Ms.No. 6, Rev (Ex-II) Dept., dt. 6-1-2016, w.r.e.f. 2-6-2014.

Commissioners of Prohibition and Excise and District Prohibition and Excise Officers and such other officers as they think fit for the purpose of performing the functions respectively conferred on them by or under this Act.”

(3) Throughout the Act for the words “Excise Officer”, “Commissioner of Excise”, “Additional Commissioner of Excise”, “Deputy Commissioner of Excise”, “Assistant Commissioner of Excise”, “Excise Superintendent”, “Assistant Excise Superintendent” and “Excise Department”, the words “Prohibition and Excise Officer”, “Commissioner of Prohibition and Excise”, “Additional Commissioner of Prohibition and Excise”, “Deputy Commissioner of Prohibition and Excise”, “Assistant Commissioner of Prohibition and Excise”, “Prohibition and Excise Superintendent”, “Assistant Prohibition and Excise Superintendent” and “Prohibition and Excise Department” shall respectively be substituted.

35. ¹[xxx]

1. Sec.35 omitted by G.O.Ms.No. 6, Rev. (Ex-II) Dept., Dated 06-01-2016, w.r.e.f. 2-6-2014. Prior to omission, it read as under:

“35. Repeal of Act X of 1937 and Ordinance 19 of 1994:— The Andhra Pradesh (Andhra Area) Prohibition Act, 1937 and the Andhra Pradesh Prohibition Ordinance, 1994 (Ordinance 19 of 1994) are hereby repealed.”

Notifications Under Section 8(b) of the Andhra Pradesh Prohibition Act, 1995

(i) Quantity of intoxicants notified for the purpose of punishment under Section 8(b)

[G.O. Ms. No 68, Revenue (Excise-II) Dept., dt. 17.01.1996]

[Published in A.P. Gazette Part-I Extraordinary dated 20.01.1996]

In exercise of the powers conferred by clause (i) and clause (ii) of Sub-Section (b) of Section 8 of the Andhra Pradesh Prohibition Act, 1995 (Act 17 of 1995) the following quantities of contraband liquor that are involved in the offence are hereby notified for the purpose of deciding the punishments under sub-section (b) of Section 8 of the said Act:

1. Fermented wash fit for distillation of liquor:	20 Litres.
2. Illicit distilled liquor and all unauthorized liquor	5 Litres
3. I.M.L./F.L	4.5. Litres
4. Beer	6.5 Litres
5. Rectified Spirit	5 Litres
6. Denatured spirit / Methylated spirit	5 Litres

(ii) Supersession of the orders regarding quantities of contraband liquor involved in the offences

[G.O.Ms.No. 801, Revenue, (Excise-III) Dept., dt. 13-11-2000]

[Published in A.P. Gazette, Part-I, Ext.No. 449, dt. 13-11-2000.]

In exercise of the powers conferred by sub-clauses (i) and (ii) of clause (b) of section 8 of the Andhra Pradesh Prohibition Act, 1995 (Act No. 17 of 1995), and in supersession of the orders issued in G.O. Ms. No.68, Revenue (Ex. II) Department, dated the 17th January, 1996, the Governor of Andhra Pradesh hereby notifies the following quantities of contraband liquor that are involved in the offences specified in Annexure shall be taken into consideration.

¹[ANNEXURE

1. Fermented wash fit for distillation of liquor	1001 Litres.
2. Illicit distilled liquor and all unauthorized liquor	101 Litres.
3. I.M.F.L. /F.L	26 Litres.
4. Rectified Spirit	51 Litres.
5. Denatured Spirit/Methylated Spirit	51 Litres.]

1. Subs. by G.O.Ms.No. 1084, Rev. (Ex-II) Dept., dt. 21-12-2004.

(iii) Amendment to the Notification—II Issued Under Section 8(b) of the Telangana Prohibition Act, 1995 and to The Notification-II issued in G.O.Ms.No. 1084, Rev (Excise-II) Dept., dt. 21-12-2004.

[G.O.Ms.No 273, Revenue, (Excise-II) Dept., dt. 21-07-2014 of Government of A.P.]

[Published in A.P. Gazette, Part-I, Ext.No. 289-B, dt.22-07-2014.]

In exercise of the powers conferred by sub-clauses (i) and (ii) of clause (b) of section 8 of the Telangana Prohibition Act, 1995 (Act No. 17 of 1995), the Governor of Telangana hereby, makes the following amendment to the Annexure under the Notification issued in G.O.Ms.No. 801, Revenue (Ex.III) Department, dated 13-11-2000 as amended in the Notification-II issued in G.O.Ms.No. 1084, Revenue (Excise-II) Department, Dated: 21-12-2004.

AMENDMENT

In the said Notification for the Annexure, the following shall be substituted, namely:-

“ANNEXURE

- | | | |
|-----|--|---|
| 1. | Fermented wash fit for distillation of liquor | Nil |
| 2. | Illicit distilled liquor and all unauthorized liquor | Nil |
| 3. | I.M.F.L. /F.L | (a) Six (6) quart bottles each 750 ml. (or)
(b) Six (6) pint bottles each 375 ml. (or)
(c) Six (6) nip bottles each 180 ml. (or)
(d) Twelve (12) dip bottles each 90 ml. |
| 3A. | Beer | Twelve (12) bottles each 650 ml. |
| 4. | Rectified Spirit | Nil |
| 5. | Denatured Spirit/Methylated Spirit | Nil” |
