UNION TERRITORY OF LAKSHADWEEP ADMINISTRATION
DEPARTMENT OF REVENUE
COLLECTORATE
KAVARATTI – 682 555,
(Telephone No.04896 262384, e-mail ID: addl.dm-lk@nic.in)

F.No. B/13/2/2026-COL /906 Dated: 14.10.2026

PUBLIC NOTICE

In exercise of the powers conferred under Section 99 of the Lakshadweep Excise Regulation, 2026, the Union Territory of Lakshadweep Administration has prepared the draft Lakshadweep Excise Rules, 2026 for carrying out the purposes and provisions of the said Regulation.

The draft Rules are hereby placed in the public domain for information of stakeholders and the general public. A copy of the draft Lakshadweep Excise Rules, 2026 is enclosed as Annexure-I.

All stakeholders and interested persons are requested to submit their comments, suggestions or objections, if any, on the draft Rules within 30 (Thirty) days from the date of publication of this notice. The comments/suggestions may be sent by post or through e-mail to the following address:
The Additional District Magistrate
Collectorate
Union Territory of Lakshadweep Administration
Kavaratti – 682 555
E-mail: addl.dm-lk@nic.in

The comments, suggestions and objections received within the stipulated period will be duly examined and considered before finalization of the Rules. If no comments, suggestions or objections are received within the prescribed period, it shall be presumed that the stakeholders and the general public have no comments or objections to offer on the draft Rules.

This is issued with the approval of the Hon'ble Administrator, UTLA vide D.No.608 dated 12.10.2026

(Jagdish Sharma, DANICS)
Additional District Magistrate

To
The Notice Board
Copy to:
1.The DC/BDO in all islands for publishing in notice board.
2.P.A to the Advisor to the Hon'ble Administrator, UTLA.
3.P.A to the Secretary(Revenue)/District Collector, UTLA.
4.P.A to the Addl. District Magistrate.
5.The Web Coordinator for uploading in the official website of UTLA.

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Annexure - I

THE DRAFT LAKSHADWEEP EXCISE RULES, 2026

(Framed under section 99 of the Lakshadweep Excise Regulation, 2026 — No. 7 of 2026)

In exercise of the powers conferred by section 99 of the Lakshadweep Excise Regulation, 2026 (No. 7 of 2026), the Administrator of the Union territory of Lakshadweep hereby makes the following rules, namely:—

Chapter I — Preliminary

1. Short title and commencement.—

(1) These rules may be called the Lakshadweep Excise Rules, 2026.

(2) They shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint.

2. Definitions.—

In these rules, unless the context otherwise requires:—

(a) "Excise Guard" means a person designated as an Excise Guard for the purpose of these rules;

(b) "Excise Inspector" means a person appointed as an Excise Inspector for the purposes of these rules;

(c) "Indian made foreign Liquor" means brandy, whisky, gin, rum, milk punch, vodka, etc. made in India and such other liquor as may be declared by the Administrator as Indian made foreign liquor;

(d) "licensing authority" means the authority vested with the powers to issue licenses under these rules;

(e) "quart bottle" means a bottle of 0.750 litres;

(f) "retail vendor" means a dealer who is licensed as such to sell liquor in quantity not exceeding 4.5 litres or 6 quart bottles in one transaction;

(g) "wholesale vendor" means a dealer who is licensed as such to sell liquor in any quantity to any wholesale or retail vendor, or to any other person, in quantity exceeding 4.5 litres or 6 quart bottles under permit issued by the Excise Commissioner or any other Excise Officer duly empowered in that behalf;

(h) "Regulation" means the Lakshadweep Excise Regulation, 2026 (No. 7 of 2026).

Words and expressions used in these rules but not defined herein, but defined in the Regulation, shall have the same meaning as assigned to them in the Regulation.

Chapter II — Excise Establishment, Designation and Delegation

3. Designation of excise officers.—

(1) The Administrator may, by notification, designate officers to exercise the powers and perform the functions under the Regulation and these rules as follows—

(a) the Excise Commissioner shall be appointed or designated by the Administrator under section 3 of the Regulation, and shall be the chief controlling authority for excise administration, exercising all powers under the Regulation and these rules;

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(b) the Deputy Commissioner (Excise) shall be such officer as the Administrator may, by notification, appoint or designate under section 5 of the regulation;

(c) the Assistant Commissioners (Excise) shall be such officers, as the Excise Commissioner may, by order, designate island-wise for such islands or groups of islands as he may specify;

(d) the Excise Inspectors shall be such officers as the Excise Commissioner may, by order, designate island-wise; and

(e) such other subordinate officers, Excise Guards and staff as the Excise Commissioner may, by order, designate shall be Excise Officers.

(2) The Excise Commissioner shall exercise general superintendence and control over all excise officers, subject only to the general control of the Administrator.

(3) The Deputy Commissioner (Excise) and Assistant Commissioners (Excise) shall exercise such powers as the Excise Commissioner may, by order, delegate under rule 4.

(4) An Assistant Commissioner (Excise) shall, within the island or islands for which he is designated, assist the Excise Commissioner and exercise such powers as may be delegated to him, including issue of passes, inspection of premises and supervision of warehouses.

4. Delegation and exercise of powers.—

(1) The Excise Commissioner may, by order in writing, delegate all or any of his powers to the Deputy Commissioner (Excise), any Assistant Commissioner (Excise) or any Excise Officer designated under rule 3.

(2) The Excise Commissioner may himself perform all or any of the duties, or exercise all or any of the powers, assigned or delegated to any officer under these rules.

(3) Any delegation may be withdrawn at any time by the Excise Commissioner.

(4) A reference in these rules to the "Deputy Commissioner" or an "authorised officer" shall be read as a reference to the Excise Commissioner or such officer as he may authorise.

Chapter III —Liquor: Import, Export, Transport and Possession

Import in Bond

5. Methods of import.—

Subject to the Regulation, any liquor including Indian made foreign liquor / Beer / Wine and Foreign Liquor may be imported into the Union territory either— (1) in bond for payment of duty in the Union territory; or (2) on payment of duty in the Union territory.

6. Conditions of import in bond.—

Any licensed wholesale vendor of Indian made foreign liquor / Beer / Wine and Foreign Liquor may import from a distillery, brewery or warehouse in other parts of India, under a bond for payment of duty, after he or his authorised representative has— (a) obtained a permit for import from the Excise Commissioner; and (b) executed a general or special bond for payment of duty.

7. Application for permit.—

(1) A dealer desirous of importing of Indian made foreign liquor / Beer / Wine and Foreign Liquorin bond shall present an application in Form E-1 to the Excise Commissioner, specifying— (a) the name of the distillery, brewery or warehouse from which the liquor is to be imported; (b) the quantity, strength and description of each kind of liquor, and whether in bulk or in bottles; (c) the route of import and the check-post of entry into the Union territory (being the jetty, harbour or airport of entry); and (d) the name and situation of the bonded warehouse in the Union territory to which the liquor is to be consigned.

Annexure – I

THE LAKSHADWEEP EXCISE RULES, 2026

(Framed under section 99 of the Lakshadweep Excise Regulation, 2026 — No. 7 of 2026)

In exercise of the powers conferred by section 99 of the Lakshadweep Excise Regulation, 2026 (No. 7 of 2026), the Administrator of the Union territory of Lakshadweep hereby makes the following rules, namely:—

Chapter I — Preliminary

1. Short title and commencement.—

(1) These rules may be called the Lakshadweep Excise Rules, 2026.

(2) They shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint.

2. Definitions.—

In these rules, unless the context otherwise requires:—

(a) "Excise Guard" means a person designated as an Excise Guard for the purpose of these rules;

(b) "Excise Inspector" means a person appointed as an Excise Inspector for the purposes of these rules;

(c) "Indian made foreign Liquor" means brandy, whisky, gin, rum, milk punch, vodka, etc. made in India and such other liquor as may be declared by the Administrator as Indian made foreign liquor;

(d) "licensing authority" means the authority vested with the powers to issue licenses under these rules;

(e) "quart bottle" means a bottle of 0.750 litres;

(f) "retail vendor" means a dealer who is licensed as such to sell liquor in quantity not exceeding 4.5 litres or 6 quart bottles in one transaction;

(g) "wholesale vendor" means a dealer who is licensed as such to sell liquor in any quantity to any wholesale or retail vendor, or to any other person, in quantity exceeding 4.5 litres or 6 quart bottles under permit issued by the Excise Commissioner or any other Excise Officer duly empowered in that behalf;

(h) "Regulation" means the Lakshadweep Excise Regulation, 2026 (No. 7 of 2026).

Words and expressions used in these rules but not defined herein, but defined in the Regulation, shall have the same meaning as assigned to them in the Regulation.

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3. Designation of excise officers.—

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(a) the Excise Commissioner shall be appointed or designated by the Administrator under section 3 of the Regulation, and shall be the chief controlling authority for excise administration, exercising all powers under the Regulation and these rules;

(b) the Deputy Commissioner (Excise) shall be such officer as the Administrator may, by notification, appoint or designate under section 5 of the regulation;

(c) the Assistant Commissioners (Excise) shall be such officers, as the Excise Commissioner may, by order, designate island-wise for such islands or groups of islands as he may specify;

(d) the Excise Inspectors shall be such officers as the Excise Commissioner may, by order, designate island-wise; and

(e) such other subordinate officers, Excise Guards and staff as the Excise Commissioner may, by order, designate shall be Excise Officers.

(2) The Excise Commissioner shall exercise general superintendence and control over all excise officers, subject only to the general control of the Administrator.

(3) The Deputy Commissioner (Excise) and Assistant Commissioners (Excise) shall exercise such powers as the Excise Commissioner may, by order, delegate under rule 4.

(4) An Assistant Commissioner (Excise) shall, within the island or islands for which he is designated, assist the Excise Commissioner and exercise such powers as may be delegated to him, including issue of passes, inspection of premises and supervision of warehouses.

4. Delegation and exercise of powers.—

(1) The Excise Commissioner may, by order in writing, delegate all or any of his powers to the Deputy Commissioner (Excise), any Assistant Commissioner (Excise) or any Excise Officer designated under rule 3.

(2) The Excise Commissioner may himself perform all or any of the duties, or exercise all or any of the powers, assigned or delegated to any officer under these rules.

(3) Any delegation may be withdrawn at any time by the Excise Commissioner.

(4) A reference in these rules to the "Deputy Commissioner" or an "authorised officer" shall be read as a reference to the Excise Commissioner or such officer as he may authorise.

Chapter III —Liquor: Import, Export, Transport and Possession

Import in Bond

5. Methods of import.—

Subject to the Regulation, any liquor including Indian made foreign liquor / Beer / Wine and Foreign Liquor may be imported into the Union territory either— (1) in bond for payment of duty in the Union territory; or (2) on payment of duty in the Union territory.

6. Conditions of import in bond.—

Any licensed wholesale vendor of Indian made foreign liquor / Beer / Wine and Foreign Liquor may import from a distillery, brewery or warehouse in other parts of India, under a bond for payment of duty, after he or his authorised representative has— (a) obtained a permit for import from the Excise Commissioner; and (b) executed a general or special bond for payment of duty.

7. Application for permit.—

(1) A dealer desirous of importing of Indian made foreign liquor / Beer / Wine and Foreign Liquorin bond shall present an application in Form E-1 to the Excise Commissioner, specifying— (a) the name of the distillery, brewery or warehouse from which the liquor is to be imported; (b) the quantity, strength and description of each kind of liquor, and whether in bulk or in bottles; (c) the route of import and the check-post of entry into the Union territory (being the jetty, harbour or airport of entry); and (d) the name and situation of the bonded warehouse in the Union territory to which the liquor is to be consigned.

(2) A separate application shall be made for each consignment. If the application is found to be in order, the applicant shall execute either a general or a special bond for payment of duty on the quantity to be imported (unless a general bond previously executed by him is still in force).

(3) The Excise Commissioner shall, unless there are reasons to the contrary, issue a permit in Form E-2 in quintuplicate, for import containing all the particulars specified in sub-rule (1) and clearly specifying that a bond for payment of duty has been executed. One copy of the permit shall be made over to the applicant, the second shall be forwarded to the appropriate Excise authority of the State or Union territory of export, the third shall be forwarded to the Excise Inspector duly authorised in this behalf, the fourth shall be forwarded to the Excise check-post at entrance and the fifth will be retained by the Assistant Commissioner (Excise) for record and verification of the consignment on arrival. The permit shall remain in force only up to the date specified therein.

(4) The permit shall be valid for such number of days as fixed by the Government by notification, and which may be extended for further periods not exceeding a total of 30 days by the Excise Commissioner, provided that the application for renewal is made before the date on which permit expires.

(5) The importer shall present his copy of permit to the appropriate Excise Officer of the State or Union territory of export or the officer-in-charge of the distillery or brewery or warehouse from which the liquor is to be obtained, and shall get the necessary pass for export from that State or Union territory specifying therein the quantity, description and strength of liquor exported, the number and date of permit authorising import into the Union territory. A copy thereof shall be forwarded to the Excise Commissioner.

8. Procedure on arrival of consignment.—

(1) On arrival in the Union territory, the consignment of liquor shall be taken direct to the bonded warehouse, mentioned in the permit, under escort of an Excise Guard from the Excise check-post of entrance, where it shall be tested and measured by the officer-in-charge of the bonded warehouse and shall be taken into store and entered in the register.

(2) As soon as may be, after such arrival, the officer-in-charge of the warehouse shall also certify on the importer's copy of the pass issued by the exporting State or Union territory, full details regarding the liquor received in such form, if any, as may be required in the pass or permit and shall return it to the office issuing it, after verification by the Assistant Commissioner (Excise) or Excise Officer.

9. Clearance of consignment.—

The importer will clear the whole or part of the consignment from the bonded warehouse only on payment of duty, except when the removal thereof to other bonded warehouse is permitted by the Excise Commissioner.

Import on prepayment of duty

10. Conditions for import on prepayment.—

(1) A licensed wholesale vendor of Indian made foreign liquor / Beer / Wine and Foreign Liquor or the Regimental units of the armed force of India stationed in the Union territory, may import of Indian made foreign liquor / Beer / Wine and Foreign Liquor on prepayment of duty in the Union territory from a distillery or brewery or warehouse in other parts of India, under a permit granted as provided in the following rules.

(2) After the arrival of liquor in the Union territory, the duty shall be assessed and the duty paid in excess of the duty so assessed shall be refunded to the importer.

11. Procedure for obtaining a permit.—

(1) For a permit under rule 10, an application in Form E-1 shall be made in writing to the Excise Commissioner specifying: a) the name of the distillery or brewery or warehouse from which the import is to be made. b) the description, quantity and strength of each kind of liquor/any excisable article to be imported and whether import is to be in bulk or in bottles. c) the route of import; and d) the amount of duty/fee to be paid.

(2) A separate application shall be made for each consignment. If the application is found to be in order the Assistant Commissioner (Excise) shall, after checking and correcting the amount of duty/fee entered therein endorse the application with an order directing the applicant to pay the amount.

(3) The applicant shall, after paying the amount of duty/fee as ordered by the Assistant Commissioner (Excise), produce the receipt and the application before the Excise Commissioner who shall issue the permit in Form E-2, in quintuplicate. One copy of the permit shall be given to the applicant, the second copy shall be sent to the appropriate Excise Officer of the State or Union territory of export, the third shall be sent to the Excise Inspector duly authorised, the fourth shall be sent to the Excise check-post at entrance and the fifth copy shall be retained by the Assistant Commissioner (Excise), for record and for verification, if deemed necessary, of the consignment on arrival.

(4) The validity of the permit shall be the number of days as fixed by the Government by notification, and which may be extended for further periods not exceeding a total of 30 days by the Excise Commissioner, provided that the application for renewal is made before the date on which permit expires.

12. Procedure on arrival.—

On receipt of the consignment, the importer shall at once notify its arrival to the Excise Inspector of the island in which his licensed premises are situated and shall allow him to check the consignment and to examine and, if necessary, to test the contents or to take a sample thereof for test.

13. Yearly quota on import.—

No wholesale vendor of Indian made foreign liquor / Beer / Wine and Foreign Liquor whose licensed premises are situated in the Union territory of Lakshadweep shall be entitled to a permit for import or transport ofIndian made foreign liquor / Beer / Wine and Foreign Liquor, in excess of such yearly quota as may be fixed by the Excise Commissioner.

Export

14. Methods of export.—

Subject to the provisions of the Regulation and these rules, liquor, such as Indian Made Foreign Liquor (IMFL), beer or wine, may be exported from the Union Territory from the premises of a licensed warehouse or licensed wholesale vendor, either: (a) on execution of a bond for payment of duty in the Union Territory; or (b) on pre-payment of duty in the Union Territory.

15. Application to be made to the Commissioner.—

(1) Any manufacturer or dealer desirous of exporting liquor/any excisable article, shall submit an application in Form E-3 to the Excise Commissioner.

(2) The application must specify: (a) the name of the consignor, (b) the name of the consignee, (c) the description, quantity and strength of each kind of liquor/any excisable article to be exported, (d) the route of export and the check-post at the exit from the Union territory (being the jetty, harbour or airport of exit).

(3) Every such application must be accompanied, by: (a) a permit or license from the appropriate Excise authority of the State or Union territory to which the liquor is to be exported authorising the import of the liquor, and (b) either a duly executed special bond or a reference to the general bond in force, or document evidencing

the payment of duty/fee, or (c) a receipt of challan for having paid in the Government Treasury the duty in respect of liquor/any excisable article to be exported.

16. Procedure for export permit.—

(1) If the application is in order, the Excise Commissioner shall issue a permit in Form E-4 in quadruplicate specifying the name, quantity and strength of each kind of liquor, distributed to the exporter, the Excise authority of the receiving State/UT, the Excise Inspector authorised, and one retained for record.

(2) Within the time fixed by the Excise Commissioner and specified in the bond or permit, the exporter shall produce before the Assistant Commissioner (Excise) of the Union territory of Lakshadweep, a copy of the import permit endorsed with a certificate signed by the appropriate Excise Officer of the State or Union Territory into which the import is made certifying the due arrival or otherwise of the liquor at its destination.

17. Extension of time.—

The Excise Commissioner, on written application, may extend for good and sufficient reasons the currency of the permit or bond for due arrival of the liquor at its destination for a period not exceeding 30 days.

18. Discharge of bond.—

(1) In the case of liquor exported under special bond, the Excise Commissioner shall discharge the bond on receipt of the certificate mentioned in rule 16(2) provided that none of the conditions of the bond have been infringed and after payment of duty.

(2) If the certificate is not received within the time mentioned in the bond or permit or if on receipt of the certificate it appears that any of the conditions of the bond have been infringed, the Excise Commissioner shall forthwith take the necessary steps to recover from the executants or his sureties the penalty, if any, due under the bond.

Label Registration

19. Particulars to be borne on container.—

(1) On each bottle, cask or vessel containing Indian made foreign liquor / Beer / Wine there shall be legibly marked or labelled— (i) the name and mark of the distillery or brewery; (ii) the number of the cask or vessel and its capacity; (iii) the nature, quantity and strength of its contents; (iv) the maximum retail price; and (v) any other particular prescribed by the Government.

(2) On each bottle, cask or vessel containing foreign liquor there shall be legibly marked or labelled— (i) the name and mark of the distillery or brewery along with country of origin; (ii) the name of the importer in India along with address and contact details (ii) the number of the cask or vessel and its capacity; (iii) the nature, quantity and strength of its contents; (iv) the maximum retail price; and (v) any other particular prescribed by the Government.

(3) Samples of labels and markings shall be lodged with the Excise Commissioner. Labels of liquor for export shall clearly bear the words "For Export" in red.

20. Declaration of ex-factory and maximum retail price.—

The ex-factory price and the maximum retail price shall be declared by the licensee with the application for registration of brand and label to the Excise Commissioner.

***Provided that** the maximum retail price shall be determined on the basis of the declared ex-factory price, applicable duties or fees, wholesaler or retailer margins and such other basis as may be prescribed (Schedule I).*

Execution of Bond and Payment of Fee

21. Execution of bonds.—

The bond to be executed by the importer or exporter for payment of duty shall be either a general or a special bond in Form E-5 or E-6, as the case may be, with two sureties acceptable to the Excise Commissioner.

22. Payment of fee.—

The fee for import or export permit shall be paid in the form of challan payable at the treasury or through online payment mode as prescribed by the Excise Commissioner.

Transport

23. Transport.—

A permit under section 11 of the Regulation shall be in Form E-7. The validity of the permit shall be as fixed by the Excise Commissioner from time to time.

24. Yearly quota on transport.—

No retail vendor of Indian made foreign liquor / Beer / Wine and Foreign Liquor whose licensed premises are situated in the Union territory of Lakshadweep shall be entitled to a transport permit for transporting liquor, whether Indian Made Foreign Liquor, Foreign Liquor, beer, wine etc, in excess of such yearly quota as may be fixed by the Excise Commissioner.

25. Transport of liquor for personal consumption.—

Any person going out of the Union territory of Lakshadweep may on application made by him be granted a permit by the Excise Commissioner in the prescribed form to carry with him duty paid Indian made foreign liquor / Beer / Wine and Foreign Liquor, in such quantity as is prescribed in the State or Union territory where the import of such liquor is permitted, subject to such conditions as the Excise Commissioner may impose. The fee for each permit shall be as fixed by the Excise Commissioner from time to time, which should be paid in the form of challan payable at the treasury or through online payment mode as prescribed by the Excise Commissioner.

Possession

26. Permit for possession.—

(1) Any person desirous of a permit for the possession ofIndian made foreign liquor / Beer / Wine and Foreign Liquorin a quantity exceeding the limit prescribed under rule 27 shall apply, under section 11 of the Regulation, in Form E-8, stating the quantity required and date of purchase, the occasion, and the place where the liquor is to be kept and consumed.

(2) The permit shall be granted in Form E-9.

27. Possession limit.— The maximum quantity of liquor which can be transported from one place to another or retained at any place for personal consumption within the Union territory by any person without a permit issued in accordance with the provisions of the Regulation and the rules made thereunder shall be—

(a) 6 quart bottles of Indian made foreign liquor / Foreign liquor /Wine

(b) 12 bottles of beer (each measuring 650ml) or corresponding quantity in pints or cans, for any person including his family; and

(c) 6 quart bottles of country liquor for any person including his family;

Chapter IV —Private Warehouse

28. Application for permit.—

(1) When any dealer desires to have a private warehouse he shall present a written application in Form E-10 to the Excise Commissioner giving therein the details of the location of the room or building to be utilised as warehouse and giving the sketch thereof.

(2) The warehouse shall have only one entrance with double lock system, one key of which shall be retained by the Excise Inspector of the island in which the warehouse is situated and the other shall remain with the dealer.

29. Execution of bond and issue of permit.—

When the above conditions are satisfied and if the dealer desires to have bonded warehouse, the dealer shall execute with the Excise Commissioner a bond in Form E-11 binding himself to perform the conditions of the permit, with two sureties. The bond shall be for an amount not exceeding to one and half times the amount of the duty payable on the liquor deposited in the warehouse. Thereupon permit in Form E-12 shall be issued by the Excise Commissioner.

30. Use of the warehouse.—

The warehouse shall be for the sole use of the dealer for warehousing liquor manufactured or imported.

31. Warehouse register.—

The dealer shall maintain a warehouse register in the form prescribed by the Excise Commissioner under rule 81 in which he shall enter on the same day full details of all liquor received and delivered in and from the warehouse. Likewise all the details regarding the liquor removed and the amount of duty paid, shall be noted therein. The names and addresses of the dealers or the persons to whom they are sold shall also be mentioned therein.

32. Permit fee.—

The holder of the permit will have to pay in advance for each warehouse a fee as prescribed by the Excise Commissioner from time to time.

33. Cancellation of permit.—

The Excise Commissioner may, in the manner indicated in section 16 of the Regulation, cancel the permit of the warehouse, if the holder thereof is found to have committed a breach of the conditions and rules and upon such cancellation, all liquor warehoused therein must be removed as the Excise Commissioner directs and no abatement of duty shall be made in respect of any such liquor for deficiency, quantity or strength, after notice of the cancellation has been given to the dealer.

34. Verification before warehousing.—

All liquor brought for warehousing shall be produced to the officer-in-charge of the warehouse together with the permit or certificate and it shall be checked in his presence; thereupon the quantity and description of the liquor, marks and numbers of the packages and the number and date of permit or certificate shall be entered in the warehouse register.

35. Removal of liquor.—

No liquor shall be removed from the bonded warehouse except on payment of duty or when so permitted by the Excise Commissioner for removal to another warehouse or for export from the Union territory.

36. Period of warehousing.—

Any liquor warehoused can be kept therein for a period of one year from the date on which it was first warehoused or for such time as extended by the Excise Commissioner.

37. Destruction of liquor unfit for consumption.—

In case any quantity of liquor stored in the bonded warehouse or in case any seized and confiscated liquor lying in custody of the Excise Station is found to be unfit for human consumption on the basis of the analytical report of the Government laboratory, the same shall be destroyed in the presence of a committee to be nominated by the Excise Commissioner.

38. Duty on liquor not accounted for.—

The dealer shall be liable to pay duty on any liquor not accounted for in the warehouse to the satisfaction of the Assistant Commissioner (Excise).

39. Prohibition of certain acts.—

The warehouse permit holder or the warehouse keeper or any person in their employ shall not, (a) after the approval of the warehouse make any alteration therein without the previous consent of the Excise Commissioner, or (b) warehouse in or remove from a warehouse any liquor otherwise than as provided by these rules, or (c) privately remove or conceal any liquor either before or after it is warehoused.

Chapter V — Import, Export, Transport and Possession of Excisable Articles potentially fit for human consumption, and Rectified Spirit, Absolute Alcohol and Denatured Spirit

Industrial use of Denatured Spirit and Excisable Articles potentially fit for human consumption

40. Import for industrial use.—

(1) Industrial units allowed importing spirits/alcohol/excisable article potentially fit for human consumption, for use in medicinal and toilet preparations or any other industrial purpose; the provision of rule 11 shall be applicable mutatis mutandis.

(2) However, industrial units importing denatured spirit or any other spirit rendered unfit for human consumption shall conform to IS 4117:2008: Alcohol Denaturant standards. Such industrial units shall also be required to obtain a permit in the format as prescribed in Form E-2 along with a "No Objection Certificate" issued by the Excise Commissioner. No fee/duty shall be levied on issue of such "permit" and "NOC". The NOC shall be issued in such format as prescribed by the Excise Commissioner.

41. Procedure on arrival.—

On receipt of the consignment the importer shall at once notify its arrival to the Excise Inspector of the island duly authorised on this behalf, in which his licensed premises are situated and shall allow him to check the consignment and to examine and test the contents or take sample thereof for test. If the spirit imported is not sufficiently denatured it will be denatured afresh by the importer at his expense in the presence of the Excise Inspector.

42. Export for industrial use.—

(1) Industrial units allowed exporting spirits/alcohol/excisable article potentially fit for human consumption and denatured spirit, for use in medicinal and toilet preparations or any other industrial purpose; the provision of rule 15 and rule 16 shall be applicable mutatis mutandis.

(2) However, industrial units exporting denatured spirit or any other spirit rendered unfit for human consumption shall conform to IS 4117:2008: Alcohol Denaturant standards. Such industrial units shall obtain an export permit in Form E-4; no fee or duty shall be levied on such permit.

43. Transport for industrial use.—

Industrial units applying for permit for transport of spirits/alcohol/excisable article potentially fit for human consumption or denatured spirit, for use in medicinal and toilet preparations or any other industrial purpose, under section 11 of the Regulation, shall be in Form E-7.

44. Possession and use for industrial purposes.—

(1) Licence for the possession of spirits/alcohol/denatured spirit and the like/excisable article potentially fit for human consumption, for use in medicinal and toilet preparations or any other industrial purpose, for manufacturing varnishes, dyes, colours and the like, may be granted on an application, by the Excise Commissioner in such quantity as he may determine on consideration of the requirements of the applicant, on payment of a yearly fee as and when notified. The licence shall be in Form E-13.

(2) However, industrial units possessing denatured spirit or any other spirit rendered unfit for human consumption shall conform to IS 4117:2008: Alcohol Denaturant standards.

Rectified Spirit or Absolute Alcohol

45. Application for importpermit (rectified spirit).—

(1) Any person holding licence for manufacture of Indian made foreign liquor or for selling wholesale rectified spirit or absolute alcohol or Regimental Units of the armed services of India or Government Departments, may import rectified spirit or absolute alcohol after obtaining a permit therefore from the Excise Commissioner.

(2) Manufacturers of Indian made foreign liquor may import under bond but wholesale vendors shall be permitted to import only on prepayment of duty.

(3) Rules 7 and 11 shall apply mutatis mutandis to permits for import under bond and on prepayment respectively.

(4) Duty paid on rectified spirit or absolute alcohol sold for medical purposes by a licensed vendor, to the satisfaction of the Excise Commissioner, shall be refunded.

46. Export and transport (rectified spirit).—

The provision of rules regarding export and transport as per rules 42 and 43 shall be applicable to the export and transport of rectified spirit or absolute alcohol respectively.

47. Permit for possession (rectified spirit).—

A permit for possession of rectified spirit or absolute alcohol under section 11 of the Regulation shall be in Form E-14.

Chapter VI — Import, Export and Transport of Country Liquor

48. Import or export of country liquor.—

A licence to import or export country liquor into or from the Union territory shall be in Form E-2.

49. Application for permit.—

When any licensed wholesale vendor of country liquor desires to import or export country liquor into or from the Union territory, he shall present a written application to the Excise Commissioner containing mutatis mutandis the particulars prescribed for

the import or export, as the case may be, of Indian made foreign liquor. The permit may be granted if there are no reasons to refuse the same.

50. Transport of country liquor.—

a) A permit for transport of country liquor under section 11 of the Regulation shall be granted in Form E-7.

b) The provisions of rule 23-25 shall mutatis mutandis apply to permits issued for taking country liquor for personal consumption outside the Union Territory of Lakshadweep.

51. Permit for possession beyond retail limit.—

(1) Any person desirous of obtaining a permit for the possession of country liquor under section 11 of the Regulation shall make an application in Form E-8 stating: (a) the quantity required and the date on which it is to be purchased; (b) the occasion which renders the purchase necessary; (c) the place where the liquor is to be consumed.

(2) The permit shall be granted in Form E-9.

Chapter VII — Licences for Sale

Wholesale and Retail Sale of Liquor (other than denatured/rectified spirit)

52. Application and procedure for licence.—

(1) An application for a licence for wholesale or retail sale of liquor (other than denatured spirituous preparations, denatured spirit, rectified spirit or absolute alcohol) shall be made to the Excise Commissioner in Form E-18.

(2) A licence shall be granted to— (a) an individual; (b) a Defence establishment or society formed by Defence personnel; (c) a Government undertaking.

(3)The Excise Commissioner shall be the authorized officer for the purposes of section 12 of the regulation and he must ensure that the applicant -

(a) is a citizen of India;

(b) is above eighteen years of age;

(c) is not a defaulter, blacklisted or debarred from holding an excise licence;

(d) submits an affidavit as a proof for the following, namely –

(i) that he possesses or has an arrangement for taking on rent a suitable premises for conducting the business and the said premises is located more than fifty meters away from any medical institution, educational institution, religious institution, women hostel, orphanage, hospital, primary health centre or community health centre;

(*ii*) that he possesses the valid permit of the premises and have not been constructed in violation of any law for the time being in force;

(*iii*) that he possesses a good moral character and has no criminal background nor has been convicted of any offence punishable under the Regulation or any other law for the time being in force;

(*iv*) that he shall not employ any salesman or worker or representative who has criminal background or suffers from any infectious or contagious diseases or is below eighteen years of age;

(*v*) that he does not owe any public dues or dues to the Administration;

(*vi*) that he is solvent and has the necessary funds or has made arrangements for the necessary funds, for conducting the business; and

(*vii*) that the details of funds for conducting the business shall be made available to the Excise Commissioner, if so required

(4) The Excise Commissioner, after obtaining a report from a committee nominated by him and making such enquiry as he thinks necessary, may grant thelicence.

(5) The Excise Commissioner is not bound to grant a licence and may, for reasons recorded in writing, reject the application.

(6) The licence shall be liable for cancellation if any statement made in the affidavit or any document produced with the application is found to be false or forged.

(7) A licence may be granted by the Excise Commissioner, with the prior approval of the Administrator, in derogation of clause 3(d)(i), to a hotel or restaurant which the Government considers proper with a view to promoting tourism in the Union territory.

(8) The licensed premises shall have a proper sitting arrangement maintaining the principle of social distancing, and shall maintain hygiene and fire safety norms, install CCTV with footage preserved for not less than six months, and provide digital payment facilities such as POS machine, QR Code, UPI etc , as the Excise Commissioner may prescribe.

(9) The Excise Commissioner must ensure that applicant shall hold only one kind of license, i.e. either a wholesale license or a retail license. There shall be the following types of licenses for sale of Indian made foreign liquor / Beer / Wine ,Foreign Liquor and Country liquor, namely: —

(i) License for wholesale of Indian made foreign liquor / Beer / Wine, Foreign Liquor or country liquor;

(ii) License for retail sale of foreign Indian made foreign liquor / Beer / Wine ,Foreign Liquor or country liquor for consumption in the premises;

(iii) License for retail sale of Indian made foreign liquor / Beer / Wine ,Foreign Liquor or country liquor in sealed bottles;

(iv) License for service of Indian made foreign liquor / Beer / Wine, Foreign Liquor to its guest occupying the rooms in the hotels; and

(v) License for retail sale of Indian made foreign liquor / Beer / Wine, Foreign Liquor at every additional point of sale and service within the hotel premises identified by the hotelier.

(10) On sanction, the Excise Inspector in whose jurisdiction the premises are situated shall issue the licence in the applicable Form (E-15, E-16 or E-17).

(11) The licence fee shall be paid in two equal instalments, the first before issue and the second in the first month of the second half of the financial year;

Provided that when the business is started in the course of the second semester, only half of the annual fee shall be payable.

(12) The Excise Commissioner may, if he is satisfied that the financial condition of the licensee so requires, authorise the retail vendors to pay the fee in four equal instalments, each in the first month of each quarter of the financial year.

(13) Notwithstanding anything in this rule, the total number of licences for retail sale of liquor in sealed bottles for consumption off-premises, granted in any one island shall be determined from time to time as prescribed by the Excise Commissioner in public interest.

53. Period of licence and renewal.—

(1) Licences for sale other than occasional licences shall be granted for a period of one financial year. The application for renewal shall be made to the Excise Commissioner within 15 days before the expiry of licences. The application shall be granted, provided the conditions of rule 52 are fulfilled. If the application is granted, the first instalment shall be paid in advance before the licence is renewed.

(2) The Excise Inspector shall within 8 days from the expiry of the licence issue notices in the form prescribed by the Excise Commissioner to those licensed vendors who have not submitted their applications for renewal within the time prescribed under sub-rule (1).

(3) If the licensed vendor who has been served with a notice under sub-rule (2) fails to apply for renewal within 8 days of service of such a notice, the licence shall automatically stand cancelled.

(4)However, the Excise Commissioner may by notification, specify a different period of validity and renewal process for licenses for retail sale of liquor in sealed bottles for consumption off-premises.

54. Occasional licences.—

Occasional licences for the retail sale of liquor shall be granted only for stalls in connection with public entertainments of a temporary nature and such other public gatherings. The licences shall be issued by the Assistant Commissioner (Excise) in whose jurisdiction the stalls are established on payment of the respective fee fixed in the Schedule. Occasional licences for retail sale of liquor may also be granted by the Deputy Commissioner (Excise) for the nights from 9 p.m. to 5 a.m. for stalls or bars in connection with special events, on payment of the prescribed fee.

Denatured Spirit, Rectified Spirit and Absolute Alcohol

55. Licence for wholesale and retail sale.—

A licence for wholesale or retail sale of denatured spirituous preparations, denatured spirit and rectified spirit or absolute alcohol shall be issued by the Excise Inspector of the island in which the premises of the vendor are situated with the previous sanction of the Excise Commissioner. Rules 66 and 67 mutatis mutandis shall be applicable in respect of application for licence and payment of the fee thereof. The licences for wholesale or retail sale of rectified spirit or absolute alcohol shall be granted only to chemists and druggists or to any registered public undertaking or their agents for distribution thereof to Industrial or other units or licensed vendors in this Union territory.

56. Limit of retail sale.—

The limit of retail sale of denatured and rectified spirit or absolute alcohol to an individual for private purposes shall not exceed respectively, six and two quart bottles.

General Provisions

57. Prohibition of sale.—

(1) No licensed vendor and no person in the employ of a vendor and acting on his behalf shall sell or deliver any liquor— (a) to drivers and conductors of motor buses, taxies and lorries, when on duty, or (b) to persons known or believed to be intoxicated, or (c) to persons known or suspected to be about to take part in a riot or disturbance of the public place.

(2) No liquor shall be sold in exchange of any commodity or article or any other goods.

(3) No person shall pay salary, totally or partially, to any worker or labourer in form of liquor.

(4) No beer shall be sold or supplied under any licence issued under these Rules if its alcoholic strength exceeds 20% alcohol by volume (ABV).

58. Prohibition regarding intoxicating drugs and opium.—

The import, export, transport, possession of any excisable articles as mentioned below is prohibited namely: - Intoxicating drugs such as :- the leaves, small stalks, and flowering on fruiting tops of the Indian hemp plant; bhang, siddi, or ganja; charas, that is to say, the resin obtained from the Indian hemp plants, which has not been submitted to any manipulation or other than those necessary for packing and transport; or 2) Opium such as:- i) the capsules of the poppy (Papaver somniforum L) whether in their original form or cut, crushed or powdered and whether or not juice has been extracted therefrom; ii) the spontaneously coagulated juice of such capsules which has not been submitted to any manipulations other than those necessary for packing and transport or; iii) any mixture, with or without neutral materials, of any of the above forms of opium and includes prepared opium.

59. Sale and purchase through wholesaler.—

Every transaction for the sale of liquor by a wholesaler to a retailer or any other licensee authorised to purchase liquor shall be made in accordance with these Rules and the conditions of the respective licence. No retailer or other licensee shall purchase liquor directly from any person other than a duly licensed wholesaler, except where expressly permitted under these Rules.

60. Warehouses for licensed vendors.—

No licensed vendor shall establish warehouse for storage of liquor at places other than the premises on which he is licensed to sell liquor, without the permission of the Excise Commissioner. No warehouse shall have any connecting link with residential premises. No retail licensed vendor shall establish a separate warehouse except the store attached to the retail shop.

61. Prohibition of employment.—

No licensed vendor shall employ on his licensed premises, persons: (a) Under the age of 18 years, or (b) Suffering from an infectious disease.

62. Days and hours of sale.—

(1) Licensed premises for retail sale of Indian made foreign liquor / Beer / Wine, Foreign Liquor or country liquor for consumption on the premises may be kept open from 9.00 to 23.00 hours.

(2) All other licensed premises for sale of liquor may be kept open from 9.00 to 21.00 hours.

(3) The Government may allow sale after the prescribed hours for special reasons.

(4) The Government may, in the public interest, direct that in any local area or island licensed premises be closed on such days or hours as specified, including dry days.

(5) Notwithstanding sub-rules (1) and (2), a tourist resort or hotel which holds a twenty-four-hour service licence may serve liquor to its resident guests, for consumption within the licensed premises, at all hours of the day and night. The twenty-four-hour service licence shall be a distinct class of licence granted on payment of the higher fee specified in Schedule I, and shall be subject to such conditions as the Excise Commissioner may specify.

[Fee for the 24-hour service licence to be fixed in Schedule I.]

63. No connecting link with residential premises.—

No licensed premises for sale of liquor shall have any connecting link with residential premises.

64. Accounts of transactions.—

Every licensed vendor shall keep true account of the daily transactions stating: (a) Quantity and strength of liquor purchased or taken into the premises for sale; (b) Quantity and strength of liquor sold or delivered or removed; (c) Balance at the end of each month. (d) The time of making any entry, date to be inserted when the entry is made. (e) Correctly such account or register in the manner required and shall not cancel, obliterate or alter any entry therein, except for correction of any errors, with the sanction and in the presence of the proper officer or the officer-in-charge, as the case may be, and shall not make any entry therein which is untrue in any particulars.

65. Restriction on Holding Multiple Licences and Exemptions Therefrom.—

(1) No person shall hold or possess an interest in two or more licences for wholesale or retail sale of the same kind of liquor in the Union territory, except as expressly permitted under these Rules.

(2) Notwithstanding sub-rule (1), the restriction on the number of licences shall not apply to a hotel chain that is duly registered and has an established and recognised presence in the hospitality sector, in respect of its separate hotel properties, subject to such eligibility criteria and conditions as may be prescribed by the Administration.

66. Signboard and Minimum Requirements for Licensed Premises.—

Every licensed premises for the sale or service of liquor shall comply with the following conditions:—

(1) Signboard and Display of Licence.— A signboard shall be affixed to the front of every licensed premises, indicating the nature and number of the licence and clearly stating whether the premises are licensed for the sale of Indian Made Foreign Liquor, beer, wine, foreign liquor or country liquor. The licence shall be displayed in a conspicuous place within the premises.

(2) Minimum Area of Licensed Premises.— The premises proposed to be used for the licensed establishment shall have a minimum area of 5,000 square feet.

(3) Minimum Seating Capacity and Seating Area of Bar.— In the case of premises licensed for the service of liquor for consumption on the premises, the bar shall have a minimum seating capacity of 50 persons and a dedicated seating area conforming to the minimum area prescribed by the Administration.

67. Transfer of a licence or shop.—

(1) A licence granted under Rule 52 shall not be transferred, assigned, sublet, leased or otherwise dealt with so as to part with the possession, management or control of the licensed business, nor shall the licensee permit any other person to operate the licensed business on his behalf under a power of attorney or any other arrangement, except as expressly permitted under these Rules. Any contravention of this provision shall render the licence liable to suspension or cancellation in accordance with the applicable law.

(a) the licensing authority may, on an application under this sub-rule grant a licence— (i) after the death of the licensee, to his legal heir; or (ii) in any other case, on the licensee attaining the age of seventy years to any legal heir nominated by him; Provided that notwithstanding the provisions contained herein, the licensing authority may grant a licence to such legal heir if the eligibility conditions under the Regulation and the rules made thereunder are fulfilled by the said legal heir.

(b) Where a licensee leaves behind more than one legal heir and the legal heirs decide amongst themselves to retain the licence of the deceased, one of the legal heirs nominated by all the legal heirs may apply for a licence under sub-rule (1) along with the following documents namely: - (i) a declaration of no objection from the

remaining legal heirs; (ii) an indemnity bond executed by the applicant giving full details of the licence; and (iii) a copy of the death certificate of the deceased licensee.

(2) No liquor shop shall be transferred from one licensed premises to another premises unless the licensee has obtained previous written permission to do so from the Excise Commissioner and while granting such permission the Excise Commissioner shall have due regard to the restrictions specified in rule 52.

(3) No liquor shop shall be transferred by any licensee to another person unless such person has procured a written permission from the Excise Commissioner to do so or procured a valid licence therefore. The Excise Commissioner may permit the continuance of the liquor shop in the premises in case of such transfers despite the location of the premises within prohibited limits specified in rule 52.

(4) When a licence has been granted to an association of individuals, no new individual shall be admitted to the said association other than a company registered under Companies Act, 2013 without the written permission of the Excise Commissioner. The written permission from the Excise Commissioner shall be mandatory and prescribed fee has to be paid as fixed.

(5) The Excise Commissioner shall enter the description of the new premises in the licence whenever a liquor shop is transferred from one licensed premises to another licensed premises.

(6) However, the Excise Commissioner may by notification, specify a different transfer policy for licences for retail sale of liquor in sealed bottles for consumption off-premises.

Explanation.— For the purposes of this rule, legal heir includes husband, wife, son, daughter, grandchildren of the licensee or the deceased licensee.

68. Registration of Liquor Brands—

(1) No importer, wholesaler, or distributor shall sell or offer for sale any brand or variety of liquor in the Union territory without obtaining prior registration of the brand with the Excise Commissioner.

(2) It shall be the responsibility of the concerned distributor in case of Indian made foreign liquor / Beer / Wine and authorized importer or distributor in the case of Foreign Liquor to register their brand and liquor in the Union territory in accordance with this Rule and the notification issued thereunder.

(3) The Excise Commissioner shall lay down the procedure, documentation requirements, fees, timelines, and conditions for brand registration, including renewal, modification, and cancellation of registrations, through a notification.

(4) No retail or wholesale licensee shall stock or vend any brand of liquor that has not been registered with the Excise Commissioner in accordance with this Rule and the notification issued thereunder.

Chapter VIII — Confiscation, Rewards and Miscellaneous

Disposal of Confiscated Articles

69. Confiscated articles to be sent to Excise Officer.—

When anything is confiscated under the Regulation, the same shall be made over to the Excise Inspector concerned. This gives effect to section 75 of the Regulation.

70. Disposal of articles, goods and conveyances.—

The goods, vehicle, or animal, confiscated under the Regulation by order of a Magistrate or Excise Commissioner or any other officer empowered by the Administrator in that behalf shall be disposed off in the following manner—

(1) Indian made foreign liquor / Beer / Wine and Foreign Liquor, if it is in sealed bottles the contents of which may reasonably be believed not to have been tampered with, after getting the clearance from the Chemical Examiner, shall be disposed of through wholesale licensees or in any manner as deemed fit by the Excise Commissioner, at a price fixed by him.

(2) Country Liquor, liquor not fit for human consumption, rectified spirit, denatured spirit, intoxicating drugs, medicinal and toilet preparations containing alcohol, perfumed spirit and alcoholic essences, stills, implements and apparatus for the manufacture of liquor and intoxicating drugs, shall be destroyed.

(3) Vehicles and animals shall be put to auction and sold to the highest bidder within a period of one month or such extended period as deemed fit by the Excise Commissioner.

(4) A notice may also be issued to the owner of liquor, animal or vehicle to attend the auction, in case he so desires. Provided that if delay occurs in disposal of carrier vehicle at the instance of the owner of the vehicle, a parking fee at the rate of rupees one hundred per day shall be charged from the owner of the vehicle as the case may be.

(5) The proceeds of the sale or disposal shall be credited to the Administration.

71. Sale or disposal to be deferred pending an appeal.—

The sale or other disposal of anything confiscated under the Regulation shall be deferred till the period of appeal against the order of confiscation has expired, or, if an appeal has been made to the knowledge of the officer concerned against such order, then until the appeal is disposed off.

Provided that a perishable article or an animal in respect of which no proper arrangement can be made for custody may be sold by public auction or disposed off, immediately, as the case may be, and the sale proceeds shall be credited to the Administration, refund being made thereof in case the appeal is allowed.

Rewards

72. Rewards.—

(1) In any case in which a penalty or confiscation has been adjudged under the Regulation, a reward not exceeding an amount of rupees five thousand (Rs. 5,000/-), shall be granted in such proportions as the Excise Commissioner may think fit to any person or persons who may have contributed to the conviction of the offender or to the confiscation of the property so seized.

Provided always that if the aggregate amount of the reward thus granted in each case exceeds Rupees five thousand (Rs. 5,000/-), previous sanction of the Administrator shall be necessary.

(2) Half of reward shall be given to the informer, if any, the remainder being distributed to the persons who actually co-operated in the seizure or arrest.

(3) If there is no informer, the whole reward should go to the persons who actually co-operated in the seizure or arrest. This rule gives effect to section 9 of the Regulation.

Uniform and Overtime

73. Uniform.—

The Excise Executive Staff consisting of Superintendent of Excise, Inspectors of Excise, Sub Inspector of Excise, Excise Guards and Assistant Excise Guards shall wear uniforms when on duty and shall be entitled to uniforms and its maintenance

allowances. The pattern and scale of uniforms to which the staff is entitled shall be as fixed in Schedule III.

74. Overtime fee.—

When a dealer applies for services of an officer to supervise the removal from or bringing into warehouse any liquor or to check and verify consignment of liquor on arrival thereof in his licensed premises, on Sundays and public holidays and between 18 hrs. and 10 hrs. on other days, overtime fee shall be charged for such services at the rate of overtime allowances such officer is entitled to under service rules.

75. Application and payment of overtime fee.—

(1) The application shall be made to the Excise Inspector of the island in which the warehouse or licensed premises are situated at least two days before the day on which services of the officer are required.

(2) After completion of overtime work, the dealer who applies for services, shall endorse the actual hours of attendance or service on the report the officer shall submit to the Excise Inspector concerned, and shall pay the overtime fee into the treasury; the contingency bill for the officer's allowance shall accompany the report and receipted challan.

Refund of Excess duty paid

76. Application for refund.—

Application for refund of duty paid shall be made to the Excise Commissioner in which the particulars of the claim shall be clearly specified. When the Excise Commissioner is satisfied that a refund is due, he shall issue a refund voucher and hand it over to the dealer for encashment at the Government Treasury.

Check-posts and Powers of Officers

77. Establishment of check-posts.—

(1) To check the import and export of liquor, and its movement between islands, check-posts shall be set up at jetties, harbours, airports and such other places as may be found necessary by the Excise Commissioner.

(2) A Supervisor or an Excise Guard shall be in charge of the check-post.

(3) All vehicles, vessels and boats shall stop at the check-post and may proceed further only after clearance is given therefor by the officer-in-charge of such check-post.

(4) The Excise Department and the Police shall function in close coordination; the Excise Commissioner may issue a standing coordination protocol for sharing of information, joint patrolling and joint interdiction at check-posts.

78. Powers and duties of officers.—

(1) All Excise Officers not below the rank of Sub-Inspector of Excise may exercise the powers of search, seizure and arrest conferred by the Regulation; the power to seize and detain liquor or search any person, vessel, boat, vehicle, animal or package at a check-post may be exercised by the supervisor or Excise Guard in charge.

(2) All Excise Officers, including Excise Guards, may exercise the power to demand information under the Regulation.

(3) All police officers not below the rank of Assistant Sub-Inspector may exercise the powers conferred by the Regulation in relation to excise offences; and police officers not below the rank of Head Constable may exercise the powers of seizure and arrest.

79. Cognizance of offences.—

The Excise Commissioner authorises the Assistant Commissioner (Excise), the Superintendent of Excise, the Excise Officer and the Excise Inspector in charge of Excise Stations in the Union territory of Lakshadweep to make complaints before a

Judicial Court not inferior to that of a Magistrate of the First Class in respect of any offence under this Regulation and these rules.

80. Certificate of recovery.—

A certificate to be given for recovery of dues under the Regulation shall be in Form F-20. This gives effect to section 27 of the Regulation.

81. Payment of dues.—

The payment of duty, fees, penalties and other dues under the Regulation and rules made thereunder shall be made into the appropriate Government Treasury by challan in Form E-19 or by online mechanisms prescribed by the Excise Commissioner.

82. Execution of bond.—

When any bond or agreement prescribed by the Regulation is to be executed, it shall be accepted on behalf of the Administration either by the Excise Commissioner or by the person specifically authorised by him in this behalf.

83. Forms.—

The Excise Commissioner may prescribe forms for any licence, permit, application, statement, account, register or record required for carrying out the Regulation and these rules, other than those provided in these rules.

84. Delay in payment of licence fee.—

When any annual licence fee or installment is not paid within the prescribed period, an additional amount equal to two per cent. of the fee or instalment for each month of delay or part thereof, or one rupee, whichever is higher, shall be collected, without prejudice to section 16(2) of the Regulation.

Environmental and Public Health Safeguards

85. Environmental safeguards.—

(1) Every licensee shall operate a bottle buy-back or deposit-refund scheme for empty liquor bottles and containers, in such manner as the Excise Commissioner may specify. No person shall dispose of any liquor bottle, container, packaging or residual liquor into the sea, lagoon, beach or coral reef, or in any place other than a designated waste-collection point.

(2) Every licensee shall ensure that liquor bears the maximum retail price and strength; no denatured spirit or methanol shall be rendered or used for human consumption, and every suspected case shall be reported to the Excise Commissioner and the medical authority and samples sent to the chemical examiner.

(3) Such share of the excise revenue as the Administrator may, by notification, determine shall be earmarked for public health services, de-addiction and rehabilitation, and community awareness for responsible drinking.

Explanation.—*This rule embodies the island-specific environmental and public-health safeguards adopted for Lakshadweep, additional to the converted Daman provisions.*

Chapter IX — Supplementary Provisions (matters not covered by the converted rules)

86. Value of liquor for the purposes of section 32.—

(1) For the purposes of section 32 of the Regulation, the value of liquor involved in an offence shall be determined with reference to the maximum retail price of liquor of the like description, or, where no such price is available, the market price prevailing on the date of the offence.

(2) An offence under section 32 shall fall under clause (a) of that section where the value of the liquor involved does not exceed rupees one lakh, and under clause (b) where the value exceeds rupees one lakh.

Explanation.—*The valuation method in sub-rule (1) follows the definition of maximum retail price in section 2(31) of the Regulation.*

87. Interest on delayed payment of duty.—

(1) Where any duty of excise payable under the Regulation or these rules is not paid within the time allowed, the person liable shall pay simple interest at the rate of twelve per cent. per annum, as fixed by section 28 of the Regulation, from the day next following the day on which payment became due until the date of payment.

(2) Where the duty determined to be payable is reduced or increased in appeal, the interest shall be payable on the reduced or increased amount, as the case may be.

(3) The interest under this rule shall be recoverable in the same manner as an arrear of duty.

Explanation.—*The rate is fixed by section 28 of the Regulation; this rule provides the machinery for its computation and recovery. No policy figure is required.*

88. Show-cause procedure for duty not levied or short-levied.—

(1) Where any duty has not been levied or paid, or has been short-levied or short-paid, or erroneously refunded, the District Excise Officer may, within three years from the relevant date under section 27(3) of the Regulation, serve a notice in Form SCN-1 on the person chargeable, requiring him to show cause why he should not pay the amount specified.

(2) The notice shall allow not less than fifteen days for a reply; and the Excise Commissioner shall, after considering the representation, if any, determine the amount payable (not exceeding the amount specified in the notice) by a reasoned order.

Provided that *where the service of the notice is stayed by an order of a court, the period of stay shall be excluded in computing the three years.*

89. Manner of adjudication.—

(1) For the purposes of section 69 of the Regulation, any contravention that is to be adjudicated shall be adjudicated by the Adjudicating Officer appointed by the Administrator under that section.

(2) The Adjudicating Officer shall issue a notice in Form SCN-2 specifying the contravention and requiring the person to show cause, within not less than fourteen days, why a penalty should not be imposed.

(3) The Adjudicating Officer shall give the person a reasonable opportunity of being heard, may take evidence, and shall pass a reasoned order within 30 days from the date of the notice,having regard to the factors in section 71 of the Regulation.

90. Guidelines for compounding of offences.—

(1) An application for compounding under section 70 of the Regulation shall be made to the District Excise Officer in Form CO-1, either before or after the institution of proceedings.

(2) The compounding amount shall be determined by the District Excise Officer at not less than five times and not more than ten times the duty involved or the value of the liquor, apparatus, vehicle or other material, whichever is higher, as fixed by section 70 of the Regulation, having regard to—

(a) the nature and gravity of the offence;

(b) whether it is a first or repeat offence;

(c) the extent of duty or revenue involved; and

(d) the degree of cooperation of the applicant.

(3) On payment, the District Excise Officer shall issue a compounding certificate in Form CC-1, and no proceeding shall thereafter be instituted or continued against the person in respect of that offence.

Provided that *where liquor, apparatus, vehicle or other material has been seized, it shall not be released on compounding but shall be disposed of in the manner prescribed in rule 69.*

Explanation.—*The 5×–10× multiplier is fixed by section 70 of the Regulation; only the discretionary factors are supplied by this rule. No further policy figure is required.*

91. Regulation of advertisement of liquor.—

(1) No advertisement, direct or surrogate, soliciting or promoting the use of liquor shall be made in any print, electronic, hoarding, digital or other media within the Union territory, in accordance with section 96 of the Regulation.

(2) No licensee shall display liquor or any liquor advertisement in a show-window or in any manner visible from outside the licensed premises, or near any residential cluster, place of worship or educational institution.

Provided that *the Excise Commissioner may, at his discretion, allow an advertisement, price list or catalogue that is purely educative and promotes responsible drinking, or is displayed at the point of sale for consumer information, as permitted by the proviso to section 96 of the Regulation.*

(3) Any advertisement material displayed in contravention of this rule shall be liable to confiscation, and its display shall be a ground for suspension or cancellation of the licence.

92. Form and procedure for appeals.—

(1) An appeal under sections 84 to 89 of the Regulation shall be preferred in Form APP-1 within thirty days from the date of receipt of the decision or order appealed against, accompanied by a self-attested copy of that order and the fee specified in Schedule I.

Provided that *the appellate authority may condone a further period of thirty days if satisfied that sufficient cause prevented timely filing.*

(2) Where the decision appealed against relates to a duty, fee, penalty or fine, the appellant shall, pending the appeal, deposit the amount demanded if it exceeds rupees one lakh,unless the appellate authority, being satisfied that the appellant has a prima facie case and that the deposit would cause undue hardship, dispenses with the deposit subject to such conditions as it may impose, in accordance with section 89 of the Regulation.

(3) The appeal shall be heard and decided within six months from the date of filing; and if not so decided, the relief prayed for shall be deemed to have been granted, as provided in section 85(3) of the Regulation.

93. Form of annual report.—

(1) The annual report to be submitted by the Excise Commissioner to the Administrator under clause (i) of section 4 of the Regulation shall be furnished, for each financial year, on or before the 30th day of June following the close of that year, in Form AR-1.

(2) The report shall include the excise revenue realised under each head in section 25 of the Regulation, the number and category of licences and permits granted, renewed, suspended or cancelled, the quantity of liquor imported, exported, transported and sold, particulars of offences detected, prosecuted and compounded, confiscations and rewards, and such other particulars as the Administrator may require.

94. Security and counterpart agreement.—

(1) The authority granting a licence or permit under the Regulation may, under section 13, require the licensee to give security for the observance of the terms of his licence and to execute a counterpart agreement in conformity with the tenure of his licence.

(2) The security shall be furnished in cash, or by bank guarantee or fixed deposit receipt pledged in favour of the Excise Commissioner, of such amount as the Excise Commissioner may fix having regard to the nature of the licence and the

revenue involved, and shall be liable to forfeiture, in whole or in part, on breach of any term or condition of the licence.

(3) The counterpart agreement shall be executed in Form SC-1 on non-judicial stamp paper of the value required by law, and shall bind the licensee to the conditions of the licence and to the Regulation and these rules.

95. Control of molasses, black jaggery, mahua flower and other materials.—

(1) In order to prevent illicit manufacture of liquor, no person shall store, possess, transport or sell molasses, black jaggery, mahua flowers or any other material notified by the Excise Commissioner under section 95 of the Regulation as a material liable to be used for illicit manufacture of liquor, in a quantity exceeding the limit so notified, except under a permit in Form MP-1 granted by the Excise Inspector of the island concerned.

(2) A person possessing such material for a bona fide domestic, agricultural, industrial or food-preparation purpose (including the manufacture of jaggery, vinegar, yeast or cattle feed) shall be exempt up to the quantity so fixed, and shall, if required, account for its use to the satisfaction of the Excise Inspector.

(3) Every wholesale dealer in such material shall maintain a register of receipts, sales and balances, open to inspection by any Excise Officer, and shall report any transaction exceeding the notified quantity to the Excise Inspector.

96. Period for reference of offences.—

For the purposes of sub-section (2) of section 68 of the Regulation, the Deputy Commissioner (Excise) shall, after scrutiny of the investigation report, decide and communicate whether the matter is to be referred to a Court of ordinary jurisdiction or a Special Court within a period of sixty days from the receipt of the report; and where the offence is punishable with imprisonment for a term exceeding three years, within thirty days.

Chapter X — Repeal and Savings

97. Repeal and savings.—

(1) On the commencement of these rules, all rules, orders and notifications relating to excise matters in force in the Union territory under the Lakshadweep Prohibition Regulation, 1979 (Reg. 5 of 1979) and inconsistent with these rules shall stand repealed.

Provided that *till these rules are notified, the rates of duties, fees and price structure in force shall continue.*

(2) Anything done or action taken (including any appointment, delegation, notification, instruction, direction, form, licence, permit or registration) under the repealed provisions shall be deemed to have been done under the corresponding provision of these rules and shall continue in force unless superseded.

(3) Any proceeding, inquiry or appeal pending immediately before commencement shall continue under the repealed provisions as if they had not been repealed.

By order and in the name of the Administrator, Union territory of Lakshadweep

Secretary (Revenue), Lakshadweep Administration

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Schedule of Forms

[**Note:** *The following Forms are referenced throughout these rules..*]

Form	Purpose	Relevant rule(s)
E-1	Application for import/transport permit	rules 7, 11, 40
E-2	Import permit	rules 7, 11, 40
E-3	Application for export	rule 15
E-4	Export permit	rules 16, 42
E-5 / E-6	General / Special bond for duty	rule 21
E-7	Transport permit	rules 23, 43, 80
E-8	Application for possession permit	rule 26
E-9	Possession permit	rule 26
E-10	Application for warehouse permit	rule 28
E-11	Warehouse bond	rule 29
E-12	Warehouse permit	rule 29
E-13	Licence for possession/use for industrial purpose	rule 44
E-14	Permit for possession of rectified spirit/absolute alcohol	rule 47
E-15 / E-16 / E-17	Wholesale / Retail / Hotel sale licences	rule 52
E-18	Application for sale licence	rule 52
E-19	Challan for payment of dues	rule 81
F-20	Certificate of recovery of dues	rule 80
AR-1	Annual report of excise administration	rule 93
SC-1	Counterpart agreement & security	rule 94
MP-1	Molasses/jaggery/mahua permit	rule 95

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U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E-1 *(See Rules 7, 11&40)*

Address in full.....

Application for permit for Import/Transport of Foreign Liquor / Indian Made Foreign Liquor/Rectified Spirit/ Country Liquor/Denatured Spirit and the like/Excisable Articles.

Date:.....

To,

The Excise Commissioner,
Excise Department.

Sir,

Please permit me/us to import/transport, under bond/ pre-payment of duty/fee, the liquor/ denatured spirit and the like /excisable articles described below from..... to ..... by Sea/ Rail/ Road via Check-post at .....

Description of liquor/denatured spirit/and the like/excisable article	No. of cases (wherever applicable)	Bulk Litres	Proof Litres	Strength

I hereby enclose the treasury receipt no. ..... dated ..... for the Excise Duty/Fee of Rs..... on the aforesaid quantity.

Yours faithfully,

*Name and address of the bonded warehouse or of the licensed premises, in this Union Territory. In case of import of foreign liquor, the name of Custom Bonded Warehouse with address be mentioned.

UNCOMPLYCATE Simplifying compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E-2 *(See Rules 7,11 & 40)*

Permit No.: ……..

Permit of import under bond / on pre-payment of duty/fee of Foreign Liquor /Indian Made Foreign Liquor / Rectified Spirit /Country Liquor/ Denatured Spirit and the like /Excisable Articles.

To,

The Excise Officer-in-charge,

Shri/Sarvashri …… is /are hereby authorized to import under bond/on pre-payment of duty/fee the liquor/denatured spirit and the like /excisable articles described below.

1. Quantity:

Description of liquor	No. of cases (wherever applicable)	Bulk Litres	Proof Litres

2. From:……..

3. Route ……by Sea/ Rail/ Road via check post at ……..

This Permit will be valid for 21 days for other states from this date and should be carried along with the consignment. The consignment should not be broken in bulk while in transit and should be imported in one lot.

4. The consignment should be opened only in the presence of an Excise Officer and passed for warehousing/consumption after verification.

5. Bonded warehouse No.: ……Dated: ……

6. The excise duty/fee of Rs…… on the consignment has been paid into the government treasury under challan No. ……..dated……

7. Station: ……

8. Date: ……..

Signature and designationof issuingauthority.
(Excise Commissioner)

Copy to:

1. The Excise Check post at: .....
2. The Excise office of M/s: .....
3. The Excise Commissioner of: .....
4. The Excise Inspector Excise (Station): .....

UNCOMPLYGATE Simplifying Compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E-3 *(See Rules 15)*

Address in full: .....

Application for permit for Export of Indian made foreign liquor /country liquor/ denatured spirit and the like /any other excisable articles.

To,

The Excise Commissioner,
Excise Department.

Sir,

Please permit me/us to export the liquor/denatured spirit and the like /any other excisable articles described below from our bonded warehouse/licensed premises to M/s. ..... by sea/rail/road via Check-Post at .....

Description of liquor	No. of cases (wherever applicable)	Bulk Litres	Proof Litres	Strength	Batch No.

A copy of the import permit authorizing the import into ..... is herewith enclosed.

The treasury receipt no. ..... dated .....for the excise duty/fee of Rs. ..... on the aforesaid quantity is also enclosed.

Yours faithfully,

(Delete the letters and words not applicable)

UNCOMPLYCATE Simplifying Compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E-4 *(See Rules 16& 42)*

Permit No: .....

Permit for Export "Under Bond"/ "On pre-payment of Duty/Fee"

Shri/Sarvashri ..... is/are permitted to export from..... the under noted liquor/denatured spirit and the like /any excisable article to M/s. .....by Sea / Rail / Road as per permit no. ..... dated ..... issued by the ..... of .....

Description of liquor	No. of cases (wherever applicable)	Bulk Litres	Proof Litres	Strength	Batch No.

The permit will be current for ..... from this date and shall be carried with consignment.

The consignment will be dispatched within 7 days from the date of issue of the permit (including date of issue of permit) from licensed premises to outside excise check post of Lakshadweep.

The export should be in one transaction. The consignment shall not be broken in bulk while in transit and shall not be opened before verification by an Excise Officer.

Place: .....
Date: .....

Signature and designation of the issuing authority
(Commissioner of Excise)

Copy to:

1. Excise Check Post at ....
2. The Excise Commissioner of ..... with a request to return this permit to the Excise Commissioner, UT Administration of Lakshadweep within 10 days of the arrival of the consignment at destination.

UNCOMPLYGATE Simplifying Compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E-5 (*See Rule*21)

General Bond (with sureties) for the due dispatch of Liquor removed from time to time for import/export without payment of duty

(Delete the letters and words not applicable)

I/We _____of _____(hereinafter called the obligor(s) and_____ of _____and _____of _____(hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of_____ rupees to be paid to the President of India, for which payment we jointly and severally bind ourselves and our legal representatives.

The above bonded obligor(s) being permitted to import/remove from time to time conditional on the provisions of the Lakshadweep Excise Regulation Act, 2026, and the Rules made thereunder being observed (description of liquor) without payment of duty from the rest of India to bonded warehouse situated at _____for export to _____.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Lakshadweep Excise Regulation Act, 2026, and the Rules made thereunder, in respect of liquor so removed.

And if the said liquor is duly imported/removed and exported within such time as the Commissioner of Excise directs; and all such dues whether excise duty or other lawful charges, if any, as fixed by the said Commissioner and payable on the said liquor or any portion or portions thereof are paid into the Government treasury by the obligor(s) within ten days of the date of demand thereof being made in writing by the said Commissioner;

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

I/We declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested.

Place _____

Date_____ [Signature of obligor(s)]

1) Surety
2) Surety

Signed, sealed and delivered by the above named in the presence of:

Witnesses (1) Address (1) Occupation (1)
(2) Address (2) Occupation (2)

Accepted
Place _____

Excise Commissioner.

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U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E-6 *(See Rule 21)*

Special Bond (with sureties) for the due dispatch of liquor removed from time to time for import/export without payment of duty

(Delete the letters and words not applicable)

I/We _____ of _____ (hereinafter called the obligor(s) and _____ of _____ and _____ of _____ (hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of _____ rupees to be paid to the President of India, for which payment we jointly and severally bind ourselves and our legal representatives.

The above bounded obligor(s) being permitted to import/export (description of liquor) without payment of duty from (Name of Distillery) _____ _____ Bonded warehouse, situated at _____ to the provisions of theLakshadweep Excise Regulation Act, 2026 and the Rules made thereunder.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Lakshadweep Excise Regulation Act, 2026, and the Rules made thereunder in respect of liquor so removed.

And if the said liquor is duly removed and exported/imported within such time as the Commissioner of Excise directs; and all such dues whether excise duty or other lawful charges, if any, as fixed by the said Commissioner and payable on the said liquor or any portion or portions thereof are paid into the Government treasury by the obligor(s) within ten days of the date of demand thereof being made in writing by the said Commissioner;

The obligation shall be void.

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

I/We declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested.

Place _____
Date _____

Signature (s) of obligor (s)
2) Surety

1) Surety
Signed, sealed and delivered by the above named in the presence of:

Witnesses (1) Address (1) Occupation (1)
(2) Address (2) Occupation (2)

Accepted
Place _____

Excise Commissioner.

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U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E – 7 (*See Rules 23,43& 80)*

Permit for transport of duty/fee paid Indian Made Foreign Liquor/ Country Liquor/ Denatured Spirit and the like/ any other excisable article.

No: .....

Shri/Sarvashri ..... is /are permitted from ..... the under mentioned liquor/denatured spirit and the like /any excisable article to..... by Road / Rail/ Water.

Description of liquor	No. of cases	Bulk Litres	Proof Litres	Strength	Batch No.

This permit will be valid for ..... days from date of issue and should always be carried along with the consignment.

Place: .....

Date: .....

Licensing Authority

Copy to:

1. Excise Check Post at: .....
2. Excise Inspector at: .....

The transport of liquor/any excisable article is subjected to the condition cited below:

a) The liquor/denatured spirit and the like /any excisable article shall not be consumed or in any manner or allowed to be consumed or used during their transport through the State / Union Territory other than that of destination.

b) The seal or any vessel, receptacle or package containing the liquor/denatured spirit and the like/ any excisable article shall not be broken and shall be kept intact during the transport.

UNCOMPLYCATE Simplifying Compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E-8 *(See Rules 26)*

Address in full.....

Application for permit for possession of Indian Made Foreign Liquor/Country Liquor

Date:.....

To,

The .....

The Excise Department.

Sir,

Please grant me a permit for possession of Indian Made Foreign Liquor/Country Liquor in privileged quantity of _____ containing batch No._____ to be purchased on _____ from M/s. _____ to be consumed at _____ for the purpose of _____

Yours Faithfully.

UNCOMPLYCATE Simplifying Compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E-9 *(See Rules 26)*

Permit for the possession of Indian Made Foreign Liquor/ Country Liquor

No. of Permit_____

Date of Permit_____

Shri_____ is here by permitted to possess Indian Made Foreign Liquor/Country Liquor in privileged quantity of _____ containing batch No. _____to be purchased from _____ for the purpose of _____ for the period from _____ to _____ to be consumed at _____ subject to the provision of the Lakshadweep Excise Duty Act, 1964, and the Rules made there-under.

The Assistant Commissioner (Excise)

UNCOMPLYCATE Simplifying Compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E-10*(See Rule 28)*

Application for license for a private warehouse

To,

The Excise Commissioner.

Sir,

I/We_____ residing at_____ District _____ request that I/We may be granted a licence for the use of the premises _____ described below as a private warehouse may renewed as a private warehouse for the year ending the 31st March, 20…

2. I/We agree to abide by the terms and conditions of the license which may be granted / renewed.

3. I/We hereby declare that no excise licence previously held by me/us has been cancelled or suspended or has failed to be renewed owing to a breach of the Regulation and/or Rules governing the grant of such license.

4. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

5. I/We have enclosed the treasury receipt No. _____ dated _____ for licence fee of Rs……...

Place _____

Date _____

Signature of the applicant

Description of premises:-

1. Village or Town or City:-
2. Name of Road:-
3. Sub-divisions of the Warehouse:-
4. Inner area:-

UNCOMPLICATE Simplifying Compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E-11 *(See Rule 29)*

Bond (with surety) to be entered into by the licensee of a private bonded warehouse

I/We _____ of _____ [hereinafter called the obligor(s)] and _____ of _____ and _____ of _____ (hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of_____ rupees to be paid to the President of India for which payment we jointly and severally bind ourselves and our legal representatives.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Lakshadweep Excise Regulation Act, 2026, and the rules made thereunder and permit to be observed in respect of a private bonded warehouse;

And if all dues, whether duty or other lawful charges which shall be demandable, on the goods admitted to this warehouse as shown by the records of the proper Excise Officer, be duly paid into the treasury within ten days of the date of demand thereof being made in writing by the said Excise Officer;

This obligation shall be void.

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

We declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested.

Place _____

Date _____

Signature(s) of obligor(s)

Signature of sureties

Witnesses (1) Address (1) Occupation (1)

(2) Address (2) Occupation (2)

Place _____

Date _____

Accepted

Place _____ (Excise Commissioner)

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U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E-12 (*See Rule 29*)

License for a Private Warehouse

The under mentioned premises belonging to Shri/Sarvashri _____ of _____ are hereby licenced, subject to the provisions of the Lakshadweep Excise Regulation Act, 2026 , and the rules made thereunder, as a private warehouse for the deposit of liquor on which duty has not been paid.

Situation and description of premises:—

2. This licence is granted to Shri/Sarvashri _____ who has/have paid the prescribed license fee of Rs. _____ for the current year. It is not transferable to any person and will remain in force until 31st March, 20_____unless cancelled before that date.

3. This licence may be suspended or cancelled or its renewal may be refused if any declaration made or information given in the application thereof is found to be false or if any undertaking given in such application is not carried out.

Place _____

Date _____

(Excise Commissioner)

Renewal of the License

Date of Renewal	No. and date of treasury receipt for having paid the license fee	Year for which renewed	Signature of licensing authority

UNCOMPYCATE Simplifying Compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E-13 *(See Rule 44)*

License for possession of spirits/alcohol/ denatured spirit and the like/ excisable article potentially fit for human consumption, for use in medicinal and toilet preparations or any other industrial purpose.

License No: .....

Date of license: .....

This licence authorizes Shri /Sarvashri ..... residing at .....to possess, spirits /alcohol/ any excisable article potentially fit for human consumption, for use in medicinal and toilet preparations or any other industrial purpose and the like in quantity of ..... litres per year in his/their premises ..... situated at ..... subject to the provisions of the Lakshadweep Excise Regulation Act, 2026 , and the Rules made thereunder. License fee of Rs..... has been paid under challan No: .....dated.....

(Excise Commissioner)

UNCOMPLYCATE Simplifying Compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E-14 *(See Rule 47)*

Permit for the possession of Denatured Spirit/Rectified Spirit or Absolute Alcohol and the like

No. of Permit _____

Date of Permit _____

Shri _____residing at _____is hereby authorized to possess denatured Spirit/Rectified Spirit in privileged quantity of_____, to be purchased from _____ before _____or the purpose of _____, subject to the provisions of the Lakshadweep Excise Regulation Act, 2026 , and the rules made thereunder.

The _____

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Simplifying Compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E – 15

[*See Rules 52*]

Excise Station of _____ District

Licence for wholesale of foreign liquor/Indian made foreign Liquor / Country liquor / Denatured spirituous preparations/ Denatured spirit/Rectified spirit/Absolute alcohol

Register No. _____

Name of licence-holder_____

Locality _____

This licence authorizes Shri/Sarvashri _____residing at _____ to sell by wholesale, Foreign liquor/Indian Made Foreign Liquor/country liquor/denatured spirituous preparations/denatured spirit/rectified spirit/absolute alcohol in the premises _____ situated at _____subject to the provisions of the Lakshadweep Excise Regulation Act, 2026 , and the rules made thereunder.

This license is valid from _____ 20___to_____20____ provided that the license fee is paid according to the provisions of the Rules. The non-payment of license fee in time shall render this license liable to be cancelled.

The premises shall be closed on every _____.

The Excise Inspector

UNCOMPLYCATE Simplifying Compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E – 16

[*See Rule 52*]

Excise Station of _____ District

Licence for Retail sale of Foreign Liquor/Indian Made Foreign Liquor/Country Liquor for consumption on the premises

Register No_____

Name of licence-holder_____

Locality _____

This licence authorizes Shri/Sarvashri ..... residing at ..... to sell by retail, Foreign Liquor/Indian Made Foreign Liquor/Country Liquor for consumption on the premises_____ situated at _____ subject to the provisions of the Lakshadweep Excise Regulation Act, 2026 and, the rules made thereunder.

This licence is valid from _____ 20____ to _____ 20_____ provided that the licence fee is paid according to the provisions of the Rules. The non-payment of licence fee in time shall render this licence liable to be cancelled.

The premises shall be closed on every _____.

The Excise Inspector

UNCOMPLYCATE Simplifying Compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E – 17

[*See Rules 52*]

Excise Station of _____ District

Licence for Retail sale of Foreign Liquor/Indian Made Foreign Liquor/Country Liquor/Denatured spirituous preparations/Denatured Spirit/Rectified Spirit/ Absolute Alcohol in sealed bottles

Register No. _____

Name of licence-holder_____

Locality _____

This licence authorizes Shri/Sarvashri _____ residing at _____ to sell by retail, foreign liquor/Indian made foreign liquor/country liquor/denatured spirituous preparations/denatured spirit/rectified spirit/absolute alcohol in sealed bottles in the premises _____ situated at _____subject to the provisions of the Lakshadweep Excise Regulation Act, 2026 and, the rules made thereunder.

This licence is valid from _____ 20_____ to _____ 20_____ provided that the licence fee is paid according to the provisions of the Rules. The non-payment of licence fee in time shall render this licence liable to be cancelled.

The premises shall be closed on every _____.

The Excise Inspector

UNCOMPLYCATE Simplifying Compliance

U.T OF LAKSHADWEEP ADMINISTRATION

EXCISE

FORM E – 18

(*See Rules 52*)

Form of application for wholesale or retail sale of liquor other than denatured spirit Preparation, Denatured spirit, Rectified spirit or Absolute alcohol

To,

The Commissioner of Excise,

Sir,

I/We _____residing at _____ Village/Town _____ District request that I/We may be granted licence for wholesale/retail sale/sale in packed bottles in the premises _____ situated at_____ Village/Town _____ District, subject to the provisions of the Lakshadweep Excise Regulation Act, 2026 and, the rules made thereunder.

2. I/We agree to abide by the terms and conditions of the licence, if granted.

3. I/We have enclosed the site plan of the premises giving its exact location.

4. I/We declare that to the best of my/our knowledge and belief the information furnished therein is true and complete.

Yours faithfully,

Signature of Applicant

Place: _____
Date: _____

Note: - If the applicant is a firm, the names and addresses of every partner of the firm and if it is a company, the registered name and address thereof including the name of the Director/Managing director should be indicated.

UNCOMPLYCATE Simplifying Compliance

FORM E- 19 *[See Rule 81]*
U.T OF LAKSHADWEEP ADMINISTRATION
EXCISE

Challan No.
CHEQUE / CASH PAID INTO THE CANARA BANK

	To be filled by the remitter						To be filled by the departmental officer	
By Whom Tendered	Description of Goods	Strength	Quantity		Rate of Duty	Amount	Head of Account	Order to The Bank
			Bulk Lt.	Proof Lt.		Rs. Ps.		
1	2	3	4	5	6	7	8	9
								Date:_____ Correct
								Owner's Signature Excise:_____ Receive & grant receipt. Designation
					TOTAL	0	Treasure Officer	Accountant
Total Amount (In Words) Rupees :								
Cash/Cheque No.			Dated:-					
Received payment (in words) Rupees :								

Treasury **Accountant** **Agent or Manager**

UNCOMPLYCATE
Simplifying Compliance

FORM F-20

Certificate of recovery of dues

(See rule 80)

Certified that a sum of Rs. _____ is due from _____ on account of _____ under the Lakshadweep Excise Regulation, 2026, and is recoverable as an arrear of land revenue under section 27 of the Regulation.

Date:_____ **Excise Commissioner**

FORM SCN-1

Show-cause notice for duty not levied / short-levied

(See rule 121)

1. Notice No. and date _____
2. Name and address of noticee _____
3. Amount of duty not levied / short-levied / erroneously refunded _____
4. Relevant date (section 27(3)) _____

You are required to show cause, within thirty days, why you should not pay the said amount. If no reply is received, the matter will be decided ex parte.

Date:_____ **Excise Commissioner**

FORM SCN-2

Show-cause notice for adjudication

(See rule 122)

1. Notice No. and date _____
2. Name and address of person _____
3. Contravention alleged (provision) _____
4. Penalty proposed _____

You are required to show cause, within fourteen days, why the penalty should not be imposed, and may appear in person or through a representative.

Date:_____ **Adjudicating Officer**

UNCOMPLYCATE Simplifying Compliance

FORM AR-1

Annual report of excise administration

(See rule 93)

1. Financial year _____
2. Excise revenue realised (head-wise, section 25) _____
3. Licences/permits granted, renewed, suspended, cancelled _____
4. Quantity of liquor imported / exported / transported / sold _____
5. Offences detected, prosecuted, compounded _____
6. Confiscations and rewards _____
7. Island-wise summary _____

Date:_____ Excise Commissioner

FORM SC-1

Counterpart agreement and security

(See rule 94)

This agreement made between the licensee and the Excise Commissioner, Union territory of Lakshadweep, witnesses that the licensee binds himself to observe the conditions of Licence No. _____ and the provisions of the Regulation and these rules, and has furnished security of Rs. _____ by way of _____.

1. Name and address of licensee _____
2. Licence No. and type _____
3. Amount and mode of security _____
4. Sureties (if any) _____

Date:_____ Signature of licensee & Excise Commissioner

FORM MP-1

Permit for possession/movement of molasses, black jaggery or mahua

(See rule 95)

1. Name and address of applicant _____
2. Material and quantity _____
3. Purpose _____
4. Island / place of storage or destination _____
5. Period of permit _____

Date:_____ Excise Inspector

UNCOMPLYCATE Simplifying Compliance

Schedule-I

[*See Rule 20*]

The following criteria shall be followed for Maximum Retail Price (MRP) of liquor for wholesale and retail sale in U.T OF LAKSHADWEEP ADMINISTRATION as under:

S.No.	Particulars	
A.	**Maximum Wholesale price:**	
(i)	Ex-factory price per bulk ltr. (including export fees, CST* and other taxes) (to be determined by the manufacturer), or In case of foreign liquor: WSP** which included CIF (Cost, Insurance, Freight and other charges of importer) (to be determined by licensee/importer)	
(ii)	Add (+)	Freight
(iii)	**(i) +(ii) =Landed Cost**	
(iv)	Add (+)	Excise Duty
(v)	Add (+)	Handling and breakage charges (not more than those prescribed by the Excise Act)
(vi)	**(iv) + (v) = Cost before Margin**	
(vii)	Add (+)	Wholesale margin not more than 7% of the cost before margin.
(viii)	Add (+)	VAT***
(ix)	**(vi) + (vii) + (viii) = Wholesaleprice per bulk ltr.**	
B.	**Maximum Retail Price for Sale**	
(i)	Wholesale Price per bottle as per size of bottle before VAT (A(vi) + A(vii))	
(ii)	Add (+)	Handling and breakage charges (Not more than those prescribed by the Act)
(iii)	**(i) + (ii) = Cost before Margin**	
(iv)	Add (+)	Retail margin not more than 15% of the cost before margin (iii) above
(v)	Add (+)	VAT
(vi)	**Total (iii) + (iv) + (v) = Maximum Retail Price of each bottle as per size of the bottle, rounded off to the next multiple (will be specified in rule)**	

*CST – Central Sales Tax, **WSP – Wholesale Price, ***VAT – Value Added Tax

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SCHEDULE– II

[*See Rule 73*]

A- Pattern of Uniform

B-

The pattern of uniform for a Superintendent of Excise, Inspectors of Excise, Sub- Inspectors of Excise, Excise Guards and Assistant Excise Guards is as follows:—

1. **Pattern of Uniform for Superintendent of Excise:**

A- FULL DRESS.

Jacket: Khaki drill single breasted, but as a lounge coat to the waist very loose at the chest and shoulders but fitted at the waist, Military shirt to bottom edge. A silver-plated hook on each side at the waist. Collar to be cut as in ordinary civilian lounge suit. Two cross patch breast pockets about 6 ½" wide and 7 ½" deep to the top of the flap with a 2¼" box pleat in the center. Two expanding pockets below waist (pleat at the sides) 9 ½" wide at the top, 10 ½" at the bottom, 8" deep to the top of the pocket, fastened at the top, with a small Territory Police Service pattern button, flap with button hole, to cover pockets 3 ½" deep and 10 ¾ wide; the top of the pockets to be shown down at the corners in such a manner that the pocket can be expanded at the top also, inside watch pocket with leather tab above for chain or strap, four medium Goan Police pattern buttons down the front. Pointed cuffs with opening fastened with two small DDDE. pattern buttons shoulder straps of the same material as jacket.

Peak caps: A peak cap of the standard pattern as used by the Police Officers in all the States.

Necktie: Dark blue.

Trousers: (slacks) Khaki drill, according to Military pattern without turn ups.

Whistle: Of the usual police pattern to be worn attached to a dark blue Lanyard and carried in the left breast pocket.

Belt: Sam brown, army regulation pattern but with white metal mounting. The strap over the left shoulder should not be worn except when it is required to support the revolver.

Revolver: Or an automatic pistol with drawn bolster.

Badges: State emblem, three Ashok lions, 1-5/32"X3/4" (White metal).

B – WORKING DRESS

The following articles may be worn for work of an unformal nature.

1. **Peak cap:** As prescribed for full dress.
2. **Shirt:** Open neck, khaki twill, with short sleeves and badges of rank, on detachable shoulder straps.

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3. **Bush shirt:** Army pattern, khaki with belt of the same material and silver plated buckle, box plates and ordinary buttons. Badges of rank on detachable shoulder straps.

4. **Trousers:** (Slacks) Khaki, of the same standard and pattern used in other Indian Union States.

5. **Shorts:** Khaki drill.

6. **Sam brown belt:** As prescribed for full dress, but with a single cross strap and without frog to be worn when wearing a shirt as in clause 3 above.

7. **Medal ribbons:** to be worn as laid down in army regulations.

8. **Boots:** Plain brown leather with plain toe caps and khaki stockings.

2. **Pattern of Uniform for Inspectors of Excise:**

A- FULL DRESS:

1. **Jacket:** Khaki drill (stockport shade No.1) loose fitting except at the waist, with four buttons down the front, shirt open at the back upto the waist line. The lowest button should be just below the line of the belt, the under lap of the shirt at the back should be 3 inches. Turn down collar as in ordinary civilian lounge suit, khaki shirt with turn down pointed collar. Khaki necktie. Plain cuffs 3" deep running to a point 7" from the end of the sleeves.

Two breast pockets, 6 inches wide and 7 inches deep, rounded at bottom, with 1½" pleat down the centre, closed by a flap 2" deep, pointed in the centre and fastening with a small button. Two expanding pockets, one on each side below the belt, 9 ½" wide at the top, a flap (slightly wider than the pocket) 3" deep from the seam of the belt to cover the opening of the pocket fastening with a small button in the centre. A white metal hook at the lower edge of the waist belt on each side, behind the corner of the pockets, to support the sword belt, the hooks to be attached to tabs sewn on inside the coat.

"Lungi" with silver fringe and "Kullah" with embroidery should form part of head gear alternatively.

2. **Peak caps:** Of the same standard and pattern (Khaki Military Type) as prescribed in the other States will be worn.

3. **Trousers: (slacks)** - Khadi drill without turn ups, according to military pattern.

4. **Boots:** Plain brown leather with plain toecaps.

5. **Belt:** Sam brown belt made of Kanpur leather with white metal fittings.

6. **Great Coat**: Loose single breasted, Khaki with turn down collar 3" deep, fastening with one brass hook at the throat and five large regulation buttons down the front. A tab under the collar fastened by two white metal buttons to button across the throat when the collar is turned up. Shoulder strap with monogram at the base fastened by two small regulation buttons. Two inside breast pockets and a pocket at each side with 3" flap, slit for sword hilt on the left hand side. The coat should be made with a seam on each side and one down the middle of the back as far as the waist. The length of the coat to reach half way between knee and ankle. From the waist downwards the shirt should be open with 3" underlap two small horn buttons being provided to close the opening for dismounting duties. The coat should be gathered at the back by two straps, sewn to the side seams and buttoning one over the other with 3 small regulation buttons.

7. **Buttons:** White metal monograms "DDDE".

8. **Whistle:** With khaki cord.

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9. **Revolver:** Or an automatic pistol with drawn bolster.

10. **Badges:** Three 5 pointed stars (star of pattern of normal also as worn by Dy. S.P.) with letter at the base (DDDE), with ribbon of the pattern of Inspector of Police.

B- WORKING DRESS:

1. **Peak cap:** As prescribed for full dress.

2. **Shirt:** Open neck, khaki twill, with short sleeves and badges of rank.

3. **Bush shirt:** Army pattern, khaki with belt of the same material and silver plated buckle. Badges of rank and detachable shoulder straps.

4. **Trousers:** Will be worn along with bush shirt.

5. **Shorts:** Khaki drill.

6. **Sam brown belt:** As prescribed for full dress, but with a single cross strap and without frog to be worn on wearing a shirt.

7. **Medal ribbons:** As laid down in army regulations.

8. **Boots:** Plain brown leather with plain toe caps and khaki stockings.

3. Pattern of Uniform for Sub-Inspectors of Excise:

The pattern of uniform for Sub- Inspector of Excise is the same as Inspector of Excise with only one change i.e. two stars for Sub-Inspector instead of three.

4. Pattern of Uniform for Excise Guard:

1. **Fatigue cap:** Khaki woolen.

2. **Shirt:** Khaki cellular shirting, open neck, short sleeves two breast pockets, 6" wide and 7" deep, round at the bottom with pleats closed by a 2" flap pointed at the center, 4 khaki bone buttons down the front and one each breast pocket which is fitted with steel press buttons plain shoulder straps fastened with two khaki bone buttons and letters at the base. Number brooch above the breast pocket.

3. **Buttons:** Brass (large and small).

4. **District Letters**

5. **Brooch Buckle number**

6. **Chevron:** (cloth) Excise Guard three V shaped Chevron, to be affixed from the right arm above the elbow. Each V being 2 ½" in outer span ½" in height. The gap between the strips to be ½".

7. **Trousers:** Long pants without turn ups of drill cotton, mineral khaki. A grade, belted waist, 3" wide with three loops and one brass buckle. Bottom flap with five cotton buttons. The hem at the bottom of the trouser should be 2 ½" wide. The breadth at the bottom of the trouser should be18".

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8. **Belt with accessories:** For armed Excise men Leather, 2" wide fittings (1) Brass "B" buckle (Army Pattern), (2) Sliding buckle, (3) Brass hook buckle, (4) Threat: cartridges couch leather bayonet frog (leather) for armed men only.

9. **Frog for bayonet:** Leather.

10. **Baton:** Wooden babul with leather throng (12"long) stitched at 3" from the baton end.

11. **Socks:**Khaki.

12. **Boots:** Plain brown leather with plain toe caps, and khaki socks.

13. **Whistle:** Thunderer with chain to be kept in the breast pocket and the chain to be hooked inside the coat to be ring of the second button from the top. The hook of the chain should be slightly closed as not to slip off the button ring and yet remain attachable to fit.

14. **Great coat straps:** Leather.

15. **Short:** Fatigue.

16. **Water proof coats:** Khaki

17. **Gum boots for rainy season.**

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FORM CO-1

Application for compounding of offence

(See rule 90)

1. Name and address of applicant _____
2. Offence sought to be compounded _____
3. Whether before/after institution of proceedings _____
4. Duty/value involved _____

Declaration: *I admit the offence and apply for compounding under section 70 of the Regulation, and undertake to pay the compounding amount determined.*

Date:_____ Signature of applicant

FORM CC-1

Compounding certificate

(See rule 90)

Certified that the offence described has been compounded on payment of Rs. _____ (being 5–10 times the duty/value) by _____, and that no proceeding shall lie against him in respect of that offence.

Date:_____ Assistant Commissioner (Excise)

FORM APP-1

Memorandum of appeal

(See rule 90)

1. Name and address of appellant _____
2. Order appealed against (No., date, authority) _____
3. Date of receipt of order _____
4. Grounds of appeal (enclosed) _____
5. Amount deposited (if demand exceeds Rs. 1,00,000): Rs. _____ | Court-fee: Rs. _____ [Schedule I]

Declaration: *I declare that the facts stated in this memorandum of appeal are true.*

Date:_____ Signature of appellant

(For office use)

Received on _____ | *Permit/Licence No.* _____ | *Fee/challan No.* _____ | *Signature of Excise Officer* _____

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