



# കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം  
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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GOVERNMENT OF KERALA

Taxes (G) Department

NOTIFICATION

G. O. (P) No. 20/2022/TD.

*Dated, Thiruvananthapuram, 26th February, 2022*

S. R. O. No. 239/2022

*14th Kumbham, 1197.*

In exercise of the powers conferred by sections 24 and 29 of the Abkari Act, 1 of 1077, the Government of Kerala hereby make the following rules further to amend the Kerala Distillery and Warehouse Rules, 1968 issued under notification No. G.O. (Ms.) 75/68/RD dated 1st February, 1968 and published as S.R.O. No. 112/69 in the Kerala Gazette No. 11 dated 18th March, 1969, namely: —



## RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Distillery and Warehouse (Amendment), Rules, 2022.

(2) They shall come into force at once.

2. *Amendment of the Rules.*—In the Kerala Distillery and Warehouse Rules, 1968,—

(a) for the words “Assistant Commissioner” or “Assistant Excise Commissioner” wherever it occurs, except in rule 29 of Part I, the words “Deputy Commissioner of Excise” shall be substituted;

(b) in Part II,—

(i) Under rule 1, Definition clause (2) shall be omitted;

(ii) for rule 79, the following rule and explanation shall be substituted, namely:—

“79. *Sample blends or samples required for trade, analysis etc.*—

(1) Distillers and warehouse-keepers may be allowed to draw sample blends of strength varying from 5% v/v to 95% v/v for trade development purposes. Such sample blends may also be exported to any other state in India or to any place outside India for trade development purpose only, under an export permit issued by the distillery or warehouse officer, subject to such restrictions and payment of such duty as may be notified by the Government from time to time. While calculating Excise duty of sample blends Excise duty at prevailing rate shall be levied for the brands which are already approved by Excise Commissioner and for brands which are not approved by Excise Commissioner, the prevailing Excise duty for the maximum value range of Indian Made Foreign Liquor shall be levied. The maximum quantity of sample blends so drawn shall be limited to ten litres per month.

(2) Duty at tariff rate shall be paid on samples required by distillers or warehouse-keepers for analysis. If required for analysis under orders of the Commissioner, they shall be issued duty free. Duty of samples required for analysis shall be levied monthly.

(3) For drawing samples, either for trade development purpose or for analysis, an application shall be made in writing to the officer-in-charge who shall record thereon the



quantity and the strength of the spirits taken. He shall also record the details of sample taken in his weekly diary and shall intimate it to the Deputy Excise Commissioner through the daily extract from the register of permits.

*Explanation:*—‘Sample Blends’ in this rule means and includes any sample of Indian made Foreign Liquor of any strength, of which brand is registered with Excise Commissioner or not registered with Excise Commissioner, which is intended to be used as sample for trade development purpose.

By order of the Governor,

K. R. JYOTHILAL,  
*Principal Secretary to Government.*

#### Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per G.O. (Ms.) No. 135/2008/TD dated 5th July, 2008 the Government have reconstituted the functional supervision of Excise Department at district level by providing the post of Deputy Commissioner of Excise as head and hence consequent amendment has been proposed in the rule. At present no provision exists for the distillery owners to collect sample bottles and blends for their trade development purposes. In rule 79 of Kerala Distillery and Warehouse Rules, 1968, in Part II, the export of sample blends are not mentioned and hence at present there is no specific provision for export of samples to a foreign country for trade development. Hence amendment is necessary in the Kerala Distillery and Warehouse Rules, 1968 to facilitate availing of samples periodically for trade development and analysis purposes on payment of requisite duty. For implementing the above changes, the Kerala Distillery and Warehouse Rule, 1968 have to be amended accordingly.

The notification is intended to achieve the above objects.

