



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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No.

3745

GOVERNMENT OF KERALA

**Taxes (G) Department**

NOTIFICATION

G. O. (P) No. 136/2022/TAXES.

*Dated, Thiruvananthapuram, 25th October, 2022  
8th Thulam, 1198.*

**S. R. O. No. 1053/2022**

In exercise of the powers conferred by section 14,17,18 and 29 of the Abkari Act 1 of 1077, the Government of Kerala hereby make the following rules for the establishment of small scale winery production units producing horti-wine from tropical fruits, Jack Fruit, Banana, Rose Apple, Cashew Apple, Pineapple, Passion Fruit, Mango, Papaya, Pomegranate, Guava, Nutmeg Rind and from agricultural products, tapioca, sugarcane, Potato, pumpkin,



tomato available in the State of Kerala except cereals and for the inspection and supervision thereof, namely:—

## RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Small Scale Winery (for production of horti-wine from tropical fruits and agricultural products of Kerala) Rules, 2022.

(2) They shall come into force at once.

2. *Definitions.*— In these rules, unless the context otherwise requires,—

(a) “Act” means the Abkari Act, 1 of 1077

(b) “Chemical Examiner” means the Chemical Examiner to the State Government and includes such other officer whom the Government may, at any time appoint as Chemical Examiner;

(c) “Circle Inspector of Excise” means an officer in charge of an Excise Circle and includes any officer appointed by the Government under Clause (f) of Section 4 of Act to exercise the powers and perform the functions of a Circle Inspector of Excise;

(d) “Commissioner” means the Commissioner of Excise, Kerala and includes any other officer specially empowered by the Government to exercise all or any of the powers of the Commissioner under the Act, throughout the State of Kerala;

(e) “Deputy Excise Commissioner” means the officer in charge of an Excise Division and includes any officer appointed by the Government under clause (f) of Section 4 of the Act, to exercise the powers and perform the duties of a Deputy Excise Commissioner;

(f) “Form” means form appended to these rules;

(g) “Horti-wine” in these rules means the product obtained on alcoholic fermentation of tropical fruits and agricultural products and containing alcohol up to 15.5%;

(h) “Lees” means the residue left on straining off wine after completion of the process of fermentation;



(i) “must” means the pressed juice of tropical products;

(j) “Small Scale Winery” means a wine manufactory, which produces horti-wine from tropical fruits and agricultural products of Kerala without fortification;

(k) “Young” wine means the fermented unmaturred horti-wine product obtained immediately after straining off the lees.

3. *Application for license.*— (1) Any person desirous of obtaining a license under these rules to establish a winery in the State shall apply to the Commissioner through the Deputy Commissioner of Excise in writing.

(2) The application shall bear court fee stamp of the value as per law in force and shall be accompanied by,—

(a) a plan in triplicate drawn to scale showing,—

(i) the description of the building in which the winery is proposed to be established, and

(ii) the description of fermenting and storage vessels and other utensils which are proposed to be used;

(b) a project report showing the technical details and process of manufacture;

(c) details of availability of raw material

(d) declaration regarding financial status of the applicant, backed by a statement of net worth attested by a notary.

4. *Conditions to be satisfied for the grant of the license.*—

(1) On receipt of an application under rule 3, the Deputy Excise Commissioner shall constitute a technical committee under his chairmanship with Assistant Director in Agricultural Department, Assistant Commissioner in Food Safety Department and Assistant Executive Engineer in Public Works Department or Inspector of Factories and Boilers Grade I in Factories and Boilers Department as members to assess the technical feasibility and also to ensure food safety standards of the product intended to be produced. The Deputy Excise Commissioner after making other enquiries as he deems necessary shall forward the application along with the report of the committee to the Excise Commissioner with specific



recommendation on the eligibility of the applicant for the license along with the application. The Commissioner shall, while exercising his powers under this rule, consider the following, for assessing the eligibility, namely:—

(i) Whether the applicant has been convicted of any offence under the Abkari Act 1 of 1077 or the Narcotic Drugs and Psychotropic Substances Act, 1985 (Central Act 61 of 1985) or convicted of any other cognizable offence;

(ii) Whether the financial position of the applicant is sound;

(iii) Whether there is actual need for a license, considering requirements of horti-wine for consumption within the State and for export outside the State;

(iv) Any other matter which the Commissioner considers to be relevant.

(2) Any addition or alteration ordered by the Commissioner in the building shall be duly carried out by the applicant.

(3) (a) The Commissioner may, at any time, by himself or by any other officer deputed by him for the purpose, verify whether the descriptions and plans are accurate and whether they satisfy the requirements of the small scale winery and if they are deemed inaccurate or found not satisfying the specifications, he may, require the applicant to revise the plan.

(b) the applicant shall afford the officer mentioned in clause (a), free access to the premises and all facilities which may reasonably required.

(4) Persons desirous of constructing new building or equipping an already existing one to be used as a small scale winery, shall, before commencing the work, submit plan of the building and descriptions of the plant (in triplicate) to the Commissioner for approval.

(5) If the Government approve the plan and accord sanction for a small scale winery, the fact of such approval shall be communicated to the applicant through the Excise Commissioner. No alteration or addition shall be made in or to the building or utensils or vessels once constructed or installed after approval of the plan without the previous sanction of the Commissioner.



5. *Grant and Renewal of License.*— (1) A small scale winery license shall be granted only to an applicant approved by the Government.

(2) Every such license shall be issued by the Commissioner in Form HW-I.

(3) Every license shall take effect on such date as may be specified therein and shall be in force until the last day of March of the third year of issue.

(4) No such license shall be issued except on payment of a rental of Rupees Fifty Thousand for a year or part thereof.

(5) A small scale winery license may, on application to the deputy Commissioner, be renewed by him for a period of three years at a time or such other shorter period as the Government may in particular case, direct.

(6) Every application for renewal shall be forwarded through the Circle Inspector at least one month before the expiry of the license.

(7) The Deputy Commissioner of the Excise Division concerned may renew the license, provided there is no change in the premises and in the content of the license.

(8) The licensee shall pay the rental for the renewal by Demand Draft in favour of the Deputy Excise Commissioner of the division concerned or by digital method to be fixed by departmental orders.

6. *Mortgage of buildings.*— (1) Every licensee shall execute a mortgage deed in Form HW-2 or HW-2(A) as the case may be, binding him for himself, his heirs, legal representatives and assigners to observe the conditions of the license and hypothecating the small scale winery building, machinery, apparatus, together with the stock of wine, as security of the payment of all sums which may become due to the Government by way of duty of excise, rent, penalties, fines or other payments due under the provisions of his license. In case of neglect or refusal to execute the mortgage deed as aforesaid within ten days of the date of which the approval of an application for a license shall have been communicated, such approval may be withdrawn and the fee already paid shall be forfeited.

(2) In lieu of executing the mortgage deed, the licensee may deposit promissory notes endorsed to the Commissioner, of such value as the Government may direct, or furnish cash security to that extent.



7. *Additional license for bottling.*— Bottling license in Form HW-3 may be issued to the licensee for a rental of Rupees Five Thousand for every fresh issue and renewal.

8. *Place of manufacture and Storage.*— (1) The place of manufacture and storage shall consist of at least four rooms, namely:—

- (i) for crushing, extraction and solution of material;
- (ii) for fermentation;
- (iii) for bottling and other operations;
- (iv) for Warehouse.

(2) All the rooms shall be provided with ceiling. There shall be only one door way to each room and the door shall be provided with double locking arrangements on the outside, one for the licensee and the other for the Circle Inspector of Excise concerned. All the windows shall be provided with expanded metal protection on the outside and with shutters which could be fastened from inside.

9. *Arrangement of vessels.*— (1) All vessels and receptacles for collecting juice extracts of agricultural products or for dissolving sugar, all those intended to be used for fermenting, clarification, or storing horti-wine and the vessel or vessels shall be so placed as to admit of their contents being accurately gauged and measured.

(2) Permanent vessels for the storage of finished horti-wine on which duty has not been paid shall be so placed and fixed as to admit of their contents being accurately gauged and measured to the satisfaction of the Commissioner or to the officer empowered by him for the purpose.

(3) Receptacles for the storage of finished horti-wine in the warehouse may be of wood, porcelain or glass as may be convenient and necessary; but all vessels containing horti-wine on which duty has not been paid shall be made capable of being secured with double locks.

(4) All vessels as above shall be gauged by an officer specially deputed for the purpose by the Commissioner. They shall bear the distinctive serial number which will be registered and their full capacities shall be distinctly marked on them. These vessels should be calibrated for their capacity before fresh issue and every renewal thereof, by the competent authority.



10. *Minor alteration in building.*— (1) No repairs shall be executed to either the building or the plant and no alteration shall be made in the position or capacity of any gauged vessel without the previous sanction of the Commissioner. No addition, either to the building or to the plant shall be done without the previous consent of the Commissioner:

Provided that, in the following case, the Deputy Commissioner of Excise, may permit additions and alterations subject to immediate report and subsequent approval of the Commissioner namely:—

- (a) addition, alteration or repairs to vessels used for collecting and fermenting;
- (b) repairs to all gauged vessels; add
- (c) repairs of emergency nature.

(2) The Deputy Commissioner of Excise of the division may permit the repairs of emergent nature subject to the ratification of the Commissioner.

(3) Before any vessel so altered, can be again taken into use, it shall be calibrated, regauged and new table constructed, if necessary. In all cases, a full report containing details regarding repairs, additions or alterations that have been permitted to be executed shall be forwarded to the commissioner through the Deputy Excise Commissioner within 24 hours of the grant of the permission and the facts shall also be noted in the inspection book.

11. *Supervision and Control.*— (1) The Circle Inspector of Excise concerned shall take an account of all operations in the small scale winery and it shall be competent for him or for any other officer authorized to inspect small scale wineries, to enter the building and visit and examine any room, place or utensils contained in the plan and descriptions, at any time either by day or by night. The employees/workers of the licensee who have actually to work within the premises of the winery shall be given passes for identification by the Circle Inspector of Excise. For this purpose, the licensee or his authorized agent shall communicate to the officer in charge an approved list of employees/workers for whom he wishes, passes to be issued. The entry of persons other than the Excise Officers and persons holding passes issued by the officer in-charge, shall be strictly prohibited to the small scale winery.

(2) The Circle Inspector of Excise shall be responsible for the collection of duty at the rate fixed, before horti-wine is allowed to be removed from the premises, except in case of exports tender bond or under such conditions as may be fixed by the Commissioner.



(3) The Circle Inspector shall maintain accounts in Form HW-4. He shall also ensure that the licensee maintains duplicate accounts of the transaction independently in Form HW-4. He shall compare and tally these with those maintained by him everyday and initial the licensee's register in token thereof at the end of each day.

12. *Officers authorized to inspect small scale wineries.*—All officers of the Excise Department of and above the rank of Excise inspector are authorized to inspect small scale wineries and to examine, test and measure any material, utensils, implements, apparatus or horti-wine found therein.

13. *Manufacture of horti-wine.*— Horti-wine may be manufactured from any agricultural products or their juices containing sugar including nutmeg rind except cereals. Wine shall not be fortified by adding spirit. The strength of horti-wine shall not exceed 15.5% v/v.

14. *Statement of process of manufacture.*— (1) The licensee shall forward to the Deputy Excise commissioner, through the Circle Inspector of Excise, for approval, a statement giving full description of the process of manufacture, specifying the nature and proportions of the different materials to be used.

(2) Horti-wines shall be manufactured by the licensee in accordance with such process and with such materials as have been mentioned in the statement approved by the Deputy Excise Commissioner.

15. *Vessel for Storage.*— Horti-wine shall be stored only in sound wooden cases or in any other kind of vessels, certified by the appropriate authority, as fit for such storage and approved by the Commissioner for such use,

16. *Transfer to warehouse.*—Horti-wine ready for issue shall be transferred to the warehouse.

17. *Analysis of Sample.*— When horti-wine is ready for issue, the licensee shall intimate the Circle Inspector of Excise concerned, regarding the completion of process and a request shall be made for taking samples out of manufactured horti-wine with brand name, batch number and other details . On receipts of request, the Circle inspector of Excise shall without delay take samples of the horti-wine so produced. The Circle Inspector of Excise shall take





three samples of wine every batch in 375 ml. bottles in the presence of the licensee or his authorized agent free of cost and after duly sealing the same with his seal and getting it sealed by the licensee as well deposit two bottles each with him and send the other to Chemical Examiner to the Government for report as to its real alcoholic strength, the variety of horti-wine (i.e., whether it is sparkling, still, dry or sweet) and its fitness for human consumption. The licensee shall provide bottles, boxes, for packing and bear the packing charges, freight and fee for the analysis of the samples sent to the Chemical Examiner. The certificate issued by the Chemical Examiner shall be kept by the Circle Inspector of Excise concerned and a copy of the same shall be given to the licensee for information.

*Note:—*Horti-wines are classified as “dry” or “sweet” according to, whether the sugar content thereof is almost exhausted by fermentation or not. Horti-wines which effervescence on being poured out of closed containers either as a result of secondary fermentation going on in the container itself or as a result of dissolution of carbon dioxide under pressure before closing the container are called sparkling horti-wines. Horti-wines which do not effervescence are called still wines.

18. *Issue not permitted before analysis of sample.*—Issue shall not be made until a sample of horti-wine taken from the vessel in which it is kept in the warehouse has been analysed and certificates regarding its alcoholic strength and its fitness for human consumption are issued by the Chemical Examiner to the Government.

19. *Issue to be made only on payment of duty.*—Horti-wine shall be issued from the warehouse only on production of the treasury receipt evidencing payment of the duty along with a written requisition of the licensee or his authorized agent duly affixed with court fee stamp to the value as per law in force. Horti-wine thus produced shall either be exported or sold to the authorized wholesale dealer under Foreign Liquor Rules, 1953.

20. *Maintenance of Accounts.*—(1) Correct and regular accounts shall be maintained by the licensee of all materials used, extracts and solutions made; wash set up for fermentation, horti-wine made and issued from the winery, in Forms HW-6, HW-7 and HW-8. The Circle Inspector of Excise shall check the accounts of the licensee and initial it with the date of check. When there is a difference in the accounts, the Circle Inspector of Excise shall get the explanation of the licensee and make a report with the explanation of the licensee, to the Deputy Excise Commissioner for orders.



(2) The specific gravity of the must set up shall be taken by means of a glass saccharometer by the licensee and noted in the register of declarations to be maintained by the licensee. Every morning, subsequent to the pitching of the must, the licensee himself or his authorized agent shall record its specific gravity and the change in the bulk in the register under his signature, till the horti-wine is ready for transfer to the warehouse.

(3) The quantity of horti juice placed in each fermenting vessel, the bulk of the fermented must therein, the original and final gravities shall be ascertained by the Circle Inspector of Excise. No fermented must shall be taken out of the small scale winery or brought in from outside.

(4) The bulk and the final specific gravity of the fermented must shall be recorded after straining by the licensee in a register which shall be maintained by the licensee and signed by him. The Circle Inspector of Excise shall write the register periodically.

21. *Loss of horti-wine to be reported.*—All losses of horti-wine due to leakage or breakage of vessels and receptacles shall be immediately recorded in the appropriate registers and intimate to the Circle Inspector of Excise on the same day with the explanation.

22. *Quarterly stock taking.*—Stocks shall be taken of all finished products in the warehouse at the end of each quarter by the Circle Inspector of Excise concerned and the result reported to the Deputy Excise Commissioner in Form HW-9 and HW-10.

23. *Wastage.*—If at the quarterly stock-taking, any deficiency in stock is noticed and if it is deemed to be excessive, the Deputy Excise commissioner shall impose duty on such deficiency if he is not satisfied with the explanation of the licensee and the licensee shall be bound to pay the same as soon as the Deputy Excise Commissioner's order imposing the duty is received by him:



Provided that if it is proved to the satisfaction of the Commissioner that such deficiency could not have been prevented by the exercise of proper care and precaution, and the horti-wine could not have passed into consumption, the duty levied on such deficiency shall be refunded. The decision of the Commissioner shall be final.

*Note:*—For the purpose of this rule, wastage of not more than one percent of all the finished products taken together shall be taken to be not excessive.

24. *Obnoxious substances not to enter into the horti-wine.*—No substances which are obnoxious to health or likely to increase intoxication shall enter into the composition of horti-wine. The winery shall function in a hygienic condition. The raw materials shall be kept in separate store room in a hygienic condition. There shall be facilities for disposing lees and other waste materials without causing any harm to the inhabitation in the surrounding areas or the environment in general.

25. *Separate batch number for each lot.*—A distinctive batch number shall be given to each lot of horti-wine manufactured at a time. A label approved by the Excise Commissioner as specified in the Kerala Foreign Liquor (Approval of Label) Rules, 2018, shall be fixed on each bottle of horti-wine.

26. *Destruction of bad quality horti-wine.*—If, on chemical analysis any batch of horti-wine is found to have deteriorated in quality, such horti-wine may be destroyed under the orders of the Commissioner, in the presence of the Deputy Excise Commissioner having jurisdiction over the small scale winery and the quantity so destroyed shall be written off from the accounts.

27. *Loss of horti-wine otherwise than by leakage.*—Any loss not covered by rules 21 and 23 shall be reported to the Deputy Excise Commissioner, who shall order the levy of duty at the prescribed rate, in the absence of satisfactory explanation from the licensee. The Commissioner may however, waive the duty on the horti-wine so lost, if he is satisfied that



the loss was due to accidental, natural or unavoidable causes and that the horti-wine has not gone into consumption.

28. *Licensee bound by additional instructions.*—The licensee shall be bound to obey all further instructions and orders consistent with the provisions of the Act or these rules that may be issued from time to time, by the Government or by the Commissioner.

29. *Penalty for breach of Rules, License, Conditions.*—In the event of any breach of these rules or of the conditions of the license either by the licensee or by any person employed by him, it shall be competent for the Commissioner to impose a fine not exceeding ₹ 50,000 (Rupees Fifty Thousand only) for each such breach and/or to suspend or cancel the license. The imposition of a fine or the suspension or cancellation of the license shall not prevent the prosecution of the licensee or any person in his employment for any offense which he may commit against the provisions of the Act or any other law for the time being in force. If, on such prosecution before a Magistrate, the licensee be convicted of any offence against the Act or of any cognizable and non-bailable offence, or of any offence under the Narcotic Drugs and Psychotropic Substances Act, 1985 (Central Act 61 of, 1985) or under the Trade Marks Act, 1999, (Central Act 47 of, 1999) or under sections 478 to 489 of the Indian Penal Code, 1860 (Central Act, 45 of, 1860) it shall be lawful for the Commissioner to order for the cancellation of the license.



## FORM HW-1

(see rule 5)

LICENSE FOR THE MANUFACTURE OF HORTI-WINE IN THE SMALL SCALE  
WINERY AT.....

Under the provisions of the Abkari Act 1 of 1077 and of the rules made thereunder and in consideration of the receipt of a fee of ₹.....

(Rupees.....) license is hereby granted to Shri.....to manufacture horti-wine at and to sell by wholesale the horti-wine made in the small scale winery under Kerala Small Scale Winery (for production of horti-wine from tropical fruits and agricultural products of Kerala) Rules, 2022 during the period beginning from the..... day of..... 20..... and ending with 31st day of March, 20... subject to the following conditions to be observed by the licensee.

## CONDITIONS

1. The licensee shall be bound by the general conditions applicable to all Abkari licensees as notified by the Government from time to time, so far as the concern him and by the following conditions which are special to small scale winery Licensees.

2. The licensee shall observe and keep all the rules applicable to small scale wineries as may be made under the provision of the Abkari Act or under any other law for the time being in force and relating to the Abkari Revenue, be made by the Government or by the Commissioner.

3. The licensee shall not manufacture or sell any liquor of any description other than horti-wine manufactured by him under this license.

4. The licensee shall mark upon each container of wine for storage or issue the number of the batch and shall assign and mark a consecutive number on the head of the cask issued with the horti-wine from the small scale Winery. The consecutive number shall be for the financial year.

5. The licensee is prohibited from having any interest either direct or indirect in the retail vend of horti-wine throughout the State.

6. The licensee shall obtain a separate bottling license, if he intends to bottle the horti-wine manufactured in the Winery.

7. The licensee shall not sell horti-wine to any person at any time in a smaller quantity than what is specified in, and contrary to the conditions herein indicated. The sale of



horti-wine to private person other than holders of licenses under the Abkari Act for the whole sale of such horti-wines, prohibited. Horti-wine may also be issued for export to places outside the State under such conditions as the Commissioner may impose in each case.

8. No horti-wine shall be removed from the small scale winery, unless treasury receipt evidencing payment of the prescribed duty is produced before the Circle Inspector of Excise concerned and his permit covering the transport of the consignment from the winery is obtained.

9. The licensee shall be bound to pay all Government dues at the proper time. In the event of default of payment on the stipulated date of any amount due from him to Government including fine interest shall be charged at 18% per annum and such interest and the defaulted amount shall be deemed as arrears of land revenue and shall be recoverable under the provisions of the Kerala Revenue Recovery Act, 1968.

10. The licensee shall submit for the approval of the Commissioner the name of persons employed by him as managers, person in charge of the winery and no person not thus approved shall be permitted to act in those capacities.

11. Infraction of any of the rules or the conditions of this license either by the licensee or any person in his employment may entail on him (i) a fine which may extend up to ₹ 15,000 (Rupees fifteen thousand only), (ii) Suspension or cancellation of his license or (iii) both. The imposition of fine, or suspension or cancellation of the license shall not stand as bar to the prosecution of the licensee or his agents for any specific offence committed against the provisions of the Abkari Act or any other law for the time being in force. If on such prosecution before the Court of Law, the licensee is convicted, it shall be lawful for the Commissioner to order for the cancellation of his license.

Granted this the .....day of ..... 20.....

*Commissioner of Excise.*



## FORM H W-2

(see rule 6)

## MORTGAGE DEED TO BE EXECUTED BY SMALL SCALE WINERY LICENSEE

This deed of mortgage is made the ..... day of .....20.....between.....(hereinafter called the mortgagors which expression when the context so admits shall include his heirs, legal representatives, successors, and assigns) of the one part and the Governor of Kerala (hereinafter called the mortgagee) of the other part.

Whereas by licenses or instruments in writing under the hand of the Commissioner of Excise, Kerala Government, and bearing date the.....day of.....20.....the said Commissioner of Excise, Kerala Government appointed the mortgagor to manufacture wine in the Taluk of.....and to supply the same for consumption under the Kerala Small Scale Winery (for production of horti-wine from tropical fruits and agricultural product of Kerala) Rules, 2020 from the.....day of.....20..... to the last day of March 20..... subject to the conditions contained in the said licenses or instruments in writing to be observed by the mortgagor.

And whereas it was one of the conditions of the said licenses or instruments that the infraction of any of the conditions of the licenses by the Mortgagor or by any person in his employment might entail on the mortgagor a fine which might extend up to ₹ 15,000 (Rupees fifteen thousand only) or the suspension or cancellation of the Mortgagors license or both.

And whereas by an instrument in writing or engagement under the hands of the Commissioner of Excise, and bearing date the.....day of.....20..... and in which the conditions of the said licence are set forth the Mortgagor for himself, his heirs, legal representatives and assigns agreed to all the terms and conditions therein before written and expressed.



And whereas, it has been agreed by and between the parties hereto that the several provisos, agreements and stipulations hereinafter contained shall apply not only to the license or instrument herein before mentioned but shall apply also to any subsequent license(s), or instrument(s) granted to the Mortgagor immediately upon the determination of the license or instrument herein before mentioned or in renewal thereof respectively and of any further licenses or instruments to be granted to the Mortgagor for the same purposes respectively and that these presents shall stand as security for the due performance by the mortgagor of the terms of all or any such licenses and of the several engagements entered into and to be entered into by the mortgagor in respect thereof respectively and for the payment by the mortgagor of all sums which may become due to Government by way of duty of excise, rents, penalties, fines or other payments, under the provisions of all or any such license.

Now these presents witness that in pursuance of the said agreement in that behalf and in consideration of the premises that the mortgagor doth hereby for himself his executors, administrators and legal representatives covenant with the Mortgagee his successors and assign that, he the Mortgagor, his executors, administrators or legal representatives will pay to the Mortgagee, his successors or assigns to the Commissioner of Excise for the time being or other of the Government of Kerala duly authorized in this behalf at the time or respective times when the same respectively shall become due or payable under the provisions of the herein before recited license(s), or instruments or of any such new licenses or instruments so to be granted as aforesaid all and every sum and sums of money which shall or may from time to time or at any time during the continuance of the said license or instrument respectively or any of them becomes payable by the mortgagor, his executors, administrators, legal representatives or assigns to the said Government by way of duty of Excise, rents, penalties, fines or other payments under all or any of the provisions of the said licenses or instruments respectively or any of them or otherwise in connection therewith respectively. And these presents also witness that in further pursuance of the said agreement and in consideration of the premises of the Mortgagor doth hereby grant, convey and assign unto the Mortgagee his successors and assigns all and singular the pieces or parcels of land, small scale winery building and premises particularly described in the first





schedule hereunder written and also all and singular the fixed and movable machinery implements and utensils, stock of wine and other things now or at any time hereafter during the continuance of this security fixed to or placed upon or used in or about the said lands, winery building and premises or any of them or any part thereof respectively all of which machinery, implements, apparatus and utensils and stock of wine now fixed to are placed upon or used in or about the said premises as are specified in the second schedule hereunder written together with all buildings, godowns, trees, commons, hedges, ditches, fence, ways, waters, watercourses, liberties, privileges easement, advantages and appurtenances whatsoever of the said several pieces or parcels of land, building and premises or any of them in any wise appertaining or heretofore occupied or enjoyed therewith. And all the estate right, title, interest, property claim and demand what so ever of the mortgagor into and upon the same premises respectively, to have and to hold the said pieces or parcels of land, small scale winery building and premises hereby granted conveyed and assigned or expressed so to be unto the Mortgagor his successors and assign forever subject to the proviso for redemption hereinafter contained. Provided always and it is hereby agreed and declared that if the mortgagor, his executors, administrators, legal representatives or assigns or some or one of them shall duly pay to the Mortgagee his successors or assigns or the Commissioner of Excise for the time being or other officer of the Government of Kerala duly authorized in this behalf at the time or respective times when the same shall respectively become due or payable under the provisions hereinbefore contained in part recited license or of such new license so to be granted as hereinbefore mentioned or any of them all and every sum and sums of money which shall or may from time to time or at any time during the continuance of the said licenses respectively become payable by the mortgagor, his executors, administrators, legal representatives or assigns to the said Government by way of duty of excise, rents, penalties, fines and other payments under all or any of the provision of the said licenses or any or either of them or otherwise in connection therewith respectively then the Mortgagee, his successors or assigns shall at any time after all such payments shall have been made upon the request at the cost of the Mortgagor, his executors, administrators, legal representatives and assigns reconvey and reassign the said premises hereinbefore expressed to be hereby granted conveyed and



assigned unto the Mortgagor, his executors, administrators, legal representatives and assigns, or as they shall direct and the Mortgagor doth hereby for themselves, their executors, administrators, legal representatives and assigns covenant it and agree with the Mortgagee, his successors, and assigns that he the mortgagor his executors, administrators, legal representatives and assign will not so long as any money shall remain on the security of these presents, pull down or remove the said Small scale winery buildings, fixed or movable machinery, implements apparatus, utensils or premises or any of them or any part thereof without the permission in writing of the Commissioner of Excise for the time being unless in cases where such pulling down or removal shall be rendered necessary by any of the said premises being worn out or injured or in the case of the said winery except in the ordinary course of business of the mortgager as the holder of the said licenses and in such cases shall replace the said premises or articles worn out or injured or removed by others of atleast of equal value. And it is hereby agreed and declared that any building, engines, machinery, implements, apparatus or utensils and any wine or other things which shall be erected or placed or used upon the said premises hereby granted conveyed and assigned or any of them or any part thereof respectively during the continuance of the present security either in substitution for or replacement of or in addition to any buildings engines machinery, implements, apparatus, or wine or other things now standing or being here on shall be included in the present security and be subject to the provisions and agreement herein contained. And it is hereby agreed and declared that it shall be lawful for the mortgagee, his successors and assigns at any time or times hereinafter without any further consent on the part of the mortgagor his executors, administrators, legal representatives or assigns or of any other person to sell the said premises herein before expressed to be hereby granted conveyed and assigned or for the time being subject to the present security or any part or parts thereof either together or in parcels (and as to the fixed and movable machinery implements, apparatus, utensils wine and other premises of a like nature comprised in the present security either together with the buildings or land to or upon which the same shall be fixed or stand or be or separately and detached there from) and either by public auction or private contract with power upon any such sale to make any stipulations as to title or evidence of title or the removal of any property which may be sold separately



or detached from the buildings and land or otherwise which the mortgagee his successors or assigns shall deem proper and also with the power to buy in or rescind or vary and contract for sale and to re-sell without being responsible for any loss occasioned thereby and for the purposes aforesaid or any of them to execute and to all such assurances and things as he or they shall think fit:

Provided always and it is hereby agreed and declared that the mortgagee his successors or assigns shall not execute the power or sale herein before contained unless and until he or they shall have previously given notice in writing to the mortgagor, his executors, administrators, legal representatives or assigns requiring him to pay off the moneys for the time being owing on the security of these presents or left a notice in writing to that effect upon some part of the said premises hereinbefore expressed to be hereby granted conveyed and assigned and default shall have been made in payment of such moneys or some part thereof for three calendar months from the time of giving or leaving such notice and every such notice as aforesaid shall be sufficient though not addressed to any person or persons by name or designation and notwithstanding that the person or any of the persons affected thereby may be unborn unascertained or under disability provided also and it is hereby agreed and declared that upon any sale purporting to be made in pursuance of the aforesaid power in that behalf the purchaser or purchasers shall not be bound to see or enquire whether any of the cases mentioned in the clause or provision lastly hereinbefore contained has happened or whether any such default has been made in payment of any money intended to be hereby secured or whether any money remains on the security of these presents or as to the necessity or expediency of the stipulations subject to which such sale shall have made or otherwise as to the property or irregularity of such sale and notwithstanding any impropriety or irregularity whatsoever in any such sale the same shall as far as regards the safety and Protection of the purchase or purchasers be deemed to be within the aforesaid power in that behalf and be valid and effectual accordingly and the remedy of the Mortgagor his executor administrators legal representatives or assigns in respect of any breach of the clause lastly hereinbefore contained or of any impropriety or irregularity whatsoever in any such sale shall be in damages only. And it is hereby also agreed and declared that upon any such sale as aforesaid the receipt of the Commissioner of Excise for the time being or of any Officer of the



Government of Kerala duly authorized in his behalf for the purchase money of the premises sold shall effectually discharge the purchase or purchasers there from and from being concerned to see to the application or being answerable for any loss or misapplication thereof and it is hereby further agreed and declared that the Mortgagee, his successors or assigns shall by and out of the moneys which shall arise from any such sale as aforesaid in the first place reimburse himself or themselves or pay a discharge all the costs and expenses incurred in or about such sale or otherwise in respect of the premises and in the next place apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and their pay the surplus (if any) of the said moneys which shall arise from such sale unto the Mortgagor, his executors, administrators, legal representatives or assigns. And it is hereby agreed and declared that the aforesaid power of sale may be exercised by any person or persons who for the time being shall be entitled to receive and give a discharge for the moneys owing on the security of these presents. Provided also and it is hereby agreed and declare that the mortgagee his successors or assigns shall not be answerable or accountable for any involuntary losses which may happen on or about the exercise of execution of the aforesaid power or the trusts thereof or of any of them. And the Mortgagors doth hereby for himself his executors, administrators and legal representatives covenant with the Mortgagee his successors and assigns that he the Mortgagor now hath power to grant, convey and assign all the said premises hereinbefore expressed to be hereby granted conveyed and assigned unto the Mortgagee his successors and assigns. And further that he the Mortgagor and every person having or claiming any estate, right title or interest in or to the said premises or any of them will at all times at the cost until foreclosure of sale of the Mortgagors his executors, administrators, or legal representative and afterwards of the person or persons requiring the same, execute and do every such assurance and thing for the further the more perfectly assuring all or any of the said premises unto the Mortgagee, his successors and assigns as by him or them shall, be reasonable required. And it is hereby further agreed and declared that the Mortgagee shall by and out of the moneys which shall arise from any such sale as aforesaid in the first place reimburse himself or pay or discharge all the costs and expenses incurred in or about such sale or otherwise in respect of the premises and in the next place apply such moneys in or towards satisfaction of the moneys



for the time being owing on the security of these presents and them pay the surplus (if any) of the said moneys which shall arise from such sale into the Mortgagor. And it is hereby agreed and declared that the aforesaid power of sale may be exercised by any person or, persons who for the time being shall be entitled to receive and give a discharge for the moneys owing on the security of these presents. Provided also and it is hereby agreed and declared that the Mortgagee shall not be answerable or accountable for any involuntary losses which may happen on or about the exercise or execution of the aforesaid power or the trusts there of any of them and the Mortgagor doth hereby covenant with the Mortgagee that the Mortgagor now hath power to grant convey any assign all the said premises hereinbefore expressed to be hereby granted conveyed and assigned unto the Mortgagee and further that the Mortgagor and every person having or claimng any estate right title or interest or to the said premises or any of them will at all times (at the cost until foreclosure or sale of the Mortgagor) and afterwards, of the person or persons requiring the same execute and do every such assurance and thing for the further or more perfectly assuring all or any of the said premises unto the mortgagee as by him shall be reasonably required. In witness thereof being two of the directors and of.....the Secretary thereof who have thereunto set their hand in token required. In witness whereof..... Shri/Smt. ....and Shri..... have hereunto signed by the Mortgagor.....

In the presence of

Witness:

(1).....

(2).....

Signed for and on behalf of the Government

In the presence of Witness

(1).....

(2).....



FORM H W-2(A)  
(see rule 6)

MORTGAGE DEED EXECUTED BY THE LICENSEE OF SMALL  
SCALE WINERY WHEN THE WINERY IS MANAGED BY  
LIMITED LIABILITY COMPANIES

This mortgage deed is made on the.....day of 20.....between  
.....Co. Ltd. a company registered under the Act.....and having its  
registered office ..... (hereinafter called the Mortgagor which expression when the context  
admits shall include his successors and assigns) of the one part and the Governor of Kerala  
(hereinafter called the Mortgagee which expression where the context admits shall include his  
successors and assigns) of the other part.

Whereas, licence or instruments in writing under hand of the Commissioner of Excise,  
Kerala State (hereinafter called the Commissioner and hearing the..... date of day of  
.....20.....the.....said Commissioner being duly authorised under the  
provisions of the Abkari Act 1 of 1077 appointed the Mortgager to manufacture horti-wine in  
the taluk of.. .....and to supply the same for the consumption under the Kerala Small  
Scale Winery (for production of horti-wine from tropical fruits and agricultural products of  
Kerala) Rules, 2022 from the.....day of.....20....to the last day of March,  
subject to conditions contained in the said licenses contained and to be observed the  
Mortgagor.

And whereas, it was one of the conditions of the said licence that the infractions of any  
of the conditions of the licences by the mortgagor or by any person in its employment might  
entail on the Mortgagor a fine which might extend up to ₹ 15,000 (Rupees fifteen thousand  
only) or the suspension or cancellation of the Mortgagor licence or both.

And whereas, the instrument in writing or engagement under the sale of the Mortgagor  
and bearing the date the day of.....20....and in which the conditions of the said licence  
are set for the mortgagor for itself its successors and assign agreed to all the terms and  
condition therein before written and expressed.



And whereas, it has been agreed by and between the parties to here that the several provisos, agreements and stipulations hereinafter contained shall apply not only to the license hereinbefore mentioned but shall apply also to any subsequent license or licenses granted to the mortgagor immediately upon the determination of the license hereinbefore mentioned or if renewal thereof respectively as of any further licenses to be granted to the mortgagor for the same purpose respectively and that these presents shall stand as security for the due performance by the mortgagor of the terms of all or any such license and of the several engagements entered into and to be entered into by the mortgagor in respect thereof respectively and for the payment of by the mortgagor of all sums which may become due to Government by way of duty of excise, rents, penalties, fines or other payments under the provisions of all or any such license.

Now these presents witness that in pursuance of the said agreement in that behalf and in consideration of the premises the mortgagor doth hereby covenant with the mortgagee that the mortgagor will pay to the mortgagee or to the Commissioner for the time being or other officer of the Government of Kerala duly authorised in this behalf at the time or respective times when the same respectively shall become due or payable under the provisions of the hereinbefore recited licenses or of any such new licenses is to be granted as aforesaid all and every sum and sum of money which shall or may from time to time or at any time during the continuance of the said licenses respectively or any of them become payable by the mortgagor to the said Government by way of duty of Excise, rents, penalties, fines or other payments under all or any of the provisions of the said licenses respectively or any of them or otherwise in connections there with respectively.

And these presents also witness that in further pursuance of the said agreement and in consideration of the premises the mortgagor doth hereby grant convey and assign unto the mortgagee all and singular the several pieces or parcels of land, winery buildings and premises particularly described in the first schedule hereunder written and also all and singular the fixed and movable machinery, implements and utensils, stock of wine and other things now or at any time hereafter during the continuance of the security fixed to or placed upon used in or about the said lands, small scale winery buildings and premises or any of them or any part thereof respectively all of which machinery implements apparatus and



utensils and stock of wine and other things now fixed to or placed upon or used in or about the said premises as specified in the second schedule hereunder written together with all buildings, godowns, trees, common hedges, ditches, fence, ways, waters, water sources, liberties, privileges, easements, advantages, and appurtenances, what so ever to the said several pieces of parcels of land, building, and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith and all the estate right, title, interest, property claim and demand whatsoever of the Mortgagor unto and upon the same premises respectively, to have and to hold the said several pieces or parcels of land, buildings and premises hereby granted conveyed and assigned or expressed so to be unto mortgagor for ever subject to the proviso for redemption hereinafter contained provided always and it is hereby agreed and declared that if the mortgagee or shall duly pay to the mortgagee or the Commissioner for the time being or to any other officer of the Government of Kerala duly authorised in this behalf at the time or respective times when the same shall respectively become due or payable under the provisions hereinbefore contained in part recited license or of such new licenses so to be granted as hereinbefore mentioned or any of them all and every sum and sums of money which shall or may from time to time or at any time during the continuance of the said licence respectively become payable by the mortgagor to the said Government by way of duty of excise, rents, penalties, fines and other payments under all or any of the provisions of the said licences or any or either of the or otherwise in connection there with respectively then the mortgagee shall at any time after all such payments have been made upon the request and at the cost of the mortgagor recovery and re-assign the said premises hereinbefore expressed to be hereby granted conveyed and assigned unto the mortgagor of or the Mortgagor shall direct and the Mortgagor doth hereby covenant and agree with the mortgagee that the mortgagor will not so long as any money shall remain on the security of these presents, pull down or remove the said winery buildings fixed or removable machinery, implements apparatus, utensils, or premises or any of them or any part thereof without the permission in writing of the Commissioner for the time being unless in case where such pulling down or removal shall be rendered necessary by any of the said premises being worn out or injured or in the case of the said wine except in the ordinary course of business of the mortgagor as the holder of the said licences and in such cases shall replace the





said premises or articles worn out or injured or removed by others of at least equal value and it is hereby agreed as declared that any buildings, engines, machinery, implements, apparatus or utensils and any wine or other things which shall be erected or placed or used upon the said premises hereby granted, conveyed and assigned or any of them or any part thereof respectively during the continuance of the present security either in substitution for or replacement of or in addition to any buildings, engines, machinery, implements, apparatus, utensils or wine or other things now standing or being there on shall be included in the present security and be subject to the provisions and agreements here in contained. And it is hereby agreed and declared that it shall be lawful for the mortgagee at any time or times hereafter without any further consent on the part of the mortgagor or any other person to sell the said premises hereinbefore expressed to be hereby granted, conveyed and assigned or for the time being subject to the present security or any part or parts here of either together or in parcels (and as to the fixed and movable machinery, implements, apparatus, utensils, wine and other premises of like a nature comprised in the present security either together with the building or lands to or upon which the same shall be fixed or stand or be or separately and detached there from) and their by public auction or private contract with power upon any such sale to make any stipulations as to title or evidence of title or the removal of any property which may be sold separately or detached from the buildings and land otherwise which the mortgagee shall deem proper and also with power to by in or rescind or vary any contract for sale and to re-sell without being responsible for any loss occasioned thereby and for the purpose aforesaid or any of them to execute and to do all such assurance and things as he or they shall think fair. Provided always and it is hereby agreed and declared that the mortgagee shall not execute the power of sale hereinbefore containing unless and until he shall have previously given notice in writing to the mortgagor requiring the Mortgagor to pay off the moneys for the time being owing on the security of these present or left a notice in writing to that effect upon some part of the said premises, hereinbefore expressed to be hereby granted conveyed and assigned and default shall have been made in payments of such moneys or some part thereof for three calendar months from the time of giving or leaving such notice and every such notice as aforesaid shall be sufficient though not addressed to any person or persons by name or designation and notwithstanding that the person or any of the person



affected thereby may be unborn unascertained or under disability. Provided also and it is hereby agreed and declared that upon any sale purporting to be made in pursuance of the aforesaid power in that behalf the purchaser or purchasers shall not be bound to see or enquires whether any of the cases mentioned in the clauses or provisions lastly hereinbefore contained has happened or whether any such default has been made in payments of any money intended to be hereby secured or whether any money remains on the security of these presents or as to the necessity or expediency of the stipulations subject to which such sale shall have been made or otherwise as to the propriety or regularity of such sale and notwithstanding any impropriety or irregularity whatsoever in any such sale the same shall as far as regards the safety and protection of the purchaser or purchasers be deemed to be within the aforesaid power in that behalf and be valid and effectual accordingly and the remedy of the mortgagor in respect of any breach of the clause lastly hereinbefore contained or of any impropriety or irregularity whatsoever in any such sale shall be in damage only. And it is hereby also agreed and declared that upon any such sale as aforesaid the receipt of the Commissioner for the time being or of any officer of the Government of Kerala duly authorised in this behalf for the purchase money of the premises sold shall effectually discharge the purchases or purchasers there from and from being concerned to see to the application or being answerable for any loss or misapplication thereof. And it is hereby further agreed and declared that the mortgagee shall by and out of the money which shall arise from any such sale as aforesaid in the first place reimburse himself or pay or discharge all costs and expenses incurred in or about such sale or otherwise in respect of premises and in the next place apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then pay the surplus (if any) of the said moneys which shall arise from such sale unto the mortgagor. And it is hereby agreed and declared that the aforesaid power of sale may be exercised by any person or persons who for the time being shall be entitled to receive and give a discharge for the money owing on the security of these presents. Provided also and it is hereby agreed and declared that the mortgagee shall not be answerable or accountable for any involuntary losses which may happen on or about exercise or execution of the aforesaid power or the trust thereof or of any of them. And the mortgagor doth hereby covenant with the Mortgagee that the Mortgagor



now hath power to grant convey any assign all the said premises hereinbefore expressed to be hereby granted conveyed and assigned unto the Mortgagee and further that the Mortgagor and every person having or claiming any estate right, title or interest in or to the said premises or any of them will at all times (at the cost until foreclosure or sale of the Mortgagor) and afterwards the person or persons requiring the same execute and do every such assurance and things for the further or more perfectly assuring all or any of the said premises unto the mortgagee as by him shall be reasonably required. In witness thereof the common seal of the Mortgagor hath hereunto been affixed in the presence of Shri/Smt.....and Shri/Smt.....being two of the directors and of.....the Secretary thereof who have here unto set their hands in token of their so being present the day and year first above written.

The first schedule above referred to.....

The second schedule above referred to.....

The common seal of the said.....Co. Ltd. hath hereunto been affixed in the presence of Shri/Smt.....and Shri/Smt.....being two of the directors and of..... being the Secretary of the said company who have hereunto set their respective hand in token of their presence at the affixing of the said seal in the presence of

*Directors*

*Secretary*

In the presence of Witness:

- 1.
- 2.



FORM HW-3  
(see rule 7)

LICENCE FOR THE BOTTLING OF HORTI-WINE FOR THE  
PURPOSE OF SALE

Under the provisions of Abkari Act 1 of 1077 and of the rules made thereunder and in consideration of the payment of a fee of ₹ 5,000. (Rupees Five Thousand only) license is hereby granted to Shri/Smt.....holding Small Scale Winery License No. ....dated.....for the privilege of bottling wine manufactured in the said Small Scale Winery under the Kerala Small Scale Winery (for production of horti-wine from tropical fruits and agricultural products of Kerala) Rule, 2022 in the place mentioned in the schedule appended herein for the period beginning from.....day of ..... 20.....and ending with the.....31st.....day of March 20 ..... subject to the following conditions to be observed by the said licensee:

1. The license shall be bound by the general conditions applicable to all Abkari licenses so far as concern him and also by the following conditions which are special to this license.

2. The licensee shall be bound by the Abkari Act 1 of 1077 and by the rules framed thereunder from time to time, so far as they concern him.

3. Any officer of the Excise Department of or above the rank of Excise Inspectors or any other officer specially empowered by the Commissioner in this behalf may enter in and remain upon the licensed premises so long as may be necessary for the proper execution of his duties and the licensee shall not obstruct him in the performance of his duties.

4. This license authorises the licensee to carry on the business of bottling at the premises named herein only.

5. Every bottle or other receptacle after filling must be corked and the cork secured either by wiring, sealing, capsuling or by an adhesive band.

6. Every bottle or other receptacle filled on the premises with horti-wine shall bear a label as specified in the Kerala Foreign Liquor (Approval of Label) Rules, 2018.

7. When any operation of bottling are to be carried on by the licensee on the premises licensed hereunder he shall give timely intimation to the Circle Inspector of Excise regarding the days and the hours during which such operation will be carried out.

8. Infraction of any of the conditions of this licence or any of the provisions of the Abkari Act or of the rules framed thereunder, by the licensee or by any person in his employment or acting on behalf shall entail on the licensee a fine not exceeding ₹15,000 (Rupees Fifteen Thousand only) for such offense or suspension or cancellation of the license or both, as may be decided upon by the Commissioner. The imposition of fine or suspension or cancellation of the license shall not be held to prevent the prosecution of the licensee or any person in his employment for any specific offense which he may commit against the provisions of the Abkari Act 1 of 1077 or any other law for the time being in force. If on such prosecution before a Magistrate, the licensee shall be lawful for the Commissioner to order the forfeiture of his license.



**SCHEDULE SHOWING THE PARTICULARS OF LICENSED PREMISES**

<i>Taluk, Village, Desom, Door No. and other particulars in full</i>	<i>Bounded on the</i>				<i>Remarks</i>
	<i>North by</i>	<i>East by</i>	<i>South by</i>	<i>West by</i>	
(1)	(2)	(3)	(4)	(5)	(6)

Dated this the .....day of .....20.....

*Commissioner of Excise.*



FORM HW-4  
(see rule 11)

MONTHLY STATEMENT OF HORTI-WINE ISSUED AND DUTY COLLECTED

Date of issue	Quantity issued		Duty collected ₹ Ps.	Treasury Receipt Number and Date	Quantity issued under bond			Batch Number	Remarks
	Bulk Litre	Proof Litre			Bulk Litre	Proof Litre	Permit number & date		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

FORM HW-5  
(see rule 11)

LICENSEE'S ACCOUNT OF WAREHOUSE TRANSACTIONS

Date	Number of the vessel	Quantity in the vessel before issue	Quantity issued	Quantity in the vessel after issue	Duty collected ₹ Ps.	Treasury Receipt Number & Date	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

*Note:* The accounts relating to each vessel in the warehouse shall be maintained separately and for the purpose a separate page or portion of a page shall be kept for each vessel. If issue under bond or duty free, the fact shall be noted in the remarks column with permit number and date.

FORM HW-6  
(see rule 20)

LICENSEE'S DECLARATION OF WASH

Date	Number of the fermenting vessel	Quantity of wash made in litres	Specify gravity	Weight of materials used				Initials of the licensee or officer
				Details of agricultural product			Sugar	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)



FORM HW-7  
(see rule 20)

LICENSEE'S ACCOUNT OF MATERIALS

Date	Details of agricultural products			Sugar			Remarks	Initials of the Licensee
	In hand	Received	Spent	In hand	Received	Spent		
1	2	3	4	5	6	7	8	9

FORM HW-8  
(see rule 20)

LICENSEE'S ACCOUNT OF STORE ROOM TRANSACTIONS

Date	Number of fermenting vessels for which wine is drawn	Specific gravity	Quantity Drawn liters	Number of the store vessel into which transferred	Number of the storage vessel to which added	Initials of the licensee officer
1	2	3	4	5	6	7

FORM HW-9  
(see rule 22)

STATEMENT SHOWING THE RESULT OF QUARTERLY STOCK TAKING IN THE  
WINERY FOR THE QUARTER ENDED.....

Number of Vessels	On hand			Quantity drawn			Total on hand and drawn			Quantity issued			Wastage				Remarks	Initials of the officer taking stock
	Bulk Litres	Strength	Proof Litres	Bulk Litres	Strength	Proof Litres	Bulk Litres	Strength	Proof Litres	Bulk Litres	Strength	Proof Litres	Total	Proof Litres	Allowances	Excess		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19



FORM HW-10  
(see rule 22)

STATEMENT SHOWING THE RESULT OF QUARTERLY STOCK TAKING OF THE  
RECTIFIED SPIRIT IN THE SPIRIT STORE OF THE WINERY FOR  
THE QUARTER ENDED.....

Date of stock taking:

Quantity in hand proof Litres	Litres Quantity received in proof	Total in proof litres	Quantity issued in proof Litres	Balance			Quantity found on Stock taking			Wastage			Remarks
				Bulk Litres	Strength	Proof Litres	Bulk Litres	Strength	Proof Litres	Total in Proof Lires	Allowance in proof Litres	Excess in proof Litres	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

By order of the Governor,

**DR. RATHAN U. KELKAR,**  
*Secretary to Government.*





### **Explanatory Note**

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

As per sections 14, 17, 18 and 29 of the Abkari Act, 1 of 1077, the Government of Kerala have decided to make rules for providing establishment of small scale winery production units producing horti-wine from tropical fruits, Jack Fruit, Banana, Rose Apple, Cashew Apple, Pineapple, Passion Fruit, Nutmeg Rind and all other tropical fruits locally cultivated and agricultural products, tapioca, sugarcane, potato, pumkin, tomato available in the State of Kerala, except cereals and for the inspection and supervision of the said small scale winery production units.

The notification is intended to achieve the above object.

