

No. FX-8/24/2022-e-FD
Government of Manipur
Finance Department
Finance expenditure

Imphal the 25th September, 2025

To

The Director (Printing & stationary)
Manipur

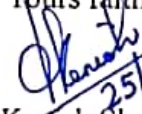
Subject: Publication of the Manipur Bonded (Second Amendment) Rules 2025 in the Extraordinary Gazette

Sir,

I am directed to request you to kindly publish the notification dated 24th September 2025 regarding Manipur Bonded (Second Amendment) Rules 2025 in the **Extraordinary Gazette**.

A copy of the Notification (in pdf_) and in editable format is enclosed.

Yours faithfully



25/09/25

(K. Kenish Sharma)
Under Secretary (Finance)
Government of Manipur

Copy to:

1. Commissioner-cum-Secretary (Finance), Govt of Manipur

**GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)**

**NOTIFICATION
Imphal, the 24th September , 2025**

No.FX-8/24/2022-e-FD: In exercise of the powers conferred under section 36 of the Eastern Bengal & Assam Excise Act, 1910 (1 of 1910) as extended to Manipur, the Governor of Manipur is pleased to make the following rules, further to amend the Manipur Bonded Warehouse Rules, 1990, namely: —

The Manipur Bonded Warehouse (Second Amendment) Rules, 2025

1. Short title and commencement. - (1) These rules may be called the Manipur Bonded Warehouse (Second Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette of Manipur.

2. Amendment of Rule 3.- In rule 3 of the Manipur Bonded Warehouse Rules, 1990 (hereinafter referred to as the Principal Rules), after sub-rule (7), the following sub-rules shall be inserted, namely:

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- “(8) A copy of Minutes authorizing the authorized representative to sign the application along with his duly attested specimen signature.
- (9) A copy of the Minutes of the Meeting authorizing the company / firm to apply for such license.
- (10) A list showing the names & addresses of all partners / Directors /members of the company /corporation / firm / co-operative society.
- (11) Affidavit affirmed by each Partner of a partnership firm or each member of a society or each Director of a Board of Directors of a company before the competent authority regarding his / her non-conviction by a criminal court in a non-bailable offence, affidavit affirmed by the individual before the competent authority regarding his/her non-conviction by a criminal court in non-bailable offences, affidavit declaring that if any of the documents / information furnished against the online application if found false, the license shall be liable to be cancelled.
- (12) Copy of certificate of incorporation/ registration under the Companies Act/ Societies Act / Partnership Act, as applicable.
- (13) Copy of letter of consent/ suitable document of land owner/competent authority if the offered site is not owned by the applicant and copy of record of rights (RoR) of land / parcha/ sale deed/ title deed/ conveyance deed/ lease deed/ tenancy deed/ property tax receipt/ rent agreement.
- (14) Copy of Memorandum & Articles of Association/ Deed of Partnership.

(Note: - In case of Memorandum & Articles of Association first page and pages showing intent of business should be mandatorily uploaded.)

- (15) Copy of PAN card of company / corporation / firm / co-operative society.

- (16) Copy of shop licence/trade license / certificate of enlistment.
- (17) Document in support of commercial use of land / copy of application for commercial conversion if character of land not yet converted for commercial use.
- (18) Document in support of Indian citizenship or P.I.O. in respect of the Partners / Directors / Members.
- (19) Fire Safety Certificate.
- (20) Floor wise Room Photos.
- (21) Land Boundary Details.
- (22) Photocopy of Income Tax Return Acknowledgement Slip for the Last Financial Year.
- (23) Rent agreement.
- (24) Self-attested documents in support of educational qualification (Highest) of the Partners / Directors / Members.
- (25) Self-attested photocopies of PAN card of all Partners / Directors / Members
- (26) Self-attested photocopy of nationality Proof (Voter Id Card or Passport or Aadhar Card) / P.I.O. Status (Certificate from Competent Authority).
- (27) Self-attested photocopy of proof of age in respect of the Partners / Directors / Members.
- (28) Site Plan Prepared by Approved Surveyor (Signature with Seal) and duly signed by the applicant(s).
- (29) Payment Details of Application fee paid online through gateway."

5. **Amendment of Rule 4.-** In sub-rule (5) of rule 4 of the Principal Rules, for the words, figures and brackets "into the Form No.17 of the Manipur Excise (Fourth amendment) Rules, 1971", the words and figures "in Form No.1" shall be substituted.

6. In rule 30 of the Principal Rules, after the first para, the following proviso shall be inserted, "Provided that, notwithstanding anything contained in the Act and without prejudice to its provisions, the State Government may, by order, exempt any Corporation wholly owned and controlled by it, and holding a wholesale or retail licence issued by the Commissioner of Excise, Government of Manipur, from pre-payment of duties for obtaining a Transport Pass."

7. **Insertion of Form No.1.-** In the Principal Rules, the following FORM shall be inserted namely,

"FORM NO. 1

[See Rules 4(5)]

Licence to construct and work a bonded Warehouse for the deposit and storage of foreign liquor and spirits.

District.....

No. of Licence in the register.....

Name of Licensee.....

Place of bonded Warehouse.....

resident ofthana..... district..... is hereby authorized by the Excise Commissioner, Manipur to work a bonded Warehouse at.....from..... to 31st March, 20..... for the deposit and storage of foreign liquor or such spirits as permitted by the Excise Commissioner from time to time.

It shall be required of the holder of this licence, as a condition of its remaining in force, that he shall duly and faithfully perform and abide by the following conditions and by the provisions of the Eastern Bengal & Assam Excise Act, 1910 (Act I of 1910) as extended to Manipur and as amended from time to time and by all notifications and Rules which have been or which may from time to time be published or made there- under so far as they relate to this licence and shall cause all persons employed by him to obey all such Rules and orders.

- I. That he shall pay to Government in advance per annum a fee of Rs _____ at.....
only and that he shall pay the same into the $\frac{\text{Treasury}}{\text{Sub-treasury}}$ at.....
- II. That he shall deposit and store only foreign liquor and such other spirits as the Excise Commissioner may approve from time to time and only at the premises named therein.
- III. That before depositing or indenting for any spirits to be deposited or kept under this licence, he shall execute a bond in favour of the Commissioner of Excise, Manipur for the payment of duty at the rates imposed on all foreign liquor and spirits imported, transported or all foreign liquor and spirits deposited or kept by him in the said Ware- house.
- IV. That he shall give to the Collector seven days' clear notice of the probable date of arrival and the approximate quantity in bulk litres of such consignments of foreign liquor and spirits imported or transported under bond for deposit in the said Warehouse.
- V. That he shall attend either personally or by his duly authorised agent at the time of arrival of the foreign liquor or other spirits and that he shall remain in attendance until the foreign liquor or spirits have been gauged and proved and if necessary, sampled.
- VI. That he shall provide the site, buildings, vats and other apparatus to the satisfaction of the Excise Commissioner.
- VII. That he shall provide suitable rent-free accommodation for the Excise staff to the satisfaction of the Excise Commissioner.
- VIII. That he shall keep regular and accurate daily accounts in such form as may be prescribed by the Excise Commissioner of all foreign liquor and spirits received into and issue from the Warehouse.
- IX. That he shall pay on demand, for all foreign liquor and spirits deposited and stored therein, the duty as prescribed in the Manipur Excise Rules, 1962 as amended from time to time.
- X. That he shall permit any Excise Officer of or above the rank of Asstt. Inspector of Excise to have at all hours free access to the bonded warehouse and other places appertaining thereto and that on demand by any such officer he shall produce for inspection his accounts of deposits and issues of foreign liquors and spirits.
- XI. That when required by any Excise Officer of or above the rank of Asstt. Inspector he shall assist him sufficient number of employees in taking accounts of his stock and or gauging foreign liquor or spirits on receipt and at the time of issue.
- XII. That he shall permit any Excise Officer of or above the rank of Asstt. Inspector to take sample of any foreign liquor or spirit stored under this licence.
- XIII. That the licensee shall be bound to make such general arrangements as may be directed by the Commissioner of Excise for the removal of the bonded Warehouse.
- XIV. (i) That all members of the executive and ministerial staff of the bonded Ware- house shall be citizens of India.

(ii) That the lists of all appointments with necessary particulars of employees other than labourers and menials, shall from time to time be submitted to Government through the Commissioner of Excise, for their information once at least in every six months. In the case of labourers and menials, it shall be sufficient to submit once a year the statistics of their number, rate of wages and their native district only.

XV. That the licensee shall be bound to maintain such minimum stock of foreign liquors and spirits in the bonded Warehouse as may, from time to time, be fixed by the Excise Commissioner.

XVI. That the licensee shall not be permitted to issue foreign liquors or spirits from the Warehouse to the vendors of foreign liquor and pass holders unless he has taken out a licence.

XVII. That as security for the fulfilment of these conditions, the licensee shall deposit with the Collector of the district a sum of Rs _____ and shall execute a hypothecation deed pledging the bonded Warehouse premises and all apparatus and utensils employed in the working of the Warehouse for the due discharge of all payments which may become due to the Government of Manipur. Provided that the Govt. of Manipur shall not undertake to arrange for the sale of any of the foreign liquors and spirits in the Warehouse.

XVIII. That the licensee shall not be entitled to any compensation for cancellation of his licence and abolition of the bonded Warehouse as a result of any policy of Government or for any other reasons.

XIX. That infraction of any of the above conditions or of any of the provisions of the Eastern Bengal and Assam Excise Act, 1910 as extended to Manipur or of any of the notifications published or rules made thereunder so far as they are applicable to this licence shall subject to the holder of this licence to the forfeiture of his licence and the security deposit mentioned in clause XVII of his licence as well as to all or any of the penalties prescribed by law or rules.

The 20.....

Commissioner of Excise, Manipur"



(N. Ashok Kumar)
Commissioner-cum-Secretary (Finance)
Government of Manipur