MANIPUR GAZETTE

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GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

N O T I F I C A T I O N

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 Excise Rules, 1962, namely: —

The Manipur Excise (Sixth Amendment) Rules, 2025

1. **Short title and commencement.-**

(1) These rules may be called the Manipur Excise (Sixth 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. **Substitution of the word 'Province' with 'State'.-**In the Manipur Excise Rules, 1962 (hereinafter referred to as the Principal Rules), for the words **"province"** wherever they occur in the Principal Rules, the words **"State"** shall be substituted.

3. **Amendment of Rule 53.-** In the Principal Rules, in rule 53, the words and figures "in Form 17" shall be omitted.

4. Insertion of rule 178A.-In the Principal Rules, with effect from a date to be notified, after rule 178, the following rule shall be inserted, namely: —

"**178A. Power to grant exclusive right for sale:**

(1) Notwithstanding anything contained in these rules and without prejudice to the provisions of the Act, the State Government may by general or special order grant exclusive right for the import, export, transport, storage, purchase, wholesale, retail sale of collection of any intoxicant, denatured spirituous preparations or hemp to any Corporation wholly owned and controlled by the State Government.

(2) For the aforesaid purpose, the Excise Commissioner, may grant necessary licence to the Corporation.

(3) For the aforesaid purpose, the Corporation after receiving such licence, may establish its wholesale and retail shops at such places and subject to such conditions as the Excise Commissioner may specify." .

5. Amendment of Rule 272.-In rule 272 of the Principal Rules, after the heading and before the words "Licences for wholesale", the words, letters and figures "Application for licence shall be applied in FORM NO. – 13A and licence shall be obtained in FORM NO. – 14B" shall be inserted.

6. Amendment of Rule 273.-In rule 273 of the Principal Rules, after the heading and before the words "Licences for retail sale" the words, letters and figures "Application for licence shall be applied in FORM NO. – 13A and licence shall be obtained in FORM NO.– 14 or FORM NO. – 14A" shall be inserted.

7. Amendment of Rule 274.- In rule 274 of the Principal Rules, after the heading and before words "Hotel licences", the words, letters and figures "Application for licence shall be applied in FORM NO.– 13A and licence shall be obtained in FORM NO.– 14C" shall be inserted.

8. Amendment of Rule 276.- In rule 276 of the Principal Rules, after the heading and before words "Any holder", the words, letters and figures "Application for licence shall be applied in FORM NO. - 13A and licence shall be obtained in FORM NO. - 14 A" shall be inserted.

9. In rule 362 of the Principal Rules, after the words and brackets "Holographic Excise Adhesive Label (HEAL)", the words and brackets "Excise Adhesive Label (EAL)" shall inserted.

10. Amendment of Form No. 2.-In FORM NO. – 2 of the Principal Rules, below the words, letters and figures "FORM NO. – 2", the words, letters, figures and brackets "[*See Rules 4, 7 and 12]*" shall be inserted.

11. Amendment of Form No. 8.-In FORM NO. 8 of the Principal Rules, in the 2nd Column, in the 3rd row of para II & Para XII row, the word "Assam", shall be substituted by "Manipur".

12. Amendment of Form No. 9.- In FORM NO. 9 of the Principal Rules, —

(i) in the first line, for the part beginning with the words "President of India (hereinafter called "the President"", the words and symbol "Governor of Manipur (hereinafter called "the Governor"" shall be substituted;

(ii) in the designation section, for the words "Commissioner of Manipur", the words "Commissioner of Excise" shall be substituted;

(iii) in the "Schedule of Properties Hypothecated", in para 2,for the words "the Government of Assam at the Treasury at Shillong", the words, "the Government of Manipur at the Treasury at _____" shall be substituted.

13. Amendment of Form No. 11.- In FORM NO. 11 of the Principal Rules, in the designation section, for the words "Collector on behalf of the Government of Assam", the words "Commissioner of Excise" shall be substituted.

14. Insertion of Form No.13A.-In the Principal Rules, after the FORM NO. 13, the following FORM shall be inserted, namely —

"FORM NO. 13A

[*See Rules 272, 273, 274 and 276*]

Application for the Grant of Licence for the Wholesale Vendors/Retail Sale "Off/On" the Premises/Hotel sale "On" the premises of Foreign Liquor.

1.	Type of Licence applied:
2.	Name of location of the premises for which is the licence is applied:
3.	Name of Applicant with the name of Father/ husband at present:
4.	Permanent address of the applicant:
5.	Present age of applicant with proof in support of age:
6.	Sex of the applicant:
7.	Educational qualification of applicant (certificate to be appended):
8.	Whether the applicant is/are citizen(s) of India as defined in articles 5 & 8 of the Constitution of India.
9.	Whether the applicant'(s) is/ are Sales Tax and Professional Tax payer and if so, whether the certificates of clearance of Sales Tax and Professional Tax assessment as prescribed by the Finance Dept. has been attached with the application:
10.	Whether the applicant'(s)if he/ they held any excise licence at any previous time was/ were warned:
11.	Whether there is any educational or religious institutions near the proposed site:

I/ we hereby declare that the particulars furnished above, are correct and true to me/ our belief / knowledge/ we further accede that if any particulars furnished in the application is subsequently found to be false inaccurate or incomplete the licence if any, granted to me/ us on the basis of application will be liable to instant withdrawal without prejudice to other action may be taken against me/ us under the law.

Signature of the applicant

Documents to be enclosed:

1. Previous Licence copy.
2. Age proof certificate.
3. Permanent Address Proof Certificate.
4. Payment Details of Application fee.
5. Floor wise Room Photos in case of Hotel.
6. Copy of GST Registration Certificate in case of hotel.
7. Copy of Trade/shop Licence."

15. Amendment of Form No. 14.- In FORM No. 14 of the Principal Rules, –

(i) after the heading, in the parenthesis, letters, words, symbol and figures "[*See Rules 98(ii) and 273*]", for the figures 98(ii)", the figures"89(ii)" shall be substituted..

(ii) in the para-X, the following para shall be substituted, namely: –

"That he shall not sell spirits or liquor of any description to the following:

(1) Any Railway servant at the time on duty;

(2) Any Excise or Police Officer of any rank being in uniform or on duty;
(3) Any vagrant under Police escort;
(4) Any insane person;
(5) Any person under 25 years of age;
(6) Any person known or believed to be drunk or intoxicated;
(7) Any non-commissioned officer or soldier of Indian Army, any non- commissioned officer or sailor of the Indian Navy, any non-commissioned officer or airman of the Indian Air Force or any member with corresponding ranks of the other Forces.
(8) Any driver of automobile".

16. Amendment of Form No.14A.- In FORM NO. – 14A of the Principal Rules, after the heading", for the words, letters, symbols and figures "[*See Rules 98, 273 and 276]*" the words and figures"[see rules 273 and 276]"shall be substituted.

17. Insertion of new Form no. 14B and Form No. 14C.- In the Principal Rules, after the FORM NO. 14A, the following FORM NO. 14B and FORM NO. 14C shall be inserted, —

"FORM NO. 14B

[*See Rules 272*]

Wholesale Licence for the retail vend of foreign liquor for consumption "Off" the premises.

Counterfoil	(**Note**. - Counterfoil of this licence is be signed by the licensee and filed in the Collector's office)	District..... No. of licence in the register Name of vendor..... Locality of vend.....
District	Be it known to all concerned that..... resident of..... is hereby authorised by the undersigned Collector to open a Hotel/ Bar/ Restaurant at..... for the sale by retail of potable foreign liquor from..... to 31st March, 20....., after which this licence will cease to have effect.	
Register No.	It is required of the holder of this licence as a condition of this licence remaining in force that he shall duly and faithfully perform and abide by the following conditions and by the provisions of the Eastern Bengal and Assam Excise Act, 1910 (1 of 1910), subsequently 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 thereunder so far as they are applicable to this licence.....	
Locality of Vend	**I.** That he shall pay to Government of Manipur in advance an annual licence fee of Rs. ……. and a monthly fee at the rate as may be prescribed by the Government, on the 15th of every succeeding month on sales made during the previous month. A security equivalent to monthly fee calculated on the estimated sale of one month shall be paid in advance before the commencement of the licence, the amount of security will be subject to revision on the basis of actual sales in the first two months. The amount of security will be liable to be forfeiture for the mismanagement of the Hotel/ Bar/ Restaurant, breach of any of the conditions of this licence or infringement of any of the Excise rules in addition to any other penalty prescribe by rules. If not forfeited, the amount of security will be refunded to the holder of this licence towards the end of the year or transferred at his request to any other licensee.	

That he shall pay the same into the Treasury/Sub-Treasury at Lamphel.

II. That he shall not alter the nature of any liquor or the labels under which he purchased it; Provided that bottles opened by a competent Excise Officer for purpose of test may, if resealed by the Excise Officer, be sold. That he shall not reduce the strength of such liquor whether by their addition of water or by mixing it with liquor of lower strength or by other means whatsoever and that he shall not keep a stock or sell liquor declared unwholesome by the Excise Commissioner.

III. That he shall not sell whisky, brandy or rum at a lower strength than 25 degrees under London Proof or gin at a strength lower than 35 degrees under London Proof and the holder of a licence to sell India made foreign liquor for consumption 'ON' the premises may use peg measure. One full peg is equal to 60 ml.

Annual fee payable in advance Rs.....in addition to monthly fee.

IV. That he shall sell under this licence only the following kinds of foreign liquor, namely:

Beer, cider, wines, liquor, brandy, whiskey, gin and rum (either imported or manufactured in India) and that under this licence he shall not sell plain spirit, rectified spirit or denatured spirit.

V. That he shall not sell or attempt to sell any kind of foreign liquor at an excessively high price.

VI. That he shall not allow any liquor to be consumed on his premises except only in the room or rooms specified in this licence.

VII. That he shall not store any foreign liquor to be sold under this licence in any premises other than those named herein without previously obtaining the written sanction of the Collector on the reverse of this licence. That he shall effect his sale of liquor only in the room or rooms for which this licence is granted and on premises the arrangement whereof, have been approved by the Collector and make no alteration in the arrangement of the premises without previous approval of the Collector and that he shall keep the said premises clean.

VIII. That he shall not under colour of this licence sell foreign liquor to any person at one time, which exceeds the legal limit.

IX. That he shall not during the hours in which his licensed premises are kept open for sales and liquor employ or permit to be employed in any part of such premises, either with or without remuneration any woman to assist him in the conduct of sales in any capacity whatsoever otherwise than with the permission previously

obtained in writing from the Excise Commissioner and endorsed on his licence or any person who is under the age of 25 years or a deceased person.

X. That he shall not sell spirits or liquor of any description to the following:

(1) Any Railway servant at the time on duty;

(2) Any Excise or Police Officer of any rank being in uniform or on duty;

(3). Any vagrant under Police escort;
(4). Any insane person;
(5). Any person under 25 years of age;
(6). Any person known or believed to be drunk or intoxicated;
(7). Any non-commissioned officer or soldier of Indian Army, any non- commissioned officer or sailor of the Indian Navy, any non-commissioned officer or airman of the Indian Air Force or any member with corresponding ranks of the other Forces.
(8). Any driver of automobile

Date of licence.

XI. That he shall report to the Collector, the arrival of consignment of foreign liquor within 7 days of its receipt and at least 48 hours before it opened stating the description and quantity of such liquor received.

Received the licence and agreed to its conditions.

XII. That he shall keep a correct account of sales daily in prescribed Form and that he shall produce it for inspection on demand of any Excise Officer entering for inspecting his shop at any time of the day or night.

Licence.

Infraction of any of the above conditions will subject the holder of the licence to forfeiture of the licence and to all or any of the penalties prescribed by law or rule.

District Collector
The 20.

District Collector
The 20.

List of authorised agents of salesmen

Name	Father's Name	Age	Residence	Native: Village, Thana, District

Description of the room or room's for sale of Foreign liquor
Restaurant
Hotel
Bar

FORM NO. 14C
[*See Rules 274*]

Hotel Licence permitting the sale of India-made Foreign Liquor for Consumption "On" the premises.

Licence is hereby granted to ……..(name and address of the licensee) (herein after referred to as the licensee) to permit and sell liquor to foreign tourists foreigners resident in India and also citizens of India, for consumption within the licensed room of the hotel or for removal to their private rooms in the same hotel in which they stay for consumption there – (enter details of the premises with boundaries thereof) in the…….. Town…….. District, during the year ending 31st March 20….. subject to the following conditions to be observed by the licensee.

CONDITIONS

1. The licensee shall be bound by the provisions of the Manipur Excise Rules, 1962 as amended from time to time (hereinafter referred to as the "rules") and also by the following conditions which are special to this licence.

2. The privilege conferred herein extends to the possession of liquor and its sale in pegs to foreign tourists, foreigners resident in India and also to citizens of India for consumption within the licensed room in the hotel or in sealed bottles for removal to their private rooms in the same hotel in which they stay for consumption there. It does not cover possession and issue of medicated wines.

3. The licensee shall obtain his supplies of liquor from a whole sale depot, licensee in this State or from such other source as the Commissioner may, in special cases, appoint or approve, subject to such terms and conditions as he may deem fit to impose. The transport from the source of supply to the licensed premises shall be in accordance with the provisions of the rules.

4. The quantity of liquor that may be possessed under the licence shall not exceed ……units at any one time.

5. The licensee shall abide by the provisions and comply with the requirements of the rule 35 in Chapter VI of the rules relating to the sale or issue of liquor under the licence; the maintenance of accounts, submission of returns. He shall maintain an inspection book in Form G.I.B prescribed in the rules.

6. No sale of liquor shall be made under the licence on the such day/days as notified by the State Government.

Dated this …….. day of …….20……

Seal of the licensing authority:

Signature:
Designation:
(Licensing authority)".

18. Omission of Form No. 17:-In the Principal Rules, the FORM NO. 17 shall be omitted.

N. ASHOK KUMAR,
Commissioner-cum-Secretary (Finance),
Government of Manipur.

Printed at and Published by the Directorate of Printing & Stationery, Government of Manipur.

Digitally signed by
Thingbaijam Binodkumar Singh
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