

**THE KARACHI (POSSESSION OF RECTIFIED SPIRIT AND  
THE MANUFACTURE OF ORIGINAL HOMOEOPATHIC  
TINCTURES) RULES, 1965.**

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**BOARD OF REVENUE, WEST PAKISTAN.**

**The 10<sup>th</sup> February, 1966.**

No.3907/65/214-Ex.III- In exercise of the powers conferred by sub-clause (i) of clause (a) of section 35-A of the Bombay Abkari Act, 1878, read with the Government of West Pakistan, Excise and Taxation Department's Notification No. 3011-63/1211-Ex.I, dated the 14<sup>th</sup> June, 1963, the Board of Revenue, West Pakistan, is pleased to make the following rules, namely:-

1. (1) These rules may be called the Karachi (Possession of Rectified Spirit and the Manufacture of Original Homoeopathic Tinctures) Rules, 1965.  
(2) They shall apply to the District of Karachi excluding 37 villages specified in the Schedule to the Karachi (Federal Territory) Order, 1960 (President's Order No. 25 of 1960).
2. In these rules, unless there is anything repugnant in the subject or context, the following expressions shall have the meanings hereby respectively assigned to them, that is to say:-
  - (i) 'form ' means a form appended to these rules;
  - (ii) 'permit' means a permit granted under rule 7; and
  - (iii) 'special permit' means a permit granted under rule 11.
3. Any homoeopathic chemist or practioner (hereinafter referred to as the applicant) desiring to possess rectified spirit, obtained at reduced rates, and to manufacture original homoeopathic tinctures, shall apply in writing to the Collector given the following details, namely:-
  - (a) Name and address of the applicant.
  - (b) The situation and a correct plan of the building to be used by the applicant. The plan shall be submitted in duplicate, drawn to scale on tracing cloth and shall show the Spirit Store and the room to be used for the storage of finished preparations.
  - (c) The quantity of rectified spirit in imperial gallons likely to be possessed by the applicant at any one time.
  - (d) The maximum quantity of rectified spirit in imperial gallons required by the applicant in the financial year;
  - (e) The amount of security which the applicant is prepared to furnish as guarantee for performance of conditions of the permit and there rules;
  - (f) A list of the preparations which are to be manufactured by the applicant.

4. The Collector may, if he considers it desirable, forward the application for consideration of the Commissioner, while forwarding the application, the Collector shall recommend the amount and nature of security which the applicant should be required to furnish.
5. If the application is accepted, the Commissioner shall determine:-
- (a) The quantity of rectified spirit in imperial gallons to be possessed by the applicant at any one time;
  - (b) The quantity of rectified spirit in imperial gallons to be obtained by the applicant during one financial year;
  - (c) The nature and amount of security to be furnished by the applicant for the due performance of the conditions of permit and these rules; and
  - (d) The preparation to be manufactured by the applicant.
6. The applicant shall be granted a permit in form 'A' by the Collector for the possession of rectified spirit for the manufacture and sale of homoeopathic medicines as approved by the Board of Revenue.
7. The permit in form 'A' shall be granted by the Collector for a period not exceeding one year and ending on the 30<sup>th</sup> of June. It shall be renewable from year to year by the Collector. He may refuse to renew it or may at any time determine it after giving show cause notice to the licensee and giving him an opportunity of being heard.
8. Before the permit in form 'A' is granted, the applicant shall be required:-
- (a) To execute a bond in form 'B' for such amount as may be specified by the Commissioner; and
  - (b) To submit with his application a requisition in form 'G'.
9. Every person granted a permit in form 'A' shall maintain accounts in forms C., D and F.
10. A special permit in form 'H' may be granted to the applicant for the manufacture of original homoeopathic tinctures. Such special permit shall be granted, after proper enquiries, to a bona fide and a respectable homoeopathic chemist or practitioner who possesses practical experience in this line.
11. The provisions of rules 3 to 10 for the grant of a permit in form 'A' shall also apply mutatis mutandis to the grant of a permit in form 'H'.

**S.M. IKRAM**

Member (Excise and Taxation), Board of Revenue,  
West Pakistan.

FORM 'A'  
See RULE 8

Special permit for a Homoeopathic Chemist or practioner approved by the Commissioner to be obtain rectified spirit from a distillery for the manufacture of homoeopathic medicines.

From \_\_\_\_\_ 19\_\_\_\_ to \_\_\_\_\_  
19\_\_\_\_\_ Mr./Messrs. \_\_\_\_\_  
of \_\_\_\_\_ is/are  
hereby permitted to obtain rectified spirit at the concession rate of duty of Rs. 5.00(Rupees five) per L.P. gallon up to maximum limit of \_\_\_\_\_ imperial gallons per annum and to keep in/his/their possession not more than \_\_\_\_\_ imperial gallons of rectified spirit at a time subject to the following conditions:-

1. That he/they shall use the spirit solely for the preparation of dilutions from original tinctures or from dilutions of less potency in accordance with directions laid down for the same in Homoeopathic Pharmacopoeia

2. That every time a supply of spirit is wanted he/they shall submit an application to the Collector of the District accompanied by requisition in form 'G' and obtain a permit from the Collector for the supply of rectified spirit at the concession rate of duty of Rs. 5.00 (Rupees five) per L.P. gallon.

3. That he/they shall take supplies of spirit under cover of a pass to be granted by the officer-in-charge of a distillery.

4. That he/they shall store the spirit so obtained in casks, vats or other approved receptacles which shall be kept in a secure place under a special lock and key of the permit holder or a manager appointed by him and approved by the Collector. The spirit store shall bear sign board.

5. That he/they shall not supply any customer with rectified spirit which

he/they shall obtain from manufacturing purposes only at the concession rate of duty.

6. That he/they shall execute a security bond in Form 'B' for the use of spirit obtained at the concession rate of duty.

7. That he/they shall keep a regular and correct account of such spirit and of medicines manufactured with the same in Forms 'C', 'D' and 'F'.

8. That he/they shall give full facility to an Excise Officer authorised by the Collector to inspect his/their premises and to take stock of spirit and to check the accounts during the usual working hours.

N.B.—infraction of any of the above conditions will subject the holder of the permit to the forfeiture of the permit and to all or any of the penalties prescribed by law or rules.

9. All bottles, jars or other vessels or packages containing finished preparations shall bear the name of the permit holder, particulars of medicines and the percentage of alcohol contained therein. They shall be stored in a separate room which shall bear a sign-board.

**INSTRUCTIONS FOR THE GUIDANCE OF THE PERMIT HOLDERS.**

(a) Application for renewal of permit, if necessary, should be submitted by the 15<sup>th</sup> June every year along with the old permit. No supply of spirit will be allowed between the 15<sup>th</sup> and 30<sup>th</sup> June.

(b) A statement should be submitted to the Collector at the end of the year before the 15<sup>th</sup> July showing the opening balance of rectified spirit, the total quantity of rectified spirit taken during the year, the quantity used and the closing balance.

\_\_\_\_\_

\_\_\_\_\_

Collector.

Dated the \_\_\_\_\_

\_\_\_\_\_ District.

FORM "B"  
(See Rules-8)

[ TO BE EXECUTED BY THE APPROVED HOMOEOPATHIC CHEMIST ON PRACTITIONER]

Special Bond for the use of rectified spirit for the manufacture of Homoeopathic Medicines in the division of Karachi on payment of duty at Rs. 5.00 (Rupees five) per L.P. gallon. Know all men by these presents that I/we \_\_\_\_\_ of \_\_\_\_\_ am/are held and firmly bound unto the Governor of West Pakistan (which expression shall, where the context so admits, include his successors in Office) in the sum of \_\_\_\_\_ to be paid to the Governor West Pakistan for which payment well and truly to be made I/we bind myself/ourselves and each and every one of my/or legal representatives.

Dated this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
Signed

Where the above bounden \_\_\_\_\_ has/have been permitted by the Collector \_\_\_\_\_ District, under a special permit in form 'A' to take issue of rectified spirit from distillery for the manufacture of Homoeopathic Medicines on payment of duty at Rs. 5.00 (Rupees five) proof gallon to his/their premises situated at \_\_\_\_\_.

Now the conditions of his/their obligations are:-

1. That \_\_\_\_\_ his/their legal representative shall use rectified spirit at the concession rate of duty of Rs. 5.00 (Rupees five) per proof gallon for the manufacture of Homoeopathic Medicines and for no other purposes.

2. That \_\_\_\_\_ his/their legal representative shall convey the spirit obtained at the above rate of duty to his/their premises under the usual pass and store it their in sound and approved

receptacles which shall be kept under lock and key by him/them or his/their manager appointed by him/them.

3. That \_\_\_\_\_ or his/their legal representative will be bound to report immediately to the Excise Inspector of the District, if there is any difference between the quantity of spirit issued from the distillery and that received by him/them or his/their manager.

4. That \_\_\_\_\_ or his/their legal representative or manager must keep the spirit so obtained in a secure place and all issues of the same for the manufacture of Homoeopathic Medicines will be made by him/them or his/their manager and all operations will be conducted under his/their personal supervision or under the personal supervision of their manager. A dally account of spirit so used will be kept in the forms prescribed from time to time.

5. That \_\_\_\_\_ or his/their legal representative or manager shall give every Excise Officer authorized by the Collect in his behalf full facility to inspect during working hours his/their accounts and stock of spirit.

6. That \_\_\_\_\_ or his/their legal representative shall well and truly keep and perform all the conditions hereof then this bond shall be void and of no effect, otherwise the same shall remain in full force and virtue. In witness whereof I/we have hereunto set my/our band and seal this day of \_\_\_\_\_ in the year \_\_\_\_\_. Signed, sealed and delivered by the above named \_\_\_\_\_.

Witness \_\_\_\_\_

Address \_\_\_\_\_ Collector  
\_\_\_\_\_ District

Witness \_\_\_\_\_ on behalf of the Governor of West Pakistan.

FORM 'C'  
(See RULE 9)

**ACCOUNT OF RECTIFIED SPIRIT, RECEIVED, TAKEN OUT AND BALANCE**

(To be maintained by approved Homoeopathic Chemist or practitioner)

Name of permit holder \_\_\_\_\_

Situation of premises \_\_\_\_\_

Town. \_\_\_\_\_

District \_\_\_\_\_

PUT IN SPIRIT STORE						TAKEN OUT FROM SPIRIT STORE			
Date of receipt.	Whence received	No. pass and date	Bulk gallons	Strength	L.P.Gallons.	Bulk gallons.	Strength	L.P.gallons.	
1	2	3	4	5	6	7	8	9	
<b><u>BALANCE</u></b>									
<b>BALANCE AS ASCERTAINED AT STOCK TAKING AT THE OF THE MONTH</b>									
Bulk gallons.	Strength	L.P. gallons.	Purpose for which issued.	Bulk gallons	Strengths	L.P. gallons	Wastage L.P. gallons.	Signature of the permit holder or his manager	REMARKS
10	11	12	13	14	15	16	17	18	19

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FEBRUARY 25, 1966.

FORM 'D'  
(See RULE 9)

ACCOUNT OF HOMOEOPATHIC MEDICINES MANUFACTURED BY \_\_\_\_\_

During the month \_\_\_\_\_

(To be maintained by approved Homoeopathic Chemist and practitioner)

Name of permit holder \_\_\_\_\_

Situation of premises \_\_\_\_\_

Town \_\_\_\_\_

District \_\_\_\_\_

QUANTITY OF RECTIFIED SPIRIT RECEIVED FROM  
STOKE AND USED IN PREPARATING MEDICINES.

QUANTITY OF MEDICINES  
PREPARED

Date	Bulk gallons	Strength	L.P.gallons.	Name of medicine and its potency.	Lb.	Oz.	Dr.
1	2	3	4	5	6	7	8
Strength of medicine prepared.	L.P. gallons of medicine prepared.		Wastage in L.P.gallons.	Batch number.	Signature of the permit holder or his Manager.	Remarks.	
9	10		11	12	13	14	

FORM 'F'

(See RULE 9)

STOCK LEDGER ACCOUNT OF FINISHED PREPARATIONS

(To be maintained by approved Homoeopathic Chemist and practitioner)

Name of preparation \_\_\_\_\_

Name of permit holder \_\_\_\_\_

Situation of premises \_\_\_\_\_

Town \_\_\_\_\_

District \_\_\_\_\_

Date of storage	Batch No.	Quantity stored Imperial gallons.	Strength of Proof.	Date of issue.	Quantity issued.	Where issued.	Balance in store.	Signature of the permit holder or his Manager	Remarks
1	2	3	4	5	6	7	8	9	10

N.B-(a) Separate paging should be given for each preparation.  
(b) Separate account should be kept for every batch.

FORM 'G'  
(See RULE 8)

FOR USE OF PERMIT HOLDERS HOLDING PERMIT IN FORM 'A' WHEN MAKING  
APPLICATION FOR THE SUPPLY OF RECTIFIED SPIRIT.

Requisition of rectified spirit for the month of \_\_\_\_\_

Name of the permit holder \_\_\_\_\_

Situation of premises \_\_\_\_\_

Town \_\_\_\_\_

District \_\_\_\_\_

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Opening balance in hand at the beginning of the month.	Received during month.	Total.	Quantity during month.	used the	Balance in hand.	REMARKS
L.P.gallons	L.P.gallons	L.P.gallons	L.P.gallons	L.P.gallons	L.P.gallons	
1	2	3	4	5	6.	

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Place. \_\_\_\_\_

Date \_\_\_\_\_

Signature of the permit holder  
or his Manager.

FORM 'H'  
(See RULE 11 )

Special permit for a Homoeopathic Chemist or practioner approved by the Commissioner to obtain rectified spirit from a distillery for the manufacture of Homoeopathic Medicines.

From \_\_\_\_\_ 19 \_\_\_\_\_ to \_\_\_\_\_ 19 \_\_\_\_\_

Mr./Messrs. \_\_\_\_\_

of \_\_\_\_\_ is/are hereby permitted to obtain rectified spirit at the concession rate of duty of Rs. 5.00 (Rupees five) per L.P.gallons up to a maximum limit of \_\_\_\_\_ imperial gallons per annum and to keep in his/their possession not more than \_\_\_\_\_ imperial gallons of rectified spirit at a time subject to the following conditions:-

(1) That he/they shall use their certified spirit obtained under the permit solely for the manufacture of original Homeopathic Tinctures from such medicinal drugs plants, herbs, etc. for which previous permission has been obtained from the Commissioner. The tinctures shall be manufactured strictly in accordance with the formulae laid down in the Home pathetic Pharmacopeia.

(2) That every time a supply of spirit is wanted he/they shall submit an application to the Collector of the District accompanied by requisition in form 'G' and obtain a permit from the Collector for the supply of rectified spirit at the concession rate of duty of Rs. 5.00 (Rupees five) per L.P. gallon.

(3) That he/they shall take supplies of spirit under cover of a pass to be granted by the officer incharge of a distillery.

(4) That he/they shall store the spirit so obtained in casks, vats, or other approved receptacles which shall be kept in a secure place under a special lock and key of the permit holder or a Manager appointed by him and approved by the Collector. The spirit store shall bear a sign board.

(5) That he/they shall not supply any customer with rectified spirit when he/they shall obtain for manufacturing purposes only at the concession rate of duty.

(6) That he/they shall execute a security bond in form 'B' for the use of spirit obtain at the concession rate of duty.

(7) That he/they shall keep a regular and correct account of such spirit and of medicines manufactured with the same in forms 'C', 'D' and 'F'.

(8) That he/they shall give full facility to an Excise Officer authorised by the Collector to inspect his/their premises and to take stock of spirit and to check the accounts during the usual working hours.

*N.B. - Infraction of any of the above conditions will subject the holder of the permit to the forfeiture of the permit and to all or any of the penalties prescribed by law or rule.*

(9) All bottles, jars or other vessels or packages containing finished preparations shall bear the name of the permit holder, particulars of medicines and the percentage of alcohol contained therein. They shall be stores in a separate room which shall bear a sign-board.

**INSTRUCTIONS FOR THE GUIDANCE OF THE PERMIT HOLDER**

(a) Application for renewal of permit, if necessary, should be submitted by the 15<sup>th</sup> of June every year alongwith the old permit. No supply will be allowed between the 15<sup>th</sup> and 30<sup>th</sup> June.

(b) A statement shall be submitted to the Collector at the end of the year before the 15<sup>th</sup> July showing the opening balance of rectified spirit, the total quantity of rectified spirit taken during the year, the quantity used and the closing balance.

\_\_\_\_\_ Collector  
Dated the \_\_\_\_\_ District.

\_\_\_\_\_

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