

[See sub-rule (3) of rule 4]

[The Kerala Sweet Toddy (NEERA) Rules, 2014]

LICENCE FOR THE PRIVILEGE OF MANUFACTURE, POSSESSION AND PROCESSING OF SWEET TODDY (NEERA)/PRODUCTION OF VALUE ADDED PRODUCTS

I.....the Deputy Commissioner of Excise of the Division hereby grant licence under the provisions of the Kerala Sweet Toddy (Neera) Rules, 2014 to you.....to manufacture, possess and process sweet toddy (Neera)/production of value added products from Neera in wholesale in the building situated as shown in the Schedule during the period from the 1st day of April.....to the 31st day of March, subject to the following conditions, namely:—

- (1) The privilege under this licence includes the privilege of manufacture, possession, processing, sale of sweet toddy (Neera) and production of value added products from Neera.
- (2) The licensee shall point out to the marking officer, the trees applied for marking without any delay.
- (3) The licensee shall not tap any tree in excess of the number for which he has applied for and is granted licence to tap.
- (4) No tree shall be tapped or sweet toddy (Neera) be drawn from any tree or any pot be attached for the purpose, until the trees are marked by the proper officer in accordance with these rules as the Deputy Commissioner of Excise may specify:

Provided that the Deputy Commissioner of Excise may, where he considers necessary to do so, permit applicants to begin the operation of tapping and drawing sweet toddy (Neera) in anticipation of marking of the trees and issuing of licence. The tree so tapped shall be those mentioned in the application.



കേരള സർക്കാർ
Government of Kerala
2014



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2012-14

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണ
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (G) Department
NOTIFICATION

G.O. (P) No. 27/2014/TD. Dated, Thiruvananthapuram, 14th February, 2014.

S. R. O. No. 116/2014.—In exercise of the powers conferred by section 29 read with sections 12 and 24 of the Abkari Act, 1077 (1 of 1077) and in supersession of the rules for the issue of licences for drawing sweet toddy (NEERA) issued under Notification No. 26 dated 22nd August, 1931 published in the Cochin Gazette dated 6th Chingam 1107, the Government of Kerala hereby make the following rules, namely:—

RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Sweet Toddy (NEERA) Rules, 2014.

(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 1977;
- (b) "Applicant" means the Coconut Producers Society/Committee, Coconut Producers Federation registered under Coconut Development Board, the bonafide jaggery tappers, the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited, Kerala Agriculture University, Agro Industries Corporation and Coconut Development Corporation;
- (c) "Agro Industries Corporation" means the Kerala Agro Industries Corporation Limited incorporated under the Companies Act, 1956 (Central Act 1 of 1956);
- (d) "Coconut Development Corporation" means the Kerala State Coconut Development Corporation incorporated under the Companies Act 1956, (Central Act 1 of 1956);
- (e) "Coconut Development Board (CDB)" means the Board established under the Coconut Development Board Act, 1979 (Central Act 5 of 1979);
- (f) "Coconut Producers Society (CPS)/Committee" means an association of 40 to 100 coconut farmers in a contiguous area, registered as a society and subsequently registered with the Coconut Development Board;
- (g) "Coconut Producers Federation (CPF)" means a union of 10 to 25 Coconut Producers Societies, registered as a Society and subsequently registered with Coconut Development Board;
- (h) "Form" means the forms appended to these rules;
- (i) "Joint Commissioner of Excise" means an officer in charge of an Excise Zone and includes any officer appointed by the Government under clause (b) of section 4 of the Act authorized to exercise the powers and to perform the functions of a Joint Commissioner of Excise under these rules;

Form No. 1

[See sub-rule (3) of rule 4]

[The Kerala Sweet Toddy (NEERA) Rules, 2014]
APPLICATION FOR OBTAINING PRIVILEGES OF MANUFACTURE,
POSSESSION, PROCESSING OF SWEET TODDY (NEERAY)
PRODUCTION OF VALUE ADDED PRODUCTS

1. Name of the Applicant
2. Specify whether the applicant is a
Coconut Producers Society/or
Committee/Coconut Producers
Federation/or others
3. Whether the applicant is registered
with the Coconut Development
Board (If applicable)
4. Whether the applicant is convicted
of any Abkari offence or any
criminal offence and sentenced to
imprisonment for more than
three years
5. Whether any Abkari arrears
pending against the Applicant
6. Whether the Applicant has any
arrears towards Toddy Workers
Welfare Fund. If yes, state whether
the arrears as on December 31st
of the preceding year has been
remitted
7. Number of Tappers employed
by the Applicant
8. Number of Members in the Society
with the number of trees available
for tapping
9. Recommendation of the Coconut
Development Board. (If applicable)

DECLARATION

I/We hereby declare that the informations furnished above are true or correct to the best of my knowledge and belief.

Place:

Date:

Name and signature of the Applicant.

6. *Renewal and Suspension or Cancellation of Licence*—(1) The Deputy Commissioner of Excise concerned is competent to renew the licence issued under these rules in accordance with the Abkari policy of the Government issued from time to time, provided there is no change in the nature, content or scope of the licences or premises.

(2) The licence is subject to suspension or cancellation in the event of any breach of its conditions or on the commission of any offence against the Abkari laws on the part of the licensee or any person in his employment.

7. *License for Research Purposes*.—Notwithstanding anything contained in these rules, the Commissioner of Excise may permit issue of licences for tapping of Neera (Sweet Toddy) for research purposes, subject to such conditions as the Commissioner may prescribe.

8. *Appeals*.—(1) An appeal against an order of the Deputy Commissioner of Excise under these rules shall be filed to the Excise Commissioner.

(2) An appeal against an order passed by the Excise Commissioner shall lie to the Government.

(3) Every appeal shall be filed within one month from the date of the order appealed against.

9. *Fine and Penalty*.—(1) Whoever manufacture, distribute or causes to manufacture, distribute Neera or its value added products in contravention of these rules or any order issued there under shall be imposed with a fine of ₹ 5,000 or 50% of the total value of the products involved, whichever is higher.

(2) The Deputy Excise Commissioner concerned is competent to impose the fine.

(3) Infraction of any of the rules or conditions of licence issued under these rules, either by the licensee or by any person in his employment shall entail on the licensee or his agent or both a fine of ₹ 1,000 or cancellation of licence or both. An officer of and above the rank of Deputy Commissioner of Excise shall be competent to impose all or any of the above penalties.

(4) The imposition of fine or the cancellation of a licence shall not however relieve the licensee or his agent from the liability to be prosecuted for any specific offences committed against the Abkari Act or under these rules.

(j) "Manufactory" means the room or building specified in the licence for storing Sweet Toddy (Neera);

(k) "Sweet Toddy (Neera)" means the juice drawn from a coconut, palmyrah, choondapana or any other kind of palm tree and collected in receptacles in any manner and not subjected to fermentation;

(l) "Toddy Shop" means a shop where the privilege of possession of toddy for sale to the public and the privilege of consumption in the premises is allowed;

(m) All other words and expressions used herein and not defined in these rules shall have the meaning respectively assigned to them in the Act and other rules framed thereunder.

3. *Issue of Licence*—(1) Licence under these rules shall be issued by the Deputy Commissioner of Excise of the Division concerned, for the privilege of manufacture of Neera to bonafide jaggery tappers, the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited, the Coconut Producers Society Committee, Coconut Producers Federation registered under the Coconut Development Board, Kerala Agriculture University, Agro Industries Corporation and Coconut Development Corporation on payment of an annual licence fee of ₹ 100 (Rupees One Hundred only).

(2) Licence under these rules shall be issued by the Deputy Commissioner of Excise of the Division concerned, for the manufacture of value added products from Neera to bonafide jaggery tappers, the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited, the Coconut Producers Society Committee, Coconut Producers Federation registered under the Coconut Development Board, Kerala Agriculture University, Agro Industries Corporation and Coconut Development Corporation.

(3) Licence under these rules shall be issued by the Deputy Commissioner of Excise of the Division concerned, for the distribution of Neera and its value added products to a distributor.

(4) The Excise Commissioner reserves the right to declare the number of licences that can be issued under these rules in each district during the financial year, subject to the conditions as may be specified by the Government from time to time.

(5) All licences issued under these rules shall be in force from 1st day of April to 31st day of March of each year.

(6) No licence to tap sweet toddy (Necra) shall be issued to any toddy shopkeeper or to any tapper employed by such shopkeeper.

(7) No Necra or its value added products shall be manufactured or distributed without a licence obtained under these rules.

4. *Conditions for issue of Licence.*—(1) No applicant is eligible for the privilege, if he is convicted for any offence under the Abkari Act 1 of 1977 and rules made thereunder or any other criminal offence and sentenced to imprisonment for more than three years.

(2) The applicant is liable to pay contribution to the Toddy Workers Welfare Fund Board, unless he produces from the Welfare Fund Inspector concerned, a certificate to the effect that he has remitted the arrears of contributions payable up to the 31st day of December of the preceding year.

(3) The application for the grant of licence shall be made in Form No.1 to the Deputy Commissioner of Excise of the Division concerned. On receipt of the application, the Deputy Commissioner of Excise shall verify the application, and if the conditions prescribed for the grant of licence are found to have been complied with, he shall issue the licence in Form No.11, appended to these rules. The Deputy Commissioner of Excise may reject the application for reasons recorded in writing.

(4) The Deputy Commissioner of Excise shall at once take necessary steps for marking of the trees, after the issue of licence. The trees shall be marked by an officer not below the rank of an Excise Inspector. Necessary permits shall be issued by the Deputy Commissioner of Excise for tapping. The applicants shall point out to the marking officer, the trees applied for marking, without any delay and if the trees are not pointed out even after due notice, the Deputy Commissioner of Excise in his discretion can cancel the licence if, already granted.

(5) The licensee shall engage only tappers registered with the Kerala Toddy Workers Welfare Fund Board for tapping Necra. If sufficient number of such tappers are not available, the licensee can engage Necra technicians for the purpose. Provided that they shall also be registered with the Kerala Toddy Workers Welfare Fund Board.

(6) Tree Tax is exempted for drawing sweet toddy (Necra).

(7) Only one tree tapping licence will be granted to an applicant, irrespective of the number of trees applied for. The maximum number of trees that can be conveniently tapped by one licensee is as prescribed below, namely:—

1. Coconut	—	20
2. Palmyrah	—	20
3. Choondappana	—	10

The Deputy Commissioner of Excise may at his discretion allow a larger number of trees than the maximum prescribed.

(8) Applications shall be received, licences issued and trees marked during the month preceding the year for which they are required to take effect from the beginning of such year, provided that no sweet toddy (Necra) shall be drawn, except during the currency of such licence. The licensees shall not tap any tree in excess of the number for which he has applied for or is licensed to tap, nor shall he be allowed to tap for fermented toddy.

(9) No tree shall be tapped or sweet toddy (Necra) shall be drawn from any tree, or any pot be attached for the purpose, until the trees have been marked by the authorised officer in accordance with these rules; provided that the Deputy Commissioner of Excise may, where he considers necessary to do so, permit applicants, as a concession, to begin operations of tapping and drawing Necra (Sweet Toddy) in anticipation of issuance of the licence and marking of trees. Such concessional tapping and drawing shall, however, be subsequent to the date of the application, and can do so only on the authority of a temporary licence granted by the Deputy Commissioner of Excise. The trees so tapped shall be only those trees mentioned in the application and not otherwise.

(10) Necra tappers shall neither transport Necra to a toddy shop nor conduct sale of Necra.

5. *Procedure for taking samples of Necra from manufactory.*—Excise Officers not below the rank of Excise Inspector shall at any time take samples from the Necra drawn and also from processed Necra kept ready for sale in the manufactory and subject it to chemical analysis in the Chemical Examiner's Laboratories so as to ensure that it is fit for consumption and does not contain any alcohol. The samples shall be taken in two bottles labelled as 'A' and 'B' and in each bottle 300 ml of Necra shall be collected. The bottle marked as 'A' shall be sent to the Chemical Examiner for chemical analysis and 'B' sample shall be handed over to the licensee for safe custody. While taking the samples, in addition to the seal of the officer concerned, the seal of the licensee or his representatives shall also be affixed, if the licensee desires so.

Explanatory Note

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

As per G. O.(Ms.) No.160/2013/TD dated 23rd September, 2013, the Government have given permission for the manufacture and distribution of Neera and its value added products, subject to the provisions specified in the said Government Order. The Government vide G. O. (Ms.) No.17/2014/TD dated 3rd February, 2014 have modified the above said Order and gave permission for the manufacture and distribution of Neera and its value added products, to the bonafide jaggery tappers, Kerala State Beverages (Manufacturing and Marketing) Corporation Limited, Coconut Producers Society/Committee and Coconut Producers Federation registered under the Coconut Development Board, Kerala Agriculture University, Agro Industries Corporation and Coconut Development Corporation. Hence Government have decided to issue these rules by superseding the existing rules for the issue of licences for drawing sweet toddy (NEERA).

The notification is intended to achieve the above object.

- The sweet toddy (Ncera) shall be drawn only between 6 a.m. and 6 p.m.
- (6) No Sweet Toddy (Ncera) drawn under this licence shall be issued to a toddy shop.
- (7) The licensee shall maintain day to day true accounts of transactions in such registers as may be prescribed from time to time by the Excise Commissioner and shall furnish such information and statistics as may be called for by any officer of the Excise Department, not below the rank of Excise Inspector.
- (8) The licensee shall not lease out, sell or otherwise transfer his licence under any circumstances.
- (9) Infraction of any of the rules or conditions of this licence either by the licensee or by any person in his employment shall entail on the licensee or his agent or both a fine of ₹ 1,000 (Rupees One Thousand Only) or cancellation of licence or both. An officer of and above the rank of Deputy Commissioner of Excise shall be competent to impose all or any of the above penalties.

SCHEDULE SHOWING THE BOUNDARIES OF THE LICENCED PREMISES

Taluk, Village, Muri	Building No.	Bounded on the			
		North by	East by	South by	West by

Place :

Deputy Commissioner of Excise.

Date :

By order of the Governor,

A. AJITH KUMAR,
Secretary to Government.