DENATURING OF SPIRIT RULES, 1972

Notification No 7-customs,dated 8th January,1972

In exercise of the powers conferred by sections 24 and 158 of the Customs Act, 1962 (52 of 1962) and in supersession of the "Denatured Spirit (Ascertaining and Determining) Rules, 1957", published with Notification No. 140-Customs, dated the 6th July, 1957, of the Government of India, .Ministry of Finance (Late Department of Revenue), the Central Government hereby makes the following rules for causing imported spirit and spirit contents of imported spirituous preparations to be denatured at the request of the importer:-

1. Short title.-

These rules may be called the "Denaturing of Spirit Rules, 1972".

2. Application by importer or agent.-

An importer or his agent (hereinafter referred to as the Applicant) shall make a request in writing to the proper officer of Customs for the denaturation of imported spirit or preparation containing spirit.

3. Applicant to provide the ingredients for denaturation.-

The applicant shall provide all the ingredients (denaturants) of the quality as specified by the proper officer of Customs and in sufficient quantities for the denaturation.

4. Denaturation under Customs Supervision.-

All operations of denaturation shall be carried out by the applicant under the supervision of an officer of Customs at such place as may be approved by the proper officer of Customs.

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5. Drawal of samples for test.-

After denaturation, arrangements shall be made by the applicant for drawal of samples from each cask or vessel for test in a Customs Laboratory. The sample drawn shall be in adequate quantities to permit more than one test, in case such a contingency arises.

6. Test of samples.-

Each sample drawn after denaturation shall be tested in a Customs Laboratory to determine whether denaturation has been properly done. The result of such tests shall be made available to the applicant.

7. Re-denaturation.-

Should any one of the samples on test be reported to be not properly denatured, the applicant may make a request for re-denaturation and the proper officer of Customs may, having regard to the reasons for which the request is made and all other circumstances of the case, allow the same:
Provided that the said officer shall not refuse to allow such request without giving the applicant a reasonable opportunity of being heard in the matter.

8. Appeal for re-test.-

Where a re-test of the sample is desired by the applicant and a request is made in that behalf within fifteen days of the date of receipt by the applicant of the results of the initial test, the Commissioner of Customs may, having regard to the reasons for which the request is made and all other circumstances of the case, allow such re-test to be conducted by the Chief Chemist, Central Revenues Control Laboratory:
Provided that the Commissioner shall not refuse to allow such re-test without giving the applicant a reasonable opportunity of being heard in the matter.

9. Fees for test and re-test.-

For test and re-test of samples, fees at the following rates shall be paid by the applicant:-
(a) Rupees twenty-five for test of each sample.
(b) Rupees fifty for re-test of each sample.

10. Other charges to be paid by the applicant.-

The applicant shall pay supervision charges and all other expenses in connection with the denaturation of spirit, drawal and despatch of samples for test and re-test where necessary, and other incidental charges connected therewith.

11. Disposal of remnants.-

Unconsumed samples, if no more required, shall be returned to the applicant.