

(3) The excisable goods in a stock room shall be stored so as to facilitate the taking of a full account of them.

(4) A licensee who contravenes this Section shall be guilty of an offence and any excisable goods in respect of which the offence has been committed shall be liable to forfeiture.

Provisions relating to stock book and returns

151. (1) A licensee (other than a distiller) shall keep a stock book in the prescribed form and shall each day enter therein the particulars of all excisable goods received in and delivered from the stock room; and the stock book shall at all times be available for inspection by the proper officer, and the officer may take copies of any entry therein.

(2) All deliveries made from the stock room shall be entered in the stock book at the time of delivery from the stock room.

(3) The licensee shall transmit to the Commissioner General, on or before the twentieth day of each month, a transcript in duplicate of the stock book showing all transactions entered therein during the previous month.

(4) A licensee who contravenes this Section shall be guilty of an offence and any excisable goods in respect of which the offence has been committed shall be liable to forfeiture.

Deficiency or excess in stock of licensee

152. (1) Where, upon the proper officer taking stock in the factory of a licensee (other than a distiller, denaturer or rectifier)-

(a) the licensee fails to account to the proper officer for any excisable goods manufactured by him, then the duty on all such excisable goods shall thereupon become due and shall, notwithstanding Section 189, be forthwith paid;

(b) excisable goods are found in excess of the quantity which, according to the books of the licensee, should be therein, then those goods shall be liable to forfeiture.

(2) A licensee (other than a distiller, denaturer or

rectifier)-

(a) who fails to account to the proper officer for any excisable goods manufactured by him; or

(b) in whose factory any excisable goods are found in excess of the quantity which, according to the books, should be therein,

shall, unless he explains the deficiency or excess to the satisfaction of the proper officer, be guilty of an offence.

Provisions relating to manufacture of tobacco

153. (1) A tobacco licensee shall, if the Commissioner General by notice in writing so requires, keep a materials account in the prescribed form and shall enter therein particulars of all unmanufactured tobacco received at the factory for manufacture; and the account shall be balanced at the end of each month.

(2) A tobacco licensee shall not, save with the permission of the Commissioner General and subject to such conditions as he may impose, sell or otherwise dispose of tobacco which is not liable to duty.

(3) A tobacco licensee who contravenes this section or any condition imposed by the Commissioner General in accordance with this section shall be guilty of an offence and any excisable goods or materials in respect of which the offence has been committed shall be liable to forfeiture.

Deposit of cigarettes or manufactured tobacco in bonded warehouses

154. (1) Cigarettes or manufactured tobacco may be deposited in a bonded warehouse, in such quantities and under such conditions, as the Commissioner General may determine, for exportation or shipment for use as stores for an aircraft or vessel.

(2) No cigarettes or manufactured tobacco may be delivered from a bonded warehouse for home use except with the written permission of the Commissioner General and subject to such conditions as he may impose.

Provisions relating to brewing book

155. (1) The proper officer shall deliver a book in the prescribed form, to be known as the brewing book, to