



केंद्रीय उत्पाद शुल्क एवं सीमा शुल्क बोर्ड
के अधीन
राजस्व प्रयोगशालाओं
की
नियम पुस्तक

MANUAL
OF
REVENUE LABORATORIES
UNDER
THE CENTRAL BOARD OF EXCISE
AND CUSTOMS



सीमा शुल्क गृहों में रासायनिक प्रयोगशालाओं के कार्य संचालन से संबंधित कार्यविधि, नियमों
और विनियमों को अंतर्विष्ट करने वाली

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द्वारा संकलित
प्रकाशन निदेशालय
सीमा शुल्क एवं केंद्रीय उत्पादन शुल्क
नई दिल्ली द्वारा प्रकाशित।

**CENTRAL MANUAL OF CHEMICAL LABORATORIES
IN THE
CUSTOM HOUSES**

Containing

PROCEDURE, RULES & REGULATIONS

Relating to the Functioning of the Chemical Laboratories in the Custom Houses

Compiled by :

CENTRAL REVENUES CONTROL LABORATORY

on behalf of

THE CENTRAL BOARD OF EXCISE AND CUSTOMS

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I. SCOPE AND FUNCTIONS

1. The Chemical Laboratory attached to Custom House/Central Excise Collectorate is headed by Deputy Chief Chemist/Chemical Examiner Gr. I/Chemical Examiner Gr. II/Assistant Chemical Examiner. In common with the other sections of the Collectorate, Laboratories are under the administrative Control of the Collectors except the Laboratory at Delhi which functions under the administrative control of the Chief Chemist.

Various functions of the Laboratory are :—

- (1) Analysis of samples sent to them by the Revenue authorities for the purpose of classification under Central Excise Tariff, Customs Tariff, Import Trade Control and Export Trade Control Policy books and Draw-back schedule.
- (2) Furnishing of Opinions on technical problems referred to them.
- (3) To conduct retest on the Central Excise samples or on the goods still under Customs Control when the manufacturer/Importer is dissatisfied with the first test, on payment of test fee.
- (4) To report flash points of mineral oils in Form VI after conducting tests as per Petroleum Rules 1976 on payment of prescribed fees.
- (5) To inspect factories, in order to study technical problems from Revenue aspect, as and when the Head of Laboratory feels necessary, with the prior approval of the Collector.
- (6) To scrutinise the returns and to conduct checks, including checks by surprise, whenever necessary, of the records of the excisable commodities in order to verify the correctness of the declaration, technical data etc. given by the manufacturer.
- (7) To carryout any other work deemed necessary for safeguarding revenue and any other work of special nature allotted by the Board, Collector and Chief Chemist.
- (8) Analysis of the samples received from Magistrates and Superintendents of

Police, Port Health Officers and from any other Govt. agency with the permission of the Collector of Customs/Collector of Central Excise/Collector of Customs and Central Excise.

2. (a) "With reference to Section 510 of the Code of Criminal Procedure, 1898 (Act V of 1898), the Central Government is pleased to declare the following as Chemical Examiners to the Government for the purpose of section 510 Cr. P.C. as amended by section 293 Cr. P.C. of 1973.

- (1) Deputy Chief Chemist of the Custom House Laboratories at Bombay, Calcutta, Madras, Central Excise Laboratory Bombay, Central Revenues Control Laboratory, New Delhi and Govt. Opium and Alkaloid Works, Ghazipur.
- (2) Chemical Examiner Gr. I, Custom House Laboratories, Bombay, Calcutta, Madras, Central Revenues Control Laboratory, New Delhi, Central Excise Laboratory, Bombay, Central Excise Laboratory, Baroda and Govt. Opium & Alkaloid Works, Ghazipur.
- (3) Chemical Examiner Gr. II, Custom House Laboratory, Cochin, Custom House Laboratory, Kandla, Central Excise Laboratory, CORIL, Visakhapatnam, Central Excise Laboratory IOC Refinery, Barauni, Central Excise Laboratory, Assam Oil Company, Digboi, Central Excise Laboratory, HPCL, Trombay, Bombay and Govt. Opium & Alkaloid Works, Ghazipur and Neemuch, Custom House Laboratories at Bombay, Calcutta, Madras, Central Excise Laboratory, Bombay, and Central Revenues Control Laboratory, New Delhi.
- (4) Assistant Chemical Examiners at Central Revenues Control Laboratory, New Delhi, Custom House Laboratories at Bombay, Calcutta, Madras, Cochin, Central Excise Laboratories at Bombay and Baroda, Govt. Opium & Alkaloid Works at Ghazipur and Neemuch and Custom House Laboratories at Kandla and Goa.

- (5) Chemical Examiner Grade II (Shift Chemist) at Govt. Opium & Alkaloid Works Neemuch.

(b) Section 510 of the Criminal Procedure Code (Act No. V of 1898).—Any document purporting to be a report under the hand of any Chemical Examiner or Assistant Chemical Examiner to Government, upon any matter or thing duly submitted to him for examination or analysis and report in the course of any proceeding under this code, may be used as evidence in any inquiry, trial or other proceeding under this code.

(c) Comment.—This section applies to the report of "Chemical Examiner or Assistant Chemical Examiner". It does not extend to the report made by an additional Chemical Examiner or the Professor of Anatomy at the Government Medical College. A report made by a Municipal analyst cannot be used as evidence unless the analyst is called as a witness in order to prove that the contents of the report are true.

(d) The Section uses the word "may" and not "shall". Cases may arise in which it may be necessary in the interests of justice that the Chemical Examiner be called and examined as a witness e.g., in a matter of arsenic poisoning. It is not necessary to call the Chemical Examiner in all cases in which a Chemical Analysis has been made and in which the result of such analysis is a determining factor in the case. The written report of a Chemical Examiner is entitled to as much weight as it would have, if it had been formally provided by sworn testimony. The court may, however, call the Chemical Examiner, when this course is deemed to be necessary, in the interests of justice.

- (1) Autal Muchi, (1884) 10 Cal. 1026.
 - (2) Ahilya, (1922) 24 Bom. L.R. 803, 47 Bom. 74.
 - (3) Suloman Shamji, (1943) 45 Bom L.R. 895.
 - (4) Bachha (1934) 57 All. 256, disapproving Hapou, (1933) 56 All. 228 Behram Irani, (1944) 46 Bom. L.R. 481.
 - (5) Mussamat aishan Bibi, (1933) 15 Lah. 310. The danger of allowing the written report of the Chemical Examiner to be accepted as evidence without subjecting him to cross examination is pointed out in UJAGHAR SINGH, (1939) Lah. 206.
3. The following are the Testing Officers authorised to test petroleum and to grant certificates of the results of such tests under Section 17 of the Petroleum Act, 1934.
- (1) The Chief Chemist, Central Revenue Control Laboratory, New Delhi.
 - (2) The Chemical Examiner, Control Laboratory, New Delhi.
 - (3) The Chemical Examiner, Central Excise Laboratory, New Delhi.
 - (4) The Assistant Chemical Examiner, Control Laboratory, New Delhi.
 - (5) The Chemical Examiner, Custom House, Bombay.
 - (6) The Chemical Assistant, Grade I, Custom House Laboratory, Bombay.
 - (7) The Chemical Assistant, Custom House Laboratory, Bombay.
 - (8) The Chemical Examiner, Custom House, Calcutta.
 - (9) The Chemical Assistant, Grade I, Custom House Calcutta.
 - (10) The Chemical Examiner, Custom House, Madras.
 - (11) The Assistant Chemical Examiner, Custom House, Madras.
 - (12) The Chemical Examiner to the Government of Madhya Pradesh and Uttar Pradesh.
 - (13) The Municipal Health Officer, Visakhapatnam.
 - (14) The Civil Surgeon, Cochin.
 - (15) The Chemical Assistant, Custom House, Okha.
 - (16) The Chemical Assistant, Custom House, Kandla.
 - (17) The Chemical Assistant, Gr. I. Custom House, Madras.
 - (18) The Assistant Chemical Examiner, Custom House, Calcutta.
 - (19) The Assistant Chemical Examiner, Custom House, Bombay.

- (20) The Deputy Chief Chemist, Custom House, Bombay.
- (21) The Deputy Chief Chemist, Custom House, Calcutta.
- (22) The Assistant Chemical Examiner, Custom House, Cochin.
- (23) The Chemical Examiner, Custom House, Cochin.
- (24) The Chemical Assistant, Custom House, Cochin.
- (25) Assistant Chemical Examiner, Central Excise, Digboi.

[Ministry of Works, Mines and Power, Notification P. 102 of 5th May, 1948 as amended from time to time.]

4. The following are the testing officers authorised to test samples of explosives under the Explosive Rules, 1940 and to issue certificates to such tests.

- (1) The Chief Chemist, Central Revenues, Control Laboratory, New Delhi.
- (2) The Chemical Examiner, Control Laboratory, New Delhi.
- (3) The Asstt. Chemical Examiner, Control Laboratory, New Delhi.
- (4) The Chemical Examiner, Custom House, Madras.
- (5) The Chemical Assistant Grade I, Custom House, Madras.
- (6) The Chemical Examiner, Custom House, Bombay.
- (7) The Chemical Assistant, Grade I, Custom House, Bombay.
- (8) The Chemical Examiner, Custom House, Calcutta.
- (9) The Chemical Assistant, Grade I, Custom House, Calcutta.
- (10) The Assistant Chemical Examiner Custom House, Madras.
- (11) The Assistant Chemical Examiner, Custom House, Calcutta.
- (12) The Assistant Chemical Examiner, Custom House, Bombay.
- (13) The Deputy Chief Chemist, Custom House, Calcutta.
- (14) The Deputy Chief Chemist, Custom House, Bombay.

[Ministry of Works, Mines and Power Notification P. 102 of 5th May, 1948, S&P IEP. (15)/56, dated 6-10-56 and S&P II PET (2)(5)/57, dated 24-5-57.]

Explosives falling under Clauses III, IV & VII of Explosive Rules, 1940 only require to be tested.

[Letter No. E4(70), dated 1-7-44 from the Chief Inspector of Explosives to the Chief Chemist, Central Revenues, New Delhi.]

5. The work of the Custom House and the Central Excise Departments constitutes by far the major portion of the activities of the Laboratory. However, the Board has permitted the following departments of the Government of India or the States to make use of the services of the Chemical Staff to a limited extent :—

- (a) Port Health Organisation for the analysis of samples of Crews' provisions.

[G.I. F.D. (C.R.) R. Dis. No. 516-Adm. (C.E.)/40, dated the 6th February, 1940.]

- (b) The Inspectorates of Explosives for the analysis of samples of civilian explosives drawn from store-houses and magazines and for testing samples of petroleum for their flash points. This work is distinct from the testing of these materials at the time of their import which is essentially customs work. The laboratory should not, however, accept any samples of bombs, or remnants of bombs, or incendiary material, etc., which are likely to figure as exhibits in a Court in Criminal proceedings.

[Chief Chemist's D.O.C. No. 19-Cus/40 to the Collectors, dated 29-7-40 and Chief Inspector of Explosives letter No. G-30(1)-16, dated 11-7-40.]

- (c) Magistrates and Police Officers for testing samples of petroleum for their flash points.

[Board's letter D.Dis. No. 902-Cus.1/37 of 25-10-37.]

- (d) The Railways for testing mineral oils for their suitability for use as illuminants in wick lamps. This item of work is virtually non-existent as no sample has been received from the Railways for many years. If such work is received a fee of Rs. 300/- is to be charged per sample.

1—500 Custom Central Ex/ND/85

6. No fee is charged for any of the work mentioned at (a), (b) and (c) in the above paragraph.

7. If any other Officer or Department makes an occasional request to have some samples tested, the case must be put up to the Collector for orders. Ordinarily no such sample will be accepted if there is another Government Laboratory in the neighbourhood equipped for such type of work. In the event of such a sample being accepted the Collector must be requested to state whether test fees are to be charged.

8. The Laboratory is not a research institution in the sense that investigations are undertaken as ends in themselves. All the same the Chemists are expected to study and solve problems which arise in the course of their normal work.

9. The Laboratory does not accept any work, analytical or consultative, from the public with one exception detailed in the next paragraph.

10. Bonafide importers or exporters often desire to know in advance how certain products would be classified for assessment or for the purposes of Import or Export Trade Control. In many such cases the Appraising or Export Department feel the need for a Chemical analysis of those materials. These samples are tested on prior payment of test fees. The scale of fees is the same as that shown for retests in Appendix A. The fee must be paid into the Custom House Treasury and credited to Government. No kind of priority will be given to such work. The results of analysis of these advance samples will not be binding on a subsequent regular consignment.

II. Administrative Control.

11. The Laboratory and all its personnel are under the administrative control of the Collector of Customs/Collector of Central Excise/Collector of Customs and Central Excise except the Laboratory at Delhi which functions under the administrative control of the Chief Chemist.

Chief Chemist, Central Revenues Control Laboratory, New Delhi who is the appointing authority for the Chemical Assistants and Assistant Chemical Examiners shall be the final authority for accepting their resignation.

While forwarding the letters of resignation to him the following information should be furnished to him :—

- (a) Whether the Chemical Assistant/Assistant Chemical Examiner is on Leave at the time he submits his resignation and if so its nature and duration.
- (b) Whether any money is due from the Chemical Assistant/Asstt. Chemical Examiner to the Government.
- (c) Whether any disciplinary action is pending or under contemplation against the Chemical Assistant/Asstt. Chemical Examiner.
- (d) Whether there is any evidence to believe that the resignation has been submitted to enable the Chemical Assistant/Asstt. Chemical Examiner to accept another Government appointment for which he must have applied while still in service without the knowledge of the department.
- (e) Recommendation by the Head of the department (apart from the grounds of administrative difficulty of relieving the person due to pressure of work or paucity of staff). Whether the resignation may be accepted and if so from what date.

[Letter F. No. 2/15/57-Ad.II, dated 21-2-57 from the Under Secretary, Central Board of Revenue, New Delhi —R 678/57-Estt in File RD-236/57.]

III. Technical Control

12. The Chief Chemist, Central Revenues, New Delhi exercises control over the technical work of the Laboratory and over the quality of work of every Chemist of the Organisation. He is kept in touch with problems as they arise and he issues instructions about solving them. Remnants of a few samples analysed by each Chemist are sent to him at intervals to check the accuracy of their work. A condensed classified statement of samples tested in the Laboratory (Appendix B) is sent to him every month to enable him to know the volume of work coming in and turned out by the Laboratory. He advises the Board about need for (a) additional space (b) Additional staff (c) additional equipment (d) training of Chemical staff in other Laboratories/Institutions and (e) any other matter considered by him essential for the smooth functioning of the laboratories.

13. The Chief Chemist is also the appellate testing authority when a party demands a retest.

or when the Collector of Customs, the Collector of Central Excise or any higher authority desires to have a second technical opinion.

The test report of the Chief Chemist who acts as an Appellate testing authority is final.

14. During his inspections of the Laboratory, the Chief Chemist examines the stock Registers and inspects the stores making a percentage check of the actual balances against the corresponding entries in the Registers. He is thus also the Audit Officer in respect of stocks of stores in the Laboratory.

IV Special Restrictions

15. No entry to outsiders :—No outsider should be admitted into the Laboratory premises including the office. Even departmental officials who have no special business in the Laboratory are deemed to be outsiders. Those officials who come on business must leave as soon as their work is over.

16. When jewellery, bullion, precious stones, etc., belonging to a passenger or otherwise seized by the Customs or Central Excise authorities is brought for weighment, the party himself or one representative of his will be allowed to be present.

17. Staff not to divulge any information to anyone :—The staff should not give interviews to or have discussions with importers or exporters or their agents, or divulge any information about samples, tests or reports. These restrictions apply also to representatives of sugar, vegetable product and other similar factories. In exceptional cases the Deputy Chief Chemist/Chemical Examiner may give interviews when a party states his business in writing. Discussions at such interviews must be discreet.

18. The Deputy Chief Chemist, Chemical Examiner, Asstt. Chemical Examiner or Chemical Assistant should not carry on any correspondence with any private party regarding samples or methods of test or allied topics. When any request for advice is received by post, a Courteous refusal should be sent in reply if the

case is simple. More complex cases should be put up to the Collectors for orders.

19. No correspondence or discussion by Chemical Examiner with outside authorities on technical subjects or problems affecting the Laboratory :—The Chemical Examiner should not have any discussions, oral or written, with any scientist, technologist, learned body or association, in India or outside, on methods of test, or comparative efficiencies of different tests or different equipment, or interpretation of results etc., on any problem connected with the work of the Laboratory. When difficulties are encountered they must be referred to the Chief Chemist directly or through the Collector, for elucidation.

[C.B.R. F No. 20(22)-Ad.II.G./50, dated 18th January, 1951.]

20. Permission of Board for publishing scientific papers :—If any chemist wishes to have a scientific note paper or work published the prior permission of the Board must be obtained.

21. No objection to ordinary correspondence with firms :—There is no objection to the Chemical Examiner seeing representatives of firms dealing in Scientific supplies when they make business visits to advertise or demonstrate their goods.

22. There is no objection to the Chemical Examiner writing to firms, associations etc., about stores, supplies, books, pamphlets etc.

V. Special safety precautions

23. Over and above all the normal precautions in the Laboratory work the following precautions must be specially observed.

24. No smoking is allowed in any of the Laboratory rooms, office, Library or store-rooms.

25. No inflammable liquid like ether, petroleum ether, solvent oil, etc., should be thrown on the Laboratory floor or poured into any sink or drain. They should be collected in separate waste oil containers kept for the purpose, which will be taken outside the building and thrown out.

26. Heavy hydrocarbon oils like kerosene, spindle oil, lubricating oil etc., must not be poured into the sinks or drains. They should

also be collected in separate containers and disposed of in the same way as inflammable solvents.

27. Stocks of Petroleum Ether and Solvent Oil and other dangerous petroleum must be kept in the special petroleum godown duly approved for this purpose by the appropriate authority as per the Petroleum Act, 1934 and the rules thereunder. Though sulphuric ether is not dangerous petroleum, it is highly inflammable. When there are large stocks of it, it must also be kept in the petroleum godown. The total quantity of material of all the liquids kept in the godown must at no time exceed the maximum for which it is licensed.

28. Samples of explosives received for test must be kept in a separate cupboard until the tests are over and the samples destroyed. No other materials must be kept in the same cupboard.

29. (a) Fire Extinguishers and sand in buckets should be kept ready for use in case of need.

(b) The authorities who send the samples should ascertain from the concerned importer/manufacturer whether the goods from which the samples have been drawn are hazardous/inflammable in nature or not and if so this fact should be mentioned on the test memo as well as on the sample container in red ink. IS : 4209 : 66 is to be the guide line for Code of Safety for Chemical Laboratories.

(c) Remnants of samples of explosives must be destroyed by burning in the open. Only small quantities must be burned at a time. The burning may be done either in the Custom House compound or outside it, in small lots under the direct and immediate supervision of a Chemist, keeping plenty of water and sand to quench the fire if it has a tendency to spread. If the quantity of material for destruction is excessively large, the assistance of the Inspector of Explosives may be sought for its destruction, outside the Custom House grounds.

VI. Receipt of Samples

30. (a) All officers concerned with sampling and testing under Collectors of Excise and Collectors of Customs should be instructed to familiarise themselves with the I.S.I. procedures on drawal of samples published by I.S.I. and for this purpose, Collectors should make adequate arrangements.

(b) Jewellery, coins, precious stones etc., brought by preventive officers or Central Excise Officials for weighment must be taken straight to one of the Assistant Chemical Examiners. The Assistant Chemical Examiner will weigh them himself or ask one of the Chemical Assistants to do so. The ascertained weights must then be entered on the document brought by the Officer and the report signed by the Assistant Chemical Examiner "for Chemical Examiner". If a Chemical Assistant has made weighments he must initial the report, which, however, will be issued only over the signature of the Assistant Chemical Examiner. All the materials brought for weighment must be immediately handed over to the officer who brought them. Before the documents are handed over, the sample clerk must register the samples and the Test clerk must enter the results in the Test Registers.

31. Samples of opium, cocaine and other suspected Dangerous Drugs must also be taken to the Assistant Chemical Examiner. He will weigh them, record the weight on the memo and put it up to Chemical Examiner for signature. If the material is only for weighment, it must immediately be repacked and sealed and put up to the Chemical Examiner for his signature on the sealed parcel; and then handed over to the officer who brought it. The Officer will meanwhile register the sample and enter the results. If the sample is also required to be analysed, the Assistant Chemical Examiner will keep the material under lock and key in the steel cupboard in his charge. The memo should then be sent to the office for registration and subsequent allotment to a Chemist for analysis.

32. Samples of explosives should also be taken to the Assistant Chemical Examiner. He must check the samples against the list of date marks and descriptions supplied by the importers. After checking, the samples must be kept in the special cupboard. He must note on the file the number of samples received, which of the items in the importer's list have been received and pass on the memo, to the office for registration and subsequent allotment. If there are any discrepancies, or if some samples are leaking, or information is incomplete, a request must be sent to the Preventive Department immediately to do the needful.

33. All other samples must be received in the office by the sample clerks.

34. Samples from the Appraising Department, the Export Department, the preventive Department, Central Excise Collectorate constitute the majority of samples. They are generally brought by a messenger and are accompanied by Test Memos, in the form C.B.R. Custom-149, or Bills of Entry or Shipping Bills or files. Before signing for any sample, the sample clerk must make sure that it is securely sealed, that the seal is intact, and that the description on the label of the container tallies with that on the document. If the sealing is imperfect, or the seal damaged or if there is serious discrepancy in the description of the sample between the labels affixed to the containers and that shown in the test memo or Bill of Entry or file as the case may be, or if the container is leaky the sample must not be accepted. Sometimes the document mentions the name of only one sample but more than one container of sample is received without any mark to distinguish one container from another. In such cases, the samples and the memo should be returned to the forwarding department asking it to clarify whether (a) all the containers together constitute one sample or (b) they are to be treated as separate samples and if so to put distinguishing marks on the labels.

35. The procedure existing at present in regard to the processing of samples drawn for purposes of test should be streamlined as follows :—

- (1) Whether the first appraisalment or second appraisalment system is followed, the scrutinising appraiser may prepare the test memo forms and attach the same to the Bill of Entry, so that the shed staff can draw the samples and seal them. It should be ensured that in first appraisalment, the out of charge order is not signed by the Shed appraiser and that this is done in cases examined under second appraisalment system. Only in exceptional cases where the scrutinising appraiser wishes to see the samples before actually preparing the test memo, should he resort to calling for samples for such scrutiny. In all other cases, samples should be sent direct to the Laboratory from the sheds.

- (2) The Custom Houses should send the samples through departmental transit or through the Clearing Agents according as which may be suitable to them; (the former is of course, preferable), provided the laboratories have no objection to receiving samples direct from the importers or their agents. In the latter event, the laboratories will naturally have to take the responsibility of ensuring that the seals are intact, and that the samples have not otherwise been tampered with.

[C.B.R. F. No. 21/61/60-Cus.IV, dated 9-3-62.]

36. On rare occasions an officer of the Customs or Central Excise may bring a sample personally without any seals. The Chemical Examiner's orders must be obtained about accepting them and if accepted the fact must be noted in the register and in the document itself. The name and designation of the officer who brought the sample must also be mentioned.

37. Many samples especially those from sugar and vegetable product factories come by post or Railway parcel. Very rarely are there any seals on the packing case and sometimes none even on the containers inside. As soon as such parcels are received the sample clerk must take them to the Assistant Chemical Examiner who will get them opened in his presence, examine the external condition of the containers and instruct the clerk to accept them or issue directions calling for the duplicate sample, or for more information etc.

38. The documents or memos relating to samples coming by post or Railway parcel are generally received much in advance of the parcels. On receipt, these documents must be placed in chronological order of receipt in their respective sample files for the current year or season. As soon as the parcels are received, the sample clerk must tally them against the documents, number and register the samples and put the corresponding numbers on the memos.

39. The memos from the officers in charge of sugar factories and Vegetable product factories are received in triplicate. They are often accompanied by forwarding letters, certificates about the representative nature of the samples etc. One of the test memos and the certificate etc., are meant for the files of the Laboratory. The other two test memos are to be returned to the factory officer and the Assistant Collector of the Division.

40. The sample clerk must keep a Memorandum, with date of receipt, of all memos received in advance of samples. As soon as samples are received he should tick off the corresponding entry in the Memorandum showing the date of receipt of the sample.

41. If the sample is not received within one week of the receipt of a test memo or letter, the fact should be brought to the notice of the Assistant Chemical Examiner who will write about it to the officer who sent the memo or letter.

42. The Railway receipts for Railway parcels are received by post. Delivery of such Railway parcels must be effected immediately in order to avoid demurrage. In order to locate the reason for delay in taking delivery and to account for demurrage, if any, is incurred, the date of receipt of the Railway receipt must be clearly entered on the covering letter or the note sheet of the file.

43. All the factory officers under the Central Excise Collectorate should send parcels freight prepaid. Whenever facilities exists for home delivery of packets, the factory officers or the concerned Central Excise Officer forwarding the said sample should send such parcel, not freight paid only, but also for "home delivery" at the premises of the laboratory. Should any parcel be received "freight to pay" the Head of Laboratory's prior orders must be obtained about accepting such parcels.

VII. Registration of samples and Distribution

44. Every sample received for test must be given a distinctive Laboratory number. The Laboratory numbers form continuous series, a series beginning on the 1st April every year and ending on the 31st March of the succeeding year. The numbers begin with 1 assigned to the first sample registered on 1st April, and with the last number whatever it may be, given to the last sample registered on the 31st March of the succeeding year. Separate registers may be maintained one set for samples received from Custom House and the other sets for samples received from the Central Excise Collectrates and other sources.

45. The sample clerk must enter the Laboratory number and the date of registration on the test memo (or letter or file) and enter the

same number with date of registration on the label of the sample container. Often there are a number of samples coming under one test memo. Each sample must be given a separate number and all the numbers must be entered on the memo.

46. If the test memo covers more than the usual number of samples, as envisaged in para 2 of the Board's letter No. 54(14) Cus.III/54 dated 18-1-55 which would necessitate squeezing the test reports into a limited space or resorting to the use of blank sheets of paper the test memo should be returned by the sample clerk, to the sending section for splitting up the samples into convenient numbers and forwarding them under different test memos. The sending section should not encroach on the space meant for the Laboratory reports. The sample clerk should return the test memos where such encroachments have been made and call for fresh test memos properly written up.

47. Sometimes it happens that the name of only one sample is mentioned in the test memo, while several containers are received with the same label and no mark of any kind to distinguish one container from another. As it is not possible for the Laboratory to be sure whether the sender wishes to treat each of them as a separate sample or has sent more than one container to supply sufficient quantity of sample, the clerk must return the memo and samples to the sender for clarification in such cases.

48. The sample and memos having been marked with Laboratory numbers, must be registered in an inward Register. The headings of the columns in the register are shown below :

S. No. (Laboratory No.)	Date of receipt	Brief Description of sample and Importer's or Exporter's name	From whom received & reference	To whom allotted for test	Remarks and date of receipt
1	2	3	4	5	6

NOTE.—Columns 5 and 6 should be filled up respectively only at the time of actual forwarding of the sample to the concerned chemist and at the time of the actual report to the concerned section, collectorate etc., as the case may be.

49. All samples must be registered without any delay. If they are received in the morning the registration must be completed by evening of the same day. If samples are received late in the afternoon the registration must be finished not later than the forenoon of the next working day.

50. Samples with an immediate flag and with specific endorsement of urgency on the body of the Test Memo must be **REGISTERED IMMEDIATELY ON RECEIPT**, the time of receipt marked on the document, and put up to Chemical Examiner immediately for distribution. If the Chemical Examiner be absent or engaged outside the laboratory it must be put up to Assistant Chemical Examiner for distribution.

51. After the samples have been registered, the memos (including files and forwarding letters) must be put up to Chemical Examiner (or the Chemist nominated by him for the work) for allocation of the work among different chemists. The Chemical Examiner or the Chemist will mark on the documents the name of the Chemist who is to take up the sample. The papers will then be returned to the sample clerk who will distribute the samples and the memos, to various Chemists obtaining their initials in the Inward Register as token of having received the **MEMOS AND SAMPLES**.

52. From the time the samples clerk receives the samples to the time they are handed over to the Chemical Assistants, the clerk is responsible for all the samples. During the time he is tallying them or registering them he must not allow the samples out of his sight. If they have to be retained in the office overnight, all the samples, except very bulky packages, drums, etc., must be kept under lock and key in a cupboard.

53. (a) **Test of samples at National Test House, Alipore** :—In order to remove any cause of complaint, tests in cases such as cannot be carried out in Custom House or Central Board of Excise and Customs Laboratories, should be got done at the Government Test House, Alipore. The Directorate General of Supplies and Disposals have issued instructions to the Direc-

tor, Government Test House, to accord the priority next to the priority accorded to testing work entrusted by that Directorate, to the Customs test where goods are lying uncleared pending the results of the test.

[Board's F. No. 21/8/55-Cus-IV, dated 3-5-56. Inst. No. 4 Misc./56.]

(b) Where there is local branch of the National Test House, there is no objection to forward the sample to local branch of the National Test House for test.

(c) **Test of sugary products at the Central Food Technological Research Institute, Mysore**.—In the case of Excise Rebate on sugar contained in sugar products exported out of India, in the event of any doubt, the products could be got analysed either at the Customs Laboratory or at the Food Products Laboratory at the Central Food Technological Research Institute, Mysore.

[Board's order F. No. 44/48/57, dated 27-12-57.]

(d) **Tests of woollen fabrics and yarn at the Central Technological Laboratory, Mathunga, Bombay**.—In case the factory is not satisfied with the analysis report of the Chemical Examiner, they can apply for retest by the Central Technological Laboratory, Mathunga, Bombay through the Collector of Central Excise concerned vide para 41 of the C.B.R. supplement to the Manual of Departmental instructions of Manufactured, Excisable products—Woollen fabrics and yarn.

(e) **Synthetic Rubber**.—In cases, where it cannot be tested at Custom House Laboratories, it would be preferable to have the samples tested either at the Alipore Test House or at the Indian Institute of Technology, Kharagpur.

[C.B.R. No. F. 25/54/63-Cus.III, dated 16-7-63.]

(f) **Metals**.—Samples for testing of tensile strength of metals may be forwarded to the Metallurgical Laboratory, Tatanagar.

(g) "In case no facility is available to carry-out certain specific tests in the Customs/Central Excise Laboratory and if the Head of the Laboratory is satisfied that this facility is available in the Laboratory of Government Controlled Organisation, such test can be carried out in this Laboratory with the approval of the Collector".

In rare cases, the importer may have special equipment/facilities for testing a sample, which may not be available in the Customs Laboratories or even in other Government Institutions. In order to avoid delay and hardship to the importer, the Deputy Chief Chemist/Chemical Examiner may agree to depute a representative of the Laboratory for carrying out the tests of such samples in the premises of the importer, making use of such equipments and facilities.

VIII. Analysis of Samples

54. (a) Immediately after the receipt of the sample and verification of the particulars given in the test memo and on the label of the container and if the sample is found to be of a new variety, a note to the sender of the sample should be sent through the Chemical Examiner/Asstt. Chemical Examiner requesting the sender to forward printed literature or write up giving the Chemical composition and use to enable expeditious testing and disposal of the sample. Notwithstanding the best intentions, it is sometimes noticed that the laboratory is handicapped for want of valuable information as to the intended use, application, method of manufacture, composition etc. of substances sent for test, retarding the process of analysis. Such delays can however be eliminated if full description, literature, technical write up, analysis certificate etc. from the manufacturers are submitted along with the sample being sent for test.

(b) The Chemists should test the samples allotted to them. Before starting analysis they must compare the description and markings of samples given on the label of the container with those mentioned in the Test Memo. It is the responsibility of the Chemists to see that they test the relevant sample.

55. Every sample is the personal responsibility of the Chemist to whom it is allotted from the time he signs for it to the time the sealed remnant is handed back to the office or the remnant is officially destroyed. He should not, therefore, allow it to lie about uncared for.

56. Expedition is a vital requirement of the Laboratory and all samples should be tested and reported as quickly as possible.

57. The normal rule is to take up first the samples received earlier. But, in the interests

of economy of reagents and time, and of convenience of working, several samples of one type which are on hand, irrespective of some of them being more recent, may be taken up together and completed. No sample must be deliberately delayed in the expectation that another similar sample may be received in the next day or so. Samples which take a long time to finish must be taken up on receipt and dovetailed with other samples (even later ones) which can be conveniently handled when other work is in progress.

58. Samples with immediate flags and an endorsement of urgency, at whatever time they may be handed over to a Chemist, must be taken up IMMEDIATELY, if necessary, interrupting at a convenient stage, other work in progress. Such samples must be reported with the UTMOST EXPEDITION.

59. Sample should be tested according to the methods and various instructions circulated by the Chief Chemist or instructions issued by the Chemical Examiner in writing or orally. For many materials no special instructions are necessary; only knowledge of Chemistry and reference to books and journals are needed. In doing the tests, the Chemists must always have a clear picture of what the Tariff or other rules and regulations require and Junior Chemical Assistants will be well advised to consult his senior colleagues. Whenever there are doubts or difficulties the Chemical Examiner should be consulted.

60. Where the tests prescribed are of an empirical nature to be carried out according to certain precise instructions, every care must be taken to observe scrupulously all the stipulated conditions.

61. Each chemist must maintain a Laboratory Note Book. As soon as he takes up a sample he should enter the date on which he takes up the work. The Laboratory number (and date of receipt) of the sample the corresponding memo (or file reference) of the sending department, the exact name and description of the sample and the question asked must be entered in the note book. There should be a brief but intelligible indication of the tests done and the procedure followed. All weighments, filtrations, volumes of solutions, strengths of volumetric reagents, and other quantitative data must be recorded fully and clearly. Weights should show

clearly whether they are grammes, grains or tolas etc., temperatures should be clearly indicated as Fahrenheit or Centigrade. The calculations should be fully recorded. All data should be entered immediately. The practice of jotting down on loose bits of paper with the idea of transferring them at leisure into the regular note book is deprecated as it leads to blunders. The record in the note book should in short be such that the chemist himself or someone else would, on consulting the notebook at a later date, be able to understand what was done.

62. There should be no erasures in the notebook and no overwriting. If a mistake has been made, the Chemist must score out the incorrect entry, initial it, and enter the correct figure or note. Where the observation or numerical figure scored out is of a vital nature the countersignature of the Assistant Chemical Examiner must be obtained.

63. If a whole set of observations or figures is discarded and scored out, the Chemist must record the reason for it in the margin and must also get the Assistant Chemical Examiner's countersignature.

64. No sheet of paper must be torn from a Laboratory note book and no sheets should be pasted therein.

65. When the test of a sample is finished and the results reported the Chemist must note down the date of report, something like "Reported on"

66. It is advisable for the Chemists to number the pages of each of their note books, and to have a table of contents or index for each note book to easily locate the notes on a particular sample.

IX. Reports

67. Before submitting reports, the Junior Chemical Assistants must consult the Assistant Chemical Examiner. In complex cases the Chemical Examiner must be consulted.

68. The reports must contain enough data to help the executive department take a decision

about assessment, classification etc. The Chemist must not lead the report with figures and observation which are not of use to the executive officers. Similarly no extraneous matter should be entered on the Test Memo by any officer of the department sending samples for test. The memo should strictly be confined to the queries concerning the test and replies of the Chemical Examiner as the independent technical adviser. They should not be used as note sheets. If the Chemical Examiner wishes to make recommendation regarding the classification or on other aspects, it should not be made on the test report itself, but on a separate note sheet.

[Extract of C.B.R. Letter No. 54(14)-Cus.III/54, dated 18-1-1955.]

69. **Chemical Tests for Assessment purposes.**— In reporting the result of the examination samples of goods in respect of which the percentage content of specified constituent or constituents will determine the assessment of duty or treatment under the Trade and Merchandise Marks Act, the values found by analysis are to be reported exactly as ascertained in the Laboratory. No "allowances" for errors or the possible inexactitude of a method are to be made; the grant of such allowances is, subject to the control of the Collector of Customs, Central Excise. If, however, the possible error in analysis is known, it should for the convenience of the Assessing Department be stated in the report.

For example: in reporting the precious metal content in a wire, the silver, determined by the volumetric method recently prescribed, is accurate to 0.05 percent of the total metallic content. This may be reported thus:—

Sample: Imitation silver wire.

Silver : (1.10 ± 0.05) percent.

[Chief Chemist's letter No. C. 50-G1/57, dated 24-7-1961.]

70. (a) Classification, assessment and similar matters are the province of the Executive Departments. In order to save embarrassment, the reports must as far as possible avoid mention of these aspects. It is, however, impossible in many cases to eschew all such indication and be

at the same time intelligible. Reports like "it is sago flour", "it is bleaching powder", "it is Portland Cement other than white" cannot be helped and can do no harm.

(b) Instances have come to the notice of the Board, wherein the Laboratories had given categorical tariff classification. Based on this opinion the products were assessed to duty by the assessing officers. Subsequently at a higher level the classification was decided to be otherwise. This has resulted in an embarrassing situation.

(c) The Board reiterates that the assessing officers at the various levels should not ask the Deputy Chief Chemist/Chemical Examiner to give the tariff classification but should put the proper query enabling the laboratory to carry out tests required for determining the classification. When technical opinions regarding classifications are obtained from the Deputy Chemist/Chemical Examiner, these should neither be made available to the party nor should they state that their assessment is based on such opinions.

[Circular letter Misc. No. 1/67-CX-I—F. No. 40/68/66-CX. I.C.E.B. EXCUS, dated 2nd January, 1967.]

71. "All reports (except Jewellery etc. for weighment, See para 30) must go over the signature of the Deputy Chief Chemist/Chemical Examiner/Asstt. Chemical Examiner. Should the Deputy Chief Chemist/the Chemical Examiner and Assistant Chemical Examiner be away, the senior most Chemical Assistant will sign the reports" for the Deputy Chief Chemist or the Chemical Examiner or the Asstt. Chemical Examiner with the prior approval of the Collector

72. Where samples are received with test memos, in duplicate in form C.B.R. Customs-149, the reports must be entered by the Chemist in both the copies in the space reserved for results. The originals in such cases must be returned to the departments which sent them. The duplicate must be retained in the Laboratory for copy of the results in permanent subject registers maintained for the purpose.

73. When samples are received with one copy of the test memo in form CBR.Cus.149, the original test report should be forwarded to the concerned department only after the test results are entered in the subject register maintained for the purpose and the counter signature of the Chemist is obtained on the register in support of the accuracy of the report as entered.

74. Sometimes samples are received with Custom House files. In such cases the Chemists must enter the report on the note sheet of the file, or on the test memo, if one is included in the file. These also must be returned in original to the respective departments. Before returning the file, however, a copy of the details pertaining to the sample and the report furnished should be got entered into the relevant subject register and the reports got duly signed by the concerned Chemist.

75. "Test memos for Central Excise Samples are received in triplicate. One copy of test report is to be sent to the concerned Asstt. Collector, the other to the concerned factory officer and the third copy retained by the Laboratory".

76. Samples of Explosives (Imported) are received with a note sheet from the Preventive Department. The Chemist must enter the reports on the note sheet. After the Chemical Examiner's approval, the reports must be typed on the prescribed form (Form A of the Explosives Rules, 1940) and put up to the Chemical Examiner for signature. One copy must be sent to the Assistant Collector, (Imports). Another copy must be sent to the Chief Controller of Explosives, Nagpur. Copies of the report must also be sent to the Chief Chemist, Central Revenues and to the Controller of Explosives. One typed copy must be retained in the file as office copy.

77. Reports on samples of Petroleum received for issue of certificates of flash points must be issued in Form VI of the Petroleum Rules, 1976 on payment of a fee of Rs. 100/-. A separate file must be maintained containing true copies of all such reports.

78. Other samples generally come from departments other than The Custom House or Central Excise. They are generally received with covering letters. The Chemists must enter the results in these cases, on the notesheets of the respective files. After approval by the Chemical Examiner the reports must be typed for Chemical Examiner's signature and issued to the authorities concerned.

79. All results reported in manuscript by a Chemist (the original copies if the originals themselves are despatched or the manuscript

office copies, if typed copies are despatched) must be initialled (with date) by Chemist who makes the report. If there are any corrections the Chemist must initial each of them and they must also be countersigned by the Chemical Examiner. The test clerk who enters the results in the Test Registers (see next section) must see that every correction is initialled by the Chemical Examiner. (OR the Officer who signs the report).

80. All reports must be scrutinised by another Officer, before being submitted to the Deputy Chief Chemist/Chemical Examiner. It would be preferable that before the reports on Customs samples, especially non routine cases, are finally signed by the Deputy Chief Chemist/Chemical Examiner, it passes through the Chemical Examiner or the Assistant Chemical Examiner (currently looking after the Central Excise work) so that the latter may be in touch with the work on the Customs side. Similarly, reports on new types of samples on the Central Excise side should be brought to the notice of the Deputy Chief Chemist or the Chemical Examiner (currently looking after Customs work) to keep the latter in touch with the Central Excise work.

81. Whenever remnant samples are returned, the Chemist must make a note to that effect in the body of the report and initial it and the Chemist also initial on the label of the container or the remnant sample. Ordinarily remnant samples should not be returned to the public.

X. Entry and despatch of Test reports.

82. All results reported by the Chemists must be entered in Test Registers. These registers are intended to serve as a reference and a fairly durable record. One of the clerks herein called the Test Clerk must do the entries.

83. There are several bound registers maintained for the purpose. One of them is made up of Forms C.B.R. CUS.262 and is exclusively meant for entering the hydrometer strength, obscuration and actual strength of potable spirits. The other registers are bound volumes of FORMS C.B.R. CUS.260 and 261.

They are used for recording the results, of other types of samples. Each register is further divided into smaller sections, each section roughly corresponding to one of the items in the statement of statistics submitted to the Chief Chemist every month; in a few cases where the number of samples per item is quite small, a few related items are clubbed together into one section.

84. The report regarding sample must be entered in the proper section of the Test Register. Ordinarily there is no difficulty for the Test Clerk to assign a sample to the correct section. If he has any doubts in any particular instance he should consult the Chemical Examiner.

85. The entries in the Test Registers are NOT in the order in which the samples were received in the Laboratory for test. The results are entered in the chronological order (within each section) in which the reports are made. The date of report for this purpose is the date on which the Chemical Examiner signs the report.

86. The data entered in the Registers must include the Laboratory number of the sample and date of receipt, the reference number of the sending department, the full description of the sample, the name of the importer (or exporter) the ship's name and rotation, the question asked, the report in full and exactly as it has been made, the name of the analyst and the date of report. In fact the register must contain enough information to reconstruct a test memo if the original is lost or mislaid.

87. Sometimes a test report is returned to the Laboratory for clarification or more information. Any note made by the Chemical Examiner on such test reports, must also be entered (with the date of such note) in the Test Register against the corresponding samples.

88. In some cases duplicates of certain samples are sent to the Laboratory. Such duplicates should be treated as new samples and the results entered. But a cross reference to the original sample must be made and a similar indication to the duplicate must be made against the original sample.

89. The remnants of some samples are received for retest (at the request of a party or on the orders of the Collector). If the retest is to be done in the Laboratory it must be treated as a new sample for purposes of statistics, and the results entered separately in a Retest Register, with suitable cross references to the original test. A note should also be made against the original sample to the effect that the remnant has been retested under number so and so in the Retest Register. If the retest is to be carried out by the Chief Chemist, no new number is to be given. Only a reference must be made in the Test Register against the original report that the remnant is being sent to the Chief Chemist for retest. When his report becomes available it may be incorporated in the Register (when the retest is made at the request of a party test-fees must be collected).

90. For samples like explosives, Port Health samples, Central Excise Sugar and Vegetable Product Factory materials the **FULL RESULTS** need not be entered in the Test Registers, as clear office copies of the reports will be available in the respective files. However, the Laboratory number, description etc., must be entered and in the column corresponding to "Results" a note should be made that the full report is available in such and such a file.

91. When sample is recalled by the sending department stating that no test is required the fact must be noted in both the Inward Register and Test Register.

92. If the Laboratory itself returns a sample without analysing it for any reason, this fact also must be noted in the Inward and Test Registers.

93. After entering the reports in the Test Registers, a note of the date of the report should be made against the corresponding sample in the last column of the Inward Register.

94. Those reports which are to be sent by post must be handed over to the despatch clerk who will do the needful.

95. The sample clerk himself must despatch the reports (and remnants if any) which are sent by peon to other sections in the Custom House building. For convenience a separate despatch or transit register must be maintained for each

such section e.g., Appraising, Export, Preventive etc. The clerk, must enter the Laboratory number, of the sample, the corresponding reference of the other department, the date of despatch, and clearly mention the name and number of containers of the sealed remnants (if any is retained) and send the reports and the remnants through a peon to the section to which they ought to go.

96. The peon taking the reports and remnants to the various sections should see that they are all properly receipted, initialled and dated in the despatch register by the receiving clerk at the other end. The peon is responsible for the documents and the remnant samples from the time he takes them from the Laboratory till he gets the initials of the clerk of the receiving department. So the peon should not simply dump the reports and remnants in other department and come away with the idea of collecting the register later on at leisure.

97. The transit and despatch registers must be examined carefully by the sample clerk when they are received back. They must be kept safe.

98. All reports must be despatched on the same day as they are signed by the Chemical Examiner. If they are signed late in the afternoon, they must be despatched not later than the forenoon of the next working day. **REPORTS ON URGENT EXPORT SAMPLES** must be despatched **IMMEDIATELY** to the concerned section.

XI. Disposal of remnants of Sample

99. No remnants should be allowed to accumulate in the Laboratory. The general rule is that all remnants should be returned to the sending department. There are, however, many exceptions to this rule.

100. Exporters are not interested in getting back the small remnants of almost useless material like jute caddis, crushed bones and in fact practically all other materials. So remnants of export samples are not to be returned unless there is a specific request for the same. However, in order to allow time to the Export department to take action in case of adverse reports or conflict with declarations etc.; the remnants must be retained for one week after

the date of the report. They must be destroyed on the eighth day if there is no reference about them in the meanwhile.

101. In cases like spectacle frames, textile materials and sarees containing silver zari, where parties desire collection of remnants, the forwarding departments should clearly endorse in the test memos that the remnants are required by parties after test. In such cases the remnants will be returned to the concerned Department for delivery to the parties after assessment is finalised.

102. Remnants of explosives and fireworks, whether from imports or sent by the Inspectorate of Explosives, must be destroyed immediately after they are reported. (see para 29)

103. Remnants of Opium, Cocaine and other Dangerous Drugs must be returned properly sealed to the sending department.

104. Most of the samples received from Sugar factories and vegetable product factories are only for technical check of the returns submitted by the factories. Such samples are messy and prone to rapid deterioration especially after the sealed containers have been opened. No useful purpose is served by keeping them. If the analytical data obtained in the Laboratory are in reasonable agreement with these furnished by the factory, the remnants may be destroyed immediately the samples have been reported, after obtaining the specific approval of the Asstt. Chemical Examiner in each case.

If the result found in the laboratory are discordant they should be tested again and the duplicate samples must also be called for. The remnants of the original must be retained in as secure a condition as possible till the duplicate has also been tested. In no case, however, is such a sample to be retained for more than 3 months after report, unless the Chemical Examiner or Asstt. Chemical Examiner orders its retention. The remnants of these samples are never returned.

105. Samples of petroleum received from Magistrates and Police Officers may be needed as exhibits in Court. It is not, however, practicable to send them by post or Railway parcel. So a note should be attached to the report

requesting them to make arrangements to take away the remnants within a time limit (say six weeks). Such reports and letters should be sent by registered post acknowledgement due. The sealed remnants should be kept safe till the expiry of the time limit. If the remnants are not taken away no intimation is received, the remnants must be destroyed on the expiry of the time limit.

106. The remnants of all other samples (which will be mainly from the Appraising Department) must be returned to the respective departments. After the tests are over, the Chemists must get them sealed and keep them ready for handing over to the clerk for despatch.

107. Two more safeguards in addition to sealing are required in the case of potable liquors. A strip of paper must be pasted on the bottles, a line drawn across it at the level of the liquid and the Chemist must initial just above this line. Similarly a line must be drawn at the bottom of the strip (which will also be the bottom of the container) and the Chemist must initial above this line also. The actual quantity of the liquid returned must also be entered on the test report.

[C.B.R. Board's instructions (Customs) No. 1 of 1941, dated 6-1-41.]

108. If there is any occasion to return remnants by post or Railway parcel, the Dy. Chief Chemist's/the Chemical Examiner's orders must be obtained before despatch.

XII. Copies of Test Reports for Party

109. If a party asks for it, there is no objection to issue to him a copy of the technical details of the test report. If any suggestion regarding classification or assessment has been made it should not be transmitted. These copies are issued by the department concerned (not the Laboratory) usually after consulting the Chemical Examiner if necessary about the technical portions which may be issued to the party. A fee of Rs. 10/ is charged for each copy.

110. The parties cannot claim a copy of the test report as a matter of course. The test memo is a Customs document with which the

party is not connected unless he is asked to pay extra duty or any penal action is taken against him on the basis of the test memo.

[Govt. of India, Ministry of Finance (Deptt. of Revenue) letter F. No. 1/8/58-Cus.VI, dated 8-4-58.]

111. If a merchant intends to import goods of the tariff classification of which he is doubtful and he applies for the Chemical test of a sample such test may be undertaken under the direction of an Asst. Collector on payment of the prescribed fee and provided that the work can be undertaken without prejudice to the normal work of the Laboratory.

112. In accepting any sample for test under the last preceding rule it should be made clear to the applicant that such test will be without prejudice to the power of the Custom House to examine and test samples from the goods as they arrive and that no examination or test of a sample from goods other than that under assessment or any opinion based thereon will be considered binding. A written statement to this effect should accompany the communication to the applicant of the result of the test.

XIII. Retesting of Customs Samples

113. Testing of goods, for the purpose of determining Tariff Classification or for the administration of the Import & Export Trade Control Act, the Indian Trade and Merchandise Marks Act, forms a regular feature in Customs examination.

114. Every sample for test must be drawn from the consignment by a responsible Customs Officer, if possible in the presence of the owner or his agent. The sample must be so drawn as to be representative of the goods as a whole i.e. a good average sample. The quantity drawn should be sufficient for three separate analyses.

115. There is no objection to two sets of samples being drawn when the party so desires, one for the actual test and the other for being kept in the Custom House under proper seals, to be used for retest. The duplicate samples are to be drawn only in cases where the owner of the goods expresses a desire to this effect, and, are to be made use of where the party disputes the representative nature of the original sample. This procedure will enable a check being kept on experimental errors in the laboratory and lapses on the part of the shed staff

in drawing samples properly. The present practice of drawing samples in duplicate as a matter of routine may be discontinued.

116. However, each Custom House, may in consultation with its Dy. Chief Chemist/Chemical Examiner draw up a list of articles for which samples in duplicate may be required. In any other case, the Asst. Collector's orders should be taken.

[M.F.D.R. F No. 25/5/59-Cus. (CRC), dated 10-9-59 with reference to F. No. 7/12/59-Cus. (CRC) and Board's letter F. No. 21/93/59-Cus.IV, dated 10-3-60 and Board's letter F. No. 21/61/60-Cus.IV, dated 9-3-62.]

117. Before despatch to the laboratory every sample must be packed, sealed and marked. Packing must be such that the sample can suffer no deterioration or loss in transit or during subsequent storage. Sealing must be such as to prevent tampering. Marking must enable the sample to be connected with the consignment from which it has been drawn and with the relevant documents.

118. Whenever two consecutive test results at the local laboratory show discrepant results, the samples should invariably be referred to the Chief Chemical for his examination and considered opinion.

[C.B.R. No. 17(128)-Cus.II/52, dated 20-2-53.]

119. After test remnant samples will be repacked and resealed and returned by the Laboratory to the Department concerned, where they will be preserved for six months. This rule applies also to samples tested at the Control Laboratory.

120. In cases where the parties inform specifically that they accept the analytical report furnished by the Dy. Chief Chemist/the Chemical Examiner, the remnants and/or duplicate samples may be destroyed even before expiry of the period of appeal or revision petition.

[F. No. 26/3/61-CXIII, dated 23-10-1961.]

121. Tests or retests at the instance of the Customs Department will be carried out free of charge to the owner. Tests and retests carried out either at the Custom House Laboratories or at the Control Laboratory at the instance of the owner shall be charged for in accordance with the scales prescribed in the schedules at Appendix A. If the verdict on retests is in favour of the party, the retest fee will be refundable to him.

122. In cases where the test results agree with the declarations, the samples should be returned soon after the goods have been cleared. In cases where the test results do not agree with the declarations of the parties and the parties have a right of appeal against the order based on the test result, the remnants should be retained upto the expiry of the appeal period and in cases where the test results are disputed the remnants should be retained in the Appraising/concerned sections till the dispute is finally settled. The Board has also no objection to the Custom House retaining remnants in certain other cases where the Collector considers that the remnants will be of some use to the Custom House.

123. When a party is dissatisfied with the results of the original test for classification of any goods for tariff or Import Trade Control purposes, it is open to him to make a request for retest of the sample on payment of the prescribed retest fees. Requests for such retests should normally be complied with. Such retests should, however be made only on the remnant of the samples originally tested.

124. When the party is dissatisfied with retest carried out in the Custom House Laboratory in respect of goods still under Customs Control or in respect of similar goods imported previously the test of which is intended to apply to goods under clearance the Customs Collector may direct a retest in that Laboratory without charge to the owner. If test is required of a new sample on the ground that the sample tested originally was not representative such further test shall, unless the Customs Collector for reasons to be recorded otherwise directs, be carried out only on payment by the owner of the prescribed fee.

125. When after a test or tests have been carried out in the Custom House Laboratory, the party requests that a retest be made in the Control Laboratory, the Collector of Customs may direct accordingly. Any such test shall be made only on deposit by the party of the prescribed fee.

126. When the Collector Asstt. Collector of Customs directs a retest at the Control Laboratory, the Custom House will forward to that Laboratory, the remnant sample (certified to be

such by the Dy. Chief Chemist/Chemical Examiner) together with a full report on the test or tests already conducted in the Custom House Laboratory. Any test carried out in the Control Laboratory will be conducted by or under the authority of the Chief Chemist who will report fully the result to the Collector.

127. Where a sample has been retested, a further test at the request of the party should be made only if the result of the second test shows very large variations from that of the first and justifies the inference that an error has been made in carrying out one or the other of the test.

128. The requests for retests of a sample on the ground that the original sample was not representative should be entertained only if the consignment is still in Customs Control and if the request is made within one month of the communication of the results of the test to the Party. At the time of drawing samples, the party's representative is usually present and is required to endorse on the bill of entry that the samples drawn are representative. It follows that in the ordinary course it is not obligatory on the Customs authorities to allow fresh samples to be drawn in a particular case unless they are satisfied that sufficient grounds exist for holding that notwithstanding the presence of the party's representative the sample drawn may not have been representative on account of the nature of the consignment or other reason.

129. It should be brought to the notice of all parties that a request for retest must be accompanied by the prescribed fees and that their latter should state clearly whether the retest should be by the Deputy Chief Chemist/the Chemical Examiner or by the Chief Chemist.

[C.B.R. No. 7(13)-Cus.1/63 dated 21-5-55.]

130. Whenever a sample is received for retest (at the party's request), the sample clerk must make sure that the retest fee has been collected, that the sample received is the remnant of the one originally tested at the Custom House (i.e. it bears the Laboratory number of the original sample, the description tallies and that the Laboratory seal is intact.) He must also make sure if the retest is to be done at the Custom House or in the Control Laboratory.

131. If the retest is to be carried out at the Custom House, he should register the sample

for distribution. The results of retest must be entered in the retest register, with a note to that effect against the original sample in the Test Register.

132. When the retest is to be done by the Chief Chemist the sample must not be registered. The papers and the remnant sample must be put up to the Deputy Chief Chemist/the Chemical Examiner. The Deputy Chief Chemist/the Chemical Examiner will verify (if necessary by tests) that the material is the remnant of the original sample. If the Deputy Chief Chemist/the Chemical Examiner opens the container he must get it resealed in his presence and also make a note in the file to that effect and certify that it is the remnant of the original sample. The papers and the sealed container must then be returned to the department concerned to do the needful.

133. When a remnant goes to the Chief Chemist for retest, a note mentioning the fact and the file number must be made against the corresponding report in the test register. The Chief Chemist's report should be incorporated when it becomes available.

134. No charge will be made against the owner on account of packing, postage or railway freight for despatch to the Control Laboratory.

135. The payment of a fee for retest does not entitle the owner as of right to a copy of the Chemical report. The result of any such retest must however be communicated to the owner and the Chemical report should be ordinarily be in such a form as to admit of a copy of it being given to the owner, any supplementary matter not for disclosure to him being dealt within a separate document.

136. Unless the adjudicating authority otherwise directs, any fee paid or deposited shall be refunded to the owner only, if as a result of test or retest or as a result of appeal or revision, the case is finally determined in his favour.

XIV. Procedure for Testing and Retesting of Central Excise Samples

137. Except where there are special instructions for particular kind of samples, the samples from each or any one lot must be drawn in quadruplicate in the presence of the owner,

Manager of the factory or his representative. Each of those samples should not be less than the quantity prescribed by the Collector in consultation with the Chemical Examiner/Dy. Chief Chemist.

138. The samples should be sealed with the excise seals and declaration obtained from the owners (manufacturers) to the effect that the samples drawn are representative of the lot and that the data furnished by them are correct. The owner, if he so desires may also be permitted to affix his seal on the samples.

139. Out of the samples so drawn :—

- (a) one sample i.e., quadruplicate is to be handed over to owners (Manufacturers) for their own use.
- (b) One sample is to be despatched to the Assistant Collector concerned who will retain it in his safe custody for future use, in case a dispute arises.
- (c) One sample is to be despatched to the Chemical Examiner along with the declaration and the relative test memorandum under intimation to the Assistant Collector concerned.
- (d) One sample is to be retained by the Excise Inspector for any future references or to cover loss by past or by any other emergency.

140. Before despatch to the Assistant Collector and the Chemical Examiner the samples shall be packed properly, sealed and marked in such a way that they suffer no loss or deterioration in transit or subsequent storage.

141. The Chemical Examiner after test will return the remnant sample, if any, along with his test report to the Assistant Collector concerned. Remnant samples, if fit for retest may be returned by the Chemical Examiner who conducted the initial test to the concerned Assistant Collector of Central Excise and not in other cases. Chemical Examiner will be in a position to indicate whether or not a remnant is fit for retest and the Assistant Collector or other adjudicating officer will in most cases be able to anticipate whether the assessee will demand a retest or not.

[Board's letter F. No. 1/35/64-CEBC, dated 22-2-68.]

142. The remnant sample should be carefully preserved so as to avoid tampering of the seals or destruction of the evidence which connects the sample with the lot or batch from which it was originally drawn, till such time the analytical report furnished by the Chemical Examiner is accepted by the owners (manufacturers) who may be advised to ask for a retest within one month if they propose to question the results of analysis.

143. Whenever the owner (manufacturer) is dissatisfied with the test carried out by the Chemical Examiner, he can apply to the Asstt. Collector concerned after payment of the test fees prescribed in the schedule of fees at Appendix 'A' for a retest by the Deputy Chief Chemist/Chemical Examiner or the Chief Chemist, Central Revenues Control Laboratory, New Delhi. No request for retest will be entertained if it is not received, by the Assistant Collector, within 90 days from the date on which the test result or the assessment, whichever is later, was communicated to the party. Retest should normally be conducted on the remnant sample. Where the remnant sample is not available, it should be conducted on the sealed duplicate or triplicate sample.

Whether retest should be done only on remnant of the sample first tested :

144. The Board has now decided that where, however, remnant of a sample first, tested, is available; in sufficient quantity in its original state, and the Chemical Examiner has also so indicated in accordance with the instruction contained in para 141, the retest should ordinarily be done on such remnant. However, if for various reasons urged by the party, a retest of the duplicate or triplicate sample is considered necessary, the adjudicating or appellate authority should pass an appropriate order to that effect.

[Board's letter F. No. 1/35/64-CERC, dated 22-2-68.]

145. When retest is directed at the Control Laboratory the remnant sample together with the full report of the test already conducted on the sample should be forwarded to the Chief Chemist through, the Head of Laboratory, who will check up the analytical and technical details in his note to the Chief Chemist and certify that the sample sent is actually the remnant of the sample tested by him.

146. If, at any stage, it is felt that the duplicate sample in the custody of the Assistant Collector or the triplicate sample in the custody of the Excise Inspector is to be tested, these samples must be tested by the Chief Chemist.

147. If, in any instance, it is proposed to seek the assistance of an institution outside the control of the Central Board of Excise and Customs, it should only be done with the specific consent of the Chief Chemist and the Collector in which case the Chief Chemist and/or the Collector will record the reason why the help of the outside Institution is necessary.

148. It is not considered necessary to draw up a panel of outside laboratories for retest of Central Excise samples. The adjudicating authority, or the appellate authority as the case may be should itself examine each request for such retest on merits and decide to which of the outside laboratories (which should necessarily be Government or semi-Government laboratories), the sample is to be sent for retest.

149. This decision does not however preclude the appellant or petitioner from getting the authenticated sample in his possession, analysed by any laboratory of his own choice and submit its findings for due consideration on merits of each case, by the appropriate adjudicating/appellate authorities.

150. The expression "authenticated sample" in paragraph 149 means the quadruplicate sample, which, on drawal of sample, is handed over to the party duly labelled and sealed with Central Excise Seal. When the party gets any such sample pretested in any laboratory of his choice, he should ensure that such laboratory indicates clearly in its test report the full particulars of the sample and whether the Central Excise seals affixed to the sample were intact or not at the time of its receipt in such laboratory.

151. Unless the adjudicating authority otherwise directs any fee paid or deposited under paragraph 143 shall be refunded to the owner if as a result of test or retest or as a result of

appeal or revision the case is finally decided in his favour.

152. These instructions are supplementary to other rules or procedures which the Central Board of Excise and Customs might have issued and are in force for specific type of goods.

153. The payment of a fee for retest does not entitle the owner the right to a copy of the Chemical Report. The result of any such retest must however be communicated to the owner and the Chemical report should ordinarily be in such a form as to admit of a copy of it being given to the owner, any supplementary matter not for disclosure to him being dealt with in a separate document. Where, however, a copy of the test report is furnished to the party at his request, only a concise, edited (edited in consultation with the Chemical Examiner) report may be furnished.

[Board's letter F. No. 19/38/57-CX.III, dt. 8-1-58.]

Testing of samples of seized articles of gold procedure regarding.

154. The Central Board of Excise and Customs has decided that it would be necessary to prove that the seized article is of gold in a court of law in case prosecution is launched against the owner or the carrier under the Foreign Exchange Regulation Act or Customs Act. For that purpose and in order to prove that the seized articles are gold, a combination of the following tests, which the Board's Laboratories can carry out should be adopted:

- (a) Observation of the colour and physical appearance.
- (b) Insolubility in single acids like Sulphuric acid, Hydrochloric acid, Nitric acid etc. and solubility in aqua regia;
- (c) Specific gravity of the sample (rather of small pieces taken out from the suspected bars).
- (d) Qualitative Chemical tests for the presence of gold.
- (e) A rapid semi-quantitative chemical determination of the percentage of gold.

155. For carrying out these tests small pieces of metal will have to be drilled out of each of the suspected bars. Tests (a), (b), (c) and (d) will have to be done on sample from each bar.

If in a lot consisting of several bars all of which are alike, and if the results of the first four tests mentioned above are the same, test (e) may be limited to samples from a few of the bars. Unused drillings and the gold (practically all the gold) which is recovered when carrying out test (e) can be returned to the authorities who sent the samples.

156. With the Scientific data yielded by the above combination of the tests it can satisfactorily be proved that the suspected metal is gold or otherwise.

[Board's letter F. No. 3/49/56-Cus.III, dated 11-7-58.]

Petroleum — Testing of — for other than flash points.

157. The Chemical Examiner may test the samples for details other than flash points wherever necessary. If, in any particular case difficulty is felt about the lack of suitable apparatus, the matter should be referred to the Chief Chemist, who will issue necessary instructions.

158. Technically, it is correct to state that the only test, required to be made under the petroleum Act and Rules by the officers authorised to test any liquid hydrocarbon or mixture of hydrocarbons or any inflammable mixture containing any liquid hydrocarbon, is the flash point. But it may, on occasions be necessary for the Chemical Examiners to render technical help by undertaking other tests in regard to petroleum and petroleum products. Such references will, however be made by other Departments concerned to the Chief Chemist in the first instance and Chemical Examiners will be required to undertake all such work only at the instance of the Chief Chemist, Central Revenues, who would direct the undertaking of such work, in consultation with the Board only on being satisfied that the work cannot appropriately be done elsewhere by any other agency.

159. These restrictions do not, of course, apply to tests other than the determination of the flash point, which may become necessary on samples originating in the Customs Department itself. These will, of course, be conducted as usual by the Chemical Staff at the different ports.

[C.B.R. letter No. 965-Cus.I/43 dated 7-3-1944.]

XV. Control Samples

160. The Chief Chemist, Central Revenues, periodically calls for the remnants of a few samples tested by each Chemist. These remnants will be analysed at the Central Laboratory to check the technical efficiency and accuracy of each Chemist. The Chief Chemist specifies a few types of samples but he is always interested in unusual kinds of samples.

161. In order to have a collection of samples always ready, the Chemical Examiner, should, at the time reports are signed by him, instruct that the remnants of a few specified samples be retained for control analysis. The Chemists should seal these remnants and hand them over to the Chemical Examiner for safe custody.

162. When a requisition is received for a batch of control samples, a portion of these remnants (sufficient for test) must be put in suitable containers, labelled and sealed and get ready for despatch. It is essential that a portion of each such sample is retained in the Custom House Laboratory for study and test if the Chief Chemist's results are different from those reported by the Chemist originally.

163. The control samples should be securely packed and the parcel should be sent to the Chief Chemist preferably by post parcel.

164. At the same time the full notes of the Chemist's observations, data and results must be despatched to the Chief Chemist. These notes must be sent by registered post and addressed by name to the Chief Chemist.

XVI. Inspection of Factories

165. The Deputy Chief Chemist, the Chemical Examiner, Assistant Chemical Examiner and Chemical Assistants are Central Excise Officers for the purpose of Rule 56, Sub-Rule (6) or Rule 83, Rules 85 and 197 of the Central Excise Rules, 1944.

[Notification No. 3/1-2-51.]

166. Inspection of sugar factories, vegetable product factories and other concerns are made by the Staff of the Laboratories deputed for the purpose.

167. Tours are to be undertaken only with the prior approval of the Administrative Head of the Department. At the same time the Col-

lector/Collectors of Central Excise concerned must be informed by forwarding copies of tour programme.

168. The Officer on tour is allowed to take a Laboratory Attender with him, if necessary.

169. The officer must so arrange his tours that he will be able to visit a number of factories lying on the same railway route in one tour. He must not stay away from headquarters for more than a fortnight at a time.

170. During their inspection of factories, the Officer must examine all the relevant records, examine the conditions in the factory and wherever necessary he should check up the calibrations of tanks and the accuracy of instruments and analyse samples on the spot.

171. After each tour is completed, the Officer must submit his tour notes to the Collector of Central Excise through the Deputy Chief Chemist or the Chemical Examiner. There should be no delay in submitting these notes because delay will defeat the purpose of those notes.

172. The expenses of these tours are met from the Budget grants of the respective collectorates/departments.

173. In regulating the visits of the Chemical Staff to factories, it has been decided that while heads of the laboratories may not go out on tour for routine periodical inspection of the factories, they would, however, undertake visits to the newer units requiring in-depth study, in order to acquaint themselves with the developments and process of manufacture and technology. They can take with them junior officers for assisting in testing on the spot and also for being trained. They may also visit any particular unit, if a Collector considers that the case is to be looked into personally by the senior most officer. Subject to the above restrictions, the Board is pleased to accord general permission for them to go out on tour with the prior approval of the Chief Chemist/concerned Collector.

The Board has also decided that other Chemical Staff may be allowed to go out on tour under the direction of and allocation of duties

made by the Heads of Laboratories for periodical/routine/special inspection of factories subject, of course, to the prior approval of the Controlling Officers.

XVII. Scrutiny of the Returns Submitted by the Factories

174. The returns submitted by the factories must be scrutinised by the Assistant Chemical Examiner or other officer as arranged by the Head of the Laboratory, with the help of a Chemical Assistant who will be deputed for the work for one or two sugar seasons at a time.

175. The analytical results required for the scrutiny will become available from the Laboratory as the samples, after analysis, are reported.

176. Comments based on the scrutiny of monthly and periodical returns must be issued within one month after receipt of the Returns. Anything strikingly extraordinary on which the executive authorities may have to take immediate action must be communicated with the utmost expedition.

177. The comments on the final consolidated return of a season must be furnished within the months after the receipt of the Return.

178. The comments on the scrutiny of Returns must be sent to the Assistant Collector of the Division, with a copy to the Superintendent of the circle. This procedure will facilitate action being taken early in minor routine matters. When there is anything very confidential to be communicated it must be addressed only to the Assistant Collector.

179. If any Return or set of samples is not received in the Laboratory by the Scheduled dates, a reminder must be sent to the Inspector in charge of the factory. To facilitate locating delays, charts for samples and Returns must be maintained, which will show the lapses at a glance (see Appendices C and D). The sample Clerk must keep a register with pages ruled as in Appendices C and D. One page should be

allotted to one factory for the season or year. As memos, samples and Returns are received, he must immediately make entries in the appropriate chart. This will help him to know at a glance what has come and what are due and he can immediately take the necessary action.

XVIII. Laboratory Grants and Monetary Accounts

180. An annual grant is made to the Laboratory from the budget allotment. The amount varies from year to year. It is for expenditure in India and is meant for meeting the current running expenses of the Laboratory, like gas, supplies of Chemicals and other stores, purchase of books and other petty day-to-day expenditure.

181. The Deputy Chief Chemist/Chemical Examiner (or head of office) has a permanent advance of Rs. 30/- (C.B.R. Letter F. No. 10(5)-Ad.IV/52, dated 20-5-1950). The Deputy Chief Chemist or the Chemical Examiner who ever may be the Head of the Office as declared by the Collector under Rule 10(A) of Delegation of Financial Powers Rules, 1958 is authorised to sanction recurring contingent expenditure upto Rs. 120/- per annum and upto Rs. 250/- in each case in the case of non-recurring expenditure.

182. In the case of non-recurring expenditure the condition laid down in rule 10(5) of the Delegation of Financial Powers Rules, 1958 should be covered in incurring any expenditure from the general limit.

[Ministry of Finance, Department of Revenue letter F. No. 7(82)/59-Co-ord., dated 6-4-62.]

183. Vouchers of petty expenses after the Deputy Chief Chemist's/the Chemical Examiner's acceptance are made out in a consolidated bill in form C.B.R. Custom 146 and are sent to accounts after due sanction as in para 181 for recoupment of money.

184. The Office must maintain a Register in which every contingent bill is copied out giving the name of the article bought or description of the expenditure, the number, date and amount of each voucher. Whenever a contingent bill is sent to the Deputy Chief Chemist/the Chemical

Examiner or Collector this register and the contingent bill must be put up to the Chemical Examiner for check and initials in the Register.

185. The Office must also maintain a register for the Laboratory grant. On the first working day of every financial year, the amount allotted to the Laboratory for that year must be entered in it (if this figure is intimated only later, it must be entered as soon as it is known). Whenever a contingent bill is sent to the Deputy Chief Chemist/the Chemical Examiner or Collector for sanction, or when a bill submitted by a party and accepted by the Chemical Examiner is passed on to the Accounts Department for payment, the number and date of the bill, the nature of the bill, the name of the party and the amount must be entered. The progressive total expenditure including the particular bill must also be entered. The Register must be put up to the Deputy Chief Chemist/the Chemical Examiner for signature along with the bills before the bills leave the Laboratory.

186. The Office must also maintain a memorandum of all commitments which have been entered into but not met, and other regular recurring expenditure. This is necessary to know reasonably correctly how much money is still available at any moment.

Special Grants

187. The Chief Chemist's approval must be obtained for the replacement of unserviceable or outmoded equipment and for the acquisition of new items of costly apparatus. The matter must then be placed, before the Collector to approach the Board for a special grant for the purpose.

188. When the articles are not procurable in India but obtainable only in the United Kingdom, the Board must be requested to make the necessary provision in sterling in the budget of the High Commissioner for India in London.

189. Where the materials are procurable only in other foreign countries the Board must be requested to make the necessary foreign exchange provision.

XIX. Procurement of Stores

190. For stores required for the working of the Laboratories including instruments, equipments and apparatus, the Head of the Department

has got full powers to incur the expenditure as per item 24(ii) under Schedule V of the Delegation of Financial Powers Rules, 1958.

191. An authority empowered by or under these rules to incur contingent expenditure or miscellaneous expenditure shall exercise such power subject to the following conditions namely :—

- (a) The rules for the supply of articles required for the public service contained in Appendix 8 of the General Financial Rules and subsidiary instructions and orders shall be followed.
- (b) Preference in making purchases will be given in the following order :—
 - (i) Firstly, to articles which are produced in India in the form of raw materials or are manufactured in India from raw materials produced in India, provided that the quality and delivery are suitable.
 - (ii) Secondly to articles which are wholly or partially manufactured in India from imported materials, provided that the quality and delivery are suitable.
 - (iii) Thirdly to articles of foreign manufacture held in stock in India provided that they are of suitable type and requisite quality.
 - (iv) Fourthly, to articles manufactured abroad which need to be specially imported (preference to be given to offer received for supply through India-based Establishments).

192. The Central Purchase Organisation and other officers specially authorised in this behalf may, when they are satisfied that such a measure is justified, allow price preference in respect of articles produced or manufactured in India wholly or partially over the Imported articles. Further, the articles produced by Cottage and small scale Industry can be given preference in price over the articles manufactured by large-scale industry in case of specified categories of stores.

193. Rule 1. Save as provided in para-202 all articles required to be purchased for the

public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

194. Rule 2. Tenders shall be invited in India and abroad also, when considered desirable for the supply of all articles which are purchased under rules in para 191 (b) (i) to (iv) unless the value of the order to be placed is small or the Head of the Department is satisfied that sufficient reasons which shall be recorded in writing, exist that it is not in the public interest to call for tenders. No tender which fails to comply with the conditions as to delivery and payment prescribed in rule 1 under para 193 shall be accepted.

195. In accordance with the instructions contained in the Ministry of Finance, Department of Revenue and Intelligence, O.M. No. 68/66 P.I. dated 14-10-66 the direct purchase powers of the Central Government indentors for the purchase of stores other than those on the Director General of Supplies and Disposals, rate/running contract has been increased to Rs. 25,000/- per annum. Exercise of these powers should be mandatory and the Director General of Supplies & Disposals should be asked to handle indents valued at less than Rs. 25,000/ only, in exceptional cases.

196. These limits shall not apply to items for which rate/running contracts exist. For such items the applicable limit will be Rs. 500/- at a time and not exceeding Rs. 5,000/- in the aggregate in any one year.

[Ministry's letter F. No. 15/16/67-Co-ord., dated 22-7-67 and F. No. 25/5/65-Co-ord (2), dated 25-9-65.]

197. The direct purchase limit of Rs. 25,000/- is applicable to the value of each article or class of similar articles or inter connected articles purchased at any one time. The criterion followed in determining the similar or interconnected nature of an article is that the following two conditions should be simultaneously satisfied.

- (a) The items of stores should belong to the same trade group.
- (b) The items should be obtainable from the same source of supply.

198. It has accordingly been decided that except for stores of the same trade group e.g. Spare parts which may have to be procured on

proprietary articles basis, the value of an individual item allied or connected to other items in the indent should not be less than Rs. 1,000/-. If Director General of Supplies and Disposal receives an indent which includes allied or inter-connected articles valuing less than Rs. 1,000/- such items will be returned to the indentor for direct purchase. However, if an indentor feels that an item though valued less than Rs. 1,000/- can be better purchased along with other items indented in the Director General of Supplies & Disposals he may include such items in his indent in which case he should explain reasons for such action in the covering letter to the indent, failing which such items of petty value will be deleted from the indent and the indentor will be asked to make purchase in respect of these items.

199. Separate indent should be prepared for separate group of items, yet indents are received in the Director General of Supplies & Disposals containing items of various trade groups. This results in waste of time in the Director General of Supplies & Disposals in making out copies of the indents for allocation to various Directorate dealing with various items. The instructions that separate indent should be prepared and submitted to the Director General of Supplies and Disposals for separate groups of items should be followed.

200. The indenting officers may indent on the Central Purchase Organisation both for stores for which running and rate contracts have been made and for other class of stores in which the value is below the powers of direct purchase delegated to them from time to time and the indenting officers are themselves unable to make suitable arrangements for supply.

201. The payments for stores obtained through the agency of the Central Purchase Organization shall be made only by the Accounts Officers of the Purchasing Organization and on the forms prescribed for the purpose and shall in no circumstances be made by the indenting officers themselves.

202. All articles not obtainable in India or any other articles of a special or unusual character which have to be purchased for the public service may, when suitable and economical purchase cannot be made in accordance with the

preceding rules, be obtained without reference to these rules subject to the following conditions :—

- (a) The procurement officer shall place in record his reasons for not effecting the purchase in accordance with the preceding rules.
- (b) The procurement officer may obtain the article that he requires by indent on the India Store Department, London or the India Supply Mission, Washington or purchase it direct from time to time by Government relating to the procurement of Stores from abroad.
- (c) When articles are purchased abroad under this rule through the India Store Department, London or India Supply Mission, Washington, payment shall be made by those departments. In other cases, where purchases are made direct from manufacturers and dealers abroad payment shall ordinarily be arranged by the procurement officer himself in India.
- (d) All such Indents must be placed through the Central Purchase Organisation (Directorate General of Supplies & Disposals, New Delhi) unless the procurement officer is empowered to place the indents direct under general or special orders of Government.
- (e) Subject to any general or special orders applicable to indents for specialised stores, all such indents should contain certificate to the following effect :—

I certify that—

- (i) The expenditure involved has received the sanction of the competent financial authority.
- (ii) Funds are available under the proper head of the sanctioned budget allotment of the indenting department in respect of the stores indented for.
- (iii) I am authorised to incur such liability in anticipation of the funds being provided for in the budget for the financial year affected.
- (iv) Necessary foreign exchange sanction has been obtained from the competent authority and a true copy thereof is attached.

- (v) The stores ordered are not available either from indigenous sources or from stockists of imported stores in India.

Signature :

Designation.....

203. Subject to any general or special orders applicable to purchases made through India Store Department, London and India Supply Mission, Washington, all articles, whether manufactured in India or abroad, shall be subject to inspection before acceptance and articles for which specifications and/or tests have been prescribed by competent authority shall be required to conform to such specifications and/or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after despatch from suppliers' premises.

Waiver of physical inspection of stores by Indian Stores Department, London

204. In view of the need for reducing foreign exchange expenditure, it has been decided that all Indentors will furnish either of the following certificates on all the indents placed on the Indian Stores Department, London—

- (a) As safety considerations are involved, physical inspection either by Indian Store Department or other approved competent organisation should not be waived without our concurrence.
- (b) As safety considerations are not involved, the purchase organisation may accept on test certificate/guarantee if it is otherwise satisfied with the performance and reputation of the supplies.

Either one of the certificates should be deleted.

205. The Director General of Supplies and Disposals will obtain certificates from the Indentors on the above lines before recommending any indent to the Indian Store Department, London. It must be ensured by the Indentor that the correct certificate is endorsed on the indents after taking into consideration the fact that physical inspection of stores abroad involves foreign exchange expenditure. In cases where the Indentor has certified that safety factors are involved and physical inspection must be carried out, but the India Store Department, London,

do not consider the Indentor's clarification satisfactory, they will obtain the specific concurrence of the Indentor before waiving inspection.

206. Where the contracts for the purchase of stores are entered into, directly, by the authorities but the contracts remitted to India Stores Department, London, for arranging inspection either of the certificate indicated above must be furnished while making such a request for inspection.

[F. No. 23/23/62-Coord. (570) G.O.I. M.F. (D.R.), dated 1-11-62 forwarding to Ministry of Works, Housing and Supply O.M. No. F. 1(9)/62, dated 23-10-62.]

Imported stores — Short arrivals, and damages — procedure for lodging and settling of claims — inclusion of survey charges in claim bills.

207. The erstwhile Ministry of Works, Housing and Supply O. M. No. P. II—209 (81), dated 2nd April, 1955 has laid down the procedure for the lodging and settling of claims for losses/damages to cargo. The procedure, inter-alia, provides that in cases where shortage in quantity or loss through damage is observed at the time of taking delivery, the consignee at the port of landing should invariably arrange to hold a survey and obtain the Survey Report.

In holding such surveys, the Government are often called upon to incur expenditure by way of Surveyor's fee. It has, therefore, been decided that in future expenditure incurred by Government in the payment of such Surveyor's charge should also be recovered from the Steamer Agents or the Ship Owners.

208. All Departments etc., concerned in the preparation, formation and presentation of cargo claims should note the above instructions and include in their claims for damage to and loss of cargo at Indian Ports, the actual expenses incurred by the Government of India upon the surveys held for the purpose of assessing that loss or damage. Evidence of payment of surveyor's charges should accompany the claims bills and even if this is not forthcoming, the surveyor's bill itself will usually be accepted.

[Ministry of Economic and Defence Co-ordination (Department of Supply) O.M. No. F. 116(3)/63, dated 3-6-63, forwarded in G.O.I. M.F. (D.R.) F. No. 23/9/63-Co-ord. (238), dated the 29th July, 1963.]

209. **Purchase of imported material.**—It has been pointed out by the Ministry of Finance, (Department of Expenditure) that, according to sub-para (xiv) of the Government of India's decision below rule 12 of the G. F. R. 1963, all contracts for purchase involving import of material from abroad should as a rule provide for purchase on f.o.b. basis only. A departure from this procedure can be made only with the prior concurrence of the Department of Transport. The above instructions may be borne in mind while entering into contracts involving import of material from abroad. The Ministry of Finance may be informed whenever there is to be a departure from the above procedure so that prior concurrence of the Ministry of Transport and Communication may be obtained.

[F. No. 18/12/63-Ad.V, dated 2nd September, 1963.]

210. **Indents for proprietary stores on the Central Purchase Organisation.**—Indents for purchase of stores of proprietary makes and brands placed on the various Central Purchasing Agencies under the Department of Supply are required to be supported by proprietary articles certificates. The said certificate will be in the standard form shown below by all indenters, Defence and Civil, whether the indent is placed on the Director General, India Stores Department, London, India Supply Mission, Washington or Director General, Supplies and Disposals.

- (i) The equipment/Store wanted is manufactured by M/s.
..... No other make is acceptable for the following reasons
- (ii) Approval of the Director/Head of the Department or his nominee has been obtained.
- (iii) The associated Financial Adviser has concurred with the proposal.

Where the indentors have been delegated authority to place indents for purposes of proprietary articles without concurrence of the associate Financial Adviser, Clause (iii) of the certificate shown above would not be required and should be deleted.

[Ministry of Economic and Defence Co-ordination O.M. No. 1/53/59-PI, dated 24-5-1963 forwarded in the Government of India, M. F. (D.R.) F. No. 23/7/63-Co-ord. (225), dated 12-7-63.]

211. **Procedure for placing indents for goods to be imported from abroad.**—List of specialised items.—Indents for certain specialised items

can be placed by indenting Departments direct on the India Stores Department, London. Indenting Authorities should place all their indents for such items on the India Stores Department, London only unless of course they could establish from past experience that U. S. market is cheaper, in which case there can be no objections to the indent being placed directly on the India Supply Mission, Washington. No indents for specialised stores could be entertained by India Supply Mission Washington unless the indenter furnishes a proprietary certificate or certifies that such stores are available at competitive rates in the U. S. Market.

These instructions, however, do not apply to indents in respect of stores which have to be imported against D. L. F./Excise Bank Credits etc., for which special indenting procedure has been provided.

[Ministry of W.H.&S., memorandum No. P.II-1(4)/61, forwarded under Government of India M. F. (D.R.) F. No. 25/20/61-Co-ord. (484), dated 18-8-61.]

212. In most States, rectified spirits and absolute alcohol for use in the Laboratory are obtained duty free. In a few States they are made available to testing and scientific institutions at a reduced rate of duty. In either case, after obtaining Collector's sanction for the expenditure, the Deputy Chief Chemist/the Chemical Examiner (or head of office) must apply to the State Commissioner of Excise, for a permit to obtain the required quantity of these two materials. On receipt of the permit, arrangements must be made to obtain them from stockists within the period of currency of the permit.

213. An indent (covering the next years requirements) for Heat Test papers, Tint papers and French Chalk needed for testing explosives must be sent to the Chief Chemist every year in July. The Chief Chemist will arrange with the Chief Inspector of Military Explosives for their supply.

XX. Stores and Stock Registers

214. The Stocks of Chemical and Apparatus (of consumable nature) are accounted for either in the card Index or in permanent registers by the Store Keeper/Asstt. Store Keeper/Laboratory Clerk/Clerk concerned.

215. Apparatus and equipment of a non-consumable nature finds a place in the Register of non-consumable stores which gives a brief

history of such item in regard to its cost, date of receipt, source of supply, serviceability, nature and cost of repairs carried out. If any item in this register is unserviceable, damaged or lost the matter is reported to the Collector and the article is repaired or written off as the case may be under his orders.

216. Every receipt of an item, whether the quantity received be large or small, must be separately entered immediately on receipt, either in the card index or in the Stock Register, Separate register for precision instruments, certified apparatus and Platinum wares must be maintained. The date of receipt, the quantity received and the number and rate of the supplier's bill must be shown.

217. As the issues are numerous, a separate note book must be maintained where day to day issues of various articles are recorded. These must be added up once in 6 months (on 30th September and 31st March every year) and the total entered in the registers or in the card index as the case may be as issued during the period. At the time this is done the balance must also be struck off the stock of an article in hand and entered in the relevant column.

218. Articles of dead stock shall be verified atleast once in a year and the result of verification recorded on the inventory. All discrepancies noticed shall be properly investigated and brought to account immediately so that the inventory may represent the true account.

XXI. Receipt of Stores and procedure for payment

219. Stores are usually received from the suppliers along with a delivery note. The Store-keeper must check the supplies as to quantity and quality against the delivery notes and the orders placed. In the case of rectified spirit the Chemical Assistant should check both the quantity and the spirit strength. The store-keeper should get them inspected by the Chemical Examiner or Assistant Chemical Examiner who is in charge of the stores. All items which are below standard or different from those indented for must be rejected. The store-keeper will sign the delivery note for the items which are accepted. The delivery note will then be countersigned by the Officer in charge of the stores.

220. When the Bills for these articles are received subsequently the store-keeper must check them against the original quotations and the quantities against the delivery notes. If the bill is in order he must pass it on to the office through the Chemical Examiner or the Assistant Chemical Examiner with a recommendation for acceptance. At the same time the store-keeper must enter all these receipts in the Stock Registers or the Card Index showing the quantity received, date of receipt, bill number etc. The Deputy Office Superintendent or the Office Superintendent must check the bill again and if it is allright stamp it 'Accepted'. If there are more than one copy of the bill, the copies must be boldly marked 'original', 'Duplicate' and 'Triplicate'.

The details of the bill and amount must be entered in the Laboratory Grant Register. The bills (in their relevant files), the Laboratory Grant Register and the Stock Registers with the pages relating to each item properly flagged must be put up to the Deputy Chief Chemist or the Chemical Examiner for acceptance of the Bill. Before accepting any bill the Deputy Chief Chemist or the Chemical Examiner must satisfy himself by reference to the delivery notes and the stock Registers that the goods have been actually taken into stock and also satisfy himself by reference to the Laboratory Grant Register that the articles have not been already paid for. After the bill is accepted it must be passed on to the Accounts Department from where the suppliers will obtain payment in due course.

221. Where the goods received are in execution of an indent placed on the Director General of Supplies and Disposals, the procedure for checking is the same. If there are any defects, shortages or damage the Director General of Supplies and Disposals must be informed. If the supplies are satisfactory, an intimation to that effect must be sent to the Director General of Supplies and Disposals.

222. Articles received on loan or free must also be properly taken into stock.

XXII. Issue of Stores

223. No stores should be issued to anyone other than one of the Chemists without the written approval of the Deputy Chief Chemist or the Chemical Examiner.

224. A notebook must be maintained for recording day-to-day issues. When a Chemist ask for something, the store-keeper must enter the name of the article, the quantity and the date of issue. After the Chemist has signed for it the article may be issued to him.

225. As far as possible, chemicals must be issued in whole original containers. This procedure will facilitate keeping accounts and verification of stocks. Even when the quantity required by a Chemist is small this procedure may be followed. In such cases, the container partially used up may be kept in a storewell under the custody of the officer in charge of stores, with a remark on the container "Issued on" Subsequently when another request for the same material is made, it may be issued from this container without any new entry.

226. The procedure outlined in the para above will be practicable in most cases. But in the case of Alcohol, Ether, Petroleum ether, Solvent Oil, etc., the materials are usually received in bulk. They must, therefore, be issued only in small requisite quantities. To facilitate maintenance of accounts the issues must be in the same system of units in which the stock accounts are kept, e.g., in ounces and gallons if the accounts are kept in gallons; in litres and fractions of a litre if the accounts are kept in litres.

227. All issues must be added up once in six months (on 31st March and 30th September every year) and entered in the Stock Registers.

XXIII. Platinum Ware

228. The platinum wares which are not in current use in the Laboratory must be kept in the Chemical Examiner's safe.

229. Those articles which are in general use must be kept in a steel cupboard in charge of an Asstt. Chemical Examiner.

230. When a Chemist requires a platinum crucible or other article, he should get it from the Assistant Chemical Examiner. After use he must clean it properly and return it to the Asstt. Chemical Examiner before the close of the day. If on any occasion the experiment is not complete and it is not possible to clean the article,

it should be kept in a desiccator or other container and the whole put into the cupboard for continuing the experiment next day.

231. The Asstt. Chemical Examiner must insist on all platinum articles being returned to him in a thoroughly clean condition. If any Chemist is lax in this respect it should be brought to the notice of the Chemical Examiner. If the Asstt. Chemical Examiner notices any damage when a platinum article is returned to him the matter must be reported to the Chemical Examiner.

232. All Chemists should exercise the greatest care in using platinum ware. No experiment likely to damage platinum should be carried out in such ware.

XXIV. Dangerous Drugs

233. All the Dangerous Drugs must be kept in the custody of the Chemical Examiner. A register must be maintained showing the stock of these drugs.

234. Whenever any Dangerous Drug is required for test, the necessary quantity must be issued. Every issue and every receipt (if any) must be separately entered and initialled by the Chemical Examiner. The date of issue, the quantity issued and the purpose for which it was used must be recorded.

XXV. Forecast of Requirements of Stores

235. The Store-keeper must always keep an eye on the stocks of various materials in relation to the consumption. Well in advance of the time an article is likely to be exhausted he must put up proposals to the Chemical Examiner, through the Asstt. Chemical Examiner, for its replenishment.

236. The practice of buying one article one day and another the next day and so on is deprecated. Periodical purchases must cover a larger part of the Laboratory's needs for months.

237. A suggestions book must be maintained in the stores in which Chemists will jot down suggestions for acquiring new items of apparatus or reagents. When orders are placed these suggestions must be taken into consideration and efforts should be made to acquire them in the order of their essentiality and usefulness.

XXVI. Register of Breakages

238. Every breakage or damage must be entered in a register kept for the purpose. The person responsible for the breakage or damage must initial the entry with date. Failure in this respect will be treated as a serious offence. This register must be put up to the Chemical Examiner by the Store-Keeper once a month.

XXVII. Repairs to Instruments

239. Very petty repairs may be effected through skilled workmen of firms.

240. When the repairs required are more elaborate requiring great skill and expert supervision, government organisations who undertake such jobs may be consulted first. If that office agrees and if the Chemical Examiner/Dy. Chief Chemist thinks that the usefulness of a piece of apparatus after repairs is worth the charges quoted, the work should be entrusted to it after getting Collector's sanction for the expenditure. If the charges quoted for resuscitating an equipment are out of all proportion to its cost or usefulness the Chief Chemist's advice must be sought about replacing the article by a new one.

241. If government organisation, is unable to undertake any particular piece of work, the assistance of suitable private parties may be sought.

XXVIII. Sale and Disposal of Stores and write off of Stores

242. The specific written sanction of the Collector is necessary for declaring any article (equipment, books or stores) as unserviceable, obsolete or surplus and remove such items from the Stock Registers. This however does not apply to stores expended in the course of work and ordinary glass apparatus broken or damaged during daily work.

243. The stores which are unserviceable, obsolete, or surplus are to be disposed of in the manner specified by the Collector except in case of stores which are required to be declared to the Director General of Supplies & Disposals.

244. A sanction for write off of loss would not be necessary where the Stores are bodily present. It is only in such cases where the stores are missing (as in the case of fire, theft etc.) the formal sanctions for write off of loss will be necessary.

[Ministry of Finance O.M. F. No. 11(28)-CII(A)-60, dated 21-11-61.]

XXIX. Standardisation of Instruments

245. Sike's Brass Hydrometer in use in the laboratory must be sent to the Control Laboratory for Standardisation and adjustment, if necessary, after 100 tests have been carried out with the instrument or at the expiry of one year from the date of the previous standardisation whichever is earlier.

246. If any hydrometer has hardly ever been used after receipt from the Control Laboratory within the period of one year, the Chief Chemist may be informed of the position and his permission obtained to exempt it from re-standardisation on the due date.

[Chief Chemist's letter C. No. 50-GI/57, dated 20-1-1962.]

247. Sike's hydrometers in constant use in the Appraising Department are received in the Laboratory for comparison with the Reserve Standard in the Laboratory. If excessive differences are noticed or if the gilding, graduation etc., have become dim, the Appraising Department should be advised to send the instruments to the Chief Chemist for gilding, adjustment and standardisation.

248. According to the petroleum Rules 1937, Abel Flash Point apparatus and Pensky Martens flash point apparatus must be standardised once in 3 years by the Officer appointed by the Rules for the purpose.

249. The Pensky Martens Instruments which are in continuous use and where hundreds of tests are made with it every month with the result that they soon show inevitable signs of wear and tear. The instruments should be standardised after every 400 tests or once in 4 months of constant use. Steps must be taken to send the instruments to the Officer appointed under Petroleum Rules for this purpose at these

intervals. The instruments, complete with their thermometers, should be sent.

250. Delicate instruments like analytical balances, microscopes, Refractometers, Polarimeter etc., must be handled with the utmost care. After using them the Chemists must themselves clean them properly and leave them in a condition ready for use by another Chemist. The cleaning of these instruments must on no account be entrusted to Laboratory Attenders.

XXX. Library

251. The Library of the Laboratory contains several books and journals on various branches of Chemistry. All the Chemists are expected to make the fullest use of them. Other officer of the Custom House and Central Excise Department also may use them with permission of the Deputy Chief Chemist or the Chemical Examiner.

252. Everyone who takes out a book or journal for reading in the library room or brings it into the Laboratory for reference must put it back in its place as soon as he has finished with it or at the close of the day whichever is earlier. No book must be left lying about on the library tables or in the Laboratory.

253. The Chemists are permitted to take books home for study. Books may also be lent to other Officers of the Custom House. The prior written permission of the Chemical Examiner (or the Assistant Chemical Examiner in the absence of the Chemical Examiner) is necessary for every loan. Books taken on loan must be returned within a week. If needed they may be called back earlier.

254. The office must maintain a register for loan of books. Any one who wishes to take a book home must enter the name, author and number of the books and put it up to the Chemical Examiner for approval. After Chemical Examiner has approved, the office must issue the book to that person obtaining his initials in token of having taken the book. When the

volume is returned the office must receive it and a clerk must initial for it and submit the register to the Chemical Examiner for information and countersignature.

255. If a volume is to be lent to anyone outside the Custom House or Central Excise Department, the permission of the Collector must be obtained.

256. The Laboratory receives a number of Chemical journals. These are circulated to all the Chemists who are expected to peruse them diligently.

257. An index must be maintained in which all important references and information likely to be of interest and use to the Department must be entered. In order to ensure that the indexing work is evenly distributed, one Chemist must be made responsible for one or two journals, responsible in the sense that the Chemist is expected to study closely the journals allotted to him.

258. The Chemists are enjoined not to soil or disfigure any journal or book by marginal notes or other remarks. If the attention of others is to be drawn to some article or fact, a note must be made on the circulation slip pasted on to the cover of the journal.

XXXI. Books and Journals, Their Receipt & Circulation

259. On receipt, every issue of the various journals must be entered in a Register. The stamp of the Chemical Laboratory must be impressed on each issue. Those journals which the Collector desires to see must be sent to him first. After their return from the Collector, two slips should be pasted on each issue—one showing the order of circulation and the other for readers to jot down the articles or notes worth indexing. The journals should then be circulated to the Deputy Chief Chemist, the Chemical Examiner, Assistant Chemical Examiner and all the Chemical Assistants.

260. After every one has seen an issue the Chemist responsible for indexing that journal must enter in the 'Index of References' any valuable information that issue may contain.

When this is done, it should be sent to the Library.

261. If any issue of a journal is not received in the Laboratory within a month from the date it is ordinarily due, the publishers or the bookseller as the case may be must be informed with a request to arrange for the supply of the missing issue.

262. At the end of every year, all the issues of a journal must be bound into a volume (or volumes depending on size and numbering adopted by the Publishers) and kept in the Library. Private agencies may be made use of for the work, after getting the approval of the Collector for the expenditure.

263. On receipt, all books must be entered serially in the Library, Register, giving the name of the book and the author, the publisher's name, the edition, the date of receipt and the price paid. The books should also be given the same number, the stamp of the Chemical Laboratory should be impressed prominently in one or two places and the date of receipt should be shown therein. The volumes and the register should then be put up to the Chemical Examiner for information. The volumes should then be transferred to the Library. For convenience of reference, books on the same or allied topics may be kept together, giving each volume a group number to facilitate arrangement.

XXXII. Purchase of Books & Journals

Procedure for importation of books from U. K.

264. In accordance with the existing orders on the subject, all Ministries/Departments etc., are normally required to arrange for the procurement of foreign books, periodicals etc. through normal trade channels in India or by placing direct orders on suppliers/publishers abroad. In cases where the attempts made to obtain these requirements become inescapable to procure books etc., of U. K./European origin through the India Store Department, London, demands may be placed on that organisation and the procedure prescribed in the Ministry's O. M. No. P. II23(3)/59 dated 29-10-59 for this purpose should invariably be followed.

Where for the same reasons it becomes necessary to approach the India Supply Mission, Washington for assistance in procurement of books etc., of U. S./Canadian origin prior permission of the Ministry should be sought to place indents on that organisation.

265. In the case of indents placed on the Indian Store Department, London or in respect of the indents placed on the India Supply Mission (with permission of this Ministry) the essential requirement is that a valid foreign exchange sanction should first be obtained and certified in the evidence. It should also be certified in the indent that requisite funds have been provided to meet the cost of purchase. In making payments to the supplier it would not be necessary for the indenter when placing his demand, to ask his own Accounts Officer to issue a payment authority to the Accounts Officer of the India Store Department/Indian Supply Mission for making payment to the Supplier, as is often erroneously done by indentors on the assumption that the instructions contained in Ministry of External Affairs O. M. No. F. 15(7)-B & A II/58 (E. A. I. No. 59/40) dated 29-1-59 are also applicable to the purchases of I. S. M./I. S. D. The payment procedure set out in that memorandum is meant to apply only to the transactions effected through the Indian Mission and ports abroad under the administrative control of that Ministry.

266. The India Stores Department, London/India Supply Mission, Washington have their own procedure whereby payment for stores procured by them on behalf of Indentors is made by the Chief Accounting Officer; High Commission, Washington, on the strength of the certificate of foreign exchange sanction and availability of funds recorded on the indent.

[Ministry of W.H. & S. O.M. No. P.II.9(1)/61, dated 1-12-61 forwarded under C.O.I. M.F. (D.R.) F. No. 18/13/61-Co-ord. (691), dated 12-12-61.]

XXXIII. Furniture and Repairs

267. A register must be maintained in the Office showing all the items of furniture (including those fixed in the Laboratory). All acquisitions and disposals must be entered in it.

268. If any article of furniture requires any repairs the officer concerned must be instructed to get it done. The cost will be debited to the grant allotted for the purpose.

269. Repairs to water taps, pipes, drains, etc., are carried out by the Central Public Works Department. If anything of this type needs repair, the fact must be communicated to the officer concerned who will arrange for it with the Central Public Works Department.

XXXIV. Stationery

270. The Chemical Examiner cannot purchase any stationery. All Stationery and standard forms are supplied by the Record Department. Indents for such stationery must be made quarterly in prescribed form S. Y. 305 and C. B. R. Cus. 147 respectively on the basis of annual estimate.

271. The Deputy Office Superintendent and Office Superintendent must keep all stocks of stationery under lock and key.

XXXV. Custody of Official Seals

272. The brass seals in the department are serially numbered and are in the custody of officers authorised for the purpose. Seals must not be left carelessly lying about.

273. Whenever a Chemist wants to get remnant samples sealed, he must get the seal from the Assistant Chemical Examiner, have the samples sealed under his supervision, and then return the seal personally to the Assistant Chemical Examiner.

274. Similarly, when the office wants the seal for sealing any letters or files, the clerk must get the seal from the Assistant Chemical Examiner, and after the work is over, return it personally to the Assistant Chemical Examiner. The office seals must not be used for sealing any private documents.

XXXVI. Correspondence & Despatch

275. All official correspondence issuing from the Laboratory must go over the signature of the Deputy Chief Chemist or the Chemical Examiner. In the absence of the Deputy Chief

Chemist and the Chemical Examiner the Assistant Chemical Examiner will sign them for Chemical Examiner".

276. Routine letters and memos, calling for information, duplicate samples etc., relating to Central Excise Work will be signed by the Assistant Chemical Examiner.

277. The Deputy Chief Chemist or the Chemical Examiner can correspond with the Chief Chemist on all matters pertaining to the Laboratory. But on all administrative matters like augmentation of staff, filling up of vacancies, disciplinary action etc., demi-official letters from the Deputy Chief Chemist or the Chemical Examiner will receive no cognizance. These letters must be official and are to come under the signature of the Collector. If the Collector specifically directs the Chemical Examiner to do so, the Chemical Examiner may sign such letters "for Collector".

278. All drafts (except those on technical and scientific matters) must be put up by the office for approval. Technical reports and letters on scientific questions will be drafted by one of the Chemists.

279. The despatch of all letters issuing from Laboratory is done by the Office Section of the Laboratory.

280. Service stamps required for the purpose may be obtained either from the Treasury Office by placing application in the prescribed form accompanied by cheque obtained from Accounts/Cash or from the Correspondence Department who will place the consolidated indent on the Treasury.

281. The despatch clerk must maintain a register of all letters, telegrams, post parcels etc., despatched showing the name of the addresses, the file number relating to that letter, the date of despatch and the value of service stamps used for the purpose.

282. The despatch clerk must also maintain a Service Stamps Account Register showing the value of service stamps spent every day and the balance of stamps at the close of each day.

283. The Office Superintendent/Deputy Office Superintendent must once in every month check the Service Stamps Account against the despatch register and verify the actual balance of stamps and put up the registers to Chemical Examiner with his remarks.

XXXVII. Maintenance of Files

284. The office maintain all the files relating to various subjects.

285. In connection with Central Excise work, two files should be maintained for each factory per season or year as the case may be—(a) one dealing with samples and test reports of the season and correspondence in these matters, and (b) the second dealing with Returns, Scrutiny reports, inspection reports etc., relating to that season.

286. For other matters, a separate file must be maintained for correspondence relating to each subject and all correspondence on it or on closely allied topics must be filed in that file. Files must not be multiplied needlessly and the practice of opening a new file for each letter received or despatched must be avoided. Similarly, the habit of dragging the same file on for years together long after it should have been closed is also deprecated. If there is any doubt as to where a paper is to be filed the Chemical Examiner may be consulted.

287. The above types of files are comparatively ephemeral. In addition to the above some technical subject files must be maintained wherein copies of all important instructions, discussion, rulings, orders etc., may be filed to serve as a complete and authoritative reference. These files can conveniently be something like these—(a) Spirits, denatured spirits, denaturants, (b) Opium, Cocaine, dangerous drugs, (c) Mineral Oils including Kerosene, Spindle oil, Diesel Oil, Motor Spirits, Dangerous Petroleum etc. These files must be deemed permanent and every effort must be made to keep them complete and up-to-date.

XXXVIII. Annual stock taking and checking of stores library furniture

288. The Chief Chemist, Deputy Chief Chemist or the Chemical Examiner must order an annual check of the stores and the library. Chemists must be detailed to check the stores and the Library. At these inspections a physical check of all the articles in stock must be made

and the stocks verified against the entry in the Registers. The issues and the receipts must be tallied. The Chemist who does the stock taking must submit a report to the Deputy Chief Chemist or the Chemical Examiner which will be put up to the Collector/Chief Chemist for orders if any are needed.

289. The stock taking should ordinarily coincide with the close of a financial year. If for any reason this is not possible the permission of the Collector/Chief Chemist must be obtained to postpone it to a later date.

XXXIX. Annual Report

290. The annual report on the working of the Laboratory during the previous financial year must be prepared as early as possible (not later than the close of April) and submitted to the Chief Chemist through the Collector. The report should contain all information regarding staff, changes in staff, leave, new equipment acquired, books purchased, number of samples analysed, technical difficulties encountered, scientific achievements etc., and other matters specifically called for in the Chief Chemist's requisition.

291. One copy of the report should be sent to the concerned Collectors and another copy circulated to the other Section of the Collectorate.

XL. Destruction of old Files

292. All orders of the Government of India dealing with posts, staff and personnel must be retained permanently in appropriate files.

293. The Laboratory test Registers must be maintained for 5 financial years after the last entry in the Register.

294. The Laboratory note books of the Chemists must be maintained for 5 years.

295. Files regarding scrutiny of Returns of Sugar, Vegetable Product and other factories must be maintained for 5 years. Similarly, the files relating to samples must be kept for 5 years.

296. Files calling for quotations etc., may be destroyed after 3 (three) years.

297. Technical subject files on various subjects must be retained permanently.

298. Correspondence with other Chemical Examiners and the Chief Chemist on matters of no permanent value may be destroyed after 3 years. In the case of correspondence on technical scientific matters, the important papers containing instructions, methods of test etc., should be transferred to the technical subject files and the other papers may be destroyed after 3 years.

299. Before any file is dismantled or destroyed, the papers must be put to the Chemical Examiner for a final scrutiny. All papers he suggests retention must be removed and retained. The other papers may then be destroyed.

300. The Library Register, Platinum Register, Dangerous Drugs Register, Dead Stock Register and the Register of precision instruments must be retained permanently. The other stock registers may be destroyed 5 years after the last entry.

301. The attendance registers must be sent to the Record Section one year after they are exhausted.

XLI. List of statements and returns due from the Laboratory.

The following statements have to be submitted by the Laboratory :—

S. No.	Description of statement of return.	To whom it is to be submitted.	Last date for submission.
1	2	3	4
1.	Statement of samples analysed during a month.	To Chief Chemist New Delhi through Collector.	By 7th of each succeeding month
2.	Statement of curious samples analysed during a month.	To Chief Chemist along with monthly Statements as at (1) over the signature of Dy. Chief Chemist or Chemical Examiner.	Do.
3.	Statement of Samples for control analyses	To the Chief Chemist, New Delhi.	As and when called for by Chief Chemist.
4.	Statement showing information regarding Gazetted and Non-Gazetted technical staff of the Laboratory.	Do.	By the end of July every year.
5.	Annual report on the working of the Laboratory.	(a) Do.	Every year after the close of financial year.
		(b) Collector, Central Excise/Collector of Customs.	Do.
		(c) Copy to Superintendent, Correspondence.	Do.
6.	Statement of atrear samples	(a) To Chief Chemist.	Every week.
		(b) Collector of Customs/Central Excise.	Do.
7.	Statement of Dyes analysed during the month.	To Chief Chemist through Assistant Collector of Customs (Appraising).	Monthly.

APPENDIX A

Schedule of fees for testing and re-testing sample in the Laboratories of the Central Board of
Excise & Customs.

SCHEDULE-I. FEE Rs. 50/- PER SAMPLE

1. Dangerous Petroleum for Certificate C. The Petroleum Rules, 1937.

SCHEDULE-II. FEE Rs. 60/- PER SAMPLE

1. Asphalt.
2. Chemicals drugs other than prohibited drugs; tests for B.P. Standards etc. (quantitative).
3. Cocaine.
4. Denatured Spirit (quantitative) per sample.
5. Dyes (qualitative).
6. Gauging.
7. Gold and silver articles (qualitative).
8. Greases (for pour points).
9. Jute, hemp and other vegetable fibres (identification).
10. Metals (quantitative).
11. Miscellaneous (qualitative).
12. Opium (quantitative).
13. Press cake or bagasse (Sugar percent).
14. Paper (Fibre count).
15. Potable spirits for obscuration.
16. Sackings and Hosiaries.
17. Spent dye (for ash content).
18. Spirituous preparations (alcoholic strength) (a) essences, (b) medical preparations, (c) toilet preparations and (d) Wines, cordials.
19. Starch, flour, rice and other cereals, identification of.
20. Textiles and yarns (qualitative).

SCHEDULE-III. FEE Rs. 150/- PER SAMPLE

1. Chemicals, drugs other than prohibited drugs tests for B.P. Standards etc. (quantitative).
2. Condensed steam and sugar factory effluents.
3. Dangerous petroleum in mixtures and toilet preparations.
4. Denaturants.
5. Denatured Spirits (quantitative).
6. Distillery sample.
7. Dye (quantitative).
8. Explosives.
9. Fermented liquors (beer, tart etc.) determination of original gravity, physical constants etc.
10. Gold and silver articles (quantitative).
11. Greases (complete analysis) and petroleum jelly.
12. Gums, glass, gelatine, resins natural and synthetic and related substances.
13. Gur and gur drainings.

14. Hemp drugs.
15. International nomenclature of.
16. Lard and illicit spirits.
17. Mica-salts.
18. Matches and fire works.
19. Medicinal preparations (Medicated wines complete analysis).
20. Metals, determination of one or two constituents.
21. Methylated lubricants and tinctures.
22. Milk and milk powders (quantitative).
23. Molasses.
24. Motor spirits.
25. Oils (lubricating and batching, Linseed and other paint oils other vegetable oils).
26. Oils, Minerals, e.g., petrol, kerosene, diesel etc., including those tested to ascertain if they are suitable for use as an illuminant in wick lamp.
27. Oils other than specified under essential oils and oil and fats, waxes, fatty acids, stearin. Tallow etc.
28. Opium, estimation of morphine.
29. Ores (qualitative).
30. Paints, varnishes and lacquers.
31. Paper (volumetric).
32. Perfumed spirit—analysed to determine if perfumed spirit.
33. Pigments.
34. Pitch and Tar.
35. Power alcohol, denatured or undenatured.
36. Rectified spirit, denatured or undenatured.
37. Restricted and prohibited drugs, detection as such consumption of in medicines etc.
38. Salt in country soaps.
39. Soaps (general and quantitative).
40. Sugar candy and candy syrups.
41. Sugar confectionery products.
42. Sugar of all kinds not otherwise specified.
43. Syrup (complete chemical analysis).
44. Tea.
45. Textiles and yarns (quantitative).
46. Toilet preparations.
47. Turpentine and turpentine substitute.
48. Water analysis.
49. Samples, not otherwise specified, involving determination of not more than two constituents or constants of which involve a qualitative analysis and determination of one constituent or constant.

SCHEDULE-IV. FEE Rs. 250/- PER SAMPLE

1. Butter.
2. Cement, clays, bleaching earth, sand, stone powders, infusorial earth and related substances.
3. Essential oils.
4. Ghee.
5. Lemon and lime juice for ships provisions etc.
6. Manures (quantitative).
7. Metals and metallic alloys, determination of three or more constituents.
8. Mineral oils for Railways.
9. Ores (quantitative).
10. Saline earths.
11. Salt, Soda, refinery salt (complete quantitative analysis).
12. Saltpetre.
13. Trade and patent products imported under fancy names for chemical composition.
14. Vegetable oils.
15. Vegetable products, ghee etc.
16. Flours.
17. Samples not otherwise specified, involving determination of more than two constituents or constants or which involve a qualitative analysis and determination of more than one constituent or constant.

APPENDIX B

Samples analysed at the.....Custom House Laboratory in the
month of.....19

S. No.	Description of samples	No. of samples tested
1	2	3

SECTION A--(CUSTOMS--ANALYTICAL)

1. Alcoholic Strengths Determination in
 - (a) Potable Liquors.
 - (b) Medicinal Preparations.
 - (c) Essences and Toilet preparations.
 - (d) Other preparations.
2. Asphalts and Pitches.
3. Cements, Clays, Bleaching Earth, Sand, Stone powder, infusorial Earth and related substances.
4. Chemicals, Drugs other than prohibited Drugs, Tests for B.P. Standards, etc.
 - (a) Qualitative.
 - (b) Quantitative.
5. Dangerous petroleum, examination for in mixtures and compositions.
6. Denaturants.
7. Denatured Spirits.
 - (a) Qualitative.
 - (b) Quantitative.
8. Drawback.
9. Dyes and substances used in any dyeing process.
 - (a) (i) Qualitative.
 - (ii) Quantitative.
 - (b) Dyes and Colouring matters not derived from coal tar.
10. Essential Oils.
11. Explosives.
12. Export.
13. Gold, silver and other precious metals and articles thereof.
 - (a) Qualitative.
 - (b) Quantitative.
14. Greases and petroleum jelly.

SCHEDULE-IV. FEE Rs. 250/- PER SAMPLE

1. Butter.
2. Cement, clays, bleaching earth, sand, stone powders, infusorial earth and related substances.
3. Essential oils.
4. Ghee.
5. Lemon and lime juice for ships provisions etc.
6. Manures (quantitative).
7. Metals and metallic alloys, determination of three or more constituents.
8. Mineral oils for Railways.
9. Ores (quantitative).
10. Saline earths.
11. Salt, Soda, refinery salt (complete quantitative analysis).
12. Saltpetre.
13. Trade and patent products imported under fancy names for chemical composition.
14. Vegetable oils.
15. Vegetable products, ghee etc.
16. Flours.
17. Samples not otherwise specified, involving determination of more than two constituents or constants or which involve a qualitative analysis and determination of more than one constituent or constant.

APPENDIX B

Samples analysed at the Custom House Laboratory in the
month of 19

S. No.	Description of samples	No. of samples tested
1	2	3

SECTION A—(CUSTOMS—ANALYTICAL)

1. Alcoholic Strengths Determination in
 - (a) Potable Liquors.
 - (b) Medicinal Preparations.
 - (c) Essences and Toilet preparations.
 - (d) Other preparations.
2. Asphalts and Pitches.
3. Cements, Clays, Bleaching Earth, Sand, Stone powder, infusorial Earth and related substances.
4. Chemicals, Drugs other than prohibited Drugs, Tests for B.P. Standards, etc.
 - (a) Qualitative.
 - (b) Quantitative.
5. Dangerous petroleum, examination for in mixtures and compositions.
6. Denaturants.
7. Denatured Spirits.
 - (a) Qualitative.
 - (b) Quantitative.
8. Drawback.
9. Dyes and substances used in any dyeing process.
 - (a) (i) Qualitative.
 - (ii) Quantitative.
 - (b) Dyes and Colouring matters not derived from coal tar.
10. Essential Oils.
11. Explosives.
12. Export.
13. Gold, silver and other precious metals and articles thereof.
 - (a) Qualitative.
 - (b) Quantitative.
14. Greases and petroleum jelly.

SECTION B--(LAND CUSTOMS)

1. Asphalt and Bitumen.
2. Caustic Soda.
3. Cellophane.
4. Cement, all varieties.
5. Chinaware and porcelainware all sorts.
6. Coffee.
7. Cosmetics and Toilet preparations.
8. Cotton yarns, twist and thread all sorts.
9. Cotton fabrics
10. Dyes derived from coal tar derivatives used in any dyeing process, all sorts.
11. Electric lighting Bulbs Fluorescent lighting tubes.
12. Furnace oil.
13. Glass and Glasswares
14. Glycerine.
15. Iron and steel, ether metals and alloys viz., copper, zinc, aluminium tin etc.
16. Kerosene.
17. Miscellaneous.
18. Motor Spirit.
19. Paper and Board.
20. Patent or proprietary Medicines.
21. (a) Pigments & Colours.
(b) Paints, enamels, varnishes, lacquers etc.
22. Plastics all sorts.
23. Rayon and synthetic fibres & yarn.
24. Rayon or artificial silk fabrics.
25. Refined Diesel oil, vaporising oil and diesel oil not otherwise specified.
26. Silk fabrics.
27. Silver.
28. Soaps.
29. Soda ash.
30. Sugar
31. Tea.
32. Tobacco.
33. Vegetable non-essential oil.

APPENDIX B

1	2	3
34.	Vegetable product.	
35.	Woollen yarns all sorts knitting wool.	
36.	Woollen fabrics.	

SECTION--D.

1. Petroleum products (Police cases).
2. Port Health
 - (a) Ghee.
 - (b) Lime and Lemon Juice.
 - (c) Other than (a) and (b).
3. Port trust sale samples.
4. *
* Included under Section A or B.

SECTION--E.

Technical opinions i.e. enquiries made at the Laboratory on samples not officially sent for test.

TOTAL

Arrears of samples unexamined or in process on test on.....
Customs including land Customs, Central Excise and others.

Any proposals or comments on analytical or other Laboratory work.

Customs House,

Dated :

} Deputy Chief Chemist/Chemical Examiner Gr. 1.

Forwarded to :--

The Chief Chemist,
Central Revenue Control Laboratory,
Indian Agricultural Research Institute, Pusa, P.O.,
NEW DELHI--110012.

COLLECTOR OF CUSTOMS,

CUSTOM HOUSE,

APPENDIX C

Vegetable Product Factories

Chart of Receipt of Memos, Samples and Returns for the year

Name of Factory

Period	Test Memo			Lab. No. and date of Samples					Returns	
	Date of receipts	Raw Oil	Soap stock	Filter mud	Refined oil	Vegetable product	Hard acid oil	Soft acid oil	Period	Date of receipt

APPENDIX D

Sugar Factories

Chart of Receipt of Memos, Samples and Returns for the year

Name of Factory

Period	Test Memos		Lab. No. and Date of Receipt of samples						Returns	
	Date of Receipts	Masse-cuite A	Masse-cuite B	Masse-cuite C	Monthly Molasses	Surprise Molasses	Left over materials	Molasses on Reproces-sing L.C.M.	L.C.M. Period	Date of Receipt.

नियत पुस्तक में प्रयुक्त तकनीकी शिष्टी शब्द

अ		परीक्षण शासन	Test Memo
अधिकार क्षेत्र	Jurisdiction	परिषद	Consignment
अधित्यजन	Wave	पहुंच	Approach
अनवरत	Running Serial	प्रतिग्रहण	Acceptance
अनिष्टकार	Dangerous	प्रतिमूर्ति	Accepted
मादक द्रव्य	Drugs	प्रतिनिधिक प्रकृति	Representative Nature
अनुक्रम	Serial	प्रतिबंधित और निषिद्ध	Restricted and Prohibited Drugs.
अनुपभोज्य	Non consumable	औषधियां	Laboratory
अनुबंध	Annexure	प्रयोगशाला	Procurement Officer
अनुसूची	Schedule	प्राप्त अधिकारी	Authenticated
अभिज्ञान	Description	प्रामाणिक	Despatch Memo
अवशिष्ट	Remnant	प्रेक्षित शासन	Observer
अक्षत	Intact	प्रेक्षण	
आ		फ	Contingent
आदेशपर	Initial	फुटकर	
आयतनी अधिकर्मकों	Strengths of volumetric reagents.	म	Alcohol
की सांद्रता	Mandatory	मक्षसार	Requisition
आज्ञापक		सांग करना	Indent
उ		सांगपत्र	Standardisation
उत्पाद	Products	भातकीकरण	Appraising Department
उपकरण	Equipment	मूल्य निर्धारण विभाग	
उपभोज्य	Consumable	र	Chemical Examiner
ए		रसायन परीक्षक	Chemical Store-keeper
एकत्र लक्ष	Patent and proprietary	रसायन जमादारी	Chemist
स्वत्वाधिकार		रसायन	
क		य	Vegetable product
कार्यक्षेत्र एवं कार्य	Scope and functions	वनस्पति उत्पाद	Denature spirit
ग		विद्रुत स्फिरिट	Denaturant-spirit
गुणात्मक	Qualitative	विद्रुतिकारक स्फिरिट	Deviation
ज		विचलन	Special safety precautions.
ज्वलनांक	Flash point	विशेष सुरक्षा पूर्वोपाय	Analytical results
त		विश्लेषक परिणाम	Explosives
तद्वप प्रविष्टि	Corresponding Entry	विस्फोटकों	Trade
न		व्यापार	Trade and merchandise marks Act.
नमूना क्लर्क/प्रतिदर्शनिधिक	Sample clerk	व्यापार और वण्य	
नमूनों का विश्लेषण	Analysis of sample	वस्तु चिन्ह अधिनियम	Supplier
न्याय निर्णयन प्राधिकारी	Adjudicating Authority	स	Statistical description
निवारक विभाग	Preventive Deptt.	संभरक	Verification
प		संख्यात्मक विवरण	Associated financial Adviser.
पत्तन स्वास्थ्य संगठन	Port health Organisation.	सत्यापन	Distinguished marks
परमशीघ्रता	Utmost expedition	सह निस्तीष मलाहकार	Stores
परिमाणमात्मक	Quantitative	गुनिष्ठ चिन्ह	Spirit
परिशिष्ट	Appendix	स्टोर्स	
		स्फिरिट	

