

**GOVERNMENT OF WEST BENGAL
DEPARTMENT OF EXCISE**

No. 588-EX

Dated : Kolkata, the 4th May, 2007.

NOTIFICATION

In exercise of the powers conferred by section 85 and section 86 of the Bengal Excise Act, 1909 (Ben. Act V of 1909), the Governor is pleased hereby to make, with immediate effect, the following amendments in the West Bengal Excise (Foreign Liquor) Rules, 1998 published with this Department Notification No.364-EX dated the 23rd July, 1998, as subsequently amended (hereinafter referred to as the said rules) :-

Amendments

In the said rules-

1. Substitute rule 8 by -

"8. The Collector shall employ such officer and establishment as the Excise Commissioner may direct to the charge of a manufactory. The licensee of the manufactory shall pay to the Government -

- (a) establishment fee in advance in cash for three months initially at the monthly rate applicable for serial no.(iii) in the *Table* set out in clause (b) of rule 23.
- (b) a monthly establishment fee, thereafter, in cash within seven days after the expiry of the month to which it relates, as per serial no.(iii) in the *Table* set out in clause (b) of rule 23."

2. Substitute rule 23 by -

"23. The Collector shall employ such officer and establishment as the Excise Commissioner may direct to the charge of a private warehouse for storage of foreign liquor underbond. The licensee of the warehouse shall pay to the Government -

- (a) establishment fee in advance in cash for three months initially at the monthly rate applicable for serial no.(i) in the *Table* set out in clause (b) below :
- (b) a monthly establishment fee, thereafter, in cash within seven days after the expiry of the month to which it relates, as per *Table* below :

Table

A. Foreign Liquor except beer		
Serial No.	Quantity of foreign liquor issued in the calendar year immediately preceding the relevant financial year	Monthly establishment fee
(1)	(2)	(3)
(i)	Up to 5 lakh LPL	Rs.35,000/-
(ii)	Exceeding 5 lakh LPL but not exceeding 10 lakh LPL	Rs.65,000.-
(iii)	Exceeding 10 lakh LPL	Rs 1,20,000 -
B. Beer		
(i)	Up to 50 lakh BL	Rs 35,000/-
(ii)	Exceeding 50 lakh BL	Rs 100,000/-

NOTE: For the purpose of this rule, the monthly establishment fee shall be the fee indicated at serial no (i) in the Table above for all private warehouses for storage of foreign liquor except beer underbond where the period between the date of issue of license and the end of the month in question is less than a calendar year".

3. Substitute sub-rule (b) of Rule 78, by -

"(b) (i) Brewery means the premises where beer is manufactured for the purposes as enumerated in sub-rule (1) of Rule 79 of these rules; and
(ii) Micro-brewery shall mean a small scale brewery manufacturing not more than 50,00,000 bulk litres of draught beer in a licensing year as defined under sub-rule (1) of Rule 117 of these rules and it shall not manufacture bottled beer".

4. Substitute Rule 79, by -

"79.(1) Breweries may be established for manufacture of beer for -

- (a) sale within West Bengal by wholesale;
- (b) export outside West Bengal;
- (c) supply out of India; and
- (d) for all or any of the above purposes.

(2) Micro-Breweries may be established for manufacture of only draught beer as defined in sub-rule (1) of Rule 117 for the purpose of issuing the same direct to its attached retail outlet other than an 'off' shop on payment of duty or to any such other retail outlets in sealed casks or aluminium kegs on payment of duty for consumption on the site"

5. Substitute rule 80 by -

"80. Any person desiring to obtain license to work a brewery or a micro-brewery in any place in West Bengal shall apply in writing to the Excise Commissioner with receipted original Challan

showing deposit of a non-refundable application fee of Rs.50,000/- for a brewery and Rs 25,000/- for a micro-brewery. The provisions of rules 4 and 6 shall apply mutatis mutandis to such application for license."

6. After Rule 88, insert the following proviso :-

"Provided that in case of micro-brewery the fees as aforesaid shall be at the rate of Re.0.10 per bulk litre subject to a minimum of Rs.30,000/-".

7. In Table under Rule 117A, -

i) In column 2 of entry (a), after the words "areas respectively" insert the following :-

"and Rs.1,00,000/- in case of micro-brewery whether in urban or rural area".

ii) In column 2 of entry (b), after the words "each bulk litre" insert the following:-

"and Re.0.50 (fifty paise) only for each bulk litre in case of micro-brewery"

8. Insert the following proviso after sub-rule (4) of rule 118 -

"Provided that the stock of foreign liquor which remains unsold in any licensed premise after the expiry of one month from the last day of validity of registration shall be destroyed by the Collector with the prior approval of the Excise Commissioner on realization of excise duty, if any, on such unsold stock of foreign liquor."

9. Substitute sub-rule (b) of rule 118A by -

"(b) The registration fees payable shall be one third of the prescribed registration fees over above the usual renewal fees as may be applicable in case registration is necessitated by any change in the particular(s) of the label already registered excepting changes in one or more of the following particulars when the prescribed registration fee shall be payable:

- (i) brand name
- (ii) name of the brand owner
- (iii) registered address of brand owner
- (ii) measure in litres/milliliters
- (iii) strength of foreign liquor
- (iv) description of content
- (v) name of manufacturer
- (vi) registered address of manufacturer
- (vi) name of blender or bottler
- (vii) registered address of blender or bottler

Provided that any registration done at a fee lower than the prescribed registration fee prior to coming into force of this notification shall be deemed to be have been done in accordance with this notification."

10. In the proviso to clause (d) of rule 128, omit the word "not" after the words "brand or brands of foreign liquor".

11. Insert rule 129A after rule 129 -

"129A.(a) In case of -

- (i) arrival of consignment of imported foreign liquor to a private warehouse for storage of foreign liquor on payment of duty or underbond, the concerned excise officer - in - charge shall, inter alia, record his comments in the import permit-cum-pass about utilization of capacity of the vehicle used for importing the said consignment and act in accordance with the instructions contained in the import permit-cum-pass;
- (ii) arrival of consignment of foreign liquor transported from a bonded manufactory underbond to another bonded warehouse or foreign liquor transported from a private warehouse for storage of liquor on payment of duty adjunct to a bonded manufactory to another private warehouse for storage of liquor on payment of duty, the concerned excise officer - in - charge shall, inter alia, record his comments in the transport pass about utilization of capacity of the vehicle used for transporting the said consignment and act in accordance with the instructions contained in the transport pass.
- (b) No issue of foreign liquor shall be allowed from a private warehouse for storage of liquor on payment of duty adjunct to a bonded manufactory to a retail shop".

12. Insert the following proviso after clause (a) of sub-rule (2) of rule 214 -

" Provided that an amount calculated @ Rs 4/= per Bulk Litre on the quantity of foreign liquor issued from a manufactory in West Bengal for consumption by service personnel at a military canteen or a canteen established by or for the Border Security Force in West Bengal shall be refunded to the manufacturer at the end of every month by the excise-officer-in-charge of the manufactory through adjustment in the Personal Ledger Account maintained for the purpose."

13. Substitute rule 241 by -

" 241. (1) In respect of any bottled foreign liquor lying unsold in any licensed premise after -

- (a) the date of expiry when the date of expiry is mentioned on the label
- (b) the end of the month when the month of expiry is mentioned on the label
- (b) the period for which it is indicated as best for use when such an indication is mentioned on the label,

the licensee concerned shall forthwith intimate the same with full particulars to the Collector for destruction of the same who shall destroy the same with the prior approval of the Excise Commissioner on realization of excise duty, if any on such unsold stock of bottled foreign liquor.

Provided that the licensee shall pay a fee @Rs 2/= per B.L. per diem on such stock for the period from the date of expiry or from the date on which the foreign liquor ceased to be best for use till the date of intimation to the Collector whenever the date of expiry or the date on

which the foreign liquor ceased to be best for use is after the date of coming into force of this notification.

(2) In respect of any bottled foreign liquor other than those mentioned in sub-rule (1) above lying unsold in any bonded warehouse after (a) the expiry of one year from the date of manufacture when the date of manufacture is mentioned on the label or (b) the expiry of twelve months from the end of the month of manufacture when the month of manufacture is mentioned on the label, the licensee concerned shall forthwith apply to the excise-officer-in-charge of the bonded warehouse for moving such stock to the adjunct trade on payment of duty and the excise-officer-in-charge shall ensure that such stock is transported to the adjunct trade on payment of duty whenever the date of expiry of one year from the date of manufacture or the date of expiry of twelve months from the end of the month of manufacture as the case may be is after June 30, 2007.

Provided that the licensee shall pay a fee @Rs 3/= per BL per diem for such stock for the period from the date of expiry of one year from the date of manufacture or from the date of expiry of twelve months from the end of the month of manufacture as the case may be till the date of application to the excise-officer-in-charge of the bonded warehouse for moving such unsold stock to the adjunct trade on payment of duty whenever the date of expiry of one year from the date of manufacture or the date of expiry of twelve months from the end of the month of manufacture as the case may be is after June 30, 2007.

(3) Any foreign liquor kept on any licensed premise found after necessary examination to be unfit for human consumption may be destroyed under the orders of the Collector with the prior approval of the Excise Commissioner.

14. Substitute the contents of column (3) of sub-para (c) of Para C of Appendix F by "Rs.12.00 per London Proof Litre".

15. Insert the following proviso after sub-para (c) (ii) of para 1 of Appendix K :-

"Provided that the duty on draught beer shall be Rs.10/- per bulk litre".

By order of the Governor,

Sd/- (S. Maitra)

Dy. Secy. to the Govt. of West Bengal.

No. 588/1(1)-EX Dated: 04th May, 2007.

Copy forwarded to Excise Commissioner, West Bengal, for information, taking necessary action and to communicate to all concerned.


Dy. Secy. to the Govt. of West Bengal.