

The
Kolkata Gazette



सत्यमेव जयते

Extraordinary
Published by Authority

BHADRA 6]

MONDAY, AUGUST 28, 2006

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury,

GOVERNMENT OF WEST BENGAL
DEPARTMENT OF EXCISE

No. 1000-EX.

Kolkata, the 24th August, 2006.

NOTIFICATION

In exercise of the power conferred by section 85, read with 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

1. For Appendix A, *substitute* the following:—
“West Bengal Excise Foreign Liquor Form No. 1
West Bengal Excise Foreign Liquor Form No. 2
West Bengal Excise Foreign Liquor Form No. 3
West Bengal Excise Foreign Liquor Form No. 4
West Bengal Excise Foreign Liquor Form No. 5.”
2. For sub-rule (3) of rule 131, *substitute* the words
“Appendix A” by “West Bengal Excise Foreign Liquor Form No. 5.”

By order of the Governor,

K. S. RAJENDRA KUMAR,
Principal Secy. to the Govt. of West Bengal.

Personal Information

Name: [Redacted] Address: [Redacted] City: [Redacted] State: [Redacted] Zip: [Redacted] Telephone: [Redacted]

Education: [Redacted] Degree: [Redacted] Year: [Redacted]

Employment History: [Redacted] Position: [Redacted] Dates: [Redacted]

Year	Month	Day	Year	Month	Day	Year	Month	Day
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]

Year	Month	Day	Year	Month	Day	Year	Month	Day
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]

References: [Redacted] Name: [Redacted] Title: [Redacted] Phone: [Redacted]

I am currently employed by [Redacted] as [Redacted] and have no other offers.

I am currently unemployed and have no other offers.

I am currently employed by [Redacted] as [Redacted] and have an offer from [Redacted].

Signature: [Redacted] Date: [Redacted]

B. RECEIPT OF TRANSPORTED CONSIGNMENT

To be filled in cases of (1) Transport from Bonded Manufacturer to another Bonded Warehouse, Under Bond (2) From one Bond to another Bond under special circumstances permitted by rules. (3) From bonded manufacturer/bonded warehouse to adjacent State. Checks and verifications to be carried out by the concerned Excise Officer before releasing the consignment. All the items are to be filled up.

B.1. Make of the vehicle as specified in registration certificate: _____

B.2. Model of the vehicle as specified in registration certificate: _____

B.3. Motor Vehicle registration No. _____

B.4. Enforcement date, or weight: _____

B.5. Name of checkbook which entered the weight: _____

B.6. a. Whether the make and model of the motor vehicle is the same as that specified in column (5) and (7) of table A.2. (Please specify Yes or No).

b. Whether the registration no. of the vehicle is the same as that specified in the body of the Transport Pass? (Please specify Yes or No).

c. Whether the Number and date of the Invoice is the same as that mentioned in the Transport Pass. (Please specify Yes or No)

d. Whether the arrival of the consignment was reported with in the currency of the Transport Pass? (Please specify Yes or No).

e. Registered and net weight as per registration certificate of the vehicle in which consignment has been received. _____

f. Actual laden weight as mentioned in the Transport Pass (in %). _____

g. Actual unladen weight as mentioned in the Transport Pass (if any). _____

1. Comment of the Concerned Excise Officer on the utilization of capacity by the vehicle: _____

B.7. The unloading of the consignment can be allowed only if all the answers to questions a) to g) are in the affirmative and only if the concerned Excise Officer is satisfied about the proper utilization of capacity by the vehicle.

B.8. Consignment allowed to be unloaded/ not allowed to be unloaded (If the unloading of the consignment is disallowed, the Superintendent of Excise Collector needs to be informed immediately for necessary instructions).
 (Please state on whichever is not applicable). _____

B.9. Checks and verification to be carried out by the concerned Excise Officer after unloading the Consignment.

a. Number of cases and bottles found after Physical verification and counting.

Total No. of cases of Spirit/Beer: _____

Total No. of Bottles of Spirit/Beer: _____

b. Whether the description of the liquor brought matches with (1) that specified in the table in A.2. (Please specify Yes or No for both the compartments).

c. If the answer to the above a) to c) specify discrepancies and proceed as per rules.

Discrepancy observed and Action Taken: _____ Action Taken: _____

d. If the answer to (b) above is yes then proceed for completion of post-unloading books.

Signature & Designation of the Officer
 Relinquishing the Consignment

(Name of the Officer in Block Letters)

B. RECEIPT OF TRANSPORTED COMMISSARIAT

To be filed in case of Duty Field or Daily Field Transport team. Trade subject to a bonded manufacturer to another trade. Checks and verifications to be carried out by the concerned Escort Officer before unloading the consignment. (All the boxes are to be filled up.)

- B.1. Make of the vehicle as specified in registration certificate: _____
- B.2. Model of the vehicle as specified in registration certificate: _____
- B.3. Motor Vehicle registration No: _____
- B.4. a. Whether the make and model of the motor vehicle is the same as that specified in column (b) and (c) of table A.1 (see page 7) of table A.1 or not? Please specify Yes or No.
- b. Whether the registration no. of the vehicle is the same as that specified on the body of the Transport Pass? Please specify Yes or No.
- c. Whether the Number and date of the vehicle is the same as that mentioned in the Transport Pass. (Please specify Yes or No).
- d. Whether the arrival of the consignment was reported within the currency of the Transport Pass? (Please specify Yes or No).
- e. Flag stated in weight as per regional authorities of the vehicle in which consignment has been received.
- f. Registered unladen weight as per registration certificate of the vehicle in which consignment was been received.
- g. Actual unladen weight as mentioned in the Transport Pass (if any)
- h. Actual unladen weight as mentioned in the Transport Pass (if any).
- i. Comment of the Officer-in-Charge on the utilization of capacity by the vehicle: _____

B.5. The unloading of the consignment can be allowed only if all the drivers to questions (a) to (d) are in the affirmatives and only if the concerned Escort Officer is satisfied that the proper utilization of capacity by the vehicle.

B.6. Consignment allowed to be unloaded / not allowed to be unloaded (If the unloading of the consignment is disallowed the Superintendent of Excise Collector needs to be informed immediately for necessary instructions). (Please enter to either Yes or No as applicable).

B.7. Checks and verification to be carried out by the concerned Escort Officer after unloading the Consignment.

- a. Number of cases and bottles to be carried out by the concerned Escort Officer after unloading and counting.
Total No. of cases of Spirit/Beer: _____ Total No. of Bottles of Spirit/Beer: _____
- b. Whether the description of the liquor brought matches with that specified in the table in A.2. (see page and 7) with that in the Invoice (Please specify Yes or No for both the compartments).
- c. If the answer to the above is no, then specify discrepancies and proceed as per rules.
Discrepancies observed and Action Taken: _____ Action Taken: _____
- d. If the answer to (c) above is yes then proceed for completion of post-unloading tasks.

Signature & Designation of the Officer
Receiving the Consignment

Name of the Officer in Block Letters

Note: The Transport Pass for the issue of a consignment of the foreign liquor from a bonded manufacturer can be issued by a licensee or his authorized representative. But the consignment will be received by the respective Regional Excise Officer only.

1. **Trust or Estate Name** (If the trust or estate is a trust, enter the name of the trust as it appears on the trust agreement or will. If the trust or estate is an estate, enter the name of the decedent.)

2. **Trust or Estate Identification Number** (If the trust or estate is a trust, enter the identification number assigned to the trust by the IRS. If the trust or estate is an estate, enter the identification number assigned to the estate by the IRS.)

3. **Trust or Estate Type** (Check the appropriate box.)

4. **Trust or Estate Status** (Check the appropriate box.)

5. **Trust or Estate Income** (Check the appropriate box.)

6. **Trust or Estate Expenses** (Check the appropriate box.)

7. **Trust or Estate Assets** (Check the appropriate box.)

8. **Trust or Estate Liabilities** (Check the appropriate box.)

9. **Trust or Estate Income Tax** (Check the appropriate box.)

10. **Trust or Estate Capital Gains Tax** (Check the appropriate box.)

11. **Trust or Estate Dividend Tax** (Check the appropriate box.)

12. **Trust or Estate Interest Tax** (Check the appropriate box.)

13. **Trust or Estate Estate Tax** (Check the appropriate box.)

14. **Trust or Estate Other Taxes** (Check the appropriate box.)

15. **Trust or Estate Other Information** (Check the appropriate box.)

16. **Trust or Estate Other Information** (Check the appropriate box.)

1.1. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.1. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.2. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.3. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.4. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.5. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.6. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.7. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.8. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.9. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.10. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.11. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.12. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.13. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.14. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

1.1.15. The company has a number of branches in different parts of the country. The following information is available for the year ended 31st December 2018:

B. EXCISE VERIFICATION CERTIFICATE (to be filled up by the Excise Officer in Charge of the Importing Concern)

B.1. Description of the liquor received (each and every column has to be filled up)

No. of Excise Units (BTL/Cases)	Category (Whisky, Rum, Beer, etc.)	Strength	Amount in c.c.		Mark Value Date	Duty		Amount of Duty involved in the Importing State
			In Cases	In BTL		In BTL	In LPA	
(0)	50	50	00	00	00	00	00	00

B.2. **L. Make of the vehicle as specified in the registration certificate, in which case a grant has been received**
M. Make of the vehicle as specified in the registration certificate, in which case a grant has been received
N. Make of the vehicle as specified in the registration certificate, in which case a grant has been received
O. Make of the vehicle as specified in the registration certificate, in which case a grant has been received
P. Invoice No. of the Consignment
Q. Date of Invoice
R. Signature and Designation of the Excise Officer in Charge of the Importing Concern
 (Name in Block Letters)

B.3. Discrepancies (if any) between table A.1 and A.2 are given below along with reasons:

Discrepancies, if any: (Please Specify)

Reasons for Discrepancies if any: (Please Specify)

C. CHECKS ON RECEIPT OF EXCISE VERIFICATION CERTIFICATE

- C.1. i. Whether the stated number, signatures of the Excise Officers Signing the Import Permit and the Excise Verification Certificate in the Importing State, are available in the records of the Exporting Concern. (Please specify Yes or No).
 - ii. Whether the Excise Verification Certificate is accompanied by the legible photocopy of the Way Bill or Equivalent Document as mentioned in column (a) of table A.1, and as mentioned in serial no. B.2.(ii) in the Excise Verification Certificate? (Please specify Yes or No).
 - iii. Whether the said copy of the Way Bill or equivalent document is duly endorsed by the Commercial Tax Officer in Charge of the check post of entry in the Importing State? (Please specify Yes or No).
 - iv. Whether the Invoice no. mentioned in the Way Bill (copy for copy of Equivalent Document) matches with that in column (b) of table A.1, and with that in serial no. B.2 (iv)? (Please specify Yes or No).
 - v. Whether Make, Model and Registration No. of the vehicle matches with that mentioned in Table A.1 and information in serial no. B.2 (A.2.3, and B.2.4)? (Please specify Yes or No).
 - vi. Whether the Description of Liquor in A.2, matches with that in B.1? (Please specify Yes or No).
- C.2. If all the answers to (i) to (vi) above are in affirmative then a credit of its security amount in the tune of Rs. (in words) to the P.L. account shall be allowed.
- C.3. If the Description of Liquor in A.2, does not match with that in B.1, in respect of Quantity/Litres, if there is any short receipt in the Importing Concern as specified in the Excise Verification Certificate then:
 - i. in case of Under Bond export duty as per prescribed rate in West Bengal for the quantity received in Union at the Importing Concern shall be deducted from the P.L. account of the Exporting Concern before re-crediting the security amount.
 - ii. in case of Duty Free export duty as per prescribed rate in West Bengal for the quantity received in Union at the Importing Concern shall be deducted from the P.L. account of the Exporting Concern before re-crediting the security amount.
 - iii. in case of Duty Paid Export to other States duty shall be calculated by deducting the amount of duty collected for the quantity received in Union at the Importing State from the amount of duty calculated for the same quantity at the prescribed rate in the Exporting State. If the aforesaid amount is greater than zero then, the differential amount of duty shall be deducted from the P.L. Account of the Exporting Concern before re-crediting the security amount.
- C.4. For any discrepancy other than noted in C.3 above the Superintendent of Excise/Collector of Excise of the concerned State shall be informed in readiness for necessary instructions.
- C.5. Discrepancies other than that mentioned in C.3, above are noted as follows:
- Discrepancies: _____ Action Taken: _____
- Signature of the Excise Officer in Charge of the Exporting Concern: _____ (Name in Block Letters)

1. The following information is required for the preparation of the financial statements of the company for the year ended 31st December 2019:

Particulars **2019** **2018**

1. Sales 1,000,000 900,000

2. Cost of sales 600,000 550,000

3. Selling expenses 50,000 40,000

4. Administrative expenses 80,000 70,000

5. Depreciation 20,000 15,000

6. Interest on bank loan 10,000 10,000

7. Dividend received 5,000 5,000

8. Profit on sale of machinery 10,000 10,000

9. Loss on sale of investments 5,000 5,000

10. Retained profit at the beginning of the year 100,000 100,000

11. The company has a bank loan of 200,000 at the beginning of the year and 250,000 at the end of the year. The interest rate is 5% per annum.

12. The company has a provision for doubtful debts of 5,000 at the beginning of the year and 10,000 at the end of the year.

13. The company has a provision for depreciation of 20,000 at the beginning of the year and 40,000 at the end of the year.

14. The company has a provision for retained profit of 100,000 at the beginning of the year and 100,000 at the end of the year.

Particulars	2019	2018
Sales	1,000,000	900,000
Cost of sales	600,000	550,000
Gross profit	400,000	350,000
Selling expenses	50,000	40,000
Administrative expenses	80,000	70,000
Depreciation	20,000	15,000
Interest on bank loan	10,000	10,000
Dividend received	5,000	5,000
Profit on sale of machinery	10,000	10,000
Loss on sale of investments	5,000	5,000
Profit before tax	155,000	145,000
Retained profit at the beginning of the year	100,000	100,000
Retained profit at the end of the year	255,000	245,000

15. The company has a bank loan of 200,000 at the beginning of the year and 250,000 at the end of the year. The interest rate is 5% per annum.

16. The company has a provision for doubtful debts of 5,000 at the beginning of the year and 10,000 at the end of the year.

17. The company has a provision for depreciation of 20,000 at the beginning of the year and 40,000 at the end of the year.

18. The company has a provision for retained profit of 100,000 at the beginning of the year and 100,000 at the end of the year.

19. The company has a bank loan of 200,000 at the beginning of the year and 250,000 at the end of the year. The interest rate is 5% per annum.

20. The company has a provision for doubtful debts of 5,000 at the beginning of the year and 10,000 at the end of the year.

21. The company has a provision for depreciation of 20,000 at the beginning of the year and 40,000 at the end of the year.

22. The company has a provision for retained profit of 100,000 at the beginning of the year and 100,000 at the end of the year.

B. RECEIPT OF IMPORTED COMMERCE

B.1. Check and conditions to be carried out by the concerned Excise Officer before unloading the consignment:

1. Make all the vehicle as specified in registration certificate
2. Make of the vehicle as specified in registration certificate
3. Motor Vehicle registration No.
4. Weight etc.
5. Whether the make and model of the motor vehicle is the same as that specified in columns (5) and (6) of the table in A. 1. pre-paga? (Please specify Yes or No)
6. Whether the registration no. of the vehicle is the same as that mentioned in the Motor Bill and as specified in the Export Pass? (Please specify Yes or No)
7. Whether the number and date of the motor vehicle is the same as that mentioned in the Motor Bill? (Please specify Yes or No)
8. Whether the Motor Bill is duly stamped by the Officer in Charge of the Consignment Tax office at the point of entry into the State? (Please specify Yes or No)
9. Whether the amount of the consignment was reported within the currency of the Import Permit-duty duty? (Please specify Yes or No)
10. 11. Actual weight as mentioned in the export pass.
12. Actual weight as mentioned in the export pass.
13. Registered laden weight as mentioned in the registration certificate of the vehicle.
14. Registered laden weight as mentioned in the registration certificate of the vehicle.
15. Comments of the concerned Excise Officer on the discharge of capacity by the vehicle:

B.2. The unloading of the consignment is allowed only if all the conditions specified in (a) to (e) in the left margin and only if the concerned Excise Officer is satisfied about the proper and safe unloading of capacity by the vehicle.

B.3. Consignment is allowed to be unloaded only if all the conditions in the unloading of the consignment is satisfied. The Superintendent of Excise/Collector needs to be informed immediately for necessary instructions. (Please refer to the instructions in the left margin)

B.4. Consignment is allowed to be carried out by the concerned Excise Officer after unloading the Consignment:

1. Number of cases and bottles found after Physical verification and counting.

	Total No. of Bottles of Spirit/Beer
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2. Whether the description of the liquor/bottle matches with that specified in the serial pre-paga. If not, specify in the left margin (Please specify Yes or No for all the three comparisons).
3. If the answer to (2) above is no then specify of discrepancies and proceed as per rule 3.

	Action Taken
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4. The answer to (3) above is yes then proceed for completion of post-unloading tasks.

Signature & Designation of the Officer receiving the consignment

 (Name of the Officer in Block Letters)