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

**GOVERNMENT OF WEST BENGAL**  
**EXCISE DEPARTMENT**

No. 1138-EX

Kolkata, the 29th December, 2008.

**NOTIFICATION**

In exercise of the power 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 effect from January 8, 2009, the following amendments in the rules published with Notification No.1307-EX dated 31st January, 1939 as subsequently amended (hereinafter referred to as the said rules) namely:-

**Amendments**

1. In rule 4A –

(i) Substitute sub-rule (2) of rule 4A by –

“(2) When country spirit is supplied in capsuled and labeled bottles, the retail vendor will pay direct to the wholesale vendor the excise duty, cost of spirit, bottling charge, sales tax and refundable price of empty bottle in which spirit is supplied at rates approved by the State Government by order.

Provided that when empty bottles are returned by the retail vendor the refundable price of such bottles at the

rate approved by the State Government shall be refunded by the wholesale vendor.”

(ii) Substitute sub-rule (3) of rule 4A by -

“(3) The retail vendor shall be entitled to charge from the customers the price paid to the wholesale vendor as prescribed in sub-rule (2) above along with the vendor’s profit at rates approved by the State Government by Order.

Provided that when an empty bottle is returned by a customer, its refundable price as approved by the State Government shall be refunded by the retail vendor.”

(iii) Insert the following after sub-rule (3) of rule 4A –

“(3a) When empty glass bottles are purchased by a manufacturer of country spirit from a manufacturer/supplier of glass bottles and such price per unit is more than the refundable price of empty bottle approved by the State Government by order, the Excise Commissioner shall credit the amount by which the actual purchase price of a bottle exceeds the refundable price of an empty bottle subject to the condition that the total number of bottles for which such amount is credited in a financial year does not exceed 5% of the total number of bottles of that measure issued from the manufactory during the preceding financial year. The amount shall be credited in the Personal Ledger Account maintained at the bottling plant for privilege fee after such enquiry and such verification of invoice and other relevant documents as the Excise Commissioner may deem fit and necessary for determining the actual purchase price.

Provided that the limit of 5% may be relaxed by the Excise Commissioner whenever bottles are purchased for fitting with pilfer proof capsules as deemed justified.”

By order of the Governor,

C. M. BACHHAWAT,  
*Principal Secretary to the Govt. of West Bengal.*