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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

Department of Excise

No. 940-EX/O/1R-4/09

Kolkata, the 23rd November, 2009.

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 effect from December 8, 2009, the following amendment in the West Bengal Excise (Coloured and/or Flavoured Spirit) Rules, 2004 published with this Department Notification No. 1168-EX dated the 30th July, 2004, as subsequently amended (hereinafter referred to as the said rules) :—

Amendment

1. Substitute sub-rule (2) of rule 27A —

“(2) The excise duty on Coloured and/or Flavoured Spirit, which is imported into, or is exported from, or is transported to or from, or is manufactured in any bottling plant licensed, established, authorized or continued under the said Act, shall be imposed at the rates specified in the following *table* below with

reference to the alcoholic strength, specified in column (1) thereof, at which, and the quantity specified in column (2) thereof, in which, it is supplied :-

Strength in degree UP	Volume in ml.	Rate of abatement on MRP expressed as a percentage	Duty Multiple
80	600 ml, 375 ml, 300 ml and 180 ml	65.00%	0.10
35, 50, 60 and 70	600 ml, 375 ml, 300 ml and 180 ml	65.00%	1.30

Provided that any stock of Coloured and/or Flavoured Spirit in capsuled and labelled bottles which may be left unsold within the licensed premises on the date of coming into force of this notification shall be sold at a price not exceeding the MRP prevailing before the date of coming into force of this notification till such stock is sold off. The duty on such old stock shall be realized as per rates prevailing before the date of coming into force of this notification.

An illustration of the procedure for calculation of duty :-

To illustrate the procedure, let us consider the following hypothetical example :

If the MRP of a bottle of Coloured and/or Flavoured Spirit of 35° strength in degree UP in a volume of 600 ml. is Rs.100/-, then leviable duty will be $0.35 \times 100 \times 1.30 = \text{Rs.}45.50$.”

2. Substitute rule 28 by —

“28. Strength and measure of coloured and/or flavoured spirit manufactured from neutral spirit for alcoholic drinks (IS 6613:2002).— Coloured and/or flavoured spirit manufactured from neutral spirit for alcoholic drinks (IS 6613:2002) shall be of 35° under proof, 50° under proof, 60° under proof, 70° under proof or 80° under proof nominal strength (as printed in the label fixed in the bottles) in measures of 600 ml. or 375ml. or 300 ml. or 180 ml. in transparent white PET bottles or transparent while glass bottles fitted with pilfer proof seals.”

Explanation:— The expressions 35° UP, 50° UP, 60° UP, 70° UP and 80° UP nominal strength means the apparent strength of the spirit as determined by a Hydrometer without making any allowance for assured strength and shall be within a range of 0.2° proof above or below 35°UP, 50° UP, 60° UP, 70° UP and 80° UP respectively.

By order of the Governor,

LAIMA CHOZAH,
Secretary to the Government of West Bengal.