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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. 1320-EX

Kolkata, the 12th November, 2010.

NOTIFICATION

In exercise of the powers conferred by section 27, section 38, section 85 and section 86 of the Bengal Excise Act, 1909 (Ben. Act V of 1909) and in supersession of this Department Notification Nos.341-EX dated 23rd March, 1979, 311-EX dated 17th June, 1998, 358-EX/O/1S-1/99 dated 24th June, 1999, 1208-EX dated 29.08.2005, 1043-EX dated 04.09.2006, 264-EX/O/1S-2/2001 dated 15.03.2002 and 1226-Ex/O/1M-73/2005 dated 06.11.2006 as subsequently amended, the Governor is pleased hereby to make the following rules :—

Rules

1. Short title and commencement.— (1) These rules may be called the West Bengal Excise (Country Spirit) Rules, 2010.

(2) Notwithstanding anything to the contrary contained in other rules, orders or notifications previously made under the provisions of the Act, these rules shall come into force on and from 1st day of December, 2010.

2. Definitions. — (1) In these rules, unless there is anything repugnant in the subject or context, —

(a) “Act” means the Bengal Excise Act, 1909 (Ben. Act V of 1909) ;

- (b) “country spirit” means (i) plain spirit of a strength lower than forty degrees over proof, manufactured from molasses, gur, mahua, rice or any other materials approved by the State Government, which is issued for consumption as potable alcoholic liquor and is not deemed to be foreign liquor, and (ii) spirit of a strength lower than forty degrees over proof, manufactured with or without other materials from spirit other than spirit specified in item (i) above, with the previous approval of the Commissioner, which is issued for consumption as potable alcoholic liquor and is not deemed to be foreign liquor ;
- (c) “London Proof (L.P.)” or “Proof” means the strength or proof as ascertained by means of Sykes Hydrometer and denotes that spirit which at the temperature of 51° Fahrenheit weighs exactly 12/13th part of an equal measure of distilled water ;
- (d) “manufactory” means the licensed premises where country spirit is manufactured and stored and from where country spirit may be supplied by wholesale ;
- (e) “country spirit manufactory” means “country spirit bottling plant”.
- (f) “distributor” means a person or a firm or a company or a corporation who has been granted a license for the sale of country spirit by wholesale ;
- (g) “duty” means “Excise Duty” or “Countervailing Duty” as defined in clause 7(a) of section 2 [of the Act] ;
- (h) “duty paid country spirit means country spirit on which –
 - (i) duty leviable under the Indian Tariff Act, 1934 or the Customs Act, 1962, or,
 - (ii) the Excise Duty or Countervailing Duty under the Act has been paid ;
- (i) “duty paid country spirit warehouse” means a place licensed for the deposit of country spirit on payment of duty and includes duty paid godown in country spirit manufactory ;
- (j) “license” means the license granted under these rules ;
- (k) “licensing year” means the period from the first day of April of any calendar year to the thirty first day of March of the following year ;
- (l) “plant” means a plant where country spirit is manufactured and bottled ;
- (m) “State Government” means the Government of West Bengal in the Department of Excise ;
- (n) “bottling line” means any system consisting of all or a subset of the following processes – cleaning, washing, rinsing, filling, sealing, labeling and packaging etc. of bottles leading to bottling of country spirit as prescribed under these rules ;
- (o) “prescribed” means prescribed by these rules ;
- (p) “unit” means either a capsuled or labelled bottle containing country spirit or a sealed or labelled bottle containing country spirit.

(2) The words and expressions used and not defined in these rules, but defined in the Act and rules, shall have the same meaning as respectively assigned to them in the Act or rules, notifications or orders issued under the Act.

3. Licensing Authority. — The Collector shall be the licensing authority.

4. Application Fee. — A non-refundable application fee of rupees twenty five thousand is to be paid in *Treasury*

Challan No.7 by the applicant along with the application for license.

5. Particulars to be accompanied with an application for license. — (1) Any person desirous of having a license to set up a plant in West Bengal shall apply in writing, affixing appropriate court fee stamp to the Excise Commissioner, giving the following particulars and documents :—

- (i) name and address of the person applying ;
- (ii) purpose for which the plant proposed to be opened, specifying in detail the nature of business which the applicant desires to carry on therein ;
- (iii) name of the place in which, the site on which and the building in which the plant is to be set up ;
- (iv) proof of financial capacity of the applicant ;
- (v) Income Tax, Sales Tax and Professional Tax Clearance Certificate, as the case may be ;
- (vi) original challan showing the payment of the application fee ;
- (vii) copy of the document showing the applicant's right, title and interest on the proposed site or the area.

(2) If the applicant is a firm, company or corporation, it shall submit the following particulars and documents in addition to the particulars and documents submitted under sub-rule (1) :—

(A) In case of a partnership firm :

- (i) two copies of the partnership deed, if any ;
- (ii) a copy of the registration certificate duly notarized by a Notary or attested by a gazetted officer showing the registration of the Partnership Deed . If the deed is in the process of being registered, proof of filing the required papers need to be furnished ;
- (iii) complete biodata of partners including names and addresses ;
- (iv) statement of net worth of partners duly certified by a Chartered Accountant ;
- (v) a photocopy of the PAN Card duly attested by a gazetted officer ;
- (vi) bank particulars of partners ;
- (vii) copies of Income Tax Returns for the last three years along with acknowledgement certificates ;
- (viii) the name and complete biodata of the person who shall deal with Excise matters.

(B) In case of a company :

- (i) two copies each of certificate of incorporation issued by the Registered of Companies and Memorandum of Articles of Association ;
- (ii) a copy of the latest audited financial statements such as the Balance Sheet and the Profit & Loss Accounts ;
- (iii) Form No.18 for the location of the registered office ;
- (iv) Form No.29/32 for particulars of Directors ;
- (v) proof of filing the documents with the Registered of Companies ;
- (vi) particulars of bank account of the company as well as the individual Directors ;
- (vii) a photocopy of the PAN Card of the company as well as those of the individual Directors duly attested

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- (viii) copies of Income Tax Returns filed by the company for the last three years along with acknowledgement of the Income Tax Returns as well as those for the individual Directors ;
 - (ix) a copy of the Board's resolution, if any, relevant to the application ;
 - (x) a copy of the Board's resolution stating the name and complete biodata of the person who shall deal with Excise matters.

6. Condition of application. — (1) On receipt of the application referred to in rule 5, the Excise Commissioner shall examine it and if he is satisfied with the application, he may recommend the same to the State Government for issuance of Letter of Intent.

(2) On receipt of the recommendation, the State Government shall consider the application and shall sanction the issuance of the Letter of Intent.

(3) On receipt of the information about the sanction of the Letter of Intent, the Commissioner shall request the applicant to deposit earnest money of rupees five lakhs to the Collector and on submission of receipted original challan showing the payment of Earnest Money Deposit, the Excise Commissioner shall issue the Letter of Intent. The applicant shall be required to submit the application for license to the Collector within a period of six months from the date of receipt of the Letter of Intent failing which the Letter of Intent shall stand cancelled and the Earnest Money deposited shall stand forfeited to the State Government, unless the time period of six months for applying for a license is extended by the State Government on reasonable grounds. The application for obtaining license shall be accompanied with the following particulars and documents:-

- (i) name and address of the applicant ;
 - (ii) purpose for which the plant is proposed to be opened ;
 - (iii) site on which the proposed bottling plant is to be set up ;
 - (iv) number and description of stills, vats and other permanent apparatus, which the applicant desires to install and the size and capacity thereof ;
 - (v) tentative date of commencing production of the plant ;
 - (vi) four copies of the plan of the building which the applicant intends to use or construct for his plant and a layout plan showing the position of stills, vats, other permanent apparatus along with a list of store-rooms, warehouses connected therewith ;
 - (vii) project report, cost-benefit analysis, estimated production and market feasibility ;
 - (viii) estimated quantity of spirit or other raw materials required to be imported from other states ;
 - (ix) Income Tax, Sales Tax and Professional Tax Clearance Certificate, as the case may be ;
 - (x) estimated requirement of foreign exchange, if any ;
 - (xi) a copy of Fire License or No-Objection Certificate in this regard from the appropriate authority ;
 - (xii) a copy of clearance from the appropriate authority in the matter of environmental pollution, if necessary ;
 - (xiii) any other particulars.
- (4) When the applicant is a firm, company or corporation, it shall submit the above particulars and documents

in addition to the particulars and documents referred to in sub-rule (2) of rule 5.

7. Procedure for the grant of license. — (1) On receipt of the application under sub-rule (3) of rule 6, the Collector shall examine the suitability of the site and the buildings on which the plant is proposed to be set up and verify the correctness of the particulars and documents enclosed along with the application.

(2) The Collector shall, after examination and verification under sub-rule (1), forward the application with his opinion to the Excise Commissioner.

(3) The Excise Commissioner shall, after such further enquiry as he may think necessary, forward to the State Government with his opinion in this regard.

(4) The State Government shall consider the opinion of the Excise Commissioner under sub-rule (3) and may sanction the grant of license.

(5) After the State Government has sanctioned the grant of license for setting up the plant, the Excise Commissioner shall call upon the applicant to construct the plant within six months of such communication.

(6) The applicant shall, after completion of the building and installation of storage vats, appliances and apparatus, deposit two fresh copies of the plan of the plant to the Collector who shall cause them to be verified as to its correctness and send one copy to the Excise Commissioner for examination and comparison with the first plan submitted, and for further verification that he may think necessary.

(7) The Excise Commissioner may require the applicant to make addition alteration to the buildings, vats or other permanent apparatus within such time as may be fixed by him, whether before or after the copy of the plans are submitted under sub-rule (6).

(8) The Excise Commissioner shall approve the plan of the plant with such modifications, as may be necessary, and ask the Collector to grant license to the applicant in West Bengal Excise C.S. Form No.1, West Bengal Excise C.S. Form No.2 and West Bengal Excise Form No.3 (appended to these rules). The license so granted shall be valid till the expiry of the licensing year in which the license is granted.

8. Addition or alteration to buildings, still etc. requires previous sanction. — (1) No addition or alteration to buildings or other permanent apparatus as shown in the plans of the plant approved by the Excise Commissioner shall be made without the previous sanction of the Excise Commissioner.

(2) When any addition or alteration to the plan of the plant approved by the Excise Commissioner is required to be made, the licensee shall submit to the Excise Commissioner, through the Collector, a revised copy of the plan of the plant with a certificate from the Officer-in-Charge of the plant as to its correctness.

(3) The Excise Commissioner may, if he thinks it necessary, approve the revised plan submitted under sub-rule (2).

9. Excise Commissioner may verify description and plans at any time. — (1) The Excise Commissioner may verify at any time the description and plans approved under rule 7 or rule 8 and if he finds any deviation from the approved plans, he may require the licensee to submit revised plan for approval.

(2) The Excise Commissioner may depute any officer for verification, as mentioned in sub-rule (1) and such officer shall be allowed full access to the premises. The manufacturer shall be bound to carry out any rectification as per direction of Commissioner within a reasonable time to be fixed by the Commissioner.

10. Initial Grant Fee and execution of bond. — (1) The manufacturer shall deposit an initial grant fee of rupees two lakhs in treasury before the grant of the license. Before the license to work the manufactory is granted by the

Collector, the manufacturer shall deposit a security of Rs 50,000/- for the due observance of the conditions of the license. On granting of such license by the Collector, the Earnest Money deposited under sub-rule (3) of rule 6 shall stand converted to security deposit.

(2) The manufacturer shall also execute a bond of such value as may be fixed by the Excise Commissioner pledging the plant premises, all apparatus and utensils employed in the manufacture or bottling of country spirit and all spirit and the stock-in-trade for the discharge of all payments which may become due to the State Government :

Provided that if the total value of the stock-in-trade, plant premises, vats and apparatus exceeds the value of the bond at any time, the licensee shall furnish adequate interest bearing security for such amount as the licensing authority may determine :

Provided further that the stock-in-trade, plant premises, vats and apparatus so pledged shall not, under any circumstances, be pledged or hypothecated or mortgaged to any bank or financial institution or to any other organization :

Provided also that in lieu of the pledging of the plant premises and the land thereof, the manufacturer may furnish as security, either in cash to be deposited in the treasury or in the form of any interest bearing security, such amount as the Excise Commissioner may direct along with an Indemnity Bond accompanied by a bank guarantee of such value as may be fixed by the Excise Commissioner for due discharge of all payments which may become due to the State Government at any point of time.

11. Grant of licenses for the next period of settlement. — (1) The next period of settlement shall not exceed a period of one year and will ordinarily be for a period of one year unless otherwise specifically directed by the Excise Commissioner for reasons recorded in writing.

(2) The Collector may, subject to the approval of the Excise Commissioner, grant licenses for the next period of settlement of the following description :—

- (a) license for the sale, by wholesale, of country spirit ;
- (b) license to establish a private warehouse for the deposit and storage of rectified spirit without payment of duty for the manufacture of country spirit ;
- (c) license for the bottling of country spirit.

(3) The applications for the grant of licenses for the next period of settlement are to be made in the following manner :—

- (a) all applications for grant of licenses for the next period of settlement are to be made in plain paper to the Excise Commissioner through the Officer-in-Charge of the plant ;
- (b) the following documents are to be submitted by the licensee along with the application for the annual renewal of license —
 - (i) Hypothecation Bond ;
 - (ii) a copy of the general or special bond ;
 - (iii) a copy of the Balance Sheet (of the last audited accounts) ;
 - (iv) a copy of Fire License or No-Objection Certificate from the appropriate authority ;
 - (v) copies of Income Tax, Sales Tax and Professional Tax Clearance Certificate, as may be applicable ;
 - (vi) a copy of Trade License ;

- (vii) a certificate from the Officer-in-Charge of the plant confirming that the provisions of rule 8 have been duly followed ; and
 - (viii) a statement showing the dues payable to the State Government in respect of the licenses along with an affidavit pertaining to previous year, sworn in before an Executive Magistrate that all others shall be paid on demand ;
 - (ix) a copy of clearance from the appropriate authority in the matter of environmental pollution, if necessary.
- (c) if the manufacturer is a firm or a company or a corporation, the following documents along with the particulars and documents under clause (b) shall be submitted –
- (i) name and address of the Director ;
 - (ii) name of the authorized signatories ; and
 - (iii) a copy or certificate of incorporation issued by Registrar of Companies.

12. Fee for grant of license for the next period of settlement. — (1) The fee for grant of license for the next period of settlement shall be rupees one lakh whenever the period of settlement is one year and this amount shall be suitably reduced by the Excise Commissioner whenever the next period of settlement is less than one year. The fee shall be deposited within fifteenth of March of every calendar year for consideration of the application for the next licensing year. The grant of license for the next period of settlement may be refused if the licensee fails to abide by the conditions of license or if he violates any of the provisions of the Act and the rules and orders made thereunder.

(2) In case a person, who applies for grant of licenses for the next period of settlement after the expiry of the license, the Collector may, at his discretion, grant licenses to the previous holder of the licenses for the next period of settlement, if such person deposits a fee of Rs 1,00,000/- (Rupees one lakh) only along with a late fee of Rs.500/- (Rupees five hundred) only per diem counted from the date following the date of expiry of the licenses.

13. Establishment and their fees: — The Collector shall employ such officers and establishment as the Excise Commissioner may direct. The salary including bonus and other allowances, if any, for the employment of such officers and establishment shall be borne by the license, who shall pay the same to the State Government in the following manner:-

- (a) in advance a cash equivalent to the estimated cost for three months or as the Excise Commissioner may fix; and
- (b) monthly in cash equivalent to the monthly cost or as the Excise Commissioner may fix, within seven days after the expiry of the month to which the payment relates.

Note: - In computing the cost, the average of the pay including the special pay, if any of the officers and establishment, the contribution towards the leave salary, pension and the compensatory allowance shall be taken into account.

14. Quarters for establishment. — The manufacturer shall provide suitable quarters to the satisfaction of the Excise Commissioner for the Officer-in-Charge and other establishment in proximity to the plant and shall keep the quarters and the appurtenances thereto in proper condition.

15. Office furniture. — The manufacturer shall provide such office furniture as may be required for the use of the officers within the plant.

16. Notice of commencement and cessation of work. — Every proprietor or manager of a licensed plant shall give at least fifteen days' notice in writing to the Collector of the date on which he proposes to commence the work of the plant and at least one month's notice before he desires to cease the work of it.

17. Power to withdraw the establishment. — In case a manufacturer desires to cease the production of the plant for a period exceeding one month, he shall intimate the same in writing and request to withdraw the establishment to the Excise Commissioner. The Excise Commissioner shall withdraw the establishment stationed at the plant and prohibit further production of the country spirit in the plant until the manufacturer has given him a fifteen days' notice in writing of the date on which he proposes to re-commence the production of country spirit in the plant.

18. Fastenings for lock. — The manufacturer shall provide and maintain suitable and secure fastenings, wherever the Excise Commissioner may deem necessary, to all vats and other receptacles, store-rooms, pipes etc. to the satisfaction of the Excise Commissioner for the attachment of locks. The keys of all such locks shall be retained by the Officer-in-Charge. The manufacturer shall also attach his locks to all rooms used for the manufacture or storage of spirit and he shall be bound to remove such locks when required by the Officer-in-Charge.

19. Conditions of vats and receivers. — (1) Vats and receivers in the plant shall be so placed that contents of them may be gauged or measured accurately.

(2) Vats and receivers referred to in sub-rule (1) shall be fitted with proper dipping rods, so adjusted to the fixed dipping places that the contents thereof, at fifth of a centimetre of depth, may be ascertainable.

(3) No vessel shall be used as a store-vat until it has been gauged and the gauging shall be checked by such officer as the Excise Commissioner may appoint.

20. Quality. — (1) The manufacturer shall ensure use of transparent white bottles and also ensure proper cleaning, washing, rinsing, sealing, labelling and packaging to the satisfaction of the Excise Commissioner :

Provided that the Excise Commissioner may require the manufactory to strictly adhere to such standards of cleaning, washing, rinsing, sealing, labelling and packaging, as may be directed by him from time to time.

(2) The Excise Commissioner may require any manufactory or distributor or retailer to affix security holograms or adhesive tapes or shrink sleeves or any other distinguishing mark on the cap of the bottle or neck of the bottle or on the label of the bottle or one or more combinations thereof or at any portion of the body of the bottle, as may be directed by him from time to time.

21. Automatic Chain System. — The manufacturer shall install automatic bottling lines in the manufactory to the satisfaction of the Excise Commissioner.

22. Chemical analysis of country spirit — (1) The manufacturer shall provide two bottles of country spirit measuring 600 ml., 375 ml., 300 ml. and 180 ml. from each batch at free of cost to the Officer-in-Charge of the warehouse for analysis and declaration of the true strength and obscuration by the State Chemical Examiner or State Assistant Chemical Examiner.

(2) In case of urgency, and on the requisition of the manufacturer of country spirit, bottled country spirit may be allowed to be issued on the basis of the strength and obscuration declared by the manufacturer's chemist in a certificate as regards to the fitness of that country spirit for human consumption, subject to the condition that if the report of the Chemical Examiner to the Government of West Bengal shows a strength higher than that declared by the manufacturer's chemist, the manufacturer shall pay on demand by Excise Officer in Charge the excess duty on the quantity manufactured in that batch.

23. Marking and numbering of rooms and vessels. — (1) The manufacturer shall paint the outside wall of every room or place of his plant with colour.

(2) The manufacturer shall paint and number the vessels and utensils of the plant in such manner as may be directed by the Excise Commissioner.

24. Vessels for storage. — No spirit shall be stored in a plant except in round vessels, each vessel containing spirit shall bear a serial number painted or engraved thereon, and the external part of each such vessel shall be clearly visible.

25. Dipping place or level not to be altered. — The manufacturer shall not alter or allow to be altered the dipping place or level of any vessel containing spirit or use any other means to deceive and/or mislead the Officer-in-Charge taking the gauge of spirit in any vessel.

26. Permission of bringing spirit. — No person shall bring spirit in a plant except with a written permission to that effect from the Excise Commissioner and under the cover of a permit/pass..

27. Working hours. — (1) No operations in a plant requiring the presence of any officer of the State Government shall be made on Sundays and public holidays under the Negotiable Instruments Act, 1881 (26 of 1881).

(2) The manufacturer shall so arrange operations of his plant that officers of the State Government shall ordinarily be on duty for more than eight hours on any working day.

(3) If the manufacturer requires any officer of the State Government to be on duty at the plant on any Sunday or public holiday mentioned in sub-rule (1), or for more than eight hours on any working day mentioned in sub-rule (2), he shall give in writing at least twenty four hours notice to this effect to the Officer-in-Charge of the plant, stating clearly the work to be done and the approximate time that the work is likely to continue:

Provided that no officer of the State Government shall be required to be on duty in a plant on the following days, except under special circumstances and with the approval of the Collector —

- (i) Republic Day ;
- (ii) Bengali New Year's Day ;
- (iii) Id-ul-Fitr ;
- (iv) Independence Day ;
- (v) Maha Asthami Day during Durga Puja ;
- (vi) Bijoya Dasami ;
- (vii) Kali Puja ;
- (viii) Id-ul-Zuha ;
- (ix) tenth day after Muharram ;
- (x) Christmas Day ;
- (xi) Fateha-Duza-Daham ;
- (xii) Sree Panchami ;
- (xiii) Mahatma Gandhi's Birthday.

(4) An officer of the State Government also works in a plant —

- (a) on Sunday or more than eight hours on any working day mentioned under sub-rule (3), or
- (b) on holiday mentioned under the proviso of sub-rule (3), shall be entitled to overtime fee at such rate as may be fixed by the State Government and the amount payable as overtime fee shall be recovered from the manufacturer by the State Government.

28. Issue of country spirit only on payment of duty .— (1) No country spirit in labeled and capsuled bottles shall be issued without payment of duty from a country spirit bottling plant.

(2) For the purpose of these rules, the duty on country spirit imposed under section 27 of the Act shall be as follows:

Serial No.	Strength of Country Spirit in degree U.P.	Rate of Duty
1	50, 60, 70	Rs 70 per LPL
2	80	Rs 20 per LPL

(3) When a duty is imposed on any country spirit with reference to its alcoholic content in terms of London Proof Litre or Litres, the duty shall be levied in accordance with the actual alcoholic content in terms of London Proof Litre of the liquor.

29. (1) The manufacturer shall keep daily accounts showing the following particulars:—

- (i) quantity of country spirit manufactured ;
- (ii) quantity of country spirit issued ;
- (iii) quantity of country spirit remaining in store in each cask, vat, bottle or other receptacle.
- (iv) quantity of rectified spirit received.
- (v) quantity of rectified spirit issued for the purpose of manufacturing country spirit.
- (vi) quantity of rectified spirit remaining in store in each vat.

(2) The daily accounts referred in sub-rule (1) shall be opened at all times to inspection by the Officer-in-Charge of the plant or other officers authorized by the Collector.

(3) The manufacturer licensee shall maintain a Personal Ledger Account in accordance with the direction issued by the Commissioner from time to time for the purpose of maintaining an account. The current duties payable by the manufacturer for the issue of country spirit to the distributors or wholesalers or retailers thereof from the concerned manufactory shall be debited from the said Personal Ledger Accounts before issue of the consignment of country spirit. The manufacturer shall deposit at periodic intervals in the treasury of the district where the manufactory is located, sufficient amount for day to day realization of duty there from in respect of issue of country spirit to the authorised vendors.

30. The bottling plant in which the operation of bottling of country spirit in labelled and capsuled/ sealed (ROPP) bottles are/ will be undertaken and the warehouses thereof shall operate in accordance with rules relating to country spirit, as published with Notification No.601-S.R. dated the 31st March 1915, as subsequently amended, *mutatis mutandis*.

31. Application of rules to country spirit bottling plants and warehouses sanctioned earlier. — The country spirit bottling plants and warehouses which are in operation before these rules come into force shall also be guided in accordance with these rules.

Provided that the complete switch over to the new pilfer proof (ROPP) capsuled bottles shall become effective latest by 31.12.2010.

32. Minimum balance in Personal Ledger Account. — The Collector shall issue directions for maintaining the minimum amount of balance in the aforesaid Personal Ledger Account in order to ensure that duty for daily issues of country spirit from the manufactory concerned may be debited from the said account, leaving sufficient balance as may be determined by him.

33. Procedure of issue of country spirit. — (1) The retail vendor or his authorized representative shall submit to the wholesale licensee or a manufactory, a demand for issue of country spirit.

(2) The Excise Officer-in-Charge of the manufactory shall, after being satisfied that duty payable for the issue has been debited from the Personal Ledger Account and cost price etc. at the stipulated rate and other imposition, as may be prescribed by law, has been paid by the retail vendor to the wholesaler by cash or draft or pay order, allow issue of country spirit from the manufactory. When the demand from a retailer is placed to a wholesale licensee, the wholesale licensee shall issue the country spirit under the cover of a transport pass to the retailer in West Bengal Excise C.S. Form No.5 (appended to these rules).

(3) The Excise Officer-in-Charge of the manufactory shall issue transport pass to the distributor/ wholesale licensee/ retailer, as the case may be, in West Bengal Excise C.S. Form No.5 (appended to these rules).

34. Establishment of duty paid country spirit warehouse for deposit and storage of country spirit by distributor. — (1) Persons desirous of obtaining distributor licenses for the deposit and storage of duty paid country spirit shall apply to the Collector concerned, who shall not grant the license without the previous order of the Excise Commissioner.

(2) The applications shall be in writing giving the following particulars and documents –

- (i) the name or names and the address or addresses of the person or persons applying ;
- (ii) the purpose for which the distributor warehouse is proposed to be opened, specifying in detail the nature of the business which the applicant desires to carry on therein and the expected volume of transaction ;
- (iii) the name of the place at which, the site on which and the building in which the warehouse is to be constructed or worked ;
- (iv) the date from which in the event of a license being granted to him, the applicant proposes to commence working the distributor warehouse ;
- (v) 4 (four) copies of the approved plan of the buildings which he intends to use for his warehouse and a layout plan showing the position of store-rooms, warehouses etc.;
- (vi) whether the applicant or any of his partners holds on the date of application or, held at any time in the past, individually or in partnership with others, any license for the sale of country spirit and if so, the details ;
- (vii) proof of solvency of the applicant ;
- (viii) receipted original challan showing a deposit of rupees twenty thousand towards non-refundable application money ;
- (ix) whether the applicant/ applicants is/ are liable to pay any dues to Government, such as arrears of Excise Duty or fees, Sales Tax, Income Tax etc. in respect of any other license held by him.

(3) On receipt of the application, the Collector shall make such inquiries as he deems necessary. If he is satisfied, he shall submit the proposal to the Excise Commissioner recommending the grant of license. No license shall be granted unless the State Government accords sanction to this effect. The license, if any, granted under the rule shall remain in force till the end of the licensing year or for such shorter period as may be specified in the license.

- (4) (i) On receipt of the application for license, the Collector shall examine the suitability of the site, the building and other points and thereafter send the application along with his opinion to the Commissioner ;
- (ii) the Commissioner, after such further enquiry as he deems necessary, shall forward the application to the State Government along with his opinion for the grant of license ;
- (iii) the State Government shall consider the application and the opinion of the Commissioner and may sanction the grant of license ;
- (iv) after the State Government has sanctioned the grant of license the applicant shall be called upon to make arrangements for the construction of the warehouse within six months of such communication. Upon completion of the building, he shall deposit two fresh copies of the plan with the Collector, who shall cause them to be verified and then submit one copy to the Commissioner for examination and comparison with the plan first submitted and for further verification that he may think necessary.

The applicant shall be bound to conform to the instruction of the Commissioner within a reasonable time, to be fixed by him, regarding any addition or alteration to the building which he considers necessary, whether before or after the final plans are submitted, to guard against the scope of illicit practices ;

- (v) after the applicant has complied with the instruction as aforesaid, if any, the Commissioner shall approve the plans with such modifications as are necessary and shall ask the Collector to grant license to the applicant in the prescribed West Bengal Excise C.S. Form No.4 (appended to these rules) ;
- (vi) no addition or alteration to the building as shown in the plans finally approved by the Commissioner shall be made without the previous sanction of the Commissioner. When any addition or alteration is made with the previous sanction of the Commissioner, fresh plans shall be submitted to the Commissioner through the Collector with a certificate from the Officer-in-Charge of the Excise Range where the warehouse is located, as to its correctness;
- (vii) it shall be open to the Commissioner to verify at any time any of the descriptions and plans mentioned hereinbefore, and on proof of error, to require fresh ones to be submitted for sanction. Such verifications may be made by any officer deputed for the purpose and such officer shall be allowed full access to the premises. Sanction to the plan may be withheld in respect of which it differs from plan, already sanctioned, and unless it has been rectified to the satisfaction of the Commissioner. The distributor shall be bound to carry out such rectification within a reasonable time to be fixed by the Commissioner.
- (5) Before the license to the warehouse is granted by the Collector, the applicant shall pay —
- (a) rupees fifty thousand as security deposit ;
- (b) rupees one lakh in urban areas and rupees seventy five thousand rural areas respectively as initial grant fee ;
- (c) any other fee which may be required to be paid as per provisions of the Act or rules made thereunder.

- (6) (i) The license for a warehouse may be granted for the next period of settlement by the Collector with the approval of the Excise Commissioner ;
- (ii) application for grant of licenses for the next period of settlement may be submitted to the Collector through the Excise Officer-in-Charge of the Excise Range where the warehouse is located along with receipted challan showing deposit of rupees ten thousand ;
- (iii) the following documents shall be submitted by the licensee along with the application for grant of licenses for the next period of settlement –
- (1) copy of last audited Balance Sheet ;
 - (2) copy of valid Fire Service License ;
 - (3) copies of Income Tax, Sales Tax and Professional Tax Clearance Certificate ;
 - (4) copy of valid Municipal Trade License ;
 - (5) certificate from the licensee of the warehouse confirming that provisions of para (vi) and (vii) of sub-rule (4) have been duly followed ;
 - (6) statement showing dues payable to the Government in respect of the licenses and reason therefore :
- Provided that if the distributor is a firm or a company or a corporation, the following documents shall be submitted in addition –
- (a) list of shareholders ;
 - (b) names and addresses of Directors ;
 - (c) names of authorized signatories.

(7) No license shall be renewed if the licensee is in arrear of any Excise revenue or fee payable for the license excepting such demand, if any, as may be pending before any appellate authority or before any court of law unless otherwise directed by the Excise Commissioner.

35. Label, batch number, maximum retail price and holograms.— (1) The capsuled or sealed (ROPP) bottles shall be labelled. A distinct serial number, to be known as the batch number, shall be allotted to each bottle and this number along with the date of manufacture is to be printed on the label at the time of bottling. The label shall also contain printed instructions showing –

- (a) description of the guaranteed fluid contents in litres and/or millilitres ;
- (b) alcoholic strength of the contents ;
- (c) brand name ;
- (d) description of the product ;
- (e) place of manufacture ;
- (f) full name and address of the manufacturer and the date of manufacture ;
- (g) in case of products meant for sale in West Bengal, the legend “For sale in West Bengal only” ;
- (h) in case of products meant for sale in West Bengal, the maximum retail price (MRP) inclusive of all taxes of the product.

(2) No label shall be used unless the same has been duly registered under these rules. No country spirit shall be manufactured or sold or offered for sale in bottles by the manufacturer or wholesaler in West Bengal unless the brand names under which and the label with which it is to be manufactured or sold have been registered with the Excise Commissioner and a permit authorizing manufacture and sale under such brand name and with such label for each measure has been granted by him.

(3) If any country spirit mentioned at sub-rule (1) or sub-rule (2), as the case may be, remains unsold at the end of transaction on the last day of validity of registration of the concerned brand name and label, the manufacturer or distributor or retailer, as the case may be, shall renew the brand name and label within a period of one month after which he has to register the brand name and label afresh.

(4) The registration shall be for a period not exceeding one year from the first day of April to the thirty first day of March. A fee of rupees fifteen thousand shall be payable by the licensee for the permit under sub-rule (2) and a fee of rupees fifteen thousand shall be payable by the licensee for the renewal of the permit in the next licensing year.

(5) Application for registration of a brand and label of country spirit under sub-rule (2) shall be made to the Excise Commissioner at least two months prior to its manufacture or sale or offer for sale:

Provided that the application for renewal of the existing brands and labels shall be submitted to the Excise Commissioner by the month of February each year.

(6) Application submitted under sub-rule (5) shall be accompanied with the following particulars :—

- (a) the brand name under which and the measure in litres or millilitres in which the country spirit is proposed to be manufactured or sold ;
- (b) the name and address of the manufacturer ;
- (c) the date of manufacture ;
- (d) certificate from the manufacturer to the effect that the applicant is authorized to apply for registration of such brands and labels ;
- (e) specimen copies of the labels, authenticated by the applicant with his signature in full and date showing —
 - (i) the particulars mentioned in clause (a), (b) and (c), and
 - (ii) in case of products meant for sale in West Bengal, the printed inscription “For sale in West Bengal only” :
- (f) a copy of the challan showing the payment of fee for registration :

Provided that in case of renewal of permits for the existing brands and labels, the challan showing the payment of renewal fee shall be dated prior to the date of expiry of the existing registration.

(7) The registration fee payable shall be one third of the prescribed registration fees over and 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 manufacturer.

- (iii) Registered address of manufacturer.
- (iv) Measures in litres/millilitres.
- (v) A strength of country spirit.
- (vi) Description of content.

(8) A correct and up-to-date record of all brands and labels, which are registered for manufacture or sale of country spirit or whose registration is renewed from time to time, shall be maintained separately by the Excise Commissioner.

(9) A list of brands which are registered by the Excise Commissioner up to the twenty first day of March every year shall be published by him within the thirty first day of March following and may be offered for sale at such price as the Excise Commissioner may fix.

(10) The labels on the bottles of the country spirit intended to be manufactured or sold by a permit granted under sub-rule (2) shall conform to the labels registered by the Excise Commissioner and shall contain particulars under sub-rule (6) and/or such other particulars as may be required under any other rule for the time being in force:

(11) Notwithstanding anything contained in the foregoing provisions of these rules, the capsules and labels on the bottles of country spirit intended to be sold by a permit granted under sub-rule (2) shall not contain any inscriptions or particulars which, in the opinion of the Excise Commissioner, are inaccurate or inappropriate, or in any way non-acceptable to him.

(12) No country spirit shall be sold or offered for sale in bottles in West Bengal unless the words "For sale in West Bengal only" are prominently printed on the label with which it has to be sold except in specific cases where the Excise Commissioner has allowed any exemption in writing.

(13) For the purpose of registration of brands and labels, the applicant shall clearly mention the approved measures of the containers.

36. Strength of country spirit to be sold by retail sale.— Country spirit of 50° under proof, 60° under proof, 70° under proof, and 80° under proof nominal strength (as printed in the label fixed on the bottles) in measures of 600 ml. or 375 ml. or 300 ml. or 180 ml. in transparent bottles fitted with pilfer-proof seals/ capsules are to be sold to the retailer by the manufacturer or wholesaler to whom a license may be granted for the purpose.

Explanation: Country spirit manufactured in labelled and capsuled bottles shall be at prescribed strength by the Government. The strength prepared shall be subject to within a range of 0.2° proof above or below such prescribed strength as determined by the hydrometer after considering allowance for water obscuration, if any".

37. General provisions regarding sale of country spirit. — (1) The manufacturer may, after making payment of duty at the rates in force, sell the country spirit to retail vendors of country spirit or supplementary retail vendors of country spirit or to the wholesale depots of country spirit on approval by the Collector with prior permission of the Excise Commissioner.

(2) The Officer-in-Charge shall arrange issues under cover of a transport pass and shall send, at the end of every month, a copy of the transport pass to the concerned Superintendent of Excise or Collector of Excise, Kolkata (North) or Kolkata (South), as the case may be.

(3) The sale of country spirit may be made from the manufactories or wholesale depots established for the purpose to the retail license from the stock of such spirit manufactured or received, as the case may be.

(4) The wholesale depot licensee shall cause issue of country spirit to the retail license from the stock received and shall issue transport pass. The books containing the blank transport passes in West Bengal Excise C.S. Form No. 6 shall be authenticated by the concerned Collector of Excise prior to their use.

(5) One copy of such pass shall be sent to the concerned Superintendent of Excise or the Collector of Excise, Kolkata (North) or Kolkata (South), as the case may be, at the end of every month.

(6) The retail vendor shall not sell country spirit, except in measure of 600 ml., 375 ml., 300 ml. or 180 ml. keeping the pilfer-proof capsule/ seal(ROPP) intact.

(7) The retail vendor may purchase such country spirit from any of its manufacturers and sell the same through his shop.

(8) Every sale of country spirit by a holder of license for the retail vend of country spirit shall be supported by a cash memorandum of the voucher at a price declared by the retail vend of country spirit not exceeding maximum retail price, which shall be preserved for two years after the period covered by the license and shall be produced when called for by the Excise officer not below the rank of Sub-Inspector of Excise.

38. Power to waive: The State Government shall have the right to waive any of the provisions of these rules at its discretion in the public interest.

39. Overriding power of rules: These rules shall have the effect notwithstanding anything to the contrary in any other rules or orders relating to the grant of licenses for the manufacture of labeled and capsuled (ROPP) bottles of country spirit and sale by wholesale for the time being in force, and all such rules and orders shall be subject to these rules.

40. Power of Interpretation: The power of interpreting these rules is reserved to the State Government.

By order of the Governor,

H. K. DWIVEDI,
Secretary to the Government of West Bengal.

WEST BENGAL EXCISE C.S.
FORM NO. 1

License for the bottling of
Country Spirit

Counterfoil

Name of District

No. of License in Register No.178

N a m e o f L i c e n s e e

Locality where bottling is to be carried on

Number in Register No.17B of license for the sale by wholesale of Country Spirit held by the Licensee

Current from to

Date of license

Amount of fee paid in advance Rs.

(in figures and words)

Received the license of which this is the counterfoil

WEST BENGAL EXCISE C.S.
FORM NO. 1

[See rule 7(8)]

License for the bottling of
Country Spirit

[Note: The counterfoil of the license is to be signed by the Licensee and filed in the Collector's office].

District

No. of License in Register No.178

Name of Licensee

Locality where bottling is to be carried on.. ..

Sri/Smt./M/s.

resident of

holding

License in Form No..... No for the sale by wholesale of Country Spirit is hereby authorized by the undersigned, being the Collector of to bottle Country Spirit out of rectified spirit, whether imported or manufactured in the State on which fee has been paid at prescribed rate from to the 31st March,

The installed capacity of the Country Spirit bottling plant shall be bottles per day.

It is required of the holder of the license as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions and by the provisions of the Bengal Excise Act, 1999 (Ben. Act V of 1999), and by all notifications and rules which have been, or which may, from time to time, be published or made thereunder, so far as they are applicable to the license –

- I. That he/they pays/pay to Government in advance fee of Rs. and that he/they pay the same into Treasury at

-
- II. That he/they carries on/carry on business of bottling only at the premises named herein, of which a plan has been filed in the office of the Collector.
 - III. That he/they makes/make no alteration in the said premises without the previous sanction of the Collector in writing and that all such alterations be shown in the plan filed in the Collector's Office.
 - IV. That he/they places/place marks or numbers in oil colour corresponding to those in the plan on some part of the vats, door or their conspicuous place in each room.
 - V. That he/they uses/use no bottle having a less capacity than that approved by the Government and that on a system submitted for approval to, and approved by the Excise Commissioner, he/they securely seals/seal(ROPP) capsule and label every bottle in such a manner that the bottle cannot be opened without tampering the seal of the bottle.
 - VI. That he/they maintains/maintain a regular and accurate account of his/their operations in such form as the Excise Commissioner may, from time to time prescribe ; that he/they enters/enter therein such particulars as the Excise Commissioner may, from time to time, direct as soon as the transactions for each day have been closed ; that he/they keeps/keep the said account book for 12 months after it has been taken out of use and that he/they allows/allow any Excise Officer of or above the rank of Sub-Inspector to inspect the same at all reasonable hours.
 - VII. That when required by any Excise Officer of or above the rank of Sub-Inspector, he/they assists/assist such officer by a sufficient number of servants in taking account of his stock.
 - VIII. That he/they allows/allow any Excise Officer of or above the rank of Sub-Inspector to enter into and remain upon the licensed premises so long as may be necessary for the proper execution of his/their duties and that he/they does not/do not obstruct any such officer in the performance of such duties.

Note: Infraction of any of the above conditions or of any of the provisions of the Bengal Excise Act, 1909 (Ben. Act V of 1909), or of any of the notifications published or rules made thereunder, so far as they are applicable to this license, shall subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law for this time being in force.

Collectorate of

Collector

WEST BENGAL EXCISE C.S. FORM NO. 2

[See rule 7(8)]

License for the sale by wholesale of Country Spirit

The Counterpart agreement of this license is to be signed by the licensee and to be filed in the Office of the Collector.

..... grantee of a license for supply of capsuled and labelled Country Spirit bottles under section 86 of the Bengal Excise Act, 1909, as subsequently amended is hereby authorized by the undersigned to sell by wholesale capsuled and labelled Country Spirit in West Bengal for the period from to

It is required of the holder of this license – (hereinafter called the “Licensee”) – as a condition of the same remaining in force that the *Licensee* duly and faithfully perform and abide by the following conditions :-

(1) That the Licensee shall be bound by the provisions of the Bengal Excise Act, 1909, as subsequently amended and by all rules for the management of warehouses or for issue of spirit therefrom which may be prescribed under the said Act, from time to time, and by all special orders which may be issued by the Excise Commissioner regarding any particular warehouse and shall cause all persons employed by the licensee to obey all such rules and orders.

(2) That unless the Excise Commissioner directs otherwise, no spirit shall be sold under this license elsewhere than at the licensed warehouses and retail licenses.

The Licensee shall be allowed by the Excise Commissioner to establish a warehouse for storage of Rectified Spirit for manufacture of Country Spirit and sale by wholesale to the retail vendors or to another licensee for the sale by wholesale bottled Country Spirit.

(3) That the spirit sold under this license shall be Country Spirit and/or bottled Country Spirit of good quality. If it is found to be of inferior quality or otherwise unsuitable for issue, the officer-in-charge of the warehouse shall stop its issue pending the orders of the Excise Commissioner and it may, after analysis, be rejected or destroyed or otherwise dealt with under the orders of the Excise Commissioner and duty leviable on such spirit shall be realized from the Licensee.

(4) That the spirit kept at the said warehouses for sale under this license shall be subject to periodical analysis by or under the orders of the Collector or the Excise Commissioner and that the Licensee shall be bound to take steps to remedy any defects in the quality thereof which the Collector or the Excise Commissioner may consider materials, and such decision of the Collector or Excise Commissioner in writing shall be final and conclusive.

(5) That the maximum retail price to be charged for capsuled and labelled Country Spirit sold under this license shall be fixed by the manufacturer of the country spirit.

(6) The spirit sold at the said warehouses shall be spirit manufactured in the bottling plant of the Licensee and/or spirit obtained from any other distillery situated in the State and/or obtained from any other source as approved by the Excise Commissioner in writing and shall be of such strength or strengths only and in such units relating to measure as may be fixed from time to time by special or general order of the State Government.

(7) That sales of spirit and/or Country Spirit under this license shall be made only to another wholesale licensee of the same and/or to persons (hereinafter called licensed vendors), producing passes in the prescribed form authorizing the sale to them of spirit and/or Country Spirit and only of the description or descriptions of spirit mentioned in such passes and of no greater quantity mentioned therein.

(8) That the Licensee shall be bound to supply to the licensed vendor by way of sale, at any warehouse at which the sale of spirit and/or bottled Country Spirit under this license is for the time being permitted in the quantity or quantities and description or descriptions mentioned in the passes produced by them.

(9) That the Licensee shall, from time to time at his own expense, duly and efficiently repair, maintain and keep in good and sufficient proper and working order and condition all warehouses, the property of the licensee, and all warehouses which may be the property of Government or standing on or attached to premises belonging to the Government and the source and means of the water supply thereto. At other warehouses belonging to the Government, the source of water supply shall be provided and maintained at the expenses of Government. Where such Government warehouse is connected with the Municipal water main the cost of making the connection and any water rate levied on the holding will be paid by the Government, all internal pipes and fittings which may be necessary shall have to be supplied by the Licensee and the Licensee shall pay any charge levied upon the quantity of water actually supplied through a meter.

(10) That all such fittings or articles as are necessary or proper for, or connected with, and suitable to the supply, storage, gauging, handling, sale and issue of spirit under this license, including vats, tanks, pumps, pipes, cocks and vessels etc. for use in each warehouse, at which the sale of spirit under this license is for the time being permitted, shall be provided by the Licensee to the satisfaction of and as required by the Excise Commissioner. Vats, tanks and casks in such warehouses for the storage or issue of spirit must be of such number, capacity and materials and be set up according to such design and marked in such manner as the Excise Commissioner may from time to time direct. The Licensee shall also be responsible for the conveyance of water to all such warehouses for purposes of reduction and so far as may be necessary or proper (regarding which the orders in writing of the Collectors or the Excise Commissioner shall be conclusive) for the filtration and purification of such water before its admixture with spirit, and the Licensee shall be bound to comply with all written directions of the Collector or the Excise Commissioner in those respects forthwith after receipt of such directions.

(11) That the Licensee shall keep regular and accurate accounts in each warehouse in such form as may from time to time be prescribed by the Excise Commissioner, showing daily the quantity and strength of all spirits received in, issued from and in-stock in the warehouse.

(12) That the Licensee shall, when required by any Excise Officer not below the rank of Sub-Inspector, assist such Officer by a sufficient number of servants in taking accounts of his stock.

(13) That alterations in the rates of duty imposed under section 27 of the Bengal Excise Act, 1909, as may subsequently be amended shall not in any way affect the conditions of this license.

(14) That on the expiration of the period of this license or of any renewal thereof, or earlier determination of the same or on account of cancellation or suspension, the Licensee shall be bound to leave, if so ordered by the Collector or the Excise Commissioner, in each warehouse at which immediately before such determination the sale of spirit and/or bottled Country Spirit under this license is permitted, a quantity of spirit and/or bottled Country Spirit equal to the average quantity sold in fourteen days at such warehouse during the preceding months of the year in which such determination shall take place, provided that the quantity of the spirit so left shall be paid by the succeeding licensee. The Licensee shall, within ten days of the receipt of written notice from the Excise Commissioner or the Collector, remove any quantity of spirit and/or Country Spirit in any warehouse in excess of such quantity so to be left as aforesaid on payment of full duty and in default of his so doing the cost of any establishment which it may be necessary to employ at any of the warehouse, may be recovered from him and in default of his payment such costs within one month, the spirit shall be liable to forfeiture at the discretion of the Excise Commissioner.

(15) That spirit intended for sale under this license at any of the warehouse at which the sale of spirit hereunder is for the time being permitted, shall be conveyed to the warehouse for which the same is intended in sound and water tight casks or approved metal vessels on which shall be painted in oil of white colour in letters not less than 2.5 centimetres high the number of the cask or vessel, its capacity to the nearest tenth of a litre and the name of the distillery or warehouse from which it has been issued. Marks other than those specified above shall be obliterated.

It shall be transported only under a bond for payment of the duty at the rate prescribed under section 27 of the Bengal Excise Act, 1909 as *subsequently amended* at the sole risk and responsibility of the Licensee. The Licensee shall be liable to pay duty on any deficiency in excess of the limit for the time being prescribed by the rule under section 86 of the Bengal Excise Act, 1909, as subsequently amended.

(16) That the Licensee shall be liable to pay duty at the rate leviable under section 27 of the Bengal Excise Act, 1909 or modification thereof for the time being in force on all spirit duly recorded to having been brought into and stored in a warehouse and not accounted for, to the satisfaction of the Excise Commissioner, in excess of a wastage allowance, as may be prescribed in the rules for the time being in force.

(17) That as security for the fulfillment of these conditions, the Licensee shall deposit with the Excise Commissioner or the Collector in respect of each warehouse, at which the sale of spirit under this license is for the time being permitted such amount as the Officer may direct either in Government securities or in such other form as he may approve and shall execute a deed hypothecating to Government the vats, pipes, pumps and apparatus together with the stock of spirit in the warehouse.

(18) That it shall be lawful for the Excise Commissioner or the Collector to deduct the following sums of money, namely, the sum, if any, payable under section 65 of the Bengal Excise Act, 1909 or any modification thereof for the time being in force, and the fee, if any, payable as per law, from the sum deposited with him by the Licensee as security for the due performances of the conditions of the Licensee and for this purpose the Excise Commissioner or the Collector may sell all or any of the Government Promissory Notes deposited, or of the property hypothecated.

(19) That any sum deducted by the Excise Commissioner or the Collector under the powers herein contained from the amount deposited by the Licensee as security for his due performance of the conditions of the Licensee, shall be replenished within fifteen days from the date of receipt of a notice from the Excise Commissioner or the Collector informing the Licensee of such deduction having been made.

(20) That the cancellation of the license shall not be deemed to prevent the prosecution of any person for any offence which may be committed against the provisions of the Bengal Excise Act, 1909 or any modification thereof for the time being in force or any other law for the time being in force relating to the Excise Revenue.

(21) That without prejudice to the procedure prescribed for recovery of dues by section 89 of the Bengal Excise Act, 1909, or any modification thereof for the time being in force all sums due to Government from the Licensee may be recovered from the amount of deposit made by the Licensee or by sale of properties hypothecated to Government.

Collector

Counterpart Agreement

Executed separately

WEST BENGAL EXCISE C.S. FORM NO. 3

[See rule 7(8)]

License to establish a private Warehouse for the Deposit and Storage of Rectified Spirit without payment of duty for the purpose of manufacture of Country Spirit and sale to persons holding valid licenses or permits for the possession of such capped and labelled bottles of Country Spirit.

The Counterpart of this license is to be signed by the Licensee and to be filed in the Collector's Office.

Messers is hereby authorized by the undersigned to establish a private warehouse in the District of for the deposit and storage without payment of duty of rectified spirit for the purpose of sale and/or for the purpose of manufacture of Country Spirit till

It is required to the holder of this license hereinafter called the Licensee as a condition of its remaining in force that he/they duly and faithfully perform and abide by the following conditions and by all the provisions of the Bengal Excise Act, 1909, as amended (hereinafter referred to as the "Act") and the rules and orders made thereunder so far as they are applicable to a private warehouse :-

(1) That before depositing any spirit under this license, the Licensee execute a bond for the payment of duty at the rate for the time being imposed under section 27 of the Act on all spirit deposited or kept at the aforesaid warehouse.

(2) That the Licensee comply with all the provisions of the rules and orders relating to the import or transport of spirit to be stored or deposited at the aforesaid warehouse.

(3) That the Licensee provide within the warehouse room suitable for the storage of rectified spirit and if he undertakes further rectification of spirit, one separate room suitable for the operations connected with such rectification and another room for the storage of the finished preparation. All such rooms shall be under the joint lock and key of the Excise Officer-in-Charge and of the Licensee.

(4) That the Licensee provide all such fittings and articles as necessary and suitable for the storage, issue, gauging, proving and handling of spirit including vats, tanks, pumps, pipes, cocks, vessels etc. to the satisfaction of the licensing authority. Vats, tanks and casks of the storage and issue of spirit being of such number, capacity and material set up according to such design and marked in such manner as the licensing authority may from time to time direct.

(5) That the Licensee do not make addition or alteration to the approved buildings or rooms for the deposit and storage of rectified spirit or to any permanent apparatus of the warehouse without the previous sanction of the licensing authority.

(6) That the Licensee do not store any rectified spirit in any place other than the place approved in this behalf and do not keep in any place of the warehouse any spirit not obtained and possessed under the license.

(7) That the Licensee obey all special orders or instructions which may be issued by the State Government or by the Excise Commissioner from time to time in connection with the aforesaid warehouse and cause all persons employed by him to obey such orders or instructions.

(8) Violation of any of the provisions of the Bengal Excise Act, 1909, subsequently amended, or any of the rules or orders referred to above or any of the conditions of this license shall subject the Licensee to forfeiture of his license and to all or any of the penalties prescribed by law or rule.

Collector,

Counterpart Agreement

We, M/s., the above named Licensee for myself and my heirs, legal representatives and assignees, hereby agree to and bind myself to perform and observe all the terms and conditions hereinbefore within and expressed.

Dated

Witnesses

WEST BENGAL EXCISE C.S. FORM NO. 4

[See sub-rule 4(v) of rule 34]

**License for the wholesale vend of Duty paid Country Spirit from a place
other than the manufactory of the same.**

No. : of

District :

Name of the Country Spirit Warehouse :

Represented by :

Address of the licensed premises with details :

The above named wholesaler of country spirit represented by the person above named is hereby authorised to sell by wholesale country spirit during the period from to from the above mentioned licensed premises on the following conditions :-

1. That he sells only such country spirit as has been received under transport pass issued by the Officer-in-Charge of the manufactory of the manufacturing licensee and on which Excise Duty has been fully paid and no other liquor.
2. That he issues transport passes for the purpose of transport of country spirit not exceeding such quantity as the State Government may prescribe by notification either generally or for any specified local area, from his licensed premises.
3. That he maintains a true and correct account of all transactions including receipts, sales and issues from his licensed premises and that he sends a copy of the transport pass on the day following the day of issue of such transport pass without fail to the Collector of the district in which the licensed premises are located and that he maintains a counterfoil of the same at his licensed premises for a period of one year from the date of such issue of such pass for inspection by inspecting Excise Officer and that such transport passes contain the following information, namely date of issue, locality of the licensed premises, name of the wholesaler, quantity issued under the pass in different packings and brand names and the name of the recipient retail licensee and the locality of his vend and the signature of the authorised employee of the wholesaler issuing the pass.
4. That he does not undertake any sale during any of the following days – Mahatma Gandhi’s Birthday, Independence Day, Republic Day and Mahastami Day.
5. That he and every one of his employees and servants shall duly and faithfully observe and abide by the provisions of the Bengal Excise Act, 1909 and the rules and the orders made thereunder.
6. That the breach of any provision of the Bengal Excise Act, 1909 or of any rule or order made thereunder and applicable to this licensee shall be deemed to be a breach of condition of this license and that the appointment of any representative shall not absolve the licensee from the liability to abide by the above conditions.

Note : Infraction of any of the above conditions or of the general condition applicable to Excise and Opium Vend licenses will subject the holder of this license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

Excise Office

Collector

Dated :

WEST BENGAL EXCISE C.S. FORM NO. 5

[See sub-rule(3) of rule 33]

Transport pass for issue of country spirit from Country Spirit Manufactory

1. District :
2. Name of the Country Spirit Warehouse :
3. Sl.No. of the Pass :
4. Date of issue :
5. Name of the person to whom issued :
6. Name of the shop with address :
7. Pass Country Spirit of the description and quantity mentioned below for the transport from Depot at to the premises of the licensee at

Nominal strength	Bottles	Bulk Litres	LPL

8. An amount of Rs.....(Rupees.....) only has been debited from the Personal Ledger Account of the manufacturer.
9. The pass is issued on the basis of requisition No..... of dated submitted by the licensee.
10. The pass will remain current for day(s) from the date of issue and is to be returned to issuing officer.

Signature of the Excise Officer in Charge

- Copies :
- i) The original of the pass shall accompany the consignment.
 - ii) The duplicate copy shall be handed over to the consignee.
 - iii) The triplicate copy shall be forwarded to the Collector of Excise of the district where the consignment is to be received.
 - iv) The quadruplicate copy shall be returned for record.

WEST BENGAL EXCISE C.S. FORM NO. 6

[See sub-rule(2) of rule 33]

Transport pass for issue of country spirit from Duty Paid Country Spirit Warehouse

1. District :
2. Name of the Country Spirit Warehouse :
.....
3. Sl.No. of the Pass :
4. Date of issue :
5. Name of the person to whom issued :
6. Name of the shop with address :
.....
.....
.....

7. Pass Country Spirit of the description and quantity mentioned below for the transport from Depot at to the premises of the licensee at ...
.....

Nominal strength	Bottles	Bulk Litres	LPL

8. The pass is issued on the basis of requisition No..... of dated submitted by the licensee.
9. The pass will remain current for day(s) from the date of issue and is to be returned to issuing officer.

Signature of the authorised representative

- Copies :*
- i) The original of the pass shall accompany the consignment.
 - ii) The duplicate copy shall be handed over to the consignee.
 - iii) The triplicate copy shall be forwarded to the Collector of Excise of the district where the consignment is to be received.
 - iv) The quadruplicate copy shall be returned for record.