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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. 48-EX

Kolkata, the 14th January, 2009.

**NOTIFICATION**

WHEREAS intoxicants such as rectified spirit (IS 323:1959, as defined by the Bureau of Indian Standards), neutral spirit for alcoholic drinks (IS 6613:2002, as defined by the Bureau of Indian Standards) and other forms of spirit in bulk used for the manufacture of country spirit, bottled foreign liquor and medicinal and toilet preparations as the case may be, often have to be imported, transported or exported within the validity period of the corresponding permit or pass;

AND WHEREAS, arrival of consignments of intoxicants at their destination after the expiry of the validity period of the corresponding permit or pass is often the result of unscrupulous and unlawful activity such as movement of fake country spirit, fake foreign liquor or other intoxicants procured from unauthorized sources for the manufacture of fake country spirit and/ or fake foreign liquor under the cover of a permit or a pass causing health hazards to members of the public and loss of revenue to the State Government ;

AND WHEREAS, non-lifting or partial lifting of consignments from their source during import is often the result of unscrupulous and unlawful activity such as movement of fake country spirit, fake foreign liquor or other intoxicants procured from unauthorized sources for the manufacture of fake country spirit and/ or fake foreign liquor under the cover of a permit or a pass causing health hazards to members of the public and loss of revenue to the State Government ;

AND WHEREAS, lack of proper utilization of capacity by weight or by volume or by both weight and volume of a tanker truck or truck or any other vessel used in carrying such intoxicants lends itself to the use of such available unutilized capacity for unscrupulous and unlawful purposes and, in particular, for carrying intoxicants procured from unauthorized sources for the manufacture of fake country spirit and/ or fake foreign liquor causing health hazards to members of the public and loss of revenue to the State Government;

AND WHEREAS, lack of proper utilization of capacity by weight or by volume or by both weight and volume of a truck or any other vessel used in carrying bottled foreign liquor or bottled country spirit from a manufactory or a bottling plant to a warehouse or from one warehouse to another warehouse lends itself to the use of such available unutilized capacity for unscrupulous and unlawful purposes and, in particular, for carrying non-duty paid liquor or fake foreign liquor or fake country spirit procured from unauthorized sources causing health hazards to members of the public and loss of revenue to the State Government;

AND WHEREAS, it is expedient in furtherance of the object of the Bengal Excise Act, 1909 and in larger public interest to regulate the import, transport and export of intoxicants and to guard against perpetration of fraud or deception on the revenue;

Now, therefore, in exercise of the powers conferred by clause (b) of sub-section (1) of section 9, clause (b) of section 10, section 85 and section 86 read with section 38 of the Bengal Excise Act, 1909 (Ben. Act V of 1909), the Governor is pleased hereby to notify the following rules:-

### **Rules**

- 1. Short title and commencement.** – These rules may be called the West Bengal Excise (Payment of fees for regulation of import, export or transport of intoxicants) Rules, 2009. These rules shall take effect from the date of their publication in the Official Gazette.
- 2. Application.** – These rules shall apply to import, transport and export of intoxicants.
- 3. Definitions.** – In these rules, unless there is anything repugnant in the subject or context-
  - 3.1. “the Act” means the Bengal Excise Act, 1909 (Ben. Act V of 1909).
  - 3.2. the words and expressions used shall have the same meaning as respectively assigned to them in the Bengal Excise Act, 1909 (Ben. Act. V of 1909) and the rules made there under.
  - 3.3. “due diligence” means a measure of prudence, activity, or assiduity, as is properly to be expected from, and ordinarily exercised by, a reasonable and prudent person under the particular circumstances and includes steps taken by a licensee or his authorized representative to inform the excise authority issuing an import permit-cum-pass, a transport pass or an export pass about any event or activity which might invalidate an import, a transport or an export as the case may be, as soon as the licensee or his authorized representative is in a position to pass on information about such event or activity.
  - 3.4. “**validly imported consignment**” means a consignment of intoxicant imported in satisfaction of all of the following conditions:-
    - 3.4.1. The entire quantity of intoxicant advised in the import permit-cum-pass reaches the destination in West Bengal
    - 3.4.2. The original copy of import-permit-cum pass accompanies the consignment

- 3.4.3. The original copy of the export order, if any, and the export pass/ transport pass duly issued by the excise officer-in-charge of the exporting concern accompanies the consignment
- 3.4.4. The consignment is brought within the period of validity of the import-permit-cum pass
- 3.4.5. The consignment is brought within the period of validity of the export order, if any, and the export pass/ transport pass duly issued by the excise officer-in-charge of the exporting concern
- 3.4.6. The actual unladen weight is mentioned on the export pass/ transport pass duly issued by the excise officer-in-charge of the exporting concern whenever such a requirement is specified by the Excise Commissioner, West Bengal
- 3.4.7. The actual gross vehicle weight is mentioned on the export pass/ transport pass duly issued by the excise officer-in-charge of the exporting concern whenever such a requirement is specified by the Excise Commissioner, West Bengal
- 3.4.8. The waybill number on the waybill accompanying the consignment matches with the waybill number on the import permit-cum-pass
- 3.4.9. The invoice number and the date of invoice on the invoice matches with the invoice number and invoice date mentioned on the waybill
- 3.4.10. The registration number of the vessel matches with that mentioned on the export pass, on the waybill and on the registration certificate
- 3.4.11. The name and address of the consignor on the import permit-cum-pass matches with that on the invoice, waybill and the export pass/ transport pass
- 3.4.12. In case of import of spirit in bulk, the quantity or volume of spirit mentioned in the import permit-cum-pass matches within prescribed allowable limits with (i) the capacity of the vessel taking into account the registered laden weight, the registered unladen weight and the specific gravity of spirit (ii) the quantity or volume of spirit imported taking into account the actual gross vehicle weight, the actual unladen weight and the specific gravity of spirit (iii) the quantity or volume of spirit mentioned in the export pass/ transport pass (iv) the quantity or volume of spirit mentioned in the waybill (v) the quantity or volume of spirit mentioned in the invoice
- 3.4.13. In the case of import of bottled or packaged foreign liquor, the quantity or volume of intoxicant mentioned in the import permit-cum-pass matches with (i) the capacity of the vessel taking into account the extent of available space in the vessel on inspection, the make and model of the vessel, the weight(s) of a case or a package or a bottle of intoxicant(s) sought to be carried, the volume occupied by a case or a package or a bottle of intoxicant(s) sought to be carried, the registered laden weight, the registered unladen weight and the data about past imports into West Bengal (ii) the quantity or volume of intoxicant imported taking into account the actual gross vehicle weight and the actual unladen weight whenever such weights are specified on the body of the export pass by the excise officer-in-charge of the exporting concern (iii) the quantity or volume of intoxicant mentioned in the export pass/ transport pass (iv) the quantity or volume of intoxicant mentioned in the waybill (v) the quantity or volume of intoxicant mentioned in the invoice
- 3.4.14. The description of intoxicant in the import permit-cum-pass matches with the description in the export pass/ transport pass, waybill and the invoice.
- 3.4.15. The waybill is duly endorsed by the officer-in-charge of the check post of entry in West Bengal

- 3.4.16. Any other conditions as may be imposed by the Excise Commissioner or the State Government
- 3.5. **“validly transported consignment”** means a consignment of intoxicant transported in satisfaction of all of the following conditions:
- 3.5.1. The entire quantity of intoxicant advised in the transport pass reaches the destination in West Bengal
  - 3.5.2. The original copy of transport pass accompanies the consignment
  - 3.5.3. The consignment is brought within the period of validity of the transport pass
  - 3.5.4. The actual unladen weight is mentioned on the transport pass whenever such a requirement is specified by the Excise Commissioner
  - 3.5.5. The actual gross vehicle weight is mentioned on the transport pass whenever such a requirement is specified by the Excise Commissioner
  - 3.5.6. The invoice number and the date of invoice on the invoice matches the invoice number and invoice date mentioned on the transport pass
  - 3.5.7. The registration number of the vessel matches with that mentioned on the transport pass and on the registration certificate
  - 3.5.8. The name and address of the consignor on the transport pass matches with that on the invoice.
  - 3.5.9. In the case of transport of spirit in bulk, the quantity or volume of spirit mentioned in the transport pass matches within prescribed allowable limits with (i) the capacity of the vessel taking into account the registered laden weight, the registered unladen weight and the specific gravity of spirit (ii) the quantity or volume of spirit imported taking into account the actual gross vehicle weight, the actual unladen weight and the specific gravity of spirit (iii) the quantity or volume of spirit mentioned in the invoice
  - 3.5.10. In the case of transport of bottled or packaged (a) foreign liquor or (b) country spirit or (c) coloured and/ or flavoured spirit from (A) a manufactory/ bottling plant as the case may be to a warehouse or (B) from a warehouse to another warehouse as the case may be, the quantity or volume of intoxicant mentioned in the transport pass matches with (i) the capacity of the vessel taking into account the extent of available space in the vessel on inspection, the make and model of the vessel, the weight(s) of a case or a package or a bottle of intoxicant(s) sought to be carried, the volume occupied by a case or a package or a bottle of intoxicant(s) sought to be carried, the registered laden weight, the registered unladen weight and the data about past transports into West Bengal (ii) the quantity or volume of intoxicant transported taking into account the actual gross vehicle weight and the actual unladen weight whenever such weights are specified on the body of the transport pass (iii) the quantity or volume of intoxicant mentioned in the invoice
  - 3.5.11. In the case of transport of bottled or packaged (a) potable foreign liquor or (b) country spirit or (c) coloured and/ or flavoured spirit from a warehouse to a retail shop, the quantity or volume of intoxicant mentioned in the transport pass matches with the quantity or volume of intoxicant mentioned in the invoice
  - 3.5.12. The description of intoxicant in the transport pass matches with the description in the invoice.

- 3.5.13. Any other conditions as may be imposed by the Excise Commissioner or the State Government
- 3.6. **“validly exported consignment”** means a consignment of intoxicant exported in satisfaction of all of the following conditions:
- 3.6.1. The entire quantity of intoxicant advised in the export pass reaches the destination outside the State as per conditions in the export pass.
- 3.6.2. The original copy of export pass accompanies the consignment.
- 3.6.3. The original copy of import permit of the importing concern accompanies the consignment.
- 3.6.4. The consignment reaches its destination within the period of validity of the export pass and the import permit.
- 3.6.5. The actual unladen weight is mentioned on the export pass whenever such a requirement is specified by the Excise Commissioner, West Bengal
- 3.6.6. The actual gross vehicle weight is mentioned on the export pass whenever such a requirement is specified by the Excise Commissioner
- 3.6.7. The invoice number and the date of invoice on the invoice matches the invoice number and invoice date mentioned on the export pass
- 3.6.8. The registration number of the vessel matches with that mentioned on the export pass and on the registration certificate
- 3.6.9. The name and address of the consignee in the export pass matches with that in the import permit and in the invoice.
- 3.6.10. In the case of export of spirit in bulk, the volume of spirit mentioned in the export pass matches with (i) the capacity of the vessel taking into account the registered laden weight, the registered unladen weight and the density of spirit (ii) the volume of spirit to be exported taking into account the actual gross vehicle weight, the actual unladen weight and the density of spirit (iii) the volume of spirit mentioned in the import permit (iv) the volume of spirit mentioned in the invoice
- 3.6.11. In the case of export of bottled or packaged potable foreign liquor, the quantity or volume of intoxicant mentioned in the export pass matches with (i) the capacity of the vessel taking into account the extent of available space in the vessel on inspection, the make and model of the vessel, the weight(s) of a case or a package or a bottle of intoxicant(s) sought to be carried, the volume occupied by a case or a package or a bottle of intoxicant(s) sought to be carried, the registered laden weight, the registered unladen weight and the data about past exports from West Bengal (ii) the quantity or volume of intoxicant to be exported taking into account the actual gross vehicle weight and the actual unladen weight whenever such weights are required to be specified on the body of the export pass by the Excise Commissioner (iii) the quantity or volume of intoxicant mentioned in the import permit (iv) the quantity or volume of intoxicant mentioned in the invoice
- 3.6.12. The description of intoxicant in the export passes matches with the description in the import permit and the invoice.
- 3.6.13. Words and expressions used in these rules and not defined in these rules shall have the same

meanings as are respectively assigned to them in the Act and the rules made there under

3.6.14. Any other conditions as may be imposed by the Excise Commissioner or the State Government

4. The scale, time and manner of payment of regulatory fees in prescribed situations, when consignments are not validly imported, transported or exported, shall be as follows:-

Serial No.	Description of the situation when fees will be payable	TABLE -I		
		Rate at which fees shall be payable	Fees payable by	Time at which fees shall be payable
1.	The entire advised quantity of the intoxicant or a portion thereof did not reach its destination in West Bengal	(i) Rs 5/B.L. for the volume found to be in deficit of the advised quantity within prescribed limits in the case of import of rectified spirit/ ENA/ other spirit in bulk and not in denatured form  (ii) Rs 5/ BL for the volume found to be in deficit of the advised quantity in the case of import of packaged or bottled foreign liquor  (iii) Rs 2.50/ BL for the volume found to be in deficit of the advised quantity within prescribed limits in the case of denatured spirit in bulk for non-potable purposes	Importing concern	Immediately after expiry of the import permit-cum-pass and before the issue of the next import permit-cum-pass
2.	The original copy of the import permit-cum-pass did not accompany the consignment	(i) Rs 5/ B.L. for the entire volume of advised quantity in the case of import of rectified spirit/ ENA/ other spirit in bulk and not in denatured form  (ii) Rs 5 /B.L. for the entire volume of advised quantity in the case of import of packaged or bottled foreign liquor  (iii) Rs 2.50 / B.L. for the entire volume of the advised quantity in the case of denatured spirit in bulk for non-potable purposes	Importing concern	Immediately after receipt of demand notice and before the issue of next import permit-cum-pass

Serial No.	Description of the situation when fees will be payable	Rate at which fees shall be payable	Fees payable by	Time at which fees shall be payable
(1)	(2)	(3)	(4)	(5)
3.	The original export pass/transport pass does not accompany the consignment	(i) Rs 5/ B.L. for the entire volume of advised quantity in the case of import of rectified spirit/ ENA/ other spirit in bulk and not in denatured form (ii) Rs 5 /B.L. for the entire volume of advised quantity in the case of import of packaged or bottled foreign liquor (iii) Rs 2.50 / B.L. for the entire volume of the advised quantity in the case of denatured spirit in bulk for non-potable purposes	Importing concern	Immediately after receipt of demand notice and before the issue of the next import permit-cum-pass
4.	When the consignment is brought after the expiry of the import permit cum pass: i) Up to two days beyond the date of expiry of the import permit-cum-pass. See Explanation 4 for delays beyond two days	(i) Rs 3.50 /B.L. for the entire volume of advised quantity in the case of import of rectified spirit/ ENA/ other spirit in bulk and not in denatured form (ii) Rs 3.00/ B.L. for the entire volume of advised quantity in the case of import of packaged or bottled foreign liquor (iii) Rs 1.50 / B.L. for the entire volume of advised quantity in the case of denatured spirit in bulk for non-potable purposes	Importing concern	Immediately after receipt of demand notice and before the issue of the next import permit-cum-pass
5.	The actual unladen weight and the actual gross vehicle weight are not mentioned on the export pass/ transport pass whenever required as per conditions of the import permit-cum-pass	Rs 1.50/ B.L. for the entire volume of advised quantity	Importing concern	Immediately after receipt of demand notice and before the issue of the next import permit-cum-pass

Serial No.	Description of the situation when fees will be payable	Rate at which fees shall be payable	Fees payable by	Time at which fees shall be payable
(1)	(2)	(3)	(4)	(5)
6.	The waybill number on the waybill accompanying the consignment does not match with the waybill number on the import permit-cum-pass	i) Re 0.10 /B.L for the entire volume of advised quantity if the unmatched waybill number corresponds to a different import permit-cum-pass issued in the same lot as the one under examination. ii) Rs 3.00/B.L. for the entire volume of advised quantity in all other cases	Importing concern	Immediately after receipt of demand notice and before the issue of the next import permit-cum-pass
7.	The invoice number and the date of invoice on the invoice does not match with the invoice number and the date of invoice on the waybill	Rs 5/B.L. for the entire volume of advised quantity	Importing concern	Immediately after receipt of demand notice and before the issue of the next import permit-cum-pass
8.	The registration number of the vessel is different from that mentioned on the export pass or on the waybill or on the registration certificate.	Rs 5/B.L. for the entire volume of advised quantity	Importing concern	Immediately after receipt of demand notice and before the issue of the next import permit-cum-pass
9.	The name and address of the consignor on the import permit-cum-pass does not match with that on the invoice or on the waybill or on the export pass / transport pass	Rs 5/B.L. for the entire volume of advised quantity	Importing concern	Immediately after receipt of demand notice and before the issue of the next import permit-cum-pass
10.	(i) In the case of rectified spirit/ ENA/ other spirit in bulk and not in denatured form - The volume of spirit taking into account the actual gross vehicle weight and the actual unladen weight mentioned in the export/ transport pass and the specific gravity of spirit does not match the capacity of the vessel taking into account the registered laden	Rs 5/B.L. for every B.L. by which the capacity ascertained exceeds the volume of spirit ascertained before unloading	Importing concern	Immediately after receipt of demand notice and before the issue of the next import permit-cum-pass

Serial No.	Description of the situation when fees will be payable	Rate at which fees shall be payable	Fees payable by	Time at which fees shall be payable
(1)	(2)	(3)	(4)	(5)
	<p>weight and the registered unladen weight mentioned in the registration certificate of the vessel and the specific gravity of spirit whenever the capacity is higher than the volume of spirit ascertained before unloading</p> <p>(ii) in the case of denatured spirit in bulk for non-potable purposes - The volume of spirit taking into account the actual gross vehicle weight and the actual unladen weight mentioned in the export/transport pass and the specific gravity of spirit does not match the capacity of the vessel taking into account the registered laden weight and the registered unladen weight mentioned in the registration certificate of the vessel and the specific gravity of spirit whenever the capacity is higher than the volume of spirit ascertained before unloading</p>	Rs 2.50/B.L. for every B.L. by which the capacity ascertained exceeds the volume of spirit ascertained before unloading		Immediately after receipt of demand notice and before the issue of the next import permit-cum-pass
11.	In case of packaged/ bottled foreign liquor -The volume or quantity of spirit in the vessel does not match the capacity of the vessel taking into account the factors specified in clause (i) of rule 3.4.13 whenever the capacity is higher than the volume of spirit ascertained before unloading	Rs 5/B.L. for every B.L. by which the capacity ascertained exceeds the volume of spirit ascertained before unloading	Importing concern	Immediately after receipt of demand notice and before the issue of the next import permit-cum-pass
12.	The waybill is not duly endorsed by the officer in charge of the check post of entry in West Bengal.	Rs 5/B.L for the entire volume of advised quantity	Importing concern	Immediately after receipt of demand notice and before the issue of the next import permit-cum-pass



Serial No.	Description of the situation when fees will be payable	Amount of fees payable anytime after issue of transport pass	Fees payable by	Time at which fees shall be payable
(1)	(2)	(3)	(4)	(5)
	registered unladen weight mentioned in the registration certificate of the vessel and the specific gravity of spirit whenever			
4.	If in case of transport of bottled or packaged (a) potable foreign liquor or (b) country spirit or (c) coloured and/or flavoured spirit from (a) a manufactory/ bottling plant as the case may be to a warehouse or (b) from a warehouse to another warehouse as the case may be anytime after issue of transport pass-The volume or quantity of intoxicant in the vessel does not match the capacity of the vessel taking into account the factors specified in clause (i) of rule 3.5.10 whenever the capacity is higher than the volume of spirit ascertained before unloading	Rs 5/B.L. for every B.L. by which the capacity ascertained exceeds the volume of spirit ascertained before unloading	Consignee	Immediately after receipt of demand notice and before the issue of the next transport pass

**TABLE - III**

**Regulatory fees payable in prescribed situations relating to issue of transport passes**

Serial No.	Description of the situation when fees will be payable	Amount of fees payable anytime after issue of	Fees payable by	Time at which fees shall be payable
1.	The original copy of the import permit of the importing concern does not accompany the consignment any time after issue of export pass	Rs 5/ B.L. for the entire volume of advised quantity	Exporting concern	Immediately after receipt of demand notice and before the issue of the next export pass
2.	The consignment does not reach its destination within the period of validity of export pass.	Rs 5/B.L for the entire volume of advised quantity	Exporting concern	Immediately after receipt of demand notice and before the issue of the next export pass

Serial No.	Description of the situation when fees will be payable	Amount of fees payable anytime after issue of export pass	Fees payable by	Time at which fees shall be payable
(1)	(2)	(3)	(4)	(5)
3.	The invoice number, the date of invoice and the quantity of intoxicant on the invoice does not match with the invoice number, the date of invoice and the quantity of intoxicant mentioned on the export pass anytime after the issue of the export pass	Rs 5/B.L for the entire volume of advised quantity	Exporting concern	Immediately after receipt of demand notice and before the issue of the next export pass
4.	The registration number of the vessel does not match either with that mentioned on the export pass or the registration certificate anytime after issue of the export pass	Rs 5 /B.L for the entire volume of advised quantity	Exporting concern	Immediately after receipt of demand notice and before the issue of the next export pass

*Explanation 1:* If any condition of import, transport, export listed in column (2) of Tables I, II and III above as the case may be is violated by a licensee, action will be taken by the licensing authority according to the provisions of the Act and the rules made there under in addition to realization of the fees as mentioned in column (3) of Tables I, II and III

*Explanation 2:* If any condition of import, transport, export not listed in column (2) of Tables I, II and III above as the case may be is violated by a licensee, action will be taken by the licensing authority according to the provisions of the Act and the rules made there under.

*Explanation 3:* Advised quantity for import, export and transport means the quantity mentioned in the import permit-cum-pass or in the export pass issued by a competent excise officer within the State or in the transport pass as the case may be.

*Explanation 4:* For instances where delays beyond two days after expiry of the import permit-cum-pass have occurred in the arrival of the consignment at its destination in the State, fees shall be payable at the same rate as in cases of delays up to two days before the issue of the next import permit-cum-pass. Every such case shall be disposed of by the Excise Commissioner by passing suitable orders after receipt of report from the Collector containing, inter alia, his comments and opinion.

5. It shall be the duty of a licensee to exercise due diligence in observing all the conditions imposed for import, transport or export as the case may be.
6. Whenever any consignment is invalidly imported, transported or exported as the case may be, (i) the excise officer-in-charge of the respective licensed premises i.e., the premises owned or managed by the licensee by whom fees shall be payable as per column (4) of Table I, II or III as the case may be or (ii) any excise officer not below the rank of sub-inspector of excise shall forthwith inform with details of his findings, his controlling officer and also the Collector or the Superintendent of Excise of the district where the consignment will be

received in case of incidence of invalid import or transport. In case of incidence of invalid export such an excise officer will forthwith inform, with details of his findings, his controlling officer and also the excise officer-in-charge of the exporting concern. The controlling officer, in each case, will in turn inform the Excise Commissioner forthwith with his comments and opinion.

7. Except for instances where delays beyond two days after expiry of the import permit-cum-pass have occurred in the arrival of the consignment at its destination in the State, the Collector shall issue a demand notice to the licensee by whom fees shall be payable as per column (4) of Table I, II or III as the case may be for realization of fees as per the fee schedule in Rule 4 above wherever applicable besides taking action as per provisions of the Act and the rules made there under after satisfying himself that the said incidence of invalid import, transport or export as the case may be was due to the failure of the licensee to exercise due diligence in the observance of the conditions of the import permit-cum-pass, transport pass or the export pass as the case may be and was not due to reasons beyond the control of the licensee.
8. In cases where delays beyond two days after expiry of the import permit-cum-pass have occurred in the arrival of the consignment at its destination in the State, the Excise Commissioner shall issue necessary orders for disposal after satisfying himself that the said incidence of delay beyond two days after expiry of the import permit-cum-pass was due to the failure of the licensee to exercise due diligence in the observance of the conditions of the import permit-cum-pass and was not due to reasons beyond the control of the licensee.
9. Appeal shall lie to (i) the Excise Commissioner, West Bengal, against the order of the Collector or (ii) the State Government against the order of the Excise Commissioner, West Bengal, for waiver of such fees applicable as mentioned in Table I, Table II and Table III above on good causes or on the grounds that the conditions invalidating the import or transport or export as the case may be were not on account of the failure of the licensee to exercise due diligence and were due to reasons beyond the control of the licensee, or for other reasons, provided that 50% of the amount specified in the demand notice in the case of import or export and 25% of the amount specified in the demand notice in the case of transport is deposited through Treasury Challan.

By order of the Governor,

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