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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. 320-EX/O/1R-5/10

Kolkata, the 26th March, 2012.

NOTIFICATION

In exercise of powers conferred by the section 27, section 28, section 85 and 86 read with section 38 of the Bengal Excise Act, 1909 (Ben. Act V of 1909), the Governor is pleased to make the following amendments with immediate effect in the West Bengal Excise (Country Spirit) Rules, 2010 published under this department Notification No. 1320-EX dated 12.11.2010, as subsequently amended (hereinafter referred to as the said rules):—

Amendment

In the said rule

1. Substitute sub rule (2) of rule 28 by —

“The Excise duty on country spirit, which is imported into, or is exported from, or is transported to or from, or is manufactured in any country spirit bottling plant licensed, established, authorized or continued under the Bengal Excise Act, 1909, shall be imposed by multiplying the assessed value by the duty multiple provided in column (4) of the following table. The assessed value shall be ascertained by applying abatement at the rate of 65% on the declared MRP. The duty multiple shall be fixed in consideration of the strength and volume provided in columns (1) and (2) respectively in the following table.

TABLE

Strength (in degree UP)	Volume	Rate of abatement on MRP	Duty Multiple
(1)	(2)	(3)	(4)
50	600 ml, 375 ml, 300 ml, 180 ml	65%	1.4
60	600 ml, 375 ml, 300 ml, 180 ml	65%	1.29

Strength (in degree UP)	Volume	Rate of abatement on MRP	Duty Multiple
(1)	(2)	(3)	(4)
70	600 ml, 375 ml, 300 ml, 180 ml	65%	1.15
80	600 ml, 375 ml, 300 ml, 180 ml	65%	0.4

An illustration of the procedure of calculation of excise duty on a bottle of country spirit :—

To illustrate the procedure, let us consider the following hypothetical example: If the MRP of a bottle of country spirit of 50 degree Up in a volume of 600 ml is Rs. 100/- then leviable duty will be $0.35 \times 100 \times 1.4 = \text{Rs. } 49.00$

2. Omit sub rule (3) of rule 28.”

By order of the Governor,

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