

GOVERNMENT OF WEST BENGAL
EXCISE DEPARTMENT

No. 930 -Ex

Kolkata, the 11th of Sept. 2013

NOTIFICATION

In exercise of powers conferred by section 85 read with section 86 of the Bengal Excise Act, 1909 (Ben. Act V of 1909), the Governor is pleased to make with effect from 23rd September, 2013 the following amendments in the West Bengal Excise (Foreign Liquor) Rules, 1998 published with this Department Notification No. 364-Ex dated 23rd of July, 1998, as subsequently amended (hereinafter referred to as the said rules):-

Amendments

In the said rules, --

1. Substitute the contents of column (3) of sub-para (d) of para 3 of Appendix – F by --
 - (i) 49 % of MRP for MRP less than ₹ 266.00.
 - (ii) 38.5 % of MRP for MRP greater than or equal to Rs. 266.00 but less than ₹ 450.00 provided that if the amount of pass fee so computed is below the amount of ₹ 130.34, the pass shall be ₹ 130.34.
 - (iii) 30.45 % of MRP for MRP greater than or equal to ₹ 450.00 but less than ₹ 1000.00 provided that if the amount of pass fee so computed is below the amount of ₹ 173.25, the pass fee shall be ₹ 173.25.
 - (iv) 26.25 % of MRP for MRP greater than or equal to ₹ 1000.00 but less than ₹ 1500.00 provided that if the amount of pass fee so computed is below the amount of ₹ 304.50, the pass fee shall be ₹ 304.50.
 - (v) 21 % of MRP for MRP greater than or equal to ₹ 1500.00 provided that if the amount of pass fee so computed is below the amount of ₹ 393.75, the pass fee shall be ₹ 393.75".
2. Substitute the contents of column (3) of sub-para (a) of para 1 of Appendix – K by --
 - (i) 1.40 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP less than ₹266.00.
 - (ii) 1.10 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 266.00 but less than ₹ 450.00 provided that if the duty so computed is below the amount of ₹ 130.34, the duty shall be ₹ 130.34.
 - (iii) 0.87 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 450.00 but less than ₹ 1000.00 provided that if the duty so computed is below the amount of ₹ 173.25, the duty shall be ₹ 173.25.

- (iv) 0.75 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 1000.00 but less than ₹ 1500.00 provided that if the duty so computed is below the amount of ₹ 304.50, the duty shall be ₹ 304.50.
- (v) 0.60 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 1500.00 provided that if the duty so computed is below the amount of ₹ 393.75, the duty shall be ₹ 393.75”.
3. Substitute the contents of column (3) of sub-para (b)(i) of para 1 of Appendix – K by –
- “(i) 1.40 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP less than ₹266.00.
- (ii) 1.10 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 266.00 but less than ₹ 450.00 provided that if the duty so computed is below the amount of ₹ 130.34, the duty shall be ₹ 130.34.
- (iii) 0.87 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 450.00 but less than ₹ 1000.00 provided that if the duty so computed is below the amount of ₹ 173.25, the duty shall be ₹ 173.25.
- (iv) 0.75 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 1000.00 but less than ₹ 1500.00 provided that if the duty so computed is below the amount of ₹ 304.50, the duty shall be ₹ 304.50.
- (v) 0.60 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 1500.00 provided that if the duty so computed is below the amount of ₹ 393.75, the duty shall be ₹ 393.75”.
4. Substitute the contents of column (3) of sub-para (a)(i) of para 2 of Appendix – K by –
- “(i) 0.98 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP less than ₹ 212.47.
- (ii) 0.77 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 212.47 but less than ₹ 383.06 provided that if the duty so computed is below the amount of ₹ 72.88, the duty shall be ₹ 72.88.
- (iii) 0.61 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 383.06 but less than ₹ 895.00 provided that if the duty so computed is below the amount of ₹ 103.23, the duty shall be ₹ 103.23.
- (iv) 0.525 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 895.00 but less than ₹ 1368.75 provided that if the duty so computed is below the amount of ₹ 191.08, the duty shall be ₹ 191.08.

- (v) 0.42 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 1368.00 provided that if the duty so computed is below the amount of ₹ 251.51, the duty shall be ₹ 251.51”.
5. Substitute the contents of column (3) of sub-para (a) of para 3 of Appendix – K by –
- “(i) 1.40 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP less than ₹266.00.
- (ii) 1.10 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 266.00 but less than ₹ 450.00 provided that if the duty so computed is below the amount of ₹ 130.34, the duty shall be ₹ 130.34.
- (iii) 0.87 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 450.00 but less than ₹ 1000.00 provided that if the duty so computed is below the amount of ₹ 173.25, the duty shall be ₹ 173.25.
- (iv) 0.75 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 1000.00 but less than ₹ 1500.00 provided that if the duty so computed is below the amount of ₹ 304.50, the duty shall be ₹ 304.50.
- (v) 0.60 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP greater than or equal to ₹ 1500.00 provided that if the duty so computed is below the amount of ₹ 393.75, the duty shall be ₹ 393.75”.

By order of the Governor,


H.K. DWIVEDI,

Secretary to the Government of West Bengal.