

Government of West Bengal  
Excise Directorate  
32, B.B. Ganguly Street, Kolkata - 12

Circular No. 2 E of 06-07

Dated: 11.9.06

It has come to the notice of the undersigned that :

1. There has been frequent occurrence of non-lifting or partial lifting of the consignment of spirit allotted against the Import Authorisation and Import Permits issued from this end.
2. Consignments of spirit are being received at the different bottling plants/ manufactories/ warehouses after the validity of Import Authorisation is over.
3. Consignments of spirit are being received at the different bottling plants/ manufactories/ warehouses a number of days after the vehicle carrying the consignment enters into West Bengal.
4. All the above-mentioned instances are highly irregular and are likely to give way to possible leakages seriously affecting Government revenue.
5. It is therefore necessary that the following instructions are to be followed by all concerned:
  - 5.1. Diligent and detailed verification shall be done in case of revalidation of Import Authorisation/ Import Permits and for that purpose concerned licensee shall have to produce all the relevant documents asked for.
  - 5.2. Cancellation of Import Authorisation/ Import Permits shall be treated very seriously and shall be allowed only after thorough verification which may even include inter-state verification.
  - 5.3. For such verifications and examinations, processing of fresh Import Authorisation/ Import Permits may get delayed for which licensees shall remain responsible as non-lifting and/or partial lifting are ordinarily caused by their acts of commission and omission. Due care shall have to be taken while applying for the Import Authorisation.
  - 5.4. At the time of applying for the import permit the licensees shall mention all the three 11 digit R.C. numbers allotted from the Commercial Tax Directorate: viz, the VAT R.C. No, Central Sales Tax No and State Sales Tax no. They shall submit an attested

photocopy of the letter of allotment of such R.C. Numbers with a forwarding letter as a one-time measure.

5.5. At the time of applying for the import permit the licensees shall bring the Register of Waybill issued against them duly authenticated by the concerned Commercial Tax Officer and the Waybill Booklet that contains the Waybills against which the consignment is to be brought. The officer issuing the permit will ensure that the waybill number declared by the licensee was actually issued to him against the valid registration numbers.

5.6. The Excise officer- in-charge of the Bottling Plants/ Manufactories/ Warehouses shall, at the time of receiving and unloading spirit, record the following in register 76 in the case of imports:-

5.6.1. Import authorization number and date

5.6.2. Import permit number and date

5.6.3. Name of exporting distillery

5.6.4. Date of receipt

5.6.5. Date of examination

5.6.6. Export order number and date

5.6.7. Export pass number and date

5.6.8. Details of advised quantity including chamber number, dip, temperature, indication and strength

5.6.9. Details of received quantity including chamber number, dip, temperature, indication and strength

5.6.10. Number of days in transit

5.6.11. Transit wastage/ increase

5.6.12. Tanker unloaded and stored to vat number

5.6.13. Motor vehicle registration number

5.6.14. Waybill number including the waybill sequence number and the waybill serial number

5.6.15. Endorsement date as endorsed on the waybill

