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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. 02-EXC

Dated : 28th October, 2016

NOTIFICATION

In exercise of the powers conferred by Sections 85 and 86 of the Bengal Excise Act, 1909 (Ben. Act. V of 1909), the Governor is hereby pleased to make, with effect from 08 th November, 2016, the following amendments to the West Bengal Excise (Foreign Liquor) Rules, 1998, published with this Department Notification No.364-Ex dated 23rd July, 1998 as subsequently amended, hereinafter referred to as the said rules:-

Amendments

In the said rules,-

1. In *APPENDIX F*, substitute the contents of column 3 of sub-para (d) of para 3 as follows:

“

- (i) 51.67 % of MRP for MRP less than Rs. 266.00;
- (ii) 42.33 % of MRP for MRP greater than or equal to Rs. 266.00 but less than Rs. 450.00 provided that if the amount of pass fee so computed is below the amount of Rs. 137.44, the pass fee shall be Rs. 137.44;
- (iii) 35.18 % of MRP for MRP greater than or equal to Rs. 450.00 but less than Rs. 1000.00 provided that if the amount of pass fee so computed is below the amount of Rs. 190.48, the pass fee shall be Rs. 190.48;
- (iv) 31.44 % of MRP for MRP greater than or equal to Rs. 1000.00 but less than Rs. 1500.00 provided that if the amount of pass fee so computed is below the amount of Rs. 351.80, the pass fee shall be Rs. 351.80;
- (v) 26.78 % of MRP for MRP greater than or equal to Rs. 1500.00 provided that if the amount of pass fee so computed is below the amount of Rs. 471.60, the pass fee shall be Rs. 471.60.”

2. In *APPENDIX K* substitute the table under “Schedule” as follows:

Sl. No. (1)	Kind of Liquor (2)	Rate of Duty (3)
(1) (a)	Brandy, liqueurs, cordials, bitters or other similar potable alcoholic liquors sophisticated or compounded so as to resemble in colour and flavour brandy, liqueur, cordial, bitter or other similar potable liquors	<ul style="list-style-type: none"> (i) 1.48 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP less than Rs. 266.00; (ii) 1.21 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 266.00 but less than Rs. 450.00 provided that if the duty so computed is below the amount of Rs. 137.44, the duty shall be Rs. 137.44; (iii) 1.0 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 450.00 but less than Rs. 1000.00 provided that if the duty so computed is below the amount of Rs. 190.48, the duty shall be Rs. 190.48; (iv) 0.9 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 1000.00 but less than Rs. 1500.00 provided that if the duty so computed is below the amount of Rs. 351.80, the duty shall be Rs. 351.80; (v) 0.77 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 1500.00 provided that if the duty so computed is below the amount of Rs. 471.60, the duty shall be Rs. 471.60.
(b)	Whisky, Vodka, Gin, Rum or other similar potable alcoholic liquors sophisticated or compounded so as to resemble in colour and flavour whisky, vodka, gin, rum or other similar potable liquors	<ul style="list-style-type: none"> (i) in case where the strength of whisky, rum, vodka and gin is 25°U.P. <ul style="list-style-type: none"> (i) 1.48 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP less than Rs. 266.00; (ii) 1.21 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 266.00 but less than Rs. 450.00 provided that if the duty so computed is below the amount of Rs. 137.44, the duty shall be Rs. 137.44;

Sl. No. (1)	Kind of Liquor (2)	Rate of Duty (3)
		(iii) 1.0 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 450.00 but less than Rs. 1000.00 provided that if the duty so computed is below the amount of Rs. 190.48, the duty shall be Rs. 190.48;
		(iv) 0.9 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 1000.00 but less than Rs. 1500.00 provided that if the duty so computed is below the amount of Rs. 351.80, the duty shall be Rs. 351.80;
		(v) 0.77 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 1500.00 provided that if the duty so computed is below the amount of Rs. 471.60, the duty shall be Rs. 471.60.
	(ia) in case where the strength of vodka is 12.5° U.P	Rs. 228.00 per L.P.L
	(ii) in the case where the strength of whisky, rum, vodka and gin is 500 U.P	1.15 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP.
(c)	(i) Beer, porter, stout, cider, perry and similar fermented liquors up to 5 % v/v alcohol	0.86 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP;
	(ii) Beer, porter, stout, cider, perry and similar fermented liquors above 5 % v/v alcohol	0.86 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP;
		Provided that the duty on draught beer shall be Rs. 15/- per bulk litre.
(d)	Wines	0.1 times the assessed value ascertained by applying an abatement of 50 % on the declared MRP.
	<i>Note.</i> - Where the stock of India made foreign liquors lying with the category of licences as mentioned in the proviso to rule 196, the licensees shall pay literage fee on such India made foreign liquor at the rate of-	
(a)	Rs. 31.50, in case of foreign liquor as mentioned in item (a), sub-items (i) and (ii) of item (b) and item (d);	

Sl. No. (1)	Kind of Liquor (2)	Rate of Duty (3)
	(b) Rs. 11.50, in case of foreign liquor as mentioned in sub-items (iii) and (iv) of item (b);	
	(c) Rs. 2, in case of foreign liquor as mentioned in item (c);	
(2)	Foreign liquor manufacture in India when issued to a military canteen for consumption by Defence Personnel and / or to a Border Security Force canteen for consumption by Border Security Personnel deployed in West Bengal on an indent signed by officer commanding or the canteen president, as the case may be, and supported by a permit granted by the Collector or Superintendent of Excise of the district in which the canteen is situated, shall be charged with the following duties:-	
	(a) Whisky, brandy, vodka, gin, liqueur, cordials or other similar potable alcoholic bitter or other similar potable alcoholic liquors, sophisticated or compounded so as to resemble in colour and flavour whisky, brandy, vodka, gin, liqueur, cordials, bitters or other similar potable alcoholic liquors:	
	(i) When strength of whisky, rum, brandy, vodka, gin, liqueurs, cordials and bitters is 25° U.P	(i) 1.05 times the assessed value ascertained by applying an abatement of 65% on the declared MRP for MRP less than Rs. 212.47;
		(ii) 0.88 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 212.47 but less than Rs. 383.06 provided that if the duty so computed is below the amount of Rs. 78.55, the duty shall be Rs. 78.55;
		(iii) 0.74 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 383.06 but less than Rs. 895.00 provided that if the duty so computed is below the amount of Rs. 117.90, the duty shall be Rs. 117.90;
		(iv) 0.67 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 895.00 but less than Rs. 1368.75 provided that if the duty so computed is below the amount of Rs. 233.42, the duty shall be Rs. 233.42;
		(v) 0.58 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to

Sl. No. (1)	Kind of Liquor (2)	Rate of Duty (3)
		Rs. 1368.75 provided that if the duty so computed is below the amount of Rs. 322.55, the duty shall be Rs. 322.55.
(b)	(i) Beer, porter, stout, cider, perry and similar fermented liquors up to 5 % v/v alcohol	0.57 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP;
	(ii) Beer, porter, stout, cider, perry and similar fermented liquors above 5 % v/v alcohol	0.57 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP;
(c)	Wines	0.06 times the assessed value ascertained by applying an abatement of 50 % on the declared MRP
(3)	The following potable foreign liquors including similar potable alcoholic foreign liquor blended, matured, compounded, sophisticated outside India, when bottled in India and issued for consumption in West Bengal shall be charged with the duty at the following rates:-	
(a)	Whisky, brandy, liqueurs, cordials, bitters, vodka, gin or other similar potable alcoholic liquors sophisticated or compounded so as to resemble in colour and flavour whisky, brandy, liqueurs, cordials, bitters, vodka, gin or other similar potable liquors:	(i) 1.48 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP less than Rs. 266.00;
		(ii) 1.21 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 266.00 but less than Rs. 450.00 provided that if the duty so computed is below the amount of Rs. 137.44, the duty shall be Rs. 137.44;
		(iii) 1.0 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 450.00 but less than Rs. 1000.00 provided that if the duty so computed is below the amount of Rs. 190.48, the duty shall be Rs. 190.48;
		(iv) 0.9 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 1000.00 but less than Rs. 1500.00 provided that if the duty so computed is below the amount of Rs. 351.80, the duty shall be Rs. 351.80;
		(v) 0.77 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP for MRP greater than or equal to Rs. 1500.00 provided that if the duty so

Sl. No. (1)	Kind of Liquor (2)	Rate of Duty (3)
		computed is below the amount of Rs. 471.60, the duty shall be Rs. 471.60.
(b)	Beer	0.86 times the assessed value ascertained by applying an abatement of 65 % on the declared MRP
(c)	Wines	0.1 times the assessed value ascertained by applying an abatement of 50 % on the declared MRP
<p>Note.- Where the stock of India made foreign liquors lying with the category of licences as mentioned in the proviso to rule 196, the licensee shall pay literage fee on such India made foreign liquor at the rate of-</p>		
(a)	Rs. 76.50 per bulk litre, in case of foreign liquor as mentioned in item (a), item (b) and item (d);	
(b)	Rs. 2.00 per bulk litre, in case of foreign liquor as mentioned in item (c)."	

By order of the Governor,

H.K. Dwivedi
Principal Secretary to the Govt. of West Bengal.