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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. 03 -EXC

Dated: the 28th of October, 2016

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 effect from 08.11.2016 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 the table in sub rule (2) of rule 28 by -

TABLE

Strength (in degree UP)	Volume	Rate of abatement on MRP	Duty Multiple
(1)	(2)	(3)	(4)
60	600 ml, 375 ml, 300 ml, 180 ml	65%	1.38
70	600 ml, 375 ml, 300 ml, 180 ml	65%	1.25
80	600 ml, 375 ml, 300 ml, 180 ml	65%	0.6

An illustration of the procedure for 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 60 degree U.P in a volume of 600 ml is Rs. 100/- then leviable duty will be $100 \times 0.35 \times 1.38 = \text{Rs } 48.30$.

2. In rule 36 delete the words and figures "50 degree under proof" after the words "Country Spirit Of" and before the words and figure "60 degree under proof".

By order of the Governor,
H.K. Dwivedi

Principal Secretary to the Government of West Bengal.