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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
FINANCE DEPARTMENT

No. 1921-FT

Dated, Howrah the 30th December, 2016

NOTIFICATION

In exercise of the powers conferred by Sections 27, 28, 85 and 86 of the Bengal Excise Act, 1909 (Ben. Act. V of 1909) as amended up to date, the Governor is hereby pleased to make, with effect from 01/01/2017, the following amendments to the West Bengal Excise (Foreign Liquor) Rules, 1998, published vide Excise 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 Rule 2, after clause (14) of sub-rule (A), insert an “*Explanation*” as follows, -
“*Explanation.* – Excise duty means and includes Excise Duty and Additional Duty imposed under section 27 and section 28 of the Act.”
2. In Rule 120, insert a new sub-rule (5) after sub-rule (4) as follows, -
“(5) The Ex-factory price / ex -distillery price and Maximum Retail Price of foreign liquor shall also be declared by the applicant along with the application for registration of brand and label to the Excise Commissioner. The Maximum Retail Price shall be determined on the basis of declared ex-factory price, applicable duties, fees, margins to wholesalers and retailers and any other declared components:
Provided that the margins to wholesalers and retailers will be fixed by the Excise commissioner in consultation with the Government and will be declared through executive order for the next Financial Year in the preceding Financial Year.”
3. Substitute Rule 196 as follows, -
“196. Rate of duty and additional duty – (1) For the purpose of these rules, the duty on foreign liquor imposed under section 27 and section 28 of the Act shall be as prescribed in Appendix K.
(2) For the purpose of these rules, the additional duty on foreign liquor imposed under section 27 and section 28 of the Act shall be as prescribed in Appendix L.”

4. Substitute Rule 196 A as follows, -

“196 A. Rate of duty and additional duty on L.A.B – (1) For the purpose of these rules, the duty on L.A.B manufactured in India imposed under section 27 and section 28 of the Act shall be Rs. 25/- per bulk litre for strength upto 5% V/V and Rs. 35/- per bulk litre for strength above 5% V/V but upto 8 % V/V.

(2) For the purpose of these rules, the additional duty on L.A.B manufactured in India imposed under section 27 and section 28 of the Act shall be 27 % of the declared Maximum Retail Price”.

5. Substitute Rule 197 as follows, -

“197. Duty and additional duty to be paid before removal unless bond executed – No foreign liquor imported or manufactured under bond or stored in manufactory, shall be removed unless the duty and additional duty imposed under rule 196 of these rule has been paid in respect of potable foreign liquor in bottles or a bond has been executed for such payment in respect of spirit for manufacture of foreign liquor.”

6. Substitute Rule 198 as follows, -

“198. Place and manner of payment of duty and additional duty – The duty and additional duty on potable foreign liquor shall be paid before removal from a manufactory, into the Government account in such manner as directed by the Excise Commissioner from time to time.”

7. In *APPENDIX F*, -

(a) Substitute the contents of column 3 of sub-para (d) of para 3 as follows:

“

- (i) 78.8% of MRP for MRP less than Rs. 266.00;
- (ii) 69.35% 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) 62% 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) 58.5% 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) 53.95% 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.”

(b) Substitute the contents of column 3 of sub-para (e) of para 3 with “57.1% of MRP”.

(c) Substitute the contents of column 3 of sub-para (ee) of para 3 with “32% of MRP”.

8. Insert a new *APPENDIX L* after *APPENDIX K* as follows, -

“APPENDIX L

(Rule 196)

Additional duty on foreign liquor shall be 27% of the declared Maximum Retail Price in respect of all kinds of foreign liquor.”

By order of the Governor,

H.K. Dwivedi

Principal Secretary to the Government of West Bengal.