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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. 1922-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 (Country Spirit) Rules, 2010, published vide Excise Department Notification No. 1320-EX dated 12.11.2010 as subsequently amended, hereinafter referred to as the said rules:-

Amendments

In the said rules,-

1. In Rule 2 after clause(g) of sub-rule (1), 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 the said rules the words “and additional duty” shall be inserted after the words “duty” in the heading of the rule 28 so that after amendment the heading shall be read as “28. Issue of country spirit only on payment of duty and additional duty”
3. In the said rules in sub-rule (1) of rule 28 after the words “payment of duty” the words “and additional duty” shall be inserted.
4. In the said rules in rule 28 after sub-rule (2) sub-rule (3) shall be inserted -
“(3) For the purpose of these rules, the additional duty in country spirit manufactured in India imposed under section 27 and section 28 shall be 15 % of the Maximum Retail Price in respect of each brand for all kinds of strengths of country spirit”
5. In the said rules the words “and additional duty” shall be inserted after the words “duty” in the heading of the rule 28A so that after amendment the heading shall be read as “28A. Duty and additional duty on country spirit issued for export out of India through Customs Station”

6. In the said rules in rule 28A after the words “the duty” the words “and additional duty” shall be inserted.
7. In the said rules in sub-rule (3) of rule 29 after the words “current duties” the words “and additional duties” shall be inserted.
8. In the said rules in rule 32 after the words “that duty” the words “and additional duty” shall be inserted.
9. In the said rules in sub-rule (2) of rule 33 after the words “that duty” the words “and additional duty” shall be inserted.
10. In the said rules in sub-rule (1) of rule 34 after the words “of duty” the words “and additional duty” shall be inserted.
11. In the said rules in sub-rule (5) of rule 35 after the word “sale” following words shall be inserted -
“The Ex-factory price and Maximum Retail Price of such country spirit shall also be declared by the manufacturer or the licensee 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”
12. In the said rules in sub-rule (1) of rule 37 after the words “of duty” the words “and additional duty” shall be inserted.

By order of the Governor,

H.K. Dwivedi

Principal Secretary to the Government of West Bengal.