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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

NOTIFICATION

No. 36-Ex

Kolkata, the 16th January, 2014.

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 the following amendments of the West Bengal Excise (Foreign Liquor) Rules, 1998, published with this Department Notification No.364-Ex dated 23rd July, 1998 as subsequently amended, with effect from 01.04.2014:—

Amendments

1. In Rule 2 of the said rules:

(i) Omit sub-rule (5)

(ii) Substitute sub-rule (26) with the following:

"manufactory" means the premises where foreign liquor is manufactured and stored without payment of duty, and from where foreign liquor may be supplied by wholesale and also includes that portion of a distillery premises which is set apart for the manufacture of potable foreign liquor.

2. Substitute sub-rule (5) of Rule 5 with the following:

"(5) License to be granted by Collector — After the applicant has complied with the instruction as aforesaid, if any, the Commissioner shall ask the Collector to grant the following licenses to the applicant in the prescribed forms for setting up foreign liquor manufactory:

(i) License for deposit and storage of foreign liquor and for the storage of spirit for the purpose of manufacture of foreign liquor without previous payment of duty in W.B. Excise Form No. 28A.

(ii) License for sale of foreign liquor (other than denatured spirit) to the trade, i.e., to other licensed dealers in W.B. Excise Form No. 2.

- (iii) License for the compounding and blending of foreign liquor in W.B. Excise Form No. 3.
 - (iv) License for the bottling of potable foreign liquor in W.B. Excise Form No. 4.
 - (v) License for manufacturing, colouring and flavouring of essence for foreign liquor."
3. Omit sub-rules (ii), (iii) and (iv) of Rule 7 of the said rules.
 4. In Rule 20 of the said rules:
 - (i) Substitute sub rule (1) with the following:

"(1) Persons desirous of obtaining licenses to establish private warehouse for the deposit and storage of foreign liquor on payment of duty or fee shall apply to the Collector concerned, who shall not grant the license without the previous order of the Excise Commissioner."
 - (ii) Delete clause (iv) of sub-rule (2).
 - (iii) Substitute clause (vi) of sub-rule (2) with the following:

"four copies of the approved plan of the buildings which he intends to use for his warehouse;"
 - (iv) Delete sub-rule (3).
 5. Substitute sub-rule (2) of rule 21 of the said rules as follows:

"(2) The provisions of sub-rule (6) of Rule 5 shall apply mutatis mutandis to the application for establishment of a private warehouse."
 6. In Rule 22 of the said rules:
 - (i) In the first paragraph and in the first column of the Table thereto of sub-rule (b) substitute the words "without payment of duty" with the words "on payment of duty".
 - (ii) Substitute the second paragraph of sub-rule (b) with the following:

"The license of a private warehouse for deposit and storage of foreign liquor on payment of duty may be granted for the next period of settlement by the Collector with the approval of the Excise Commissioner on an application being made for the purpose with requisite court fee stamp; provided that the grant of license for the next period of settlement may be refused if the licensee fails to abide by the conditions of license or if he violates any of the provisions of the Act and the rules made there under or if the licensee is in arrear of any excise revenue or fee payable for the license excepting such demand, if any, as may be pending before any appellate authority or before any Court of Law unless otherwise directed by the Excise Commissioner."
 7. Omit Rules 23, 24, 25, 26 and 26A of the said rules.
 8. Rename Chapter III of the said rules by:

"Miscellaneous Provisions Applicable to a Manufactory and Bonded Warehouse Attached to it."
 9. Omit Rules 36, 37 and 40 of the said rules.
 10. Substitute clause (a) of sub-rule (i) of Rule 53 with the following:

"(a) for transport to another manufactory, and"
 11. Omit Rule 77 of the said rules.
 12. In Rule 127 of the said rules:
 - (i) In clause (a) of sub-rule (1) replace the word "sale" with the word "manufacture".
 - (ii) In clause (b) delete the words "a license granted under Section 16 of the Act".

13. In Rule 129 A of the said rules:

(i) Substitute clause (i) of sub-rule (a) as follows:

"arrival of consignment of imported potable foreign liquor in bottles to a private warehouse for storage of foreign liquor on payment of duty; or import of foreign liquor or spirit for the purpose of manufacture of foreign liquor under bond for payment of duty, the concerned Excise Officer-in-Charge shall, inter alia, record his comments in the import permit-cum-pass about utilization of capacity of the vehicle used for importing the said consignment and act in accordance with the instructions contained in the import permit-cum-pass."

(ii) In clause (ii) of sub-rule (a) substitute the words "bonded warehouse" with the words "bonded manufactory".

14. Substitute sub-rule (b) of Rule 139 as follows:

"from a manufactory to another manufactory.

When foreign liquor is so transported, Rule 128 and Rules 133 to 137 shall apply mutatis mutandis:

Provided that no potable foreign liquor in bottles shall be transported under bond for payment of duty."

15. Substitute Rule 197 of the said rules as follows:

"197. Duty to be paid before removal unless bond executed- No foreign liquor imported or manufactured under bond or stored in a manufactory shall be removed unless the duty imposed under Rule 196 of these rules 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."

16. Substitute Rule 198 of the said rules as follows:

"Place and manner of payment of duty- The duty on potable foreign liquor in bottles 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."

17. Substitute sub-rule (3) of Rule 241 as follows:

"Any foreign liquor kept in any licensed premises found after necessary examination to be unfit for human consumption or declared by the licensee to be unfit for sale may be destroyed under the order of the Collector with the prior approval of the Excise Commissioner, after realization of duty, if any."

By order of the Governor,

H. K. DWIVEDI,

Principal Secretary to the Government of West Bengal.