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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 Revenue

NOTIFICATION

No.824-F.T., dated the 12th day of October, 2020.—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 1st November, 2020, 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 71A, after sub-rule (1), insert the following proviso: –
- "Provided that affixation of hologram under this sub-rule shall not be mandatory in case of bottled foreign liquor or beer meant for export out of West Bengal, when such bottle has to be affixed with any other hologram or security label as per requirement in the place or State of import.";
- (2) in rule 71B, in sub-rule (7), *insert* the following proviso after the first proviso:—
- "Provided further the Excise Commissioner may, by order, prescribe the mode of disposal and destruction of hologram lying unused at any licensed premises.";
- (3) in rule 120,-
 - (a) for sub-rule (5), substitute the following:-
 - "(5) The Declared Price per Case of the product to be registered shall also be furnished with application made under sub-rule (1). The M.R.P shall be determined on the basis of Declared Price, Excise Duty, Additional Excise Duty, Distributor Margin, Retailer Margin and round off value, if any:

Provided that the margins to wholesalers / distributors and retailers, except for products meant for consumption by defence personnel through CSD, BSF, CRPF or such other military / paramilitary canteen and products meant for export, will be fixed by the Excise commissioner in consultation with the Government and will be declared through executive order from time to time.

Note.- The M.R.P. per bottle / SKU calculated on the basis of the components mentioned under sub-rule (5) shall be rounded off to,—

- (a) the next multiple of Re. 1/- in case of Beer, Wine and LAB of all pack sizes, foreign liquor of strength 28.5 % V/v or 500 Under Proof of all pack sizes, and foreign liquor of any other strength of pack sizes equal to or less than 180 ML;
- (b) the next multiple of Rs. 5/- in case of foreign liquor of pack sizes higher than 180 ML but less than or equal to 500 ML;
- (c) the next multiple of Rs. 10/- in case of foreign liquor of pack sizes above 500 ML.";
- (b) Omit sub-rule (6);
- (4) in rule 133, in sub-rule (2), in clause (iii), substitute the "Explanation" as follows:-
 - "Explanation. The duty equivalent to be debited as security as mentioned under clause (iii) of sub-rule (2) above shall be calculated by applying the Excise Duty and Additional Excise Duty rates per Bulk Litre at West Bengal rates against the Declared Price per case of the product to be exported.";
- (5) for rule 196, substitute the following rule:
 - "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 levied on the actual alcoholic content and shall be expressed in terms of rupees per bulk litre.
 - (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 levied in accordance with the declared price range and shall be expressed in terms of rupees per bulk litre or percentage of declared price, as the case may be.
 - (3) The rates of duty and additional duty on foreign liquor shall be as prescribed in Appendix K.

Note.—'Declared Price' means the value expressed in Indian rupees, excluding the Excise Duty and Additional Excise Duty in case of products manufactured / bottled in any State / UT of India including Nepal and Bhutan and the Pass Fee in case of products imported into West Bengal across a Customs Station, at which the Supplier / Manufacturer / Brand Owner / Importer intends to supply a case of foreign liquor to the Distributor.";

- (6) omit Rule 196A;
- (7) omit Rule 200;
- (8) substitute APPENDIX F as follows, –

"APPENDIX F

[Rule 149]

Serial No.	Pass for	Amount of
		Registration Fee for
		Pass
(1)	(2)	(3)

- 1. Import from other parts of India including Bhutan-
 - (a) Foreign liquor made in India or Bhutan and whose brands have been registered with the Commissioner other than wine, ale, beer, cider, porter or similar fermented liquors
 - (b) Wine, ale, beer, porter and similar fermented liquors made in India or Bhutan whose brands have been registered with the Commissioner
 - (c) Foreign liquor made in Nepal whose brands have been registered with the Commissioner other than ale, beer, cider, porter and similar other fermented liquors imported through a Customs Station

Rs. 15.00 per bulk litre

Rs. 8.00 per bulk litre

Rs. 9.00 per Alcoholic Litre (d) Ale, beer, cider, porter and similar other fermented liquors made in Nepal whose brands have been registered with the Commissioner imported through a Customs Station (e) Sacramental Wine

Rs. 25.00 per bulk litre

Nil

2. Foreign liquor from Customs Station for export out of India or for transport / import into West Bengal-

Rectified Spirit for export out of India (a)

Rs. 3.00 per bulk litre

Registered branded Foreign liquor other than ale, beer, cider, porter or similar other fermented liquor for export out of India except Nepal and Bhutan

Rs. 2.00 per bulk litre

Registered branded ale, beer, cider, porter or similar other (c) fermented liquor for export out of India except Nepal and Bhutan

Re. 0.25 per bulk litre

Rectified Spirit or spirit sophisticated, compounded, blended\ (d) outside India for import (or transport) into West Bengal for manufacture of Foreign Liquor in the State

Rs. 21.00 per Alcoholic

Litre

Registered branded Foreign liquor made outside India excluding Nepal & Bhutan other than ale, beer, cider, perry or similar other liquors for transport / import into West Bengal As mentioned below

Sl. No.	Declared Price Range (Rs.)	Registration Fee for Pass per Bulk Litre (Rs.)
1	0.00 - 549.00	372.00
2	550.00 - 599.00	556.00
3	600.00 - 699.00	607.00
4	700.00-799.00	730.00
5	800.00 - 899.00	775.00
6	900.00 - 999.00	832.00
7	1000.00 - 1099.00	868.00
8	1100.00 - 1199.00	968.00
9	1200.00 - 1299.00	1154.00
10	1300.00 - 1399.00	1334.00
11	1400.00 - 1799.00	1439.00
12	1800.00 - 2199.00	1600.00
13	2200.00 - 4924.00	1820.00
14	4925.00 - 7650.00	2119.00
15	7651.00 - 15000.00	2211.00
16	15001.00 and above	3916.00

(f) Registered branded wine made outside India excluding Nepal and Bhutan for transport / import into West Bengal

Mentioned Below

Declared Price Range	Registration Fee for Pass	
Any Declared Price	70 % of Declared Price	

(g) Sacramental wine by persons other than the holder of license

Rs. 1.25 per bulk litre

(h) Spirit including rectified spirit brought from outside India through a Customs Station or warehouse or a warehouse licensed for the manufacture of colouring and / or flavouring substances

Rs. 17.50 per Alcoholic Litre.";

9. substitute APPENDIX K as follows, –

"APPENDIX K

[Rule 196]

Rates of Excise Duty [ED] and Additional Excise Duty [AED]

Rates of Excise Duty [ED] and Additional Excise Duty [AED] prescribed on foreign liquor shall be as given below, viz., Foreign Liquors manufactured in India shall be charged with duty at the rate specified in the schedule below, when such liquors are imported, exported, transported or manufactured under any pass, permit or license, as the case may be, granted in that behalf:

Provided that when liquors on which duty has not already been charged prior to supply thereof for export are exported in accordance with rules made in this behalf under sections 85 and 86 of the Bengal Excise Act, 1909 to any State or Union Territory in India –

- (a) duty shall be charged at the rate in force in the State of West Bengal, but duty so levied shall be refunded on the quantity of liquor which is proved to the satisfaction of the Excise Commissioner to have reached the destination and that such liquor has been charged to excise duty, if any, or any levy in lieu thereof in the State or Union Territory of import,
- (b) no duty shall be charged, if the requisite duty or any levy in lieu thereof has been paid in the State or Union Territory of import or a bond in prescribed form has been duly executed by an authorised supplier for payment of excise duty to the credit of the Government of West Bengal:

Provided further that when liquors are exported by a holder of trade licence from his lawful stock on which excise duty at West Bengal rate has already been paid, duty so levied shall be refunded with the approval of the State Government on the quantity of liquor which is proved to the satisfaction of the Excise Commissioner to have reached the destination and that such liquor has been charged to excise duty, if any, or any levy in lieu thereof in the State or Union Territory of import:

Provided also that when liquors are transported for supply out of India with the previous permission of the Excise Commissioner, so much of the duty as has been charged on the quantity of liquor which is proved to the satisfaction of the Excise Commissioner to have been supplied out of India should be refunded.

[Schedule]

- 1. Rate of Excise Duty [ED] and Additional Excise Duty [AED] on,
 - (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; and
 - (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, in case where the strength of whisky, rum, vodka and gin is above 50° U.P or 28.5 % V/v, but not greater than 10° U.P or 51.4 % V/v; and
 - (c) Whisky, brandy, liqueurs, cordials, bitters, vodka, gin or other similar potable alcoholic liquors blended, matured, sophisticated or compounded outside India, when bottled in India, so as to resemble in colour and flavour whisky, brandy, liqueurs, cordials, bitters, vodka, gin or other similar potable liquors, and issued for consumption in West Bengal:

Sl. No.	Declared Price per Case (Rs.)	ED per Bulk Litre	AED per Bulk Litre
		(Rs.)	(Rs.)
1	000.00 to 449.00	50.00	280.00
2	450.00 to 499.00	50.00	320.00
3	500.00 to 549.00	50.00	360.00
4	550.00 to 599.00	50.00	520.00
5	600.00 to 649.00	50.00	550.00
6	650.00 to 699.00	50.00	580.00
7	700.00 to 749.00	50.00	610.00

Sl. No.	Declared Price per Case (Rs.)	ED per Bulk Litre (Rs.)	AED per Bulk Litre (Rs.)
8	750.00 to 799.00	50.00	640.00
9	800.00 to 899.00	50.00	680.00
10	900.00 to 999.00	50.00	720.00
11	1000.00 to 1099.00	50.00	760.00
12	1100.00 to 1199.00	50.00	800.00
13	1200.00 to 1299.00	50.00	840.00
14	1300.00 to 1399.00	50.00	880.00
15	1400.00 to 1799.00	50.00	980.00
16	1800.00 to 2199.00	50.00	1080.00
17	2200.00 to 2999.00	50.00	1280.00
18	3000.00 to 3999.00	50.00	1530.00
19	4000.00 to 4999.00	50.00	1780.00
20	5000.00 to 7650.00	50.00	2070.00
21	7651.00 to 15000.00	50.00	2980.00
22	15001.00 and above	50.00	4470.00

2. Rate of Excise Duty [ED] and Additional Excise Duty [AED] on 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, in the case where the strength of whisky, rum, vodka and gin is between 50° U.P or 28.5% V/v and 60° UP or 22.8 % V/v:

Sl. No.	Declared Price per Case (Rs.)	ED per Bulk Litre	AED per Bulk Litre
		(Rs.)	(Rs.)
1	000.00 to 449.00	35.00	188.00
2	450.00 to 499.00	35.00	215.00
3	500.00 to 549.00	35.00	242.00
4	550.00 to 599.00	35.00	349.00
5	600.00 to 649.00	35.00	369.00
6	650.00 to 699.00	35.00	389.00
7	700.00 to 749.00	35.00	409.00
8	750.00 to 799.00	35.00	429.00
9	800.00 to 899.00	35.00	456.00
10	900.00 to 999.00	35.00	483.00
11	1000.00 and above	35.00	510.00

3. Rate of Excise Duty [ED] and Additional Excise Duty [AED] on Wines:

Declared Price per Case	ED per Bulk Litre (Rs.)	AED (Rs.)
Any Declared Price	20.00	70 % of Declared Price

4. Rate of Excise Duty [ED] and Additional Excise Duty [AED] on Low Alcoholic Beverages (L.A.B):

Declared Price per Case	ED per Bulk Litre (Rs.)	AED (Rs.)
Any Declared Price	10.00	100 % of Declared Price

5. Rate of Excise Duty [ED] and Additional Excise Duty [AED] on Foreign Liquor manufacture in India when issued to a military canteen for consumption by Defence Personnel and / or to a Border Security Force canteen or such other para-military canteen for consumption by such Border Security Personnel / para-military personnel deployed in West Bengal, —

(a) For 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 when strength of whisky, rum, brandy, vodka, gin, liqueurs, cordials and bitters is 25° U.P or 42.8% V/v, or more, but not greater than 10° U.P or 51.4% V/v:

Sl. No.	Declared Price per Case (Rs.)	ED per Bulk Litre	AED per Bulk Litre
		(Rs.)	(Rs.)
1	000.00 to 449.00	50.00	196.00
2	450.00 to 499.00	50.00	224.00
3	500.00 to 549.00	50.00	252.00
4	550.00 to 599.00	50.00	364.00
5	600.00 to 649.00	50.00	385.00
6	650.00 to 699.00	50.00	406.00
7	700.00 to 749.00	50.00	427.00
8	750.00 to 799.00	50.00	448.00
9	800.00 to 899.00	50.00	476.00
10	900.00 to 999.00	50.00	504.00
11	1000.00 to 1099.00	50.00	532.00
12	1100.00 to 1199.00	50.00	560.00
13	1200.00 to 1299.00	50.00	588.00
14	1300.00 to 1399.00	50.00	616.00
15	1400.00 to 1799.00	50.00	686.00
16	1800.00 to 2199.00	50.00	756.00
17	2200.00 to 2999.00	50.00	896.00
18	3000.00 to 3999.00	50.00	1071.00
19	4000.00 to 4999.00	50.00	1246.00
20	5000.00 to 7650.00	50.00	1449.00
21	7651.00 to 15000.00	50.00	2086.00
22	15001.00 and above	50.00	3129.00

(b) For Wines:

Declared Price per Case	ED per Bulk Litre (Rs.)	AED (Rs.)
Any Declared Price	20.00	45 % of Declared Price."

(10) omit APPENDIX L.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

Additional Secretary to the Government of West Bengal