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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**

**NOTIFICATION**

No. 1422-F.T.

Dated, Howrah, the 25<sup>th</sup> August, 2022

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 15<sup>th</sup> September, 2022, the following amendments to the West Bengal Excise (Foreign Liquor) Rules, 1998, published vide Excise Department Notification No.364-Ex dated 23<sup>rd</sup> July, 1998 as subsequently amended, hereinafter referred to as the said rules: –

**Amendments**

In the said rules, –

1. In Rule 2, sub-rule (A), clause (17), omit sub-clause (b).
2. In Rule 5A, omit the words, figures and symbols “50° UP/28.5% V/V” wherever they appear.
3. In Rule 7A, –
  - (i) In sub-rule (i), substitute the words “50° UP/28.5% V/V foreign liquor” with the words “foreign liquor to a India Made Liquor Bottling Plant License holder”.
  - (ii) In sub-rule (iii), omit the words, figures and symbols “50° UP/28.5% V/V”.
4. In Rule 120, sub-rule (5), –
  - (i) In the *para*, substitute the second sentence as follows, –

“The MRP shall be determined on the basis of Declared Price, Inventory Management Cost or such other allowed costs, Excise Duty and Additional Excise Duty or Customs Duty and Central Sales Tax as the case may be, Registration fee for production or Import / Transport Pass fee, Distributor Margin, Wholesaler Margin, Retailer Margin, Special Purpose fees and round off value, if any.”
  - (ii) Insert a new *second proviso* after the *first proviso* as follows, –

“Provided further that the allowed upper ceiling of Inventory Manager Cost or such other allowed costs shall be fixed by the Excise Commissioner in consultation with the State Government from time to time.”
5. In Rule 149AAA, insert a *proviso* as follows, –

“Provided that an amount equal to the Inventory Management Cost calculated per bottle shall be added to the Special Purpose Fee as prescribed in Appendix F2.”

6. In Rule 196, substitute the *Note* as follows, –

“*Note.*– ‘Declared Price’ means the value expressed in Indian rupees at which the Supplier/ Manufacturer/ Brand Owner / Importer intends to supply a case of Foreign Liquor to the Distributor excluding:

- (a) Inventory Management Cost or such other costs allowed at manufacturer end, Excise Duty, Additional Excise Duty and Registration fee for production in case of products manufactured / bottled in West Bengal;
- (b) Inventory Management Cost or such other costs allowed at Importer end, Excise Duty, Additional Excise Duty and Registration Fee for Import Pass in case of products manufactured / bottled in any State / UT of India and Nepal and Bhutan;
- (c) Inventory Manager Cost or such other costs allowed at Importer end, Registration Fee for Import/ Transport Pass, Customs Duty and Central Sales Tax in case of products imported into West Bengal across a Customs Station.

Provided that in case of products meant for supply 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, ‘Declared Price’ shall mean the Ex-Distillery Price or the Ex-Customs Warehouse Price as the case may be.”

7. In Rule 196AA, substitute *Note 1* as follows, –

“*Note 1.*- ‘Declared Price’ means the value expressed in Indian rupees at which the Supplier/ Manufacturer/ Brand Owner / Importer intends to supply a case of Beer to the Distributor excluding:

- (a) Inventory Management Cost or such other costs allowed at manufacturer end, Excise Duty, Additional Excise Duty and Registration fee for production in case of products manufactured / bottled in West Bengal;
- (b) Inventory Management Cost or such other costs allowed at Importer end, Excise Duty, Additional Excise Duty and Registration Fee for Import Pass in case of products manufactured / bottled in any State / UT of India and Nepal and Bhutan;
- (c) Inventory Management Cost or such other costs allowed at Importer end, Registration Fee for Import/ Transport Pass, Customs Duty and Central Sales Tax in case of products imported into West Bengal across a Customs Station.

Provided that in case of products meant for supply 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, ‘Declared Price’ shall mean the Ex-Distillery / Ex-Brewery Price or the Ex-Customs Warehouse Price as the case may be.”

8. In APPENDIX K, in the *Schedule*, –

- (i) Substitute Para 1, without substituting the Table thereunder, as follows, –

“1. Rate of Excise Duty [ED] and Additional Excise Duty [AED] on Whisky, Vodka, Gin, Rum, Brandy, Liqueurs, Cordials, Bitters, or other similar potable alcoholic liquors with strength above 50<sup>0</sup> U.P or 28.5 % V/v, but not greater than 10<sup>0</sup> U.P or 51.4 % V/v, and either manufactured in India or blended, matured, sophisticated or compounded outside India and bottled in India and issued for consumption in West Bengal:”

- (ii) *Omit* Para 2.

- (iii) In Para 5, substitute sub-para (a), without substituting the Table thereunder, as follows, –

“(a) For Whisky, Vodka, Gin, Rum, Brandy, Liqueurs, Cordials, Bitters, or other similar potable alcoholic liquors with strength above 50<sup>0</sup> U.P or 28.5 % V/v, but not greater than 10<sup>0</sup> U.P or 51.4 % V/v:”

By Order of the Governor,

MALAY GHOSH, IAS

*Senior Special Secretary to the Government of West Bengal*