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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. 1424-F.T.

Dated, Howrah, the 25th August, 2022

In exercise of the powers conferred by Section 85 read with section 86 of the Bengal Excise Act, 1909 (Ben. Act V of 1909), the Governor is pleased to make, with effect from 15th September, 2022, 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 as the said rules): –

Amendments

In the said rules, –

1. In Rule 1, substitute the title of the Rule with “West Bengal Excise (India Made Liquor) Rules, 2010”.
2. Substitute the words “Country Spirit” and abbreviations “CS / C.S” with the words “India Made Liquor” and abbreviations “IML / I.M.L” wherever they appear in the Rules and appendices to the Rules.
3. In Rule 2, sub-rule (1), clause (b), in the end after item (ii) insert a *coma*, the word “and”, and a new item (iii) as follows, –

“(iii) spirit manufactured in India and sophisticated or compounded so as to resemble in colour and flavour brandy, whisky, rum, vodka, gin, liqueurs, cordials, bitters or other similar potable alcoholic preparations;”.

4. Insert a new Rule 7A after Rule 7 as follows, –

“7A. (1) Any holder of license of a Foreign Liquor manufactory desirous of manufacturing India Made Liquor within the premises of the said manufactory shall apply in writing to Excise Commissioner for grant of permission to manufacture India Made Liquor with a receipted original challan showing the payment of Rs. 1,00,000/- towards non-refundable registration fee for application.

(2) The Excise Commissioner after being satisfied, shall grant such permission as mentioned in sub-rule (1) above and forward the application to the Collector of the concerned district. The Collector after realization of registration fee for initial grant of license of an amount of Rs. 5,00,000/- shall allow manufacturing of India Made Liquor after making necessary inscriptions as follows ‘Permitted to Manufacture India Made Liquor’, on the body of the license issued in W.B Excise Form No. 28A.”

5. Insert a new Rule 12A after Rule 12 as follows, –

“12A. i) The Collector shall allow manufacture of India Made Liquor by a Foreign Liquor Manufactory license holder for the next period of settlement on receiving an application to that effect with a receipted challan showing payment of Rs. 100000/- for the registration fee for the next period of settlement of the same.

ii) If the holder of license of Foreign Liquor Manufactory fails to submit an application as mentioned in sub- rule (i) above within 31st March of the current financial year then the said permission shall stand cancelled.

iii) The validity of the above-mentioned permission for manufacturing India Made Liquor shall be in conformity with the validity of the License of the Foreign Liquor Manufactory granted under the existing rules in this regard.”

6. In Rule 28, sub-rule (4), –

(i) Substitute the TABLE as follows, –

“TABLE

Strength (In Degree UP) or (In % V/v)	Spirit / Raw material specification	Declared Price per Case	ED per Bulk Litre (Rs.)	AED per Bulk Litre (Rs.)
80 or 11.4	-	0.00 – 349.00	17.00	30.00
	-	350.00 – 369.00	20.00	33.00
70 or 17.1	Rectified spirit of strength not more than 140° Proof or 79.8 % V/v	0.00 – 393.00	10.00	25.00
	Neutral Spirit of or above strength 168.2° Proof or 96 % V/v with Mahua or other approved flavour added	394.00 – 408.00	10.00	25.00
60 or 22.8	-	383.00 – 430.00	50.00	140.00
50 or 28.5	-	0.00 – 649.00	50.00	170.00
Above 50 or 28.5 up to 25 or 42.8	-	0.00 – 649.00	50.00	440.00
	-	650.00 – 699.00	50.00	460.00

”

(ii) In the *Note*, before the words “Excise Duty” insert the words “Inventory Management Cost or such other allowed costs” and a *coma*.

7. In Rule 35, sub-rule (5), clause (c), after the words “Declared Price” insert a *coma* and the words “Inventory Management Cost or such other allowed costs” and after the words “Retailer Margin” insert a *coma* and the words “Special Purpose Fee(s)”.

8. Insert a new Rule 35A after Rule 35 as follows, –

“35A. An amount equal to the Inventory Management Cost calculated per bottle shall be realized as special purpose fee per bottle of India Made Liquor, to promote responsible drinking.”

9. In Rule 36, –

- i) Substitute the words, figures and symbols “60^o Under proof or 22.8% V/v, 70^o Under proof or 17.1% V/v, and 80^o Under proof or 11.4% V/v nominal strength” with the words, figures and symbols “above 50^o Under proof or 28.5 % V/v and up to 25^o Under proof or 42.8 % V/v, 50^o Under proof or 28.5 % V/v, 60^o Under proof or 22.8% V/v, 70^o Under proof or 17.1% V/v, and 80^o Under proof or 11.4% V/v nominal strength”.
- ii) After the words and figures “600ml. or 375 ml. or 300 ml. or 180 ml.” insert the words “or any other measure approved by the Excise Commissioner”.

By Order of the Governor,

MALAY GHOSH, IAS

Senior Special Secretary to the Government of West Bengal