

A. Fees related to Foreign Liquor Manufactories

Item No.	Nature of Fee / Duty	Relevant Rule(s) / Order(s)	Incidence of payment	Rate Fee / Duty, and mode of calculation & payment
1	Non-refundable Application Fee	Rule 4(1)(vi) of W.B. Excise (Foreign Liquor) Rules '98 74 Ex dt. 14.1.2004	At the time of submission of application for grant of new licence to the Excise Commissioner	Rs. 50000/- Under Treasury Challan
2	Earnest Money	Rule 4(4) <i>ibid</i> 74 Ex dt. 14.1.2004	After sanction of Letter of Intent (LOI) by the Government	Rs. 500000/- Under Treasury Challan
3	Security Deposit for due observance of conditions of licence	Rule 6(1) <i>ibid</i> 133 Ex dt. 25.1.2006	Before the licence to work the manufactory is granted by the Collector	Rs. 50000/- Under Treasury Challan The Earnest Money of Rs. 5 lakh shall stand converted to Security Deposit
4	Initial Grant Fee of licence	Rule 6(1A) <i>ibid</i> 133 Ex, dt. 25.1.2006	Before the issuance of new licence by the Collector	As shown in Table - I (See below)
5	Security Deposit for Underbond Import, Export & Transport	(i) Rule 127(1) (b) (ii) <i>ibid</i> 133 Ex, 25.1.2006 (ii) Rule 133(1)(ii) <i>ibid</i> (iii) Rule 139 <i>ibid</i>	For import of foreign liquor or spirit to the manufactory under bond for payment of duty For Export of foreign liquor or Spirit from the manufactory underbond for payment of duty For Transport of foreign liquor or Spirit from the manufactory underbond for payment of duty to a distillery or private warehouse or manufactory	Upper limit is Rs. 100000/- but the Excise Commissioner may fix the actual amount in individual case. Treasury Challan or in the form of interest bearing instrument to be pledged to the Governor. Upper limit is Rs. 100000/- but the Excise Commissioner may fix the actual amount in individual case. Treasury Challan or in the form of interest bearing instrument to be pledged to the Governor. Upper limit is Rs. 100000/- but the Excise Commissioner may fix the actual amount in individual case. Treasury Challan or in the form of interest bearing instrument to be pledged to the Governor.

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6	Annual licence fee	Rule 7(vi) <i>ibid</i> 133 Ex, dt. 25.1.2006	For grant of licence for the next year of settlement (Renewal fee)	Rs. 0.50 per BL subject to minimum Rs. 2.0 lakh for the quantity of F.L. manufactured during 12 months upto the last day of January of the preceeding licensing year. To be paid within 15th March of every calendar year by Treasury Challan.
7	Establishment fee	Rule 8 read with Rule 23A(iii) <i>ibid</i> 1002 Ex, dt. 18.7.2007	For employment of officers & establishment by Collector as per direction of the Commissioner	Rs. 1,11,815/- per month within seven days after expiry of the month.
8	Fee on receipt of spirit	Rule 214(2)(a) <i>ibid</i> 843 Ex, dt. 21.12. 720 Ex dt. 29.4.05	When spirit is brought into manufactory for use of manufacture of F.L.	Rs. 9/- per B.L. on quantity of spirit received. Payment to be made by debiting the amount in the P/L account maintained for the purpose at the time of receipt.
9	Fee for registration of labels (brand name)	Rule 119 <i>ibid</i> 342 Ex, dt. 27.2.2004	On the first registration of label for each measures of the brand to be manufactured	Rs. 30000/- for label of each measures of the brands of F.L. except Wines, Cordials, Cider, Perries, Bitters for which such fees is Rs. 10000/- Under Treasury Challan Provided that when the brand name of any of the liquors mentioned in sub-rule (1) of rule 118 brought into India from Bhutan or any foreign country has been registered in the country of its origin and such registration has been proved to the satisfaction of the Excise Commissioner
10	Fee for renewal of registration of labels (brand name)	Rule 119 <i>ibid</i> 342 Ex, dt. 27.2.2004	For renewal of registration of labels as above	Rs. 15000/- for label of each measures of the brands of F.L. except Wines, Cordials, Cider, Perries, Bitters for which such fees is Rs. 5000/- Under Treasury Challan

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11	Re-registration of labels	Rule 118A 588 Ex, dt. 4.5.2007	Re-registration as per sub rule (b) of rule 118A	One-third of the prescribed registration fees.
12	Fee for pass for Import of spirit which has been brought from any place outside India for manufacture of F.L.	Rule 148(1) <i>ibid</i> 720 Ex, dt. 29.4.2005 1133 Ex, dt. 22.8.2007	When spirit is Imported from Custom station or warehouse or place of storage outside West Bengal	Rs. 12/- per LPL
13	Fee for pass for Transport of spirit which has been brought from any place outside India for manufacture of F.L.	Rule 148(1) <i>ibid</i> 720 Ex, dt. 29.4.2005 1133 Ex, dt. 22.8.2007	When spirit is transported from Custom station within West Bengal or from a warehouse licenced under the B.E. Act	Rs. 12/- per LPL Rs. 10/- per LPL for manufacture of colouring & flavouring substances
14	Fee for pass for Export	Rule 149 read with Rule 145(1)(i) <i>ibid</i> 720 Ex, dt. 29.4.2005	For issue of Export pass for F.L. except Beer	50 paise per B.L By debiting in the P.L. Account
15	Fee for Transport Pass	Rule 149 read with Rule 145(1)(ii) <i>ibid</i> 720 Ex, dt. 29.4.2005	For issue of pass for Transport of foreign liquor except Beer to a custom station or warehouse within West Bengal for supply out of India	50 paise per B.l By debiting in the P.L Account
16	Overtime fee	Rule 18(3), <i>ibid</i>	When an excise officer is required to be on duty on a Sunday or any other public holiday declared under N.I. Act or more than eight hours on any working day.	As shown in the document titled 'Overtime Fees'

17	Annual fee for licence to compound and blend Foreign Liquor	Rule 214(1), <i>ibid</i> 1011 Ex, dt. 29.1.2002	At the time of grant of the licence and at the time of subsequent renewal	Rs. 1000/- Under Treasury Challan
18	Annual fee for licence to bottle Foreign Liquor	Rule 214(1)m <i>ibid</i> 1011 Ex, dt. 29.1.2002	At the time of grant of the licence and at the time of subsequent renewal	Rs. 1000/- Under Treasury Challan
19	Fee for examination of samples of colouring and flavouring substances	Rule 63(2), <i>ibid</i>	When samples are sent to C.E. for examination	Rs. 200/- per each sample Under Treasury Challan
20	Fee for compounding, blending and bottling of Foreign Liquor when the licenced premises is not a bonded warehouse	Paragraph 15 item (b) of Appendix H 720 Ex, dt. 2.4.2005	(a) For half day of four hours or less (b) For full day or more than four hours but not exceeding eight hours	a) Rs. 1000/- per each half day b) Rs. 2000/- per each full day To be paid in advance under Treasury Challan.
21	Duty for Transit wastage of spirit	Rule 32, <i>ibid</i> 545 Ex, dt. 31.3.2005	If the actual wastage exceeds the allowable limit under the Rule as shown in Table	Highest rate of duty applicable to portable foreign liquor (practice Rs. 186/- per LPL) On demand by the Collector within a week under Treasury Challan.
22	Duty for handling wastage of spirit other than spirit in bottles	Rule 42(2), <i>ibid</i> 545 Ex, dt. 31.3.2005	If the wastage in proof litre exceeds 0.75% of the total quantity of spirit other than spirit in bottles handed in the year.	Highest rate of duty applicable to portable foreign liquor (practice Rs. 186/- per LPL) On demand by the Collector within a week under Treasury Challan.
23	Duty on wastage of spirit in bottles	Rule 42(2), <i>ibid</i> 545 Ex, dt. 31.3.2005	Wastage of any quantity of spirit in bottle	At the end of the day to be adjusted in P.L Account maintained for the purpose
24	Duty for wastage in foreign liquor removed for bottling (Bottling wastage)	Rule 42(3) <i>ibid</i>	If the wastage in proof litre exceeds 1.0% of the total quantity of spirit other than spirit in bottles removed for bottling in a quarter	Highest rate of duty applicable to portable foreign liquor (practice Rs. 186/- per LPL) On demand by the Collector within a week under Treasury Challan.

Table - I

Initial Grant Fees for Foreign Liquor Manufactories
Excise Department's Notification No. 133 Ex. dated 25.01.2006

Installed capacity per annum	For sites located in Panchayat areas	For sites located in Municipal / Notified areas	For sites located in Municipal Corporation areas
Upto 25.0 lakh LPL	Rs. 2,00,000/-	Rs. 2,50,000/-	Rs. 3,00,000/-
Exceeding 25.0 lakh LPL but upto 50.0 lakh LPL	Rs. 2,50,000/-	Rs. 3,00,000/-	Rs. 4,00,000/-
Exceeding 50.0 lakh LPL	Rs. 3,00,000/-	Rs. 4,00,000/-	Rs. 5,00,000/-