

APPENDICES

Appendix-I
Units planned and audited in 2015-16

Category/Nature of Audit	Total number of units	Audit planned	No. of units audited
Value Added Tax			
Sales Tax/VAT units consisting of Corporate Division; DCT; Charge offices; Cess on Petrol, diesel etc. and Check Posts	109	46	46
Other receipts			
State Excise (Receipt cum expenditure)	37	13	13
Stamp Duty and Registration Fees including Non-Judicial Stamp (Receipt cum expenditure)	271	59	59
Motor Vehicles Tax	27	17	17
Amusement Tax	22	8	8
Profession Tax	35	10	10
Land Revenue	22	11	11
Minor Minerals and Mining Receipts	28	14	14
Electricity Duty	21	6	6
Departmental Receipts	1	0	0
Total	573	184	184

Appendix-II

Loss of excise revenue due to absence of provision for time limit for approval of change in management

(₹ in lakh)

Sl. No.	Name of the SE/ Collector of excise	Premises for which application was made	Date of application for change in management	Date of approval of change in management	Delay in approval	Fee payable (Both the licensed premises) (₹)	Fee paid on approval for trade premises only (₹)	Loss of excise revenue (₹)
1.	SE, Jalpaiguri	FL Bonded Warehouse and FL Trade Warehouse	20-11-2013	10-02-2015 (only trade warehouse)	14 months	3.75 (Panchayet Area)	1.50	2.25
2.	SE, Darjeeling	Do	12-12-2012	04-03-2015 (only trade warehouse)	26 months	10.50 (Siliguri Municipal Corporation)	4.50	6.00
3.	Collector of Excise Kolkata (South)	Do	16-11-2011	25-07-2014 (only trade warehouse)	19 months	10.50 (Kolkata Municipal Corporation)	6.00 GRN No 19-201415-001917689-1	4.50
Total								12.75

Appendix-III

Short realisation of initial grant fee due to absences of Departmental Mechanism to identify the proper category of hotel

(₹ in lakh)

Name of the Excise District	Declaration of the category of hotel with date	Category considered by the Excise Department	Actual category	Initial Grant Fee/Renewal Fee realisable on (₹/Date)	Initial Grant Fee/ Renewal Fee realised	Short realisation of initial grant fee, renewal fee or late fee (₹)
1.Durgapur Municipal Corporation (DMC), Asansol	Licensee declared on 18-12-12	Below 3 Star Category	3 Star Category with effect from 23-11-2006	3.00 on 23-11-2006	1.75	1.25
-do- (For Additional Bar)	Granted by the Collector of Excise, Asansol on 14-08-14	-do-	-do-	5.00 on 24-09-2014	3.50	1.50
-do-	-do-	-do-	-do-	0.50 only renewal fee	NIL for the year 2015-16	0.50
2. DMC, Asansol	Licensee declared to the authority of Durgapur Steel plant with intimation to SE in 2008.	-do-	3 Star Category with effect from 2008-09	18.00 on 29-09-2010	8.75	9.25
3.Jalpaiguri Municipality, Jalpaiguri. (For Hotel including one additional bar)	Licensee declared on 18-12-12 to the SE during 2011-12 to 2015-16.	Below 3 Star Category	4 Star Category with effect from 2011-12	7.30	5.20	2.10 (as initial grant fee) 10.22 (as late fee)
Total				33.80	19.20	24.83

Appendix-IV
Short production of beer

(₹ in lakh)

Brewery with Excise District	Malt (Kg)	Rice Flakes (Kg)	Sugar (Kg)	Wort Produced (BL)	Wort as per norms (BL)	Short production of wort (BL)	Efficiency (%)	Short production of beer (BL)	Excise Revenue (₹)
Brewery in Hooghly.	50.49	66.03	11.00	704.21	710.90	6.69	94.51	6.33	168.31
Brewery in Nadia.	350.51	166.89	51.23	2,639.39	3,130.38	490.98	95.15	467.17	11,436.33
Total	401.00	232.92	62.23	3,343.60	3,841.28	497.67		473.50	11,604.64

Appendix-V
Issue of beer under bond without realisation of duty

(₹ in lakh)

Brewery with Excise District	Nature of FL	No of bottles	Quantity in BL	No of export passes	Name of the importing state	Non realisation of duty (₹)
Brewery in Hooghly.	Beer	298.95	123.87	1,358	Meghalaya, Sikkim, Tripura, Arunachal Pradesh.	3,279.62
Brewery in Nadia.	Beer	64.22	41.75	721	Meghalaya, Arunachal Pradesh, Assam and Nagaland .	925.43
Total		363.17	165.62	2,079		4,205.05

Appendix-VI
Export of FL including beer at concessional rate

(₹ in lakh)

SE office	Nature of FL	No of bottles	Quantity in BL	No of Passes	Name of the exporting state	CSD/Civil	Excise duty in WB(₹)	Excise duty in importing state(₹)	Short-realisation of excise duty (₹)
SE, Hooghly	Beer	4.69	3.05	34	Jharkhand	Civil	72.91	30.50	42.42
SE, Nadia	Beer	713.38	463.69	4,954	Bihar and Jharkhand	Civil	12,576.90	6,003.04	6,573.86
Total		718.07	466.74	4,988			12,649.81	6,033.53	6,616.28

Appendix-VII
Non-realisation of import pass fee

(₹ in lakh)

SE office	Licensee	Quantum of spirit imported in LPL	No of import Permits	Import Pass fee realisable @₹ 12/LPL	One of the brands in which such imported spirit is used
SE Howrah	Licensee A	7.10	57	85.16	McDowell's No 1 Platinum Select Whiskey
SE Hooghly	Licensee B	7.58	48	91.01	Signature Rare Aged Whiskey
	Licensee C	5.86	34	70.35	Signature Royal Stag Classic Whiskey
	Licensee D	0.84	19	10.03	Officer's Choice Blue Rare Grain Whiskey
	Licensee E	0.26	5	3.09	8 PM whiskey
SE Jalpaiguri	Licensee F	2.25	22	26.95	Mc Dowell's No 1 Reserve Whiskey
SE Asansol	Licensee G	5.37	51	64.41	Signature Rare Aged Whiskey
Total		29.25	236	351.00	

Appendix-VIII

Non-realisation of fee due to non-application for de-bonding of old stock of IMFL

(₹ in lakh)

SE Office	Brand name of the FL and Measures.	Month/Year of manufacture.	Quantity in BL.	12 month expired in the Month/year	Date application for de-bonding the same	Date of de-bonding	Delay in de-bonding	Fee @ ₹ 3 per BL per day realisable (₹)
SE Asansol A bonded warehouse	Magic Moment Orange Vodka 375 and 180 ML	10/11	1,050.48	10/2012	Not applied	12-01-2013	01-11-2012 to 11-01-2013 = 416 days	12.79
SE, Asansol An IMFL Plant	Gold Medal Whisky 750 ML	02-02-2012	4,266.00	02/2013	28-01-2014 for re-processing	From 28-02-2014 re-processed.	01-03-2013 to 27-01-2014 = 333 days	42.62
	Do-750 and 180 ML	03-02-2012	2,508.48	Do	-Do-	-Do-	01-03-2013 to 27-01-2014 = 333 days	25.06
	-Do-375 and 180 ML	01-04-2012	22,671.72	04/2013	-Do-	-Do-	01-05-2013 to 27-01-2014 = 272 days	185.00
	-Do- 375 ML	02-05-2012	8,172.00	05/2013	-Do-	-Do-	01-06-2013 to 27-01-2014 = 242 days	59.33
	-Do- 750 375 and 180 ML	02-11-2012	20,898.36	11/2013	-Do-	-Do-	01-12-2013 to 27-01-2014 = 58 days	36.36
	Gold Medal Rum 750, 375 and 180 ML	02-03-2012	9,376.56	03/2013	-Do-	-Do-	01-04-2013 to 27-01-2014 = 302 days	84.95
	-Do-	01-05-2012	30,573.00	05/2013	-Do-	-Do-	01-06-2013 to 27-01-2014 = 242 days	221.96

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SE Office	Brand name of the FL and Measures.	Month/Year of manufacture.	Quantity in BL	12 month expired in the Month/year	Date application for de-bonding the same	Date of de-bonding	Delay in de-bonding	Fee @ ₹ 3 per BL per day realisable (₹)
	Haywards Fine Whiskey 500 and 180 ML	02-05-2012	10,147.20	05/2013	-Do-	-Do-	01-06-2013 to 27-01-2014= 242 days	73.67
	Heyward XXX Rum 500 and 180 ML	01-04-2012	2,956.80	04/2013	-Do-	-Do-	01-05-2013 to 27-01-2014= 272 days	24.13
	-Do- 1000, 500 and 180 ML	02-05-2012	25,883.16	05/2013	-Do-	-Do-	01-06-2013 to 27-01-2014= 242 days	187.91
	-Do- 500 and 180 ML	03-05-2012	23,541.60	05/2013	-Do-	-Do-	01-06-2013 to 27-01-2014= 242 days	170.91
SE Asansol, An IMFL Plant	Cariba Rum 375 and 180 ML	Dec 2011	14,196.60	12/2012	Applied for re-processing on 11-07-2013	Re-processed after 19-09-2013	01-01-2013 to 10-07-2013 = 191 days	81.35
SE Asansol, A Bonded Warehouse	Arctic Plain Vodka 750 ML	08/2011	40.50	08/2013	Not applied	De-bonded vide requisition and TP No 367 dt 31-03-2014	01-09-2013 to 30-03-2014= 212 days	0.26
	-Do-	03/2012	2,362.50	03/2013	-Do-	-Do-	01-06-2013 to 30-03-2014= 364 days	25.80
	-Do- 180 ML	08/2011	486.00	08/2013	-Do-	-Do-	01-09-2013 to 30-03-2014= 211 days	3.08
	Arctic Orange Vodka 180 ML	08/2011	25.92	08/2013	-Do-	-Do-	01-09-2013 to 30-03-2014= 211 days	0.16
	-Do- 750 ML	03/2012	526.50	03/2013	-Do-	-Do-	01-04-2013 to 30-03-2014= 364 days	5.75
	Arctic Apple Vodka 180 ML	08/2011	38.88	08/2012	-Do-	-Do-	01-09-2012 to 30-03-2014= 211 days	0.25
	-Do- 750 ML	03/2012	648.00	03/2013	-Do-	-Do-	01-04-2013 to 30-03-2014= 364 days	7.08
	Sikkim XXX Prize Rum 180 ML	02/2012	4,665.60	02/2013	-Do-	-Do-	01-03-2013 to 30-03-2014= 395 days	55.29
SE Darjeeling, A Bonded Warehouse	Heyward Fine Whiskey and 500 ML	04/2012	1,608	April 2013	Applied for reprocessing 12-05-2014	28.01.2014	01.05.2013 to 27.01.2014= 272 days	13.12
	-Do- and 180 ML	04/2012	2,782.08	April 2013	Applied for reprocessing 12-05-2014	28.01.2014	01.05.2013 to 27.01.2014= 272 days	22.70
	Gold Medel Whiskey	04/2012	72	April 2013	Applied for reprocessing 12-05-2014	28.01.2014	01.05.2013 to 27.01.2014= 272 days	0.59
Total			1,89,497.94					1,340.12

Appendix-IX
Other cases of non-compliance

Name of the office	Number of cases/ licensees	Relevant Provisions	Non-compliance	Results of non-compliance	Response of the Department (November 2016)/ Audit's view
SE, South 24 Parganas	One	Rule 28(A) and 38A of the Consolidated Rules framed under section 86 of BE Act, 1909 as amended	Stock taking was not done, Storage and Transit wastage were not determined during 2010-11 to 2014-15.	Total transaction of CS, wastage therein and wastage fee could not be ascertained.	There is no provision for stock taking of the duty paid warehouse. <i>Department did not consider the provisions of Rules quoted by Audit.</i>
SE, South 24 Parganas	One	Rule 13(B) (3) of the Consolidated Rules framed under Section 86 of the BE Act 1909	Consignment wise actual yield of alcohol from grains used was not considered for calculation of short production.	Collection of fee at the rate of ₹ 15.00 per LPL chargeable on the short quantity of Rectified Spirit produced per consignment could not be ascertained.	No reply.
SE, Jalpaiguri	Three	Rule 22 of the West Bengal Excise (CS) Rules 2010	Samples of produced CS had not been sent for determination of true strength and fitness for human consumption	Quantum of spirit issued on bottled CS and realisation of duty could not be ascertained in all cases.	No specific reply.
SE, Jalpaiguri	One	Rule 38 of the Consolidated Rules Made Under Section 86 of the BE Act, 1909	Annual stock taking for the year 2013-14 was not conducted.	Excess handling wastage and subsequent realisation of wastage fee could not be ascertained.	Annual stock taking for the year 2013-14 of the licensee was done in April 2014. <i>No documents found on record during audit.</i>
SE, Asansol	One	Rule 22 of the West Bengal Excise (CS) Rules 2010	Samples of produced CS had not been sent for determination of true strength and fitness for human consumption	Quantum of spirit issued on bottle CS and realisation of duty could not be ascertained.	Samples were being sent to the CE, WB from December 2015.
SE, Asansol	One	Rule 139 and 141 of the West Bengal Excise (FL) Rules 1998	Batch Nos. and manufacturing date of FL were not mentioned in Requisition forms and Transport passes issued in March 2014.	Legal sources of FL could not be ascertained	Missing of Batch No. and manufacturing date was an inadvertent clerical mistake.
SE, Darjeeling	One	Rule 22 of the West Bengal Excise (CS) Rules 2010	No action was taken on the Chemical Examiner's report showing excess strength of alcohol in bottled CS	Loss of revenue due to non-levy of duty on excess strength of alcohol.	Steps had been taken to make the process regular.
SE, Malda	One	Rule 38 of the Consolidated Rules made under Section 86 of the Bengal Excise Act, 1909	Annual stock taking for the year 2010-11 to 2014-15 and quarterly stock taking for the 3 rd quarter of 2011-12, 1 st , 2 nd , 3 rd quarter of 2012-13, 2 nd quarter of 2013-14 were not conducted.	Excess handling wastage and subsequent realisation of wastage fee could not be ascertained.	Non-specific reply.
SE, Murshidabad	One	Paragraph 8 as inserted vide Notification No 01-Exc dated 16-04-2008 of the West Bengal Molasses Control (Regulation, Storage and Transport) Notified Order 1986	Annual stock taking for the years 2010-11 to 2014-15 was not conducted for determination of actual consumption of molasses.	Whether the licensee actually used the molasses could not be ascertained	Action has been taken and stock taking started from the year 2015-16.
SE, Murshidabad	One	Rule 28(A) and 38A of the Consolidated Rules framed under section 86 of BE Act, 1909 as amended	Stock taking for the year 2010-11 to 2014-15 was not conducted.	Total transaction of CS, wastage therein and payable wastage fee could not be ascertained	There is no provision for stock taking of the duty paid warehouse. <i>Department did not consider the provisions of Rules quoted by Audit.</i>

