

## TABLE OF CONTENTS

Particulars	Reference to	
	Paragraph(s)	Page(s)
<i>Preface</i>		iii
Executive Summary		v
<b>CHAPTER-1: GENERAL</b>		
Introduction	1.1	1
Trend of State Excise Receipts	1.2	1
Audit objectives	1.3	2
Audit criteria	1.4	2
Audit scope and methodology	1.5	2
Acknowledgement	1.6	3
Coverage of this Report	1.7	3
<b>CHAPTER-2: EXCISE POLICY</b>		
Introduction	2.1	5
Implementation of excise policies of Uttar Pradesh (2001-02 to 2019-20)	2.2	5
<b>CHAPTER-3: LICENSING OF RETAIL SHOPS</b>		
Irregular creation of the Special Zone	3.1	9
Non-achievement of objectives of creation of the Special Zone	3.2	10
<b>CHAPTER-4: PRICING OF LIQUOR</b>		
Discretionary determination of Ex-Distillery Price (EDP) / Ex-Brewery Price (EBP) of Indian Made Foreign Liquor (IMFL) and Beer	4.1	13
Loss of additional excise duty due to wrong computation of EDP, wholesalers' / retailers' margin and wrong computation of maximum wholesale price of small bottles of IMFL	4.2	29
Undue benefit to the distilleries/breweries by fixing higher additional costs of bottles/cans, labels and PP (Pilfer Proof) Caps for small packs of Indian Made Foreign Liquor (IMFL)/ Beer	4.3	34
<b>CHAPTER-5: MINIMUM GUARANTEED QUANTITY (MGQ)</b>		
Short fixation of MGQ of Country Liquor	5.1	37
No provision of Minimum Guaranteed Quantity (MGQ) for IMFL and Beer	5.2	39
Conclusion	5.3	42
<b>GLOSSARY OF TERMS AND ABBREVIATIONS</b>		45

