Read:- 1) Rule 24 of the Maharashtra Distillation of Spirit and Manufacture of Potable Liquor Rules, 1966,

2) Confidential letter, Home Department No.BPA.1882/40/PRO-2 dated the 12th August, 1982.

CIRCULAR

No.BPA.1082/E.D./IV.

Bombay, 25th March 1983.

In exercise of the powers vested in him under rule 24 of the Maharashtra Distillation of Spirit and Manufacture of Potable Liquor Rules, 1966, the Commissioner of Prohibition and Excise, Maharashtra State, Bombay hereby directs that the losses of spirit/Indian made Foreign Liquor in the process of manufacture of Indian made Foreign Liquor in process of the limits mentioned below shall not be permitted:

KIND OF LOSS.		LIMITATIONS.
(1) Spirit storage loss	-	Actual but not exceeding 0.5% of the quantity actually transported.
(2) Maturation loss	-	Actual but not exceeding 0.5% per month on the quantity kept for maturation in the vat.
(3) Transfer, reduction blending and bottling loss.	-	Actual but not exceeding 1% of the quantity taken either from spirit storage vat or from maturation vat or both for manufacture of a batch of Indian made Foreign Liquor.
(4) Any other losses	-	Actual but not exceeding 0.5%.

2. For removal of doubts, it is hereby clarified that:-

(1) pending cases of recovery of excise duty on excess losses of spirit/Indian Made Foreign Liquor in the process of manufacture should be dealt with in accordance with the above orders;

(2) the cases which are already closed should not be opened;

P.T.O.

47
31.3.83

(3) for the purpose of this order, the terms referred to in the order are clarified as follows:-

(a) "quantity actually transacted" means the quantity of spirit issued from the vat.

(b) For the purpose of maturation losses, the period less than 15 days shall not be taken into consideration; but the period more than 15 days shall be considered as one month.

(c) The term "any other losses" includes loss of alcohol due to accident, bursting of joint glands, etc.

3. It shall be the duty of the Prohibition and Excise Officer incharge of the manufactory to check at the end of each quarter, various accounts of the manufactory maintained by the licensee and verify whether there are any excess losses of spirit/Indian made Foreign Liquor in the process of manufacture and, if so, issue Show Cause Notice to the licensee to state within fifteen days as to why the excise duty on excess loss should not be recovered.

4. When such an explanation is received it shall, along with the copy of the show cause notice and case papers shall be submitted to the Commissioner of Prohibition and Excise, Maharashtra State, Bombay with his remarks through the Superintendent of Prohibition and Excise of the district for further orders.

5. In case the licensee fails to give reply to the Show Cause Notice within the stipulated time, the matter shall be reported to the Commissioner for orders.

P.T.O.

6. When the explanation of the licensee with the remarks of the manufactory officer and the case papers are received by the Commissioner, he shall consider the issue and pass further orders.

(ANIL KUMAR)
Commissioner of Prohibition & Excise,
Maharashtra State, Bombay.

To,

1) All Collectors, with compliments,
2) All Superintendents of Prohibition and Excise,
3) All Deputy Superintendents/Inspectors of Prohibition and Excise incharge of Potable Liquor Manufactories in the State,
4) All Potable Liquor Manufactories in the State,
5) All Desks in this office,
6) Manual, Record and Internal Audit Sections (with five copies each)

(1) Copy forwarded with compliments to Shri C.Shrinivasan, Sr.Deputy Accountant General, Maharashtra, Bombay (with five copies),
(2) Copy submitted to Government in the Home Department, Mantralaya, Bombay (for attention of Shri L. B. Ringe, Dy.Secretary).

25/7/83

(R.T.Arolkar)
For Commissioner of Prohibition & Excise,
Maharashtra State, Bombay.