0.5% = 16 days

0.5%

0.5% 14 d

(13)

Read: (1) Commissioner's Circular No.BPA,1082/ED/IV dated 25.3.83.
(2) Representation No.KAY:4:0279:83 dated 22.6.83 from M/s.Kay Chemical Industries Ltd.

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CIRCULAR

No.BPA.1082/ED/IV(Maturation)   Bombay, 15th July, 1983.

Under Commissioner's Circular of 25.3.83 referred to above, maturation loss permitted is actual but not exceeding 0.5% per ...nth on the quantity kept for maturation in the Vat. In the explanation, it has been clarified that for the purpose of maturation loss, the period less than 15 days shall not be taken ...nto consideration but the period more than 15 days shall be ...onsidered as one month.

2. According to provision of Rule 17(46) of Maharashtra Distillation of Spirit and Manufacture of Potable Liquor Rules, 1966, a licence is required to submit by 5th of each month a Return of transaction of business in respect of preceding month in form PL-XIII. The form PL-XIII provides for accounts of spirit viz. Opening Balance, received during the month, used in the manufacture of Potable Liquor, wastage if any and Balance in ...ock at the end of the month. When this is done, the licensee ... required to open each and every vat every month and take the stock to know exact content.

... The difficulty now put forth by the licensee is that they ...ave wooden casks having capacity of 180 to 200 litres each and they have such 225 casks which are used for maturation of ...ifferent kind of spirits. Therefore, practically, it is very ...ifficult to take the accounts of each and every cask every ...onth. Under these circumstances, they have requested for ...ermission to take the accounts of such maturation vats/casks ...en each of them is completely emptied and then find out the ...ss if any, and account for it according to directions contained ... Commissioner's Circular of 25.3.83. The issue has been ...amined in detail and it has been found that the difficulty ...t forth by the licensee is genuine one. When maturation ...ss are opened at the end of each month, only for the purpose ... accounts and not for any other purpose, there will be un-necessary wastage of alcohol due to evaporation when alcohol is stirred, etc. It is also observed that there are other Potable Liquor Manufactories following the same procedure for maturation purpose and same difficulties are likely to be faced by them.

4. Now, therefore, taking into consideration all these factors and 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 accounts of contents in the maturation casks vats shall be taken as and when each of them is opened for transaction, if any, and loss shall be worked out as laid down in Commissioner's Circular of 25.3.83. Till that time, the licensee and the Officer shall continue to show the total stock of alcohol kept for maturation as it was found last time when it was accounted for.

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

To,

1. All Collectors, W.cs.
2. All Superintendents of Prohibition and Excise.
3. All Dy.Superintendents/Inspectors of Prohibition and Excise I/c. 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 5 copies each)