

Appendix

Annexure – I

(Ref: Para-1.4)

Units planned and audited in 2010-11

| Department | Revenue Head | Total auditee units | Total auditable units | Audit planned | No. of units audited | Nature of Audit |
|-----------------------------------|---|---------------------|-----------------------|---------------|----------------------|------------------------|
| Commerce & Industries | Non-ferrous mining and metallurgical industries | 5 | 2 | 2 | 2 | Receipts |
| Finance (Revenue) | Agricultural Income Tax and Amusement Tax | 22 | 8 | 7 | 8 | Receipts |
| | Non-judicial Stamp Duty | 18 | 6 | 2 | 3 | Receipts |
| | Profession Tax | 29 | 10 | 10 | 10 | Receipts |
| | Sales Tax | 84 | 39 | 37 | 37 | Receipts |
| | Stamp Duty And Registration Fees | 237 | 80 | 50 | 50 | Receipts & Expenditure |
| | Electricity Duty | 17 | 6 | 2 | 2 | Receipts |
| Forest | Forest Receipts | 52 | 23 | 11 | 12 | Receipts |
| Irrigation & Waterways and Others | Departmental Receipts | 34 | 15 | 5 | 5 | Receipts |
| Land & Land Reforms | Land Revenue | 40 | 18 | 10 | 10 | Receipts |
| State Excise | State Excise | 23 | 11 | 7 | 7 | Receipts |
| Transport | Motor Vehicles | 27 | 14 | 11 | 13 | Receipts |
| Total | | 588 | 232 | 154 | 159 | |

Annexure – II
(Ref. Para No. 4.7.9)

(₹ in lakh)

| | Name of FL manufactory | Year of renewal | Licence fee payable (in ₹) | Licence fee paid (in ₹) | Non/Short /delayed payment of licence renewal fees (in ₹) | Period of delay up to 31.03.10 (days) | Late fee realisable @ ₹ 300 per diem. (in ₹) | Remarks |
|---------------|--|--------------------|----------------------------|-------------------------|---|--|--|--|
| 1. | United Spirits Limited, Hooghly | 2006-07 to 2009-10 | 8.0 | 4 | 4 | 01.04.06 to 31.03.10 = 1461 01.04.07 to 31.03.10 = 1095 01.04.08 to 31.03.10 = 730 <u>01.04.09 to 31.03.10 = 365</u> 3651 | 3651 days X ₹ 300 = ₹ 10.95 | The licensee paid FL manufactory licence renewal fees @ ₹ 1 lakh per year instead of requisite fee @ ₹ 2 lakh per year vide Rule 7 (vi) of the WBE (FL) Rules, 1998. The balance amount of ₹ four lakh was paid on 18 November 2010. |
| 2. | United Spirits Limited, Asansol | 2007-08 to 2009-10 | 0.06 | 0.03 | 0.03 | 01.04.07 to 31.03.10 = 1096 01.04.08 to 31.03.10 = 730 <u>01.04.09 to 31.03.10 = 365</u> 2190 | 2190 X ₹ 300 = ₹ 6.57 | Compounding & blending licence fees payable @ ₹ 2000 per year vide rule 214 (1) of the WBE (FL) Rules, 1998. |
| 3. | Madhusala Drinks Pvt. Ltd. Budge Budge, South 24 Parganas. | 2005-06 to 2007-08 | 0.09 | NIL | 0.09 | 01.04.05 to 31.03.10 = 1826 01.04.06 to 31.03.10 = 1461 <u>01.04.07 to 31.03.10 = 1096</u> 4383 | 4383 days X ₹ 300 = ₹ 13.15 | Compounding & blending licence fees payable @ ₹ 2000 and licence renewal fee for bottling @ ₹ 1000 per year respectively vide rule 214 (1) of the WBE (FL) Rules, 1998. |
| 4. | IFB Agro Industries Ltd., Mahestala, South 24 Parganas | 2005-06 to 2008-09 | 0.08 | 0.04 | 0.04 | 01.04.05 to 31.03.10 = 1826 01.04.06 to 31.03.10 = 1461 01.04.07 to 31.03.10 = 1096 <u>01.04.08 to 31.03.10 = 730</u> 5113 | 5113 days X ₹ 300 = ₹ 15.34 | Compounding & blending licence fees payable @ ₹ 2000 per year vide rule 214 (1) of the WBE (FL) Rules, 1998. |
| Total: | | | | | | | 46.01 | |

Annexure III
(Ref. Para No. 4.7.11)

Statement showing short-realisation of excise duty due to short production of beer

| Year | Raw materials consumed | Quantity of raw materials (in KG) | Minimum yield of wort as per Excise manual (in BL) | Yield of wort shown by the brewer (in BL) | Short yield of wort (in BL) |
|--------------|------------------------|-----------------------------------|--|---|-----------------------------|
| 2008-09 | Malt | 38,53,856.00 | 20449679.60 | | |
| | Rice Flake | 18,96,700.00 | 10688270.25 | | |
| | Sugar | 6,74,654.00 | 4346631.04 | | |
| Total | | 64,25,210.00 | 35484580.89 | 29750202.00 | 5734378.89 |
| 2009-10 | Malt | 48,53,149.00 | 25752218.58 | | |
| | Rice Flake | 25,45,127.00 | 14342281.44 | | |
| | Sugar | 7,12,580.00 | 4590979.00 | | |
| | | 8110856.00 | 44685479.02 | 38307654.00 | 6377825.02 |
| | | | 80170059.91 | 68057856 | 12112203.91 |

| Year | Minimum yield of wort as per Excise Manual (in BL) | Actual yield of wort shown by the brewer (in BL) | Short yield of wort (in BL) | Short yield of beer 94.41% of short yield of wort (in BL) | Minimum Excise Duty leviable @ ₹ 13 per BL (in ₹) |
|---------|--|--|-----------------------------|---|--|
| 2008-09 | 35484580.89 | 29750202 | 5734378.89 | 5413827.11 | 70379752.43 |
| 2009-10 | 44685479.02 | 38307654 | 6377825.02 | 6021304.60 | 78276959.82 |
| | | | | | 148656712.25 |

Basis of calculation:

1 Bushel malt or 32 pound of rice flake or 28 pound of sugar each would produce 18 gallons of wort (para 677(17) of the Excise Manual)

Conversion:

1 Bushel = 34 pound = 15.42 Kg

32 Pound = 14.52Kg

28 Pound = 12.70Kg

18 Gallons = 81.823 BL

Hence, 15.42 Kg of Malt or 14.52 Kg of Rice flake or 12.70 Kg of Sugar would produce 81.823 BL of wort.