

GOVERNMENT OF JAMMU AND KASHMIR
OFFICE OF THE EXCISE COMMISSIONER
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E-mail: excise.commr@jk.gov.in

Sub: - Assessment/Demand order under Section 24 of the Jammu and Kashmir Excise Act, 1958 in the case of CSD Canteens.

Order No. 101 - EC of 2020

Dated: - 14.09.2020

(1) Whereas, this office vide Order no. 53-EC of 2020 dated 16-07-2020 directed the Excise and Taxation Officers to conduct the inspection of Army Unit Canteens and during the inspection conducted by territorial/jurisdictional Excise and Taxation Officers, the complete physical stock taking of liquor was carried out and inventory of the physical stock was made in presence of the concerned unit officers.

(2) Whereas, the Government vide its notification SO: 161 dated 17-05-2020 directed that there shall be levied an 50% Additional Retail Excise Duty on the sale of liquor in the Union Territory of J&K and the notification shall come into force w. e. f. 18th of May, 2020.

(3) Whereas, the Army Unit Canteens deposit the Excise Duty in the form of Additional Assessment Fees and 50% Additional Retail Excise Duty to Canteen Store Department depots, at the time of purchase of liquor from CSD trade depots and then CSD depots deposit the consolidated duties in the Revenue Excise Head 0039.

(4) Whereas, the jurisdictional Excise and Taxation Officers have conducted the inspections of following Canteens and observed as under:-

1. M/S Manager North Star Canteen Udhampur (License No. 253/JKEL-5).

Whereas, during the scrutiny of sale record of the M/S Manager North Star Canteen C/o 56 APO (License No. 253/JKEL-5), it was found that the sale of liquor conducted between 18th May, 2020 to 31st August, 2020 has not been executed/conducted as per new MRP which includes 50% Additional Retail Excise Duty. The liquor stock held on 17-05-2020 (closing balance) by such

Canteens attracts 50% Additional Retail Excise Duty on its sale made w. e. f. 18-05-2020. As per the inspection reports of the Excise and Taxation Officers, the opening balance of consolidated stock of liquor on 18th May, 2020 was 20251 bottles. From 18th May, 2020 to 31st August, 2020, M/S Manager North Star Canteen Udampur (License No. 253/JKEL-5) has sold 19093 bottles out of old stock of 20251 bottles. This sale of 19093 bottles attract 50% Additional Retail Excise Duty as per Government notification SO: 161 dated 17-05-2020 and the same has not been paid to the Excise Department by the licensee concerned. The 50% Additional Retail Excise Duty on stock of liquor sold between 18th May, 2020 to 31st August, 2020 comes to Rs.2763081.00 (Twenty Seven Lac Sixty Three Thousand Eighty One Rupees only).

The total demand of M/S Manager North Star Canteen C/o 56 APO (License No. 253/JKEL-5) is Rs. 2763081/- . (Demand- A)

2. M/S Commandant Northern Command Veh Depot c/o 56 APO (License No: 320/JKEL-5).

(5) Whereas, during the scrutiny of sale record of the M/S Commandant Northern Command Veh Depot C/o 56 APO (License No: 320/JKEL-5, it was found that the sale of liquor conducted between 18th May, 2020 to 31st August, 2020 has not been executed/conducted as per new MRP which includes 50% Additional Retail Excise Duty. The liquor stocks held on 17-05-2020 (closing balance) by the Canteen attract 50% Additional Retail Excise Duty on its sale made w. e. f. 18-05-2020. As per the inspection reports of the Excise and Taxation Officers, the opening balance of consolidated stock of liquor on 18th May, 2020 is 1100 bottles. From 18th May, 2020 to 31st August, 2020, M/S Commandant Northern Command Veh Depot C/o 56 APO (License No: 320/JKEL-5 has sold 816 bottles out of old stock of 1100 bottles. This sale of 816 bottles attract 50% Additional Retail Excise Duty as per Government notification SO: 161 dated 17-05-2020 and the same has not been paid to the Excise Department by the licensee concerned. The 50% Additional Retail Excise Duty on stock of liquor sold between 18th May, 2020 to 31st August, 2020 comes to Rs.99141.00 (Ninety Nine Thousand one Hundred forty one Rupees only).

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The total demand M/S Commandant Northern Command Veh Depot C/o 56 APO (License No: 320/JKEL-5 is Rs. 99141/- (Demand- B).

3. M/S Officer Commanding 200/212 Pet Pls ASC (License No: 938/JKEL-5).

(6) Whereas, during the scrutiny of sale record of the M/S Officer Commanding 200/212 Pet Pls ASC (License No: 938/JKEL-5), it was found that the sale of liquor conducted between 18th May, 2020 to 31st August, 2020 has not been executed/conducted as per new MRP which includes 50% Additional Retail Excise Duty. The liquor stocks held on 17-05-2020 (closing balance) by the Canteen attract 50% Additional Retail Excise Duty on its sale made w. e. f. 18-05-2020. As per the inspection reports of the Excise and Taxation Officers, the opening balance of consolidated stock of liquor on 18th May, 2020 is 1 bottle. From 18th May, 2020 to 31st August, 2020, M/S Officer Commanding 200/212 Pet Pls ASC (License No: 938/JKEL-5) has sold 1 bottle. This sale of 1 bottle attract 50% Additional Retail Excise Duty as per Government notification SO: 161 dated 17-05-2020 and the same has not been paid to the Excise Department by the licensee concerned. The 50% Additional Retail Excise Duty on stock of liquor sold between 18th May, 2020 to 31st August, 2020 comes to Rs.447.00 (Four Hundred forty seven Rupees only).

The total demand of M/S Officer Commanding 200/212 Pet Pls ASC (License No: 938/JKEL-5) is Rs. 447/- (Demand -C)

4. M/S Officer Commanding H. Q. 87 Mtn Bde C/o 56 APO (License No: 1018/JKEL-5)

(7) Whereas, during the scrutiny of sale record of the M/S Officer Commanding H. Q. 87 Mtn Bde C/o 56 APO (License No: 1018/JKEL-5), it was found that the sale of liquor conducted between 18th May, 2020 to 31st August, 2020 has not been executed/conducted as per new MRP which includes 50% Additional Retail Excise Duty. The liquor stocks held on 17-05-2020 (closing balance) by the Canteen attract 50% Additional Retail Excise Duty on its sale made w. e. f. 18-05-2020. As per the inspection reports of the Excise and Taxation Officers, the opening balance of consolidated stock of liquor on 18th May, 2020 was 81 bottles. From 18th May, 2020 to 31st August, 2020, M/S

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(H.S.)

Officer Commanding H. Q. 87 Mtn Bde C/o 56 APO (License No: 1018/JKEL-5) has sold 73 bottles. This sale of 73 bottles attract 50% Additional Retail Excise Duty as per Government notification SO: 161 dated 17-05-2020 and the same has not been paid to the Excise Department by the licensee concerned. The 50% Additional Retail Excise Duty on stock of liquor sold between 18th May, 2020 to 31st August, 2020 comes to Rs.14695.00 (Fourteen Thousand six hundred ninety five Rupees only).

The total demand of M/S Officer Commanding H. Q. 87 Mtn Bde C/o 56 APO (License No: 1018/JKEL-5) is Rs. 14695/-. (Demand-D)

5. M/S Commanding Officer Northern Command Counter Intelligence Unit, C/o 56 APO (License No. 1547/JKEL-5)

(8) Whereas, during the scrutiny of sale record of the M/S Commanding Officer Northern Command Counter Intelligence Unit, C /o 56 APO (License No. 1547/JKEL-5), it was found that the sale of liquor conducted between 18th May, 2020 to 31st August, 2020 has not been executed/conducted as per new MRP which includes 50% Additional Retail Excise Duty. The liquor stocks held on 17-05-2020 (closing balance) by the Canteen attracts 50% Additional Retail Excise Duty on its sale made w. e. f. 18-05-2020. As per the inspection reports of the Excise and Taxation Officers, the opening balance of consolidated stock of liquor on 18th May, 2020 was 1523 bottles. From 18th May, 2020 to 31st August, 2020, M/S Commanding Officer Northern Command Counter Intelligence Unit, C /o 56 APO (License No. 1547/JKEL-5) has sold 1472 bottles. This sale of 1472 bottles attracts 50% Additional Retail Excise Duty as per Government notification SO: 161 dated 17-05-2020 and the same has not been paid to the Excise Department by the licensee concerned. The 50% Additional Retail Excise Duty on stock of liquor sold between 18th May, 2020 to 31st August, 2020 comes to Rs.224402.00 (Two lac twenty Four thousand Four Hundred Two only).

The total demand of M/S Commanding Officer Northern Command Counter Intelligence Unit, C /o 56APO (License No. 1547/JKEL-5) is Rs. 224402/-. (Demand-E)

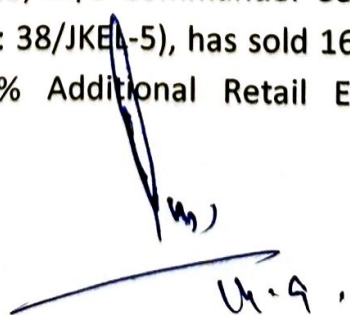
6. M/S Commandant, 57 W.E.U. C/o 56 APO (License No: 140/JKEL-5)

(9) Whereas, during the scrutiny of sale record of the M/S Commandant, 57 W.E.U. C/o 56 APO (License No. 140/JKEL-5), it was found that the sale of liquor conducted between 18th May, 2020 to 31st August, 2020 has not been executed/conducted as per new MRP which includes 50% Additional Retail Excise Duty. The liquor stocks held on 17-05-2020 (closing balance) by the Canteen attracts 50% Additional Retail Excise Duty on its sale made w. e. f. 18-05-2020. As per the inspection reports of the Excise and Taxation Officers, the opening balance of consolidated stock of liquor on 18th May, 2020 was 976 bottles. From 18th May, 2020 to 31st August, 2020, M/S Commandant, 57 W.E.U. C /o 56 APO (License No. 140/JKEL-5), has sold 939 bottles. This sale of 939 bottles attracts 50% Additional Retail Excise Duty as per Government notification SO: 161 dated 17-05-2020 and the same has not been paid to the Excise Department by the licensee concerned. The 50% Additional Retail Excise Duty on stock of liquor sold between 18th May, 2020 to 31st August, 2020 comes to Rs.127944.00 (One Lac Twenty Seven Thousand Nine Hundred and Forty Four only).

The total demand of M/S Commandant, 57 W.E.U. C /o 56 APO (License No. 140/JKEL-5), is Rs. 127944/- (Demand-F)

7. M/S Commander 35 Border Roads Task Force, C/o 56 APO (License NO: 38/JKEL-5)

(10) Whereas, during the scrutiny of sale record of the M/S Commander 35 Border Roads Task Force, C/o 56 APO (License NO: 38/JKEL-5), it was found that the sale of liquor conducted between 18th May, 2020 to 31st August, 2020 has not been executed/conducted as per new MRP which includes 50% Additional Retail Excise Duty. The liquor stocks held on 17-05-2020 (closing balance) by the Canteen attracts 50% Additional Retail Excise Duty on its sale made w. e. f. 18-05-2020. As per the inspection reports of the Excise and Taxation Officers, the opening balance of consolidated stock of liquor on 18th May, 2020 was 1784 bottles. From 18th May, 2020 to 31st August, 2020, M/S Commander 35 Border Roads Task Force, C/o 56 APO (License NO: 38/JKEL-5), has sold 1637 bottles. This sale of 1637 bottles attracts 50% Additional Retail Excise Duty as per

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Government notification SO: 161 dated 17-05-2020 and the same has not been paid to the Excise Department by the licensee concerned. The 50% Additional Retail Excise Duty on stock of liquor sold between 18th May, 2020 to 31st August, 2020 comes to Rs.322969.00 (Three Lac Twenty Two Thousand Nine Hundred Sixty Nine only).

The total demand of M/S Commander 35 Border Roads Task Force, C/o 56 APO (License NO: 38/JKEL-5), is Rs. 322969/- (Demand-G)

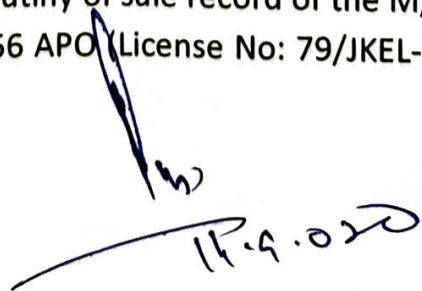
8. M/S Commander H. Q. 71 Sub Area CSD, C/o 56 APO (License NO: 121/JKEL-5)

(11) Whereas, during the scrutiny of sale record of the M/S Commander H. Q. 71 Sub Area CSD, C/o 56 APO (License NO: 121/JKEL-5), it was found that the sale of liquor conducted between 18th May, 2020 to 31st August, 2020 has not been executed/conducted as per new MRP which includes 50% Additional Retail Excise Duty. The liquor stocks held on 17-05-2020 (closing balance) by the Canteen attracts 50% Additional Retail Excise Duty on its sale made w. e. f. 18-05-2020. As per the inspection reports of the Excise and Taxation Officers, the opening balance of consolidated stock of liquor on 18th May, 2020 was 738 bottles. From 18th May, 2020 to 31st August, 2020, M/S Commander H. Q. 71 Sub Area CSD, C/o 56 APO (License NO: 121/JKEL-5), has sold 649 bottles. This sale of 649 bottles attracts 50% Additional Retail Excise Duty as per Government notification SO: 161 dated 17-05-2020 and the same has not been paid to the Excise Department by the licensee concerned. The 50% Additional Retail Excise Duty on stock of liquor sold between 18th May, 2020 to 31st August, 2020 comes to Rs.88773.00 (Eighty Eight Thousand Seven Hundred Seventy Three rupees only).

The total demand of M/S Commander H. Q. 71 Sub Area CSD, C/o 56 APO (License NO: 121/JKEL-5), is Rs. 88773/- (Demand-H)

9. M/S Commanding Officer 405 Coy ASC (pet) C/o 56 APO (License No: 79/JKEL-5)

(12) Whereas, during the scrutiny of sale record of the M/S Commanding Officer 405 Coy ASC (pet) C/o 56 APO (License No: 79/JKEL-5), it was found


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that the sale of liquor conducted between 18th May, 2020 to 31st August, 2020 has not been executed/conducted as per new MRP which includes 50% Additional Retail Excise Duty. The liquor stocks held on 17-05-2020 (closing balance) by the Canteen attracts 50% Additional Retail Excise Duty on its sale made w. e. f. 18-05-2020. As per the inspection reports of the Excise and Taxation Officers, the opening balance of consolidated stock of liquor on 18th May, 2020 was 303 bottles. From 18th May, 2020 to 31st August, 2020, M/S Commanding Officer 405 Coy ASC (pet) C/o 56 APO (License No: 79/JKEL-5), has sold 151 bottles. This sale of 151 bottles attracts 50% Additional Retail Excise Duty as per Government notification SO: 161 dated 17-05-2020 and the same has not been paid to the Excise Department by the licensee concerned. The 50% Additional Retail Excise Duty on stock of liquor sold between 18th May, 2020 to 31st August, 2020 comes to Rs.40461.00 (Forty Thousand Four Hundred Sixty one only).

The total demand of Commanding Officer 405 Coy ASC (pet) C/o 56 APO (License No: 79/JKEL-5), is Rs. 40461/-. (Demand-I)

10.M/S Commandant, 24 RR Bn. C/o 56 APO (License NO:411/JKEL-5)

(13) Whereas, during the scrutiny of sale record of the M/S Commandant, 24 RR Bn. C/o 56 APO (License NO: 411/JKEL-5), it was found that the sale of liquor conducted between 18th May, 2020 to 31st August, 2020 has not been executed/conducted as per new MRP which includes 50% Additional Retail Excise Duty. The liquor stocks held on 17-05-2020 (closing balance) by the Canteen attracts 50% Additional Retail Excise Duty on its sale made w. e. f. 18-05-2020. As per the inspection reports of the Excise and Taxation Officers, the opening balance of consolidated stock of liquor on 18th May, 2020 was 4336 bottles. From 18th May, 2020 to 31st August, 2020, M/S Commandant, 24 RR Bn. C /o 56 APO (License NO: 411/JKEL-5), has sold 4336 bottles. This sale of 4336 bottles attracts 50% Additional Retail Excise Duty as per Government notification SO: 161 dated 17-05-2020 and the same has not been paid to the Excise Department by the licensee concerned. The 50% Additional Retail Excise Duty on stock of liquor sold between 18th May, 2020 to 31st August, 2020 comes to Rs.701678.00 (Seven lac one thousand six hundred seventy eight only).


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The total demand of M/S Commandant, 24 RR Bn. C /o 56 APO (License NO: 411/JKEL-5), is Rs. 701678/-. (Demand-J)

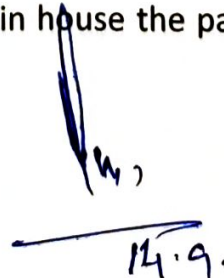
11.M/S Commandant, 54 Adv Fd. Vet Hospital, C/o 56 APO (License NO: 549/JKEL-5)

(14) Whereas, during the scrutiny of sale record of the M/S Commandant, 54 Adv Fd. Vet Hospital, C/o 56 APO (License NO: 549/JKEL-5), it was found that the sale of liquor conducted between 18th May, 2020 to 31st August, 2020 has not been executed/conducted as per new MRP which includes 50% Additional Retail Excise Duty. The liquor stocks held on 17-05-2020 (closing balance) by the Canteen attracts 50% Additional Retail Excise Duty on its sale made w. e. f. 18-05-2020. As per the inspection reports of the Excise and Taxation Officers, the opening balance of consolidated stock of liquor on 18th May, 2020 was 238 bottles. From 18th May, 2020 to 31st August, 2020, M/S Commandant, 54 Adv Fd. Vet Hospital, C/o 56 APO (License NO: 546/JKEL-5), has sold 184 bottles. This sale of 184 bottles attracts 50% Additional Retail Excise Duty as per Government notification SO: 161 dated 17-05-2020 and the same has not been paid to the Excise Department by the licensee concerned. The 50% Additional Retail Excise Duty on stock of liquor sold between 18th May, 2020 to 31st August, 2020 comes to Rs.37882.00 (Thirty seven thousand eight hundred eighty two only).

Therefore, taking into consideration the Audit and Inspection of above Unit Canteens, the total payable duty accrues to the tune of **Rs. 44,21,473.00 (Rupees Forty four lakhs twenty one thousand four hundred and seventy three only).**

The total demand of M/S Commandant, 54 Adv Fd. Vet Hospital, C /o 56 APO (License NO: 549/JKEL-5) is Rs. 37882/-. (Demand-K)
The total demand =A(2763081)+ B(99141)+C(447)+D(14695)
+E(224402)+F(127944)+G(322969)+H(88773)+I(40461)+J(701678)+K(37882)
= **Rs.44,21,473.00 (Rupees Forty four lakhs twenty one thousand four hundred and seventy three only).**

In view of the above, all the licensees are directed to deposit the due excise duties under Major Head-0039 within a period of 15 days. The other licensees (CSD) are also directed to calculate in house the payable duties at their


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own and deposit the same without waiting for formal Inspection/audit by this office. The licensees shall share the figures with the concerned Excise and Taxation Officers of the Ranges under intimation to Area Manager, Unit Canteens.


(Rajesh Kumar Shavan) KAS
Excise Commissioner, J&K.

No. EC/Exc/MRP/2020-21/2105-2130


Dated: - 12.09.2020

Copy to the:-

1. Financial Commissioner, Finance Department, J&K Government.
2. Deputy Excise Commissioner (Executive), Jammu/Kashmir for information.
3. Deputy Excise Commissioner (Accounts), Jammu for information.
4. Deputy Excise Commissioner (Distilleries), Jammu for information.
5. Staff Officer to GOC-in-C Northern Command for information.
6. Excise and Taxation Officer, City Excise Range (North/South) Jammu, Excise Range Udhampur-Reasi, Doda-Kishtwar-Ramban, Kathua, Samba, Rajouri-Poonch, Srinagar-Budgam-Ganderbal, Distilleries, Accounts Kashmir for compliance.
7. All Licensees M/s _____ for compliance.