

**TELANGANA STATE BEVERAGES CORPORATION LIMITED**

*(An Authority on Behalf of Government of Telangana)*

'D' Block, 2<sup>nd</sup> Floor, Prohibition & Excise Complex, 9 & 10-Eastern, M. J. Road, Hyd-500 001.

**TSBCL/K/2016-2017/3125**

**Dt. 01-12-2016**

**CIRCULAR - 105**

Sub: Revision in Rates of Assessment Fee on Assessable Value, Additional Privilege Fee for Foreign Spirits, Foreign Beer and Foreign Wine brands - Intimation of revised Landed Costs, Issue prices, Additional Privilege Fee and MRPs to the Registered Suppliers, IMFL depots, Government and M/s CTEL Infosystems Private Limited., - Implementation w.e.f.02.12.2016 - Reg.

Ref: 1. G.O.Ms.No.288 Rev (Ex.II) Dept., dated 30.11.2016  
2. G.O.Ms.No.289 Rev (Ex.II) Dept., dated 30.11.2016  
3. CPE Cr.No.1731/2015/CPE/G1 Govt.of TS, dt.06-04-15

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The Government through ref 1<sup>st</sup> and 2<sup>nd</sup> cited issued notifications revising the rate of Assessment Fee on Assessable Value and Additional Privilege Fee for Foreign Spirits, Foreign Beer and Foreign Wine brands along with instructions to implement the revised taxes and duties w.e.f. 02-12-2016.

The revised rate of Assessment Fee on Assessable Value and Additional Privilege Fee for Foreign Spirits, Foreign Beer and Foreign Wine brands are as under:

**Revised Assessment Fee on Assessable Value for Foreign Spirits, Foreign Beer and Foreign Wine brands are as under:**

**I. FOREIGN SPIRITS:**

<b>S. No</b>	<b>Assessable Value of Foreign Spirits</b>	<b>Assessment Fee on Assessable Value</b>	<b>Additional Privilege Fee (MRP rounding Of Portion)</b>
1	Upto Rs. 600/- per BL	77%	
2	> Rs.600/- per BL	51% or Rs.4158 whichever is higher	Next higher Rs.10/-

**II. FOREIGN BEER:**

S. No	Assessable Value of Foreign BEER	Assessment Fee on Assessable Value	Additional Privilege Fee (MRP rounding Of Portion)
1	Lager Beer (Below 5% v/v Alcohol strength) of all values.	83%	Next higher Rs.10/-
2	Strong Beer (5% v/v or more Alcohol strength) of all values.	96%	

**III. FOREIGN WINE :**

S. No	Assessable Value of Foreign WINE	Assessment Fee on Assessable Value	Additional Privilege Fee (MRP rounding Of Portion)
1	Up to Rs.225/- per BL	70%	Next higher Rs.10/-
2	Above Rs.225/- per BL	70%	

Further, the Government, informed that consequent to the revision in the Assessment Fee on Assessable Value, Additional Privilege Fee for Foreign Spirits, Foreign Beer and Foreign Wine brands there will be certain difference in issue price and Additional Privilege Fee of the stocks in the inventories of the various IMFL depots of TSBCL as on 02-12-2016 (opening balance) and the stock in transit (dispatched before 02-12-2016 and reaching the depots on or after 02-12-2016) on the one hand and the stocks that will be dispatched by the manufacturers after the revision on the other. In order to avoid dual pricing of Foreign Spirits, Foreign Beer and Foreign Wine brands during the transition from the pre-revised rates to the revised rates, the Government ordered that the Assessment Fee, Special Privilege Fee and additional privilege fee be worked out based on the revised rate of Assessment Fee, VAT and Additional Privilege as specified in the above table and shall be remitted to the Government by the licensees, including embedded notified rate of Value Added Tax on purchasing such stock, under the relevant heads. However, payments to the suppliers be made at the existing landed cost (Assessable Value + Customs Duty) only, in respect of stocks held by TSBCL IMFL depots including of in transit (i.e. dispatched before 02.12.2016 and reaching the depots).

Further, the Foreign Spirits, Foreign Beer and Foreign Wine brands stocks held by all the depots as on 01-12-2016 (closing balance) and the stocks in transit i.e. dispatched by the manufacturing units on or before 01-12-2016 and reaching the depots on or after 02-12-2016, with old MRP rates are to be sold at revised prices and they need not have a sticker/stamping indicating revised prices since the revision in rates is on account of change in government levy as stipulated under sub-rule 4 of Rule 23 of Standards of Weights and Measures (Packaged Commodities) Rules, 1977.

All the suppliers are also instructed to circulate notices to all the licensees showing the revised MRPs of each brand and keep sufficient numbers of copies of such notices in each IMFL Depot, for distribution to the licensees as required under the provisions of Standards of Weights and Measures (Packaged Commodities) Rules, 1977. However, all the Chief Managers / Managers are directed to serve the notice as per the format enclosed to this Circular as Annexure-II for the convenience of all retailer licensees.

Henceforth, the billing of all such Foreign Spirits, Foreign Beer and Foreign Wine brands shall be done at revised rates with effect from 02.12.2016. The Revised Rates i.e. Issue Prices, MRPs, Additional Privilege Fee are worked out for all **existing Foreign Spirits, Foreign Beer and Foreign wine brands stocks including stock in transit and of future arrivals is enclosed herewith as Annexure-I**. The soft copy of which shall be got downloaded through file "**Revised Rates**" at web site **tsbcl.nic.gov.in**.

All the Chief Managers / Managers are further informed that the above revised Item master pertaining to revised Foreign Spirits, Foreign Beer and Foreign Wine brands selling rates both i.e. applicable for stock held by depots including of in transit and of future arrivals will get automatically updated into the depot HPFS item Master which will automatically enable all the retailers to indent all category of Foreign Spirits, Foreign Beer and Foreign Wine brands at revised selling rates w.e.f. 02.12.2016. However, all the Chief Managers / Manager shall personally verify the ICDCs raised for revised selling rates, before the delivery of the stocks to the licensees.

**Further, it is clarified that the Existing stock Foreign Spirits, Foreign Beer and Foreign Wine brands including stock in transit and future arrivals will have existing brand codes only, but few will have different selling rates.**

The "Orders for Supply" released w.e.f. 02.12.2016 will have new Landed cost/OFS price, and MRP rates but for few brands / sizes consequent to revision in Assessment Fee and MRP rounding up. Hence, all the Chief Managers/Managers are directed to make arrangements for storing such stocks i.e. brands having new MRP rates in separate lots and not to mix them up with existing lots under any circumstances. **The stock of a particular brand received with new MRPs shall be billed only after exhausting the stock of that particular brand having old MRPs. The necessary steps have been taken by Corporate office for releasing**

**"Orders for Supply" only after the existing stocks inventory exhausted or on reaching very meager level.**

As per Rule 45 of Telangana Excise (Grant of license of selling by shops and conditions of licence) Rules 2012; the consignment shall be opened by the licensees in the presence of Excise Officers only and the Excise Officers concerned should verify the receipt of consignment. The SHOs should closely monitor the implementation of Existing MRPs for the stocks purchased on or before 01-12-2016. They are requested to obtain the information every day from the licensees in Form-R1 and Form - R2 as per Rules 48 and 49 of Telangana Excise (Grant of license of selling by shops and conditions of license) rules 2012, and submit the same to the Prohibition and Excise Superintendents/Chief Managers/Managers IMFL depots/Deputy Commissioner's of Prohibition and Excise concerned.

The, Commissioner of Prohibition & Excise during earlier revision in selling rates, issued the following instructions vide Cr.No.1731/2015/CPE/G1, Dt.06-04-2015 cited in the reference 3<sup>rd</sup>, to the field officials of P& E department, as the stocks purchased by the retail licensees on or before the date of such revision shall be sold at old MRP rates only and so that consumers are not charged extra rates other than MRP for such stocks (Copy enclosed).

1. The retail licensees shall place indents, only for the brands which are already exhausted.
2. The Retail Licensees shall submit such indents to the SHO concerned, specifying the brands to be purchased.
3. The SHOs concerned on receipt of such indents shall certify the same.
4. The Retail licensee shall have to submit such certified indents to the Chief Managers / Managers of the IMFL depots for billing the required brands at revised rates.

Therefore, it is decided to adopt same procedure for selling Foreign Spirits, Foreign Beer and Foreign Wine brands w.e.f. 02.12.2016 with revised rates.

Hence, all the Chief Managers/Mangers of IMFL depots are directed to follow the following operational procedures :

1. While accepting such certified indents i.e. in respect of **Foreign Spirits, Foreign Beer and Foreign Wine brands** Certification from the concerned SHO shall be insisted invariably. For all such subsequent purchases by such retailers, normal procedure be followed in honoring the indents.
2. While generating the ICDCs, a letter shall be handed over to the Retailer specifying the name of the brand, size and the **NEW MRP**. A format which is to be issued to the retailers by the Chief Managers/Managers is enclosed as **Annexure-II** to the Circular.

3. The above letter shall be confined only to such of those brands billed against certified indents.
4. The letter addressed to the retailer shall be in quadruplicate. One copy shall be pasted on the Notice Board of the Liquor Shop, Second copy shall be retained with the Retailer, Third copy shall be given to the SHO concerned and the Fourth copy shall be retained in the Depot for record.
5. The above letter should be signed personally by the Chief Managers/Managers in pre printed forms and to avoid computer printing.

In view of the above all the Chief Managers/ Managers of the IMFL depots are directed to exercise personnel supervision in implementing the above instructions without deviation of any sort and report compliance.

**Sd/-  
Managing Director**

Encl:a/a

To

All the Chief Managers / Managers of IMFL depots in the State.

All the Registered (Other than Wine) suppliers – for information and with a direction to circulate notices to the licensees showing the revised MRPs of each brand/size lying in the TSBCCL depots as per sub-rule 4 of Rule 23 of Standards of Weights and Measurers (Packaged Commodities) Rules, 1977.

CC: The GM(P&A), GM(MIS & F&A) at C.O. Hyderabad.

CC: The Commissioner of Prohibition and Excise, Telangana, Hyderabad.

- For information

CC: The Director, Prohibition & Excise (Enforcement), Telangana, Hyderabad.

CC: All the Deputy commissioners and P&E Superintendents in the state.

CC: All the Customs Bonded Ware house Officers.

Copy submitted to the Principal Secretary to Government, Revenue (Ex.II) Department, Telangana, Hyderabad. – for kind information.

Copy to : M/s CTEL Intosystems Pvt Limited, Hyderabad – with a direction to upload revised rates in the HPFS system.

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**General Manager (Excise)**

