

**RAJASTHAN STATE BEVERAGES CORPORATION LIMITED**  
**(A Government of Rajasthan Undertaking)**

Circular No. RSBCL/LSP/ 2014-15 / 6887

Dated : 04 March, 2014

**Liquor Sales Policy for 2014-15**

This circular pertains to sales / disposal of liquor. Retail vendors are requested to take note of the procedure prescribed in this circular for the financial year 2014-15.

**1 Submission of Initial Documents**

1.1 Buyers desirous of procuring liquor from RSBCL (the Corporation) shall submit the following documents, before they can be allowed to transact with the Corporation.

- (i) Details of the organisation of the buyer to be given in its letterhead in the format in Annexure 1.
- (ii) A certified copy of the license granted by the Excise Commissioner, Rajasthan under the Rajasthan Excise Act, 1950 and rules framed thereunder applicable to the buyer.
- (iii) Certificate, if any, in Form 27G of the Income Tax Act, 1961 for reduced rate of Tax Collection at Source.

**2 Issue of Stocks**

2.1 Stock shall be issued to buyers during working hours, which shall ordinarily be **between 11am and 6pm**. Issue of stock before or after these hours shall be at the discretion of the Depot Manager and shall be exceptional.

2.2 Ownership of stocks sold to buyers shall pass on to them immediately after delivery at the depot. Buyers are therefore advised to verify the goods before accepting delivery. If the buyer so desires, Depot Managers shall allow prior inspection of Carton Boxes (CB) before delivery popularly called "Open Delivery", in order to avoid claims for shortages or breakages later.

2.3 Buyers shall be responsible for unstacking, loading the purchased goods into their vehicle and transport the same to their destination at their risk and cost. Any damages arising during handling of goods at this stage shall be their responsibility. Under no circumstances, shall any claim for damages be entertained after handing over the goods and no depot shall accept return of goods after issue.

2.4 The Corporation shall not generally sell loose bottles.

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- 2.5 The Corporation would endeavour to have adequate stocks to meet any demand from buyers. In the unlikely event of shortage of any particular item, the Depot Manager would distribute the available quantity equitably amongst demanding buyers. In such cases, the buyer shall collect the stocks within four hours of receiving the intimation. If he does not turn up within the stipulated time, then such stocks may be allotted to the next buyer who has registered and is awaiting intimation from the depot.
- 2.6 The Sales Invoices raised on the Buyer shall be subject to the terms stipulated in this policy.

### 3 Sale Price

- 3.1 The price to be charged for the stock issued shall be as fixed by the Corporation periodically. The Corporation reserves its right to revise the sale price and such revised prices shall be effective on such dates as may be specified.
- 3.2 The buyer may seek clarifications in the sales invoices raised by the Corporation within three weeks of the sale. Corrective action as may be necessary would be taken based on the buyer's representation. Generally, the Corporation would not entertain clarifications on the sales invoices raised after two months of the sale.
- 3.3 The Corporation is entitled to recover differences due to short billing, excess despatches or any other reasons, immediately after such instances are noticed by it. Such amounts if not paid immediately upon demand shall carry an interest of 12% per annum. Further the Corporation is entitled to adjust such amounts out of any payment received or out of any other credit lying in favour of the buyer.
- 3.4 Government of Rajasthan has determined maximum margin for retail vendor as below:

Margin on Items	Retailer Margin @
Beer (All pack sizes)	22%
IMFL (in Nip size only)	
All other liquors / sizes	20%

### 4 Payment for Stocks Purchased

- 4.1 Issue of stocks shall be against 'e' deposit through Internet Banking or a local Demand Draft or Pay Order or direct credit in favour of the Corporation. **Cash is not accepted at the Depot. No credit sale is allowed.**
- 4.2 Demand Drafts / Pay Orders issued by scheduled banks alone shall be accepted by the Corporation. Instruments issued by non-scheduled banks will not be accepted.

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- 4.3 Buyers who have an account with any branch of the designated banks may transfer the due amount in favour of the Corporation through 'e' deposit through Internet Banking or a challan prescribed by the Corporation. Bank branches and account number of the Corporation with these banks where such payment can be made would be separately notified.
- 4.4 Buyer shall produce 'e' challan of 'e' deposit or a portion of the bank challan with the confirmation of the bank to the concerned depot based on which goods would be issued.
- 4.5 Return of the Demand Draft / Pay Order shall attract a penalty of Rs. 1,000/- per instance, apart from other legal recourse and remedies that the Corporation may resort to.
- 4.6 Licensees may deposit a fixed amount and lift stocks against such deposit. The Corporation would not pay any interest for the deposit. They may replenish the deposit periodically.

## **5 Tax Collection at Source**

- 5.1 The Income Tax Act 1961, under section 206C provides for tax collection at source. Collection of tax is based on the price of the specified commodity. Alcoholic liquors for human consumption are a specific commodity and therefore collection of tax with effect from 1.11.2003 is mandatory.
- 5.2 Tax has to be collected at the time of receipt of amount for sale of goods, @ 1% of the sale price (inclusive of excise duty and other applicable taxes) to which surcharge and other notified levies viz cess etc. may be added as specified.
- 5.3 Therefore a part of the remittance made by the buyer shall be first appropriated towards tax to be collected. The tax so collected would be remitted by the Head Office and necessary certificates forwarded to concerned depots for onward transmission to buyers. Certificates shall be issued at the end of the relevant financial year.
- 5.4 The buyer is entitled to approach the Assessing Officer for issue of a certificate for tax collection at a rate lower than the one prescribed. If the certificate is received directly from the Assessing Officer, tax collection would be effected at the rate specified in the certificate.
- 5.5 The Corporation shall not refund excess tax collected (due to late submission of Form 27G or any other reason) and buyers are advised to seek refund from income tax authorities.

## **6 Bottle Returns**

- 6.1 Buyers may return empty beer bottles directly to the brewery. The brewery may accept the bottles so returned and pay the necessary amount as agreed upon by the brewery and the retailer.


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## 7 Jurisdiction

7.1 Any sale made by the Corporation shall be subject to the jurisdiction of Jaipur.


## 8 Review of the Policy

8.1 The above policy is subject to periodic review. The Corporation is at liberty to amend it, if the circumstance so warrant.

  
Managing Director  
RSBCL, Jaipur  
4/3/14

Copy for information / necessary action:

- (i) Principal Secretary, Finance, Govt. of Rajasthan, Jaipur.
- (ii) Finance Secretary (Revenue), Govt. of Rajasthan, Jaipur.
- (iii) Excise Commissioner, Rajasthan, Udaipur.
- (iv) Executive Director, RSBCL / All GMs
- (v) All Additional Commissioners, Excise Department / DEOs
- (vi) All Depot Managers / Managers RSBCL.
- (vii) All Manufactures / Suppliers.
- (viii) Circular - Master File

  
Managing Director  
RSBCL, Jaipur  
4/3/14

**Annexure 1****Details of the Organisation of the Buyer**

(To be given on the letterhead of the Organization)

Name of the Organisation:				
Type of the organisation:	Company / Partnership / Sole Proprietorship			
PAN				
Particulars of the Chief Executive / Managing Partner / Owner	Name	Address	Telephone number	Fax number
Particulars of the other Directors/ Partners, if any	Name (1) (2) (3) (4)	Address	Telephone number	Fax number
Details of the licence issued by the Excise Commissioner				

Place:

Date:

Sd/-  
Chief Executive / Managing Partner / Owner  
(Name)