

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

Circular No. RSBCL/LSP/ 2019-20 / 7873

Dated : 08 March, 2019

Liquor Sourcing Policy for 2019-20

This circular pertains to sourcing of liquor. Manufacturers / Suppliers / Importers (henceforth called manufacturers) are requested to take note of the procedure prescribed in this circular which comes into effect immediately.

1. Submission of Initial Documents

1.1 Manufacturers desirous of supplying liquor FMFL, IMFL, Wine, Beer etc. to the Corporation (RSBCL) for subsequent delivery to buyers shall submit the following documents, before their offer can be considered and action is initiated.

- (i) Non interest bearing refundable Security Deposit of Rs. 10.00 lac for new Suppliers in the form of Demand Draft in favour of RSBCL, Jaipur
- (ii) Details of the organization of the manufacturer to be given in its letterhead in the format in Annexure 1.
- (iii) A certified copy of the last valid license granted by the concerned Excise Commissioner / competent authority of the concerned State.
- (iv) Details of executives and / or representatives to deal with the Corporation to be given in its letter head as per the format in Annexure 2.
- (v) An agreement as in the format in Annexure-3 duly executed by the authorized signatory of the manufacturer in a stamp paper of denomination of Rs.500/-.
- (vi) If the manufacturer is not the owner of the brands proposed to be supplied, then a copy of the agreement between the manufacturer and the owner of the brand.
- (vii) Certified copy of the latest audited accounts and annual report. If such accounts pertain to a period other than the recently concluded financial year, reasons for not submitting the certified accounts of such year may be explained and justified.
- (viii) An attested / notarized copy of the registered partnership deed / Memorandum and Article of Association (latest) of the manufacturer.
- (ix) In case IMFL / Beer is being supplied from the source outside the state of Rajasthan, Manufacture / Suppliers will be required to submit the documentary evidence regarding Export Fee charged by them in Cost Sheet.
- (x) Manufacture/ Suppliers shall have to submit copy of FSSAI certificate to the Corporation.

- 1.2 Suppliers desirous of supplying liquor imported from abroad to the Corporation for subsequent distribution to buyers shall submit the following documents, before their offer can be considered and action initiated.
- (i) Non interest bearing refundable Security Deposit of Rs. 10.00 lac for new Suppliers in the form of Demand Draft in favour of RSBCL, Jaipur.
  - (ii) Details of the organization of the supplier to be given in its letterhead in the format in Annexure 1.
  - (iii) Authorization of the manufacturer, if any, permitting the supplier to deal with the products proposed to be supplied to the Corporation.
  - (iv) Details of their executives and / or representatives authorized to deal with the Corporation to be given in its letterhead as per the format in Annexure 2
  - (v) An agreement as in the format in Annexure- 4, duly executed by the authorized signatory of the supplier in a stamp paper of denomination of Rs.500/-.
  - (vi) Certified copy of the latest audited accounts and annual report. If such accounts pertain to a period other than the recently concluded financial year, reasons for not submitting the certified accounts of such year may be indicated.
  - (vii) An attested copy of the registered partnership deed / Memorandum and Articles of Association (latest) of the manufacturer.
  - (viii) In case where BIO (FMFL/ Wine/Beer) is being supplied from the source outside the country, Manufacture/ Suppliers will be required to submit the documentary evidence regarding Customs Duty charged by them in Cost Sheet.
- 1.3 However, the approved Suppliers/manufacturers for 2019-20 are required to submit following necessary annexures:
- (i) Annexure-1 (ii) Annexure-2 (iii) Annexure-3 or 4
  - (iv) Annexure-5 (v) Annexure-6 (vi) Annexure-7/8/9/10 (As the case may be)
  - (vii) Approved labels along with competent sanction letter.
- 1.4 All initial documents shall be signed by the Managing Director or whole time Director or Chief Executive Officer or any other person duly authorized by the Board of Directors of the Company/ Secretary / any Partner /Proprietor, in case of a Company /Society/ Firm / Proprietary concern.



2. Registration of Labels

- 2.1 Labels of brands proposed to be supplied / marketed by a manufacturer located in or outside the state have to be approved by the Excise Commissioner, Rajasthan. Such an approval shall be obtained by the manufacturer and submitted to the Corporation.
- 2.2 Manufacturers located outside the state shall submit a copy of the permission for the manufacture of the brands proposed to be supplied, approval for labels as granted by the competent excise authorities of that state and the authorization for exporting from that state to Rajasthan.
- 2.3 In respect of brands imported from outside India, suppliers shall remit necessary fees for label approval to Excise Commissioner and obtain necessary registration approvals.
- 2.4 Where the change of brand name is apparently only a technical one and the basic brand name is same, then the manufacture will, apart from offering the brand of choosing to this state, will also compulsorily offer similar cheapest brand being sold by him elsewhere.

3. Declaration of Prices and Landed Cost

- 3.1 Manufacturers located within the State or outside are required to declare the price of liquor in prescribed proforma (Annexure - 5). Names of and supply details to all the states and Union Territories shall be included and a certificate to that effect appended. The manufacture shall also submit details in prescribed proformas for all such variants of brands having similar key word, whether registered in Rajasthan or not and sold anywhere within last two years. These details shall be made available to the Corporation at least one week prior to the date on which the manufacturer desires to have the first Order for Supplies (OFS) in respect of these brands.
- 3.2 The manufacturer / supplier shall declare Ex-Distillery Price / Ex-Brewery Price and will provide information relating to minimum EDP / EBP declared in all other states for the same brand and shall also provide the MRP / MSP of the same brands of other states.

If the Ex-Distillery Price / Ex-Brewery Price of the same brands are not approved in other states, Ex-Distillery Price / Ex-Brewery Price and MRP / MSP of the similar brands approved in other states shall be provided by the suppliers; in case of non approval of same / similar brands in other states, the supplier shall submit a declaration for such equivalent level brands. Suppliers shall mention the names of such similar brands.

- 3.3 A statement for each brand of IMFL /FMFL/ Beer indicating information for label registration of a brand of IMFL /FMFL/Beer shall be submitted in the prescribed proforma (Annexure-6).
- 3.4 While doing so, manufacturers may ensure that the description of the item in Annexure 5 and 6 is exactly the same as the label approval accorded by the Excise Commissioner. In case of any difference, the Corporation would not act on the details submitted by the manufacturer.

- 3.5 In respect of brands manufactured in Rajasthan or imported from outside the State, the Corporation is required to declare the price for sale to retailer and the Maximum Retail Selling Price of such products. They shall submit a cost sheet, containing details of basic price and duties in the form as in Annexure 7 or 8.
- 3.6 Suppliers desirous of supplying liquor imported from abroad shall submit a cost sheet containing details of basic price and duties in the form as in Annexure 9 for stocks imported after payment of Customs Duty and as per the form in Annexure 10 for stocks imported duty free. The price shall be indicated in Indian rupees and shall not be contingent upon any fluctuation in foreign exchange rates.
- 3.7 Suppliers may please note that they are required to work out the Landed cost, the sale price and the Maximum Retail Selling Price taking due note of the provisions of the different notifications with respect to duties / fees issued by Government of Rajasthan (Excise Department) / Excise Commissioner under Rajasthan Excise Act and rules framed there under. The Corporation reserves the right to decide the extent of differential cost to be allowed to supplier's for Rajasthan.
- 3.8 The term Landed Cost to the Corporation shall mean: EDP of the manufacturer + ED + Additional Excise Duty. The EDP of case box of Quart, Pint and Nip would be considered individually for determination of MRP. The selling price by RSBCL to the retail seller and maximum retail price will be as per Annexures 7, 8, 9 and 10.
- 3.9 **The Corporation shall charge a margin of 0.50% on the Landed cost. The retailers are allowed a margin as below:**

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

Above to be incorporated in Annexure 7, 8, 9 and 10.

- 3.10 The MRP in all capacities of bottles will be rounded off as follows:
- Rounding Up of MRP in all capacities of bottles of IMFL and Beer will be done to the next Re.1.
  - Additional Margin due to rounding up the MPR will be retained by RSBCL as Additional RSBCL Margin.
- 3.11 The Corporation would permit revision in EDP / EBP declared by the manufacturer with effect from Next day from date of rates approval. Manufacturers who want to revise their price shall submit revised declaration to the Corporation at least 10 days prior to the day on which they desire the revision. The MRP of stock lying with Corporation shall also be revised accordingly. The revision of MRP will be permissible only after submission of full justification along with documentary evidence i.e. production cost sheet etc.



- 3.12 In case of any change in the fee and duty structure, new prices shall become effective from the date of notification issued by the Government. The Corporation would compute the new prices and make necessary changes in prices.
- 3.13 Manufacturers shall submit a revised Maximum Retail Selling Price in respect of their products, after justifying such MRP. Till such time they submit the revised MRP, no fresh OFS shall be issued.
- 3.14 In all such cases, if the rates at which the OFSs would be issued would be revised, all pending OFSs would be cancelled by the Corporation and manufacturers shall surrender all outstanding OFSs and collect revised OFSs immediately.
- 3.15 Any price reduction on account of a revision due to a change in the Declared Price or due to a change in duties shall be borne by the manufacturer. The Corporation would, in respect of the stocks held, debit their accounts with the difference on the day such revision comes into effect.
- 3.16 Manufacturers shall, before introducing any sales promotion or discount scheme communicate to the Corporation, the details of such scheme and its impact on the maximum retail-selling price.
- 3.17 The Suppliers may file online application for the MRP. The procedure will be effective from the date of issuance of detailed circular / guidelines by RSBCL for the purpose.

At the time of deciding the price, Corporation will consider the EBP / EDP and MRP / MSP of the same brand(s) or similar type of brand(s) approved in neighboring states or in other states. The impact on collection of Excise Duty would also be considered while deciding the price.

- 3.18 It shall be the responsibility of the supplier to deposit difference of Excise Duty / Additional Excise Duty on stock lying with RSBCL depots & in transit on the date of approval or revision in MRP. A copy of the challan of such deposited additional ED / AED is required to be submitted to corporation & Excise Department immediately after revision / approval of rates by RSBCL.
- 3.19 After approval of new MRP for the year 2019-20, the supplier concerned has to affix revised MRP on existing stock lying in RSBCL depots / in transit. If any legal liability arises due to non compliance of the above, the supplier will be held responsible for that.
4. Orders for Supplies (OFS)
  - 4.1 Supplies to the Corporation shall be based on the OFS issued by it. The Corporation shall issue OFS based on the stock requirement of depots after duly considering the quantity held, the sales trend and requests of the manufacturer, if any. To facilitate the process, the supplier may indicate the requirement of its brands and packs in various depots. However, the Corporation reserves its right to decide the quantity for which OFS can be issued. Special requests or difficulties faced by manufacturers regarding issue of OFS may be addressed to the General Manager (Operations).



- 4.2 Two copies of the OFS will be issued for the exact quantity that the supplier proposes to transport. It is, therefore, imperative that manufacturers indicate their dispatch plan for issue of OFS. The OFS shall be signed by either of the authorized signatories of the Corporation, whose specimen signatures may be seen in Annexure 11.
- 4.3 The OFS would indicate the validity date within which the manufacturer should complete the delivery. If a manufacturer does not honour the quantity indicated in the OFS within the validity period, then the order for the remaining quantity shall lapse automatically. The Corporation may, at its discretion, extend the validity of the OFS and the manufacturer shall honour the OFS within the extended validity period without fail. However Corporation shall charge a fee for extending validity of each OFS as under:

- |      |  |   |                     |
|------|--|---|---------------------|
| (i)  | For first 4 days or part thereof       | - | Rs. 1,000/- per OFS |
| (ii) | For every next 4 days or part there of | - | Rs. 2,000/- per OFS |

However, these rates may be revised by the MD from time to time.

In exceptional circumstances, where the delay is on accounts of factors beyond the control of Manufacturer like natural calamity, accident of the vehicle carrying quantities under said OFS and contingencies alike, MD RSBCL may condone the extension charges.

- 4.4 Repeated lapse of supplies against OFS without valid reasons may result in reduction of quantity sourced and may also attract other penalties that the Corporation may specify from time to time.
- 4.5 In respect of supplies from within State / outside the State or from outside India, the manufacturer or their authorized representatives shall, after the issue of OFS, deposit the Import Fee, Excise Duty and other applicable duties / fees for their respective brands with the Excise Department or through the Corporation. Manufacturers may please take note that they are responsible for remitting / depositing the correct quantum of duties / fees and that they are liable for any short payment of duties (The Corporation shall be entitled to recover any short payment of duty from them, should such instances occur).
- 4.6 In case the supplies are not affected against any OFS and the same is submitted to Corporation for cancellation, the same shall be cancelled on payment of a fee of Rs.5,000/- per OFS. If the cancellation request is submitted after the validity date, the fee mentioned in clause 4.3 shall be charged from the supplier in addition to the cancellation charges. However, these rates may be revised by the MD, RSBCL from time to time.
- 4.7 If any supplier violates the provisions of LSP or Agreement made thereunder, the action may be initiated against such defaulter supplier as per the provisions of LSP / Agreement.
- 4.8 RSBCL may ask supplier to make OFS of a particular brand / brands. In case the supplier does not make OFS then penalty of Rs. 10,000/- per order shall be imposed on the supplier. In case of repetitive non- compliances penalty may be imposed as per clause no. 14.1 of Annexure-3 & 13.1 of Annexure-4.



5. Duty Free Imports

- 5.1 The Foreign Trade Policy provides duty credit entitlement to specified Hotels and Restaurants in reference to foreign exchange earned by them (eligible importer) in the preceding year. The procedure detailed below shall be applicable for import of liquor into the state under this provision.
- 5.1.1 The eligible importer shall declare the brands and the quantity proposed to be imported under this provision. The eligible importer shall also declare the source of import, which shall be a supplier who has submitted initial documents to the Corporation.
- 5.1.2 The supplier as declared by the importer shall be responsible to complete customs and other formalities so that the goods can be transported to the state.
- 5.1.3 The eligible importer shall be permitted to import only registered labels approved for consumption in Rajasthan for the relevant excise year. The eligible importer shall produce a copy of eligibility certificate, if any, issued by the Director General of Foreign Trade for duty free import of such stocks.
- 5.1.4 The Corporation shall be the intender of stocks on behalf of the eligible importer. The Corporation shall issue an order for supplies to the supplier. The rate of supply of the item shall be as indicated by the supplier in the cost sheet for duty free import.
- 5.1.5 The supplier shall thereafter remit state levies as may be applicable through the Corporation or to the Excise Department. The supplier may note that they are responsible for remitting the correct quantum of duties and that they are liable for any short payment of duties. The Corporation shall be entitled to recover any short payment of duty from them, should such instances occur.

6. Delivery

- 6.1 As indicated above, manufacturers shall affect supplies within the time period mentioned in the OFS. The stocks shall be delivered at the concerned depot of the Corporation at the cost and risk of the manufacturer and shall conform to the brand, quantity and pack sizes as indicated in the OFS. **Any delivery of Stock that deviates from the OFS shall be sold out / drained out as per directions of Excise Department. The stock shall be drained out in the presence of Excise officials and Company representative after adopting following procedure:-**
1. Information is to be given to supplier and H.O.RSBCL immediately.
  2. Detailed report along with copy of panchnama be sent to Head Office / DEO concerned.
  3. MIS be finalized by keeping such stock in 'Off Line Stock' category.
  4. After getting approval of Excise Department, this stock will be drained out as per procedure laid down in Excise department circular no. E.C. 107 dt. 01.05.2014 No refund of Excise Duty shall be made to suppliers for such drained out stocks.



- 6.2 An exclusive invoice shall be raised for every OFS issued. At the time of effecting delivery, the manufacturers shall invariably quote in their invoice the reference number and date of the OFS issued by the Corporation and surrender the OFS in original to the receiving depot.
- 6.3 In cases of all supplies from manufacturers in the State and in respect of imported brands (both from outside the state and the country), the invoice rate shall be as indicated in the OFS.
- 6.4 The invoice of the Manufacturer / Supplier shall be accompanied by the following documents and shall be submitted to the receiving depot.
- (i) The original OFS issued by the Corporation. If the supplies made are in pursuance of more than one order so issued, all such orders shall be attached;
  - (ii) Copy of the permits issued by the Excise Department;
  - (iii) Lorry Receipt;
  - (iv) Copy of the challans for having remitted / deposited duties and
  - (v) If applicable, a statement of the excise adhesive labels / holograms with details of unique identifying numbers (for each bottle) of the carton boxes delivered, segregated item wise in case of manufacturers in the state.
  - (vi) Batch wise details of quantity of dispatch conforming to FL-6.
  - (vii) Fit for human consumption certificate will be issued by Unit In-charge of Excise Department and Lab Chemist of distillery/ brewery concerned before issue of supply to RSBCL depots.
  - (viii) The supplier shall mention batch number and Manufacturing date / month in the invoice.
  - (ix) In case of any discrepancy between the data shown in software and documents physically received, the data in software will be got corrected after taking penalty of Rs. 1,000/- (Rupees one Thousands) per OFS / Invoice. The proposal of supplier for correction should be supported by competent approval / revised sanction of the Excise Department, if needed.
- 6.5 If applicable, all manufacturers / importers are required to mention the excise adhesive label / holograms identifying numbers on all the liquor carton boxes supplied to the Corporation as required by Excise Department from time to time. Such details may be furnished in each carton box as per the format given below, as a sticker / rubber stamp pasted / affixed on the box.

Supplies to the RSBCL	
Name and Address of the Distillery/Brewery	
-----	
-----	
Excise adhesive / hologram numbers	
From	To

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- 6.6 Manufacturers may please note that the consignment would not be unloaded in the receiving depot if the requirements indicated in paragraphs 6.4 and 6.5 above are not met.
- 6.7 Manufacturers shall ensure that the carton boxes used by them conform to the specifications of the Bureau of Indian Standards and that the boxes do not become a cause for excessive transit and / or depot damages. The Corporation may, if it so warrants, issue necessary guidelines in case of manufacturers who do not use standard boxes, which shall be followed by them.
- 6.8 Manufacturers shall also ensure that they do not overload the lorries transporting their goods. Needless to mention, such overloading is a major cause of excessive transit and depot damages. Any instance of overloading noticed by the Corporation may result in appropriate action as may be necessary.

7. Adherence to Quality

- 7.1 The manufacturer is expected to ensure that the items delivered to the Corporation are fit for human consumption and adheres to the quality as stipulated by the relevant standards of the Bureau of Indian Standards and/or other standards as may be applicable or as desired by Government of Rajasthan. Government of Rajasthan has decided that IMFL, only with ENA as base raw material, would be allowed in Rajasthan.

1. **Indian made Beer when delivered to the Corporation shall be within 120 days of date / month of bottling. In exceptional cases, Beer supplied after 120 days may be accepted with charges of Rs 10/- per carton box per day for next 15 days i.e. upto 135 days and thereafter, from 136 days to 150 days may also be accepted after recording reasons subject to minimum charges of Rs 20/- per carton box per day.**
2. The BIO Beer which is imported from outside India having expiry period from 9 months to one year can be accepted by RSBCL depots up to 180 days from the date of manufacturing. In exceptional cases, Beer supplied after 180 days may be accepted with charges of Rs 10/- per carton box per day for next 30 days i.e. upto 210 days and thereafter, from 211 days to 225 days may also be accepted after recording reasons, subject to minimum charges of Rs 20/- per carton box per day.

However, the supply of Beer, which is more than 150 days old in case of Indian & 225 days old in case of BIO Beer from the date of manufacture, would not be accepted by the Corporation.

- 7.2 The Corporation may periodically test samples of such items as it may decide, to ensure that quality standards are adhered to. If an item does not adhere to the quality standards expected of it, sale in respect of that particular batch of the item (if in stock) would be suspended immediately. A communication would be sent to the manufacturer along with the results of tests carried out with a request to withdraw stocks of the particular batch from the depots at his cost. The manufacturer would also be advised to improve the quality to conform to specifications.
- 7.3 All other brands of such manufacturer will also be subjected to examination and the cost of testing these samples would be debited to the manufacturer. If any of these

products does not conform to specifications, then such products (brands) would be black listed and the Corporation would stop transacting in the same.

8. Transit Risk and Losses

8.1 In case of Labour contract by RSBCL, the stocks from the vehicles of manufactures /supplier shall be unloaded by the contract labour at RSBCL depots. This includes stacking of the liquor in the Depot. The labours will be provided by the labour contractors by RSBCL. The unloading charges shall be recovered from the weekly payments of the suppliers along with GST amount as per applicable rates. An appropriate invoice for the same shall be issued to such supplier for unloading charges. Any damages arising during handling of goods at this stage shall be their (Labour contractor) responsibility. Any risk during the transit of liquor from the premises of the supplier till the stocks are arrived at the depot shall be borne by the manufacturer, who may, if necessary, seek an insurance cover

Note:- Loading into inter-depot transfers desired by manufactures shall be done by contract labour as per approved rates.

8.1.1 In the absence of Labour contract, it shall be responsibility of the manufacturer / supplier to Loading / Unloading stocks at the depots of the Corporation. This includes stacking of the liquor in the depot. Any risk during the transit of liquor from the premises of the supplier till the stocks are unloaded and stacked in the depot shall be borne by the manufacturer, who may, if necessary, seek an insurance cover.

8.2 Transit losses would fall in one of the categories described below. Such losses shall be to the account of the manufacturer.

Short Receipt – Receipt of lesser number of items than what is mentioned in the invoice of the manufacturer and/or mentioned in the transport permit would be categorized under this head. Such short receipt would generally be in the nature of missing bottles in carton boxes, though missing of whole carton boxes cannot be ruled out.

Broken Items – Items that are received in broken condition or detected during delivery by RSBCL for further sales or detected during affixation of excise adhesive labels in case of imported items (both from outside the State and from outside the country) would be categorized under this head.

8.3 If without having any specific reason, shortage in the stock is found during unloading at the Depot, an amount equivalent to the RSBCL Landed Cost of such shortage shall be deducted from the payment of the supplier. The supplier will also be responsible for any liability arising under Rajasthan Excise Act for such shortage.

9. Stocks held for sale

9.1 The Corporation would take necessary care of the stored stock as is reasonably possible and expected of it.

9.2 Damage to stock held for sale as a result of any negligence of the manufacturer or the transporter, it would be to the account of the manufacturer. More particularly, instances of bottles having hairline cracks resulting in steady evaporation of the contents, quantity filled being less than the declared quantity damage due to weak carton boxes, etc., which are controllable by the manufacturer cannot be treated as storage losses attributable to the Corporation. Such or other similar losses whenever detected shall be treated as transit losses and the concerned supplier debited accordingly. Any decision of the Corporation as regards the nature and quantum of such losses shall be final. Manufacturers may, if they so desire, depute their representatives to verify such bottles and satisfy themselves.

- 9.3 Manufacturers may appreciate that storage space as a resource has to be optimally utilized and slow moving / non-moving stocks of one manufacturer should not result in limiting market access of others. It is therefore necessary that stocks move regularly and non-moving stocks are weeded out. The stocks held by the Corporation would therefore be categorized as under.

Active stocks – Stocks that are up to 60 days old in case of Beer, up to 120 days in case of IMFL and up to 180 days for FMFL (BIO), Wine, Cider and Brandy only would be treated as active stocks.

Inactive stock – Stocks that are more than 60 and 120 days old in case of Beer and IMFL, more than 180 days for FMFL (BIO), Wine, Cider and Brandy respectively would be treated as inactive or non-moving stocks.

- 9.4 Inactive stocks shall be charged a Inactive Stock Penalty of Rs.3/- per carton box per day. The Inactive Stock Penalty shall be computed on the basis of carton box days (i.e. one carton box of an inactive item stored for one day is termed as a carton box day and would attract a Inactive Stock Penalty charges of Rs.3/- and adjusted against the payments due to the manufacturer. Any tax / levy (e.g. Service Tax) chargeable on inactive stock penalty with surcharge thereon, if any, will also be recoverable from the manufacturer as per provision in this regard. This penalty will be charged proportionately in case of loose bottle also on the same pattern.

The above provision will not be applicable upon Rajasthan Government Undertakings e.g. Rajasthan State Ganganagar Sugar Mills Limited.

- 9.5 In the beginning of the month, the Corporation would give details of inactive items as at the end of the previous month, with a request to liquidate them within thirty days. If the manufacturer does not take necessary action to liquidate such stocks within the period aforesaid, the Corporation would dispose off the inactive stocks in any manner as may be appropriate and the difference between the price of delivery of liquor and the amount realized shall be borne by the manufacturer. The manufacturer shall not have any further claim against the Corporation in respect of such stocks. In case of any failure of the manufacturer to deposit any RSBCL dues to be recovered from the manufacturer, the stock of manufacturer may also be disposed off in the same manner to recover the dues after giving notice of 15 days.

- 9.5.1 In case manufacturers / suppliers / distilleries make a written request to the Corporation about their intention to withdraw stocks of IMFL from depots for re-processing in view of non-movement, deterioration in quality and packing etc., RSBCL will recommend to the Excise Commissioner to permit the distilleries to take back the stocks for re-processing in the manner to be prescribed by the Excise Department. Corporation margin @ 0.50% plus Inactive Stock Penalty shall be recovered from the supplier in case stock is taken back for reprocessing, just like other stock.

- 9.5.2 Procedure regarding unapproved stock

- 9.5.2.1

Suppliers will be intimated up to 15th April every year regarding the closing stock of their various unapproved brands of IMFL / FMFL / Beer lying at RSBCL Depots on 31st March. The suppliers will confirm the balance of the stock up to 30th April.

The closing stock of the unapproved brands will be deemed to be confirmed in case the required confirmation is not received from the suppliers within the specified time.

9.5.2.2

After receiving confirmation from the suppliers regarding position of the closing stock of their unapproved brands lying in RSBCL Depots on 31<sup>st</sup> March, the suppliers will be served with a registered notice up to 15<sup>th</sup> May every year regarding either to get the brands & labels of such stock approved or take permission for such unapproved stock back to distillery / brewery within specific period.

9.5.2.3

- (a) The suppliers will be required to get the brands and labels approved from Excise Department or obtaining permission from Excise Department for taking the unapproved stock back to the distillery / brewery within 3 months i.e. up to 30<sup>th</sup> June every year.
- (b) The onus of providing information to Corporation in time regarding approval of brands & labels or permission of taking back of such stock to distillery would be solely upon the suppliers. The above information shall be provided to the Corporation either by Registered post or through e-mail on the authorized e-mail IDs of the Corporation.

Corporation will not be liable for any loss caused to the supplier due to non /inadequate communication from the supplier's side.

9.5.2.4

- (a) If neither the brands and labels are got approved nor permission for taking such stock back to distillery is taken from the Excise Department, procedure of destruction of such unapproved stock would be initiated by Corporation just after expiry of the stipulated period of three months i.e. from 1<sup>st</sup> July every year. It will be deemed and considered that the supplier has given his consent to drain it out and for that no further communication in any manner will be required from the Corporation.

- (b) The following actions for disposal of such stock will be taken by the corporation:-

1. Beer & Ready to Drink beverages (IMFL) – It Shall be drained out at the depots within 2 months after expiry.
2. IMFL / FMFL –

The Corporation will drain out such stock in the presence of the representatives of Excise Department as per procedure laid down or allow the supplier to take back such stock provided competent approval is obtained for the same.

- (c) No refund of Excise Duty, Additional Excise Duty or any other Duties / Levies will be payable to suppliers against such drained out stock.



- (d) Any dues, pertaining to demurrage charges against unapproved stock or otherwise expenses incurred by the Corporation in draining out such stock, will be recovered from the supplier. Such amount will be recovered from the amount payable to the supplier. Subsequently the balance amount, if any, will be recovered from the security deposit of the supplier.
  - (e) In case the supplier does not make payment of due amount to Corporation, the action for the recovery of the amount will be initiated under prevailing Acts and Rules. The recoverable amount will include the due amount and interest @ 1.5% per month from the due month and part there off.
- 9.6 However, any stock of beer & Ready to Drink beverages (IMFL) lying unsold & expired and declared unfit for human consumption at the depot shall be drained out by the Corporation. Any expenditure incurred by the Corporation towards this shall be recovered from the manufacturer. No compensation shall be payable in respect of such stock. Corporation margin @ 0.50% plus Inactive Stock Penalty (subject to the maximum period of six months from the date / month of bottling in case of drain out) shall be recovered from the supplier in case of such stocks also, just like other stock.
- 9.6.1 In case where such beer is not drained out in the Depot itself, it is further provided that the breweries are allowed to take the old stock of beer back to their factories, which is over six months from the date / month of bottling, and lying with the RSBCL depot, where the same will be drained out under the supervision of Excise Department. The decision with regard to refund / adjustment of Excise Duty on such stocks (taken back to factory) shall be taken by Excise Department as per the provision of Rajasthan Excise Act / Rules. Corporation margin @ 0.50% plus Inactive Stock Penalty shall be recovered from the supplier in case of such stocks also, just like other stock.
- 9.7 (a) Where the labels of the brands of IMFL / Beer / BIO (FMFL / Beer) have been approved by the Excise Commissioner, Rajasthan for Financial year 2019-20 but the MRP's of such brands have not been got approved by the suppliers concerned for F.Y. 2019-20 and the stock of all or any of such brands was lying in RSBCL Depots on 31<sup>st</sup> March 2019, RSBCL will be authorized to sell such stock in 2019-20 on the same EDP / EBP / Basic Price which was effective in F.Y. 2018-19 up to that date on which the changed EDP / EBP / Basic Price are approved by RSBCL for the brand(s) concerned.
- (b) The MRPs of such brands will be ascertained by RSBCL as per prevalent rates of Excise Duty, Additional Excise Duty, VAT and other applicable taxes / fees.
  - (c)
    - (i) The suppliers of IMFL / Beer / BIO brands may apply fresh OFS in F.Y. 2019-20 if the brands and labels are approved by Excise Department for 2019-20.
    - (ii) OFS will be applied on the same EDP / EBP / Basic Price approved in 2018-19 till the new proposals, if any, are approved.
    - (iii) MRP in such case, will be ascertained by RSBCL considering change in excise or other levies.



- (d) If the EBP / EDP / Basic Price and MRP of any brand(s) are approved by RSBCL on the basis of proposals submitted by the suppliers for 2019-20, the suppliers will apply OFS on such approved EBP /EDP / Basic Price and MRP for 2019-20 from the next working day of the date of such approval.
- (e) If the EBP / EDP / Basic Price submitted by the suppliers for approval is not found justifiable, the suppliers may be asked to submit revised proposal or the Production Cost Sheet of the brand(s). RSBCL will analyse revised proposal / Production Cost Sheet, as the case may be, before approval of EDP / EBP / Basic Price.

10. Inter Depot Transfers

- 10.1 The Corporation shall have the liberty to effect inter depot transfer of stocks for quick and easy disposal. Manufacturers may also request for such transfers, if in their opinion, such transfers would facilitate disposal of stocks. However, the decision of the Corporation in this regard shall be final.
- 10.2 Manufacturers shall bear all expenses towards inter depot transfers. If for any reason, the Corporation expends any amount towards the transfer, like permit fees, such amounts shall be immediately debited to the account of the manufacturer. Transit losses due to the transfer shall be borne by them.
- 10.3 Where any application is presented for issue of Inter Depot Transfer Order the supplier shall be required to deposit fee @ Rs. 3/- per CB subject to minimum of Rs. 200/\_ per T.O.O. or as decided by MD, RSBCL from time to time. However as regards extension and cancellation of T.O.O., the fees prescribed for extension / cancellation of OFS, as mentioned in relevant clauses shall be applicable.

11. Payment for stocks sold

- 11.1 The Corporation shall pay the manufacturer only for the stocks sold. Unsold stock shall not be eligible for any payment, except to the extent mentioned in clauses 12 and 13 below.
- 11.2 The amount payable to a manufacturer for the sales provisionally recorded within the week ending every Wednesday shall be computed and credited through RTGS on the following Monday. Any amounts to be recovered from the manufacturer due to Inactive Stock Penalty, interest, etc. shall be recovered out of the amounts payable. The Corporation would provide a statement of provisional sales recorded to facilitate reconciliation. Any missing data due to delays / failures in electronic transfer of data shall be reckoned in the succeeding week and adjusted.
- 11.3 The Corporation prefers to transfer the amounts due to the manufacturer directly to their bank account. To facilitate such transfer, manufacturers may open an account with any one of the bankers to the Corporation.
- 11.4 The Corporation would not be a party to any bill discounting arrangement that the manufacturer may enter into with his bank.
- 11.5 Once in three months, the Corporation would verify unaudited sales data and rework the payment due to the manufacturer. Any adjustment necessary would be made after such verification.

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- 11.6 The Corporation would provide an extract of all transactions of manufacturer before the 10th of the succeeding month on the RSBCL site. Manufacturers may verify the statement and point out instances of differences, if any, within the next two months. The Corporation would, after confirmation, initiate corrective action. However, the Corporation shall entertain no such difference after two months of the close of the financial year.
- 11.7 Payment will be released in the manner prescribed below:
- (a) Corporation will release payment preferably to the brand owner who has got the brand registered in its name by Excise Department and only he will issue sale / VAT invoice of the IMFL / Beer supplied to the corporation.
  - (b) If, in certain exceptional cases where it is not feasible for him to issue sale / VAT invoice, he will have to produce a mutual agreement ( as per Annexure-13 ) with his supply source(s) specifically authorizing him to receive payment on behalf of his supply source(s) also.
  - (c) Additional supply source(s) shall be added only after producing such mutual agreement as per Annexure - 13.
12. Advances towards Duties Paid for Stocks Delivered
- 12.1 The Corporation may advance the Excise Duty and other fees / duties remitted by manufacturers in respect of stocks delivered. The scale of reimbursement would be as per the norms structure of such duties / fees payable to Government of Rajasthan (Excise Department) / the Corporation.
- 12.2 Manufacturers shall specifically express their willingness ten days prior to the date from which they desire the advance and conclude an agreement as may be prescribed and required before the advance can be paid. Any manufacturer who has opted for obtaining the advance may opt out after giving ten days notice. In such a case, the outstanding advance would be recovered as may be decided by the Corporation.
- 12.3 Stocks that have an inventory turnover ratio (the ratio computed as the total sales for the last three months divided by the average stock held during that period, called eligible stock) of 2.5 or above shall alone be eligible for the advance.
- 12.4 The Corporation shall have the first charge on the eligible stocks for which an advance has been paid. The manufacturer shall be obliged to inform this position to the bank with which it has banking arrangements and inform the Corporation accordingly.
- 12.5 Manufacturers may ensure that the value of eligible stocks held by the Corporation is 1.75 times the advance outstanding against them. In the event the value of eligible stock falls below 1.75 times the advance outstanding, proportionate recovery would be made out of the amounts due to the manufacturer on the next payment day.

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- 12.6 The advance shall be paid on every Saturday along with the payment for stocks disposed off by the Corporation. The advance shall carry interest at 12 per cent per annum. The advance in respect of the stock sold and the interest payable on the amount outstanding shall be computed every week and adjusted against the payment to be received by the manufacturer.
13. Advance payment of duties for supply of stocks
- 13.1 Manufacturers, who have adequate stocks and/or have sufficient raw material and work in progress and other facilities to supply stock against the OFS issued by the Corporation within three days of drawing the advance, are eligible to avail an advance for payment of Excise duty and other fees / duties as payable to Government of Rajasthan (Excise Department).
- 13.2 Only eligible stock (as defined in para 12.3) shall qualify for the advance. The quantum of advance shall not exceed 30 per cent of the purchase value of the monthly sale quantity of the eligible stock.
- 13.3 Manufacturers intending to avail an advance as aforesaid shall make a written request to the Corporation and conclude an agreement as prescribed by the Corporation before the Corporation considers their request. They shall indicate the amount of advance that they seek, giving details of the brands, sizes and quantities that they intend to supply against the advance requested.
- 13.4 The Corporation shall scrutinize such applications and may make inquiries and call for a confirmation from the Distillery Officer regarding availability of stocks for delivery and/or such other evidence as may be necessary to ascertain the stock position and the capability of the manufacturer to supply against OFS issued and arrive at the actual amount of advance required for payment of ED and other fees / duties applicable by the manufacturer.
- 13.5 The Corporation reserves the right to reject an application completely or partially and make such changes in quantities and brands as it deems fit. The Corporation may, in order to safeguard its interest, attach such additional conditions as may be necessary.
- 13.6 A deposit of 12% of the advance sought / sanctioned shall be retained by the Corporation out of the amount payable before any disbursement of advance is made. Then the Corporation shall provide a demand draft in favour of Excise Commissioner and the distillery officer of the concerned manufacturer shall acknowledge the DD.
- 13.7 Manufacturers shall supply the ordered quantity, against which the advance has been availed as above, within three days from the date of payment of duty. The Corporation may at its sole discretion, extend the time for supply of stock by the manufacturer, but in no case shall it extend beyond seven days from the date of payment of duty.
- 13.8 Manufacturers shall ensure that the goods so delivered are liquidated within ten days from the date of delivery at the depots of the Corporation.



14. Representatives of the Manufacturers

14.1 The Corporation would allow collection of OFS and other documents only by authorized representatives of manufacturers. Such representatives (not exceeding three) may be authorized as in the format in Annexure 12, a copy of which shall be delivered to the Corporation for its record. Authorized representatives shall produce another copy before the OFS or documents are handed over.

15. Jurisdiction

15.1 All transactions of the Corporation with the Manufacturer shall be subject to the jurisdiction of Jaipur.

16. Review of the Policy

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



Managing Director

Copy for information / necessary action: / 7874

Dt. - 08-03-2019

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



Managing Director



## Details of the Organisation of the Manufacturer / Supplier

(To be given on the letterhead of the Organisation)

Name of the organisation:				
Type of the organisation:	Company / Partnership / Sole Proprietorship			
Particulars of the Chief Executive/Managing Partner/Owner	Name	Address	Telephone number	Fax number
Particulars of the other Directors / Partners	Name (1) (2) (3) (4)	Address	Telephone number	Fax number
Address for correspondence				
E-mail id				
Bank particulars a) Name of the bank b) Branch c) Account number				
TIN No.				
CST No.				
PAN No.				

Place:

Date:

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



**Details of Executives Authorized to deal with the Corporation on behalf of the  
Manufacturer / Supplier**

(To be given on the letterhead of the Organisation)

Name of the executive		
Designation		
Postal address		
Telephone number		
Mobile number		
E mail id		
Specimen signature	(1)	(1)
	(2)	(2)

Place:  
Date:

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

Agreement to be executed by Manufacturers / Suppliers of Liquor

(To be executed on stamp paper of denomination of Rs. 500/-)

AGREEMENT

This Agreement made at Jaipur on.....day of ..... Two Thousand Nineteen – Twenty between the Rajasthan State Beverages Corporation Limited (RSBCL) having its Head office at "Vitta Bhavan (D Block, 1st Floor), Jan path (Near State Assembly), JAIPUR – 302005 (Rajasthan) represented by its General Manager (Operations) Shri ,(hereinafter called the 'Corporation') which term, unless, repugnant to the context, shall mean and include its executors, administrators, successors-in-interest, assigns, etc., of the ONE PART

AND

M/s.....  
represented by Shri..... (Hereinafter called the 'Manufacturer', the term includes the Supplier) which term, unless, repugnant to the context, shall mean and include its executors, administrators, successors-in-interest, assigns, etc., of the OTHER PART. That Shri.....has been authorized to represent the Company / Firm / Society in all matters connected with and in relation to the liquor supplies to the Corporation for the year 2019-20 in the Territory of State of Rajasthan. (Power of attorney attached).

WHEREAS the Corporation registered under the Companies Act, 1956, is a Government Company within the meaning of Section 617 of the said Act.

WHEREAS the Corporation is authorized by the Government of Rajasthan (Excise Department) to exclusively deal with IMFL, Beer, Wine and all liquor items (except Country Liquor),

WHEREAS the Manufacturer is a licensee under Rule .....of the .....Rules. (Mention the details of the concerned State Act / Rules). That the said M/s..... (Distillery / brewery / winery / bottling plant) is an individual / a partnership firm/ a public limited company / a private limited company / a co-operative society registered under the Companies Act, 1956 / Partnership Act, 1932 / relevant co-operative societies Act. (Mention the relevant Act / Rules) And the said M/s..... is not ineligible under Rajasthan Excise Act and relevant Rules framed there under.

WHEREAS under the authority vested by the Excise Department, Government of Rajasthan, the Manufacturer as a licensee under the relevant rules shall sell wine, beer or Liquor (all of which, i.e., Wine, Beer, IMFL and Liquor are hereinafter collectively and severally referred to as 'Liquor') respectively only to the Corporation.

WHEREAS the parties herein have entered into this Agreement for the distribution of Liquor on the following terms and conditions.

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. QUANTITY FOR DISTRIBUTION

- 1.1 The quantity of Liquor to be procured and distributed shall be determined by the Corporation from time to time, keeping in view the demand for Liquor manufactured / supplied by the Manufacturer.
- 1.2 The Manufacturer shall not claim the right for distribution of Liquor through the Corporation.

2. DELIVERY

- 2.1 The Manufacturer shall bottle, seal, pack, load, transport, unload and stack the Liquor at the depots of the Corporation at its cost and risk. The Corporation is not liable for any transit risk and other perils. In its own interest, the Manufacturer may arrange for an insurance coverage for all the risks including transit risk.
- 2.2 The Manufacturer shall ensure that the Liquor is transported in an exclusive vehicle and that other goods are not transported in it.
- 2.3 The Manufacturer shall deliver the Liquor in good condition within such time and at such depots as specified by the Corporation.
- 2.4 The Manufacturer shall bear transit losses and damages as defined in clause 8.2 and 9.2 of LSP 2019-20. The Manufacturers shall not claim for shortages, if any, arising from the difference between the quantities as dispatched by it and the stocks actually delivered.
- 2.5 Delivery shall be in line with the Orders for Supplies placed by the Corporation and shall be completed within the period specified by the Corporation. Short supplies, if any, shall not be carried forward beyond the validity period of the Order for Supplies.
- 2.6 Non-delivery and / or repeated delays in adhering to the delivery schedule may entail in recall of the pending Order for Supplies, suspension of distribution and may attract other penalties as may be imposed by the Corporation.
- 2.7 The Manufacturer shall, as may be required by the Corporation, transfer Liquor from one depot to another depot of the Corporation to enable quick disposal of Liquor and shall bear the cost incurred towards inter depot transfer fee, loading, freight, unloading, etc. Any transit damages that may arise on account of such transfer shall be borne by the Manufacturer.

3. QUALITY

- 3.1 The Corporation may, from time to time, specify the quality of Liquor to be delivered and the Manufacturer shall adhere to such quality specifications. As per orders of Government of Rajasthan, only such IMFL would be marketed in Rajasthan, which are manufactured with Extra-Neutral Alcohol (ENA) as the base raw material. (For example, no IMFL would be sold with Rectified Spirit as the base raw material).



- 3.2 The Corporation may reject the Liquor that does not confirm to the quality specified by it. If the Liquor is found to be unfit for human consumption, the same would be destroyed, disentitling the Manufacturer to claim any amounts there from. However, if the rejected Liquor is such that, it is fit for human consumption, but does not meet the standards specified by the Corporation, the same would be disposed off in accordance with the rules framed under the Rajasthan Excise Act, 1950. The consideration to be paid to the Manufacturer would be determined by the Corporation, based on the cost of disposal, statutory duties, etc.

#### 4. CANCELLATION OF ORDERS

- 4.1 The Corporation shall, without prejudice to its legal rights, have the right to forthwith terminate any or all Order for Supplies placed on the Manufacturer and forfeit deposits, if any, if the Manufacturer or any of his representatives, workers, employees, etc.,

- (a) indulge in any activity which is directly or indirectly prejudicial to the interest of the Corporation; or
- (b) indulge in forgery, falsification, fabrication of any document, bill, voucher or delivery challan or commit any offence in connection with the manufacture and supply of Liquor, which offence is punishable under law.

- 4.2 All losses incurred by the Corporation on account of the Manufacturer, his agents, workmen, employees, etc. committing the above said prohibited acts, shall be recovered from the Manufacturer.

- 4.3 If the Manufacturer indulges in any unfair trade practice, the Corporation shall have the right to cancel the Order for Supplies placed on the Manufacturer.

- 4.4 If any supplier violates the provisions of LSP or Agreement made thereunder, the action may be initiated against such defaulter supplier as per the provisions of LSP / Agreement.

#### 5. PRICE

- 5.1 The Manufacturer shall deliver the Liquor at a price as may be approved and indicated by the Corporation.

- 5.2 Any difference due to price reduction on account of revision in price by the Manufacturer or due to a change in duties shall be borne by the Manufacturer.

- 5.3 The Manufacturer shall communicate to the Corporation for any sales promotion scheme/activity including the price structure, validity period, etc., at least two weeks prior to its introduction to the market.

#### 6. PAYMENT

- 6.1 The Corporation may advance, either in full or in part, the duties paid or to be paid by the Manufacturer to the Government. The Corporation would, from time to time, determine the interest payable on the amount so advanced, and the Manufacturer shall pay the same. The Corporation shall be entitled to deduct such advance, the interest due or other dues from any amounts due to the Manufacturer.

- 6.2 Payment for the Liquor delivered (less the amount advanced) shall be made only after the disposal of Liquor, and is subject to any periodicity that may be specified by the Corporation.
- 6.3 Payment will be released in the manner prescribed below:
- (a) Corporation will release payment preferably to the brand owner who has got the brand registered in its name by Excise Department and only he will issue sale / VAT invoice of the IMFL / Beer supplied to the corporation.
  - (b) If, in certain exceptional cases where it is not feasible for him to issue sale / VAT invoice, he will have to produce a mutual agreement ( as per Annexure-13 ) with his supply source(s) specifically authorizing him to receive payment on behalf of his supply source(s) also.
  - (c) Additional supply source(s) shall be added only after producing such mutual agreement as per Annexure - 13.

## 7. STOCK HELD FOR SALE

- 7.1 If stock of Beer and IMFL is not disposed off within 60 and 120 days and FMFL (BIO) Wine, Cider and Brandy within 180 days respectively, the Corporation would levy Inactive Stock Penalty at Rs.3/- per case per day and any tax / levy chargeable on Inactive Stock Penalty. This penalty will be charged proportionately in case of loose bottle also on the same pattern. The Corporation out of any payment due to the Manufacturer shall recover such Inactive Stock Penalty.
- 7.2 Without prejudice to 7.1 above, the Corporation may dispose of Beer and IMFL lying unsold for over 90 and 150 days (210 days for FMFL (BIO) Wine, Cider and Brandy only) respectively and the difference between the price of delivery of Beer / IMFL/FMFL and the amount so realized shall be borne by the Manufacturer.
- 7.3 Further, it is agreed that any stock of Beer / Ready to drink (IMFL) lying unsold in the depot of the Corporation for a period exceeding six / twelve months from the date / month of bottling or declared unfit for human consumption shall be drained out by the Corporation. No payment shall be made in respect of such stock. In case where such beer / Ready to drink (IMFL) is not drained out in the Depot itself, the breweries are allowed to take the old stock of beer back to their factories where the same will be drained out under the supervision of Excise Department. The decision with regard to refund / adjustment of Excise Duty on such stocks (taken back to factory) shall be taken by Excise Department as per the provision of Rajasthan Excise Act / Rules.
- 7.4 The Corporation may, on its own accord, or on the representation of the Manufacturer, review the storage time aforesaid.
- 7.5 Any abnormal storage loss attributable to the Manufacturer shall be borne and made good by the Manufacturer.
- ## 8. INSPECTION AND SUPERVISION
- 8.1 The Manufacturer shall offer all facilities to the Corporation for supervising and verifying various activities like manufacturing, measuring, bottling, sealing, loading, transporting, unloading, etc.

8.2 It shall be open to the Corporation to post its officials under / or of the Government and / or any technical and security personnel as it may deem it necessary from time to time.

8.3 More particularly, the Corporation shall have unhindered access to all manufacturing and appurtenant facilities and records of the Manufacturer for verification and inspection. It shall be entitled to monitor the movement of raw materials into and finished goods from the premises of the Manufacturer.

#### 9. COMPLIANCE WITH LAWS

9.1 The Manufacturer shall comply with the requirements of all laws, which are applicable for him, including timely remittance of tax dues and filing of returns.

9.2 Any statutory tax / levy / cess including Service Tax but excluding taxes on income, if any, leviable on the transactions under the agreement as per applicable laws, shall be paid / payable by the manufacturer / supplier to the Corporation in addition to any other charges as per the agreement.

#### 10. FORCE MAJEURE

10.1 Upon the occurrence of any event of Force Majeure, the Party being affected by such event shall, without delay, notify the other Party in writing.

10.2 In the event of any failure in performance due to any Force Majeure condition, such as war, strike, fire, natural disaster, or any other cause whatsoever beyond the control of the Party being affected, the Party so failing shall, to that extent, be exempted during the period of such happening from the liabilities that would otherwise result from its failure. The occurrence of the event of Force Majeure will not relieve either party from performing its obligations at such times and to the extent as may be possible after the intervention of the event of Force Majeure.

#### 11. ARBITRATION

11.1 Any dispute, which may arise between the Parties herein shall be submitted to arbitration. The arbitral award shall be conclusive, final and binding on both the Parties herein. The Manufacturer has agreed with the Corporation to provide for the nomination of a sole arbitrator by the Corporation only from amongst the following:

- (a) Any retired Judge of the High Court of Rajasthan
- (b) Any retired Chief Secretary or Additional Chief Secretary to Government of Rajasthan.
- (c) Any retired Excise Commissioner to Government of Rajasthan.

#### 12. INDEMNITY

12.1 The Manufacturer shall keep the Corporation harmless and indemnified in all matters arising from supply of the Liquor to the Corporation and its subsequent disposal. Any third party claims arising, the Manufacturer at his cost shall settle retailer or consumer.



- 12.2 Without prejudice to the generality of the circumstances contained in 12.1, the Manufacturer shall specifically indemnify the Corporation and keep it harmless with respect to
- (i) Non-compliance with the standards specified by the Corporation;
  - (ii) Non-conformation to the provisions of various laws in force; and consequences, losses or claims (including claims of additional duty raised by the Government of Rajasthan) more specifically, the non-remittance and short remittance towards the duties statutorily payable.
  - (iii) Any claims for infringement of patent, trademarks etc., relating to Liquor delivered.
- 12.3 That the manufacturer / supplier shall indemnify RSBCL in case the pending dispute pertaining to service tax on sale / supply of liquor is decided by the competent court against RSBCL.

13. JURISDICTION

- 13.1 Both the parties are amenable to the jurisdiction of the Jaipur City Civil Court only irrespective of where the cause of action or a part of it arises.

14. LIQUIDATED DAMAGES

- 14.1 Notwithstanding any clause hereinabove, the Manufacturer is liable to pay liquidated damages of Rs.3,00,000 (Rupees Three Lakh Only) for each breach of this agreement but not exceeding 10% of the total value of the Liquor to be delivered.
- 14.2 Further if the liquidated damages are not paid within three days from the date of the receipt of the demand intimation, the Manufacturer is liable to pay interest on the quantified liquidated damages at 12% per annum.
15. It is further agreed upon that, any term & condition, which is related to the Corporation and suppliers, but not indicated herein, shall be as per specific provisions of Liquor Sourcing Policy 2019-20.
16. All provisions as contained in the LSP will also form a part of this agreement.

IN WITNESS WHEREOF, the Corporation and Manufacturer have set and subscribed their signatures and seals on the day, month and year aforementioned in the presence of the following attesting witnesses

For RSBCL

For Manufacturer

GM (Operation)

Name:

WITNESSES:

1.

2.

Signature of Manufacturer

Name:

Designation:

Seal

Mobile No.

Agreement to be executed by Manufacturers located outside the Country

(To be executed on stamp paper of denomination Rs. 500)

AGREEMENT

This Agreement made at Jaipur on ..... day of ..... Two Thousand Nineteen – Twenty between the Rajasthan State Beverages Corporation Limited (RSBCL) having its Head office at "Vitta Bhavan (D Block, 1st Floor), Jan path (Near State Assembly), JAIPUR – 302005 (Rajasthan) represented by its General Manager (Operations) Shri....., (hereinafter called the 'Corporation') which term, unless, repugnant to the context, shall mean and include its executors, administrators, successors-in-interest, assigns, etc., of the ONE PART

AND

M/s..... represented by Shri..... (Hereinafter called the 'importer' or alternately the "Manufacturer", the term including the Supplier) which term, unless, repugnant to the context, shall mean and include its executors, administrators, successors-in-interest, assigns, etc., of the OTHER PART. That Shri .....has been authorized to represent the Company / Firm / Society in all matters connected with and in relation to the liquor supplies to the Corporation for the year 2019-20 in the Territory of State of Rajasthan. (Power of attorney attached)

WHEREAS the Corporation registered under the Companies Act, 1956, is a Government Company within the meaning of Section 617 of the said Act.

WHEREAS the Corporation is authorized by the Government of Rajasthan (Excise Department) to exclusively deal with IMFL, Beer, Wine and all liquor items (except Country Liquor),

WHEREAS the Manufacturer is a licensee under Rule...of the .....Rules. (Mention the details of the concerned State Act / Rules). That the said M/s..... (Distillery / brewery / winery / bottling plant) is an individual / a partnership firm/ a public limited company / a private limited company / a co-operative society registered under the Companies Act, 1956 / Partnership Act, 1932 / relevant co-operative societies Act. (Mention the relevant Act / Rules). And the said M/s.....are not ineligible under Rajasthan Excise Act and relevant Rules framed there under.

WHEREAS under the authority vested by the Excise Department, Government of Rajasthan, the Manufacturer as a licensee under the relevant rules shall sell wine, beer or Liquor (all of which, i.e., Wine, Beer, IMFL and Liquor are hereinafter collectively and severally referred to as 'Liquor') respectively only to the Corporation.

WHEREAS the parties herein have entered into this Agreement for the distribution of Liquor on the following terms and conditions.



NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. QUANTITY FOR DISTRIBUTION

- 1.1 The quantity of Liquor to be procured and distributed shall be determined by the Corporation from time to time, keeping in view the demand for Liquor manufactured / supplied by the Manufacturer.
- 1.2 The Manufacturer shall not claim the right for distribution of Liquor through the Corporation.

2. DELIVERY

- 2.1 The Manufacturer shall bottle, seal, pack, load, transport, unload and stack the Liquor at the depots of the Corporation at its cost and risk. The Corporation is not liable for any transit risk and other perils. In its own interest, the Manufacturer may arrange for an insurance coverage for all the risks including transit risk.
- 2.2 The Manufacturer shall ensure that the Liquor is transported in an exclusive vehicle and that other goods are not transported in it.
- 2.3 The Manufacturer shall deliver the Liquor in good condition within such time and at such depots as specified by the Corporation.
- 2.4 The Manufacturer shall bear transit losses and damages as defined in clause 8.2 and 9.2 of LSP 2019-20. The Manufacturers shall not claim for shortages, if any, arising from the difference between the quantities as dispatched it and the stocks actually delivered.
- 2.5 Delivery shall be in line with the Orders for Supplies placed by the Corporation and shall be completed within the period specified by the Corporation. Short supplies, if any, shall not be carried forward beyond the validity period of the Order for Supplies.
- 2.6 Non-delivery and / or repeated delays in adhering to the delivery schedule may entail in recall of the pending Order for Supplies, suspension of distribution and may attract other penalties as may be imposed by the Corporation.
- 2.7 The Manufacturer shall, as may be required by the Corporation, transfer Liquor from one depot to another depot of the Corporation to enable quick disposal of Liquor and shall bear the cost incurred towards inter depot transfer fee loading, freight, unloading, etc. Any transit damages that may arise on account of such transfer shall be borne by the Manufacturer.

3. QUALITY

- 3.1 The Corporation may, from time to time, specify the quality of Liquor to be delivered and the Manufacturer shall adhere to such quality specifications. As per orders of Government of Rajasthan, only such IMFL would be marketed in Rajasthan, which are manufactured with Extra-Neutral Alcohol (ENA) as the base raw material. (For example, no IMFL would be sold with Rectified Spirit as the base raw material).

- 3.2 The Corporation may reject the Liquor that does not confirm to the quality specified by it. If the Liquor is found to be unfit for human consumption, the same would be destroyed, disentitling the Manufacturer to claim any amounts there from. However, if the rejected Liquor is such that, it is fit for human consumption, but does not meet the standards specified by the Corporation, the same would be disposed off in accordance with the rules framed under the Rajasthan Excise Act, 1950. The consideration to be paid to the Manufacturer would be determined by the Corporation, based on the cost of disposal, statutory duties, etc.

#### 4. CANCELLATION OF ORDERS

- 4.1 The Corporation shall, without prejudice to its legal rights, have the right to forthwith terminate any or all Order for Supplies placed on the Manufacturer and forfeit deposits, if any, if the Manufacturer or any of his representatives, workers, employees, agents, etc.,

- (a) indulge in any activity which is directly or indirectly prejudicial to the interest of the Corporation; or
- (b) indulge in forgery, falsification, fabrication of any document, bill, voucher or delivery challan or commit any offence in connection with the manufacture and supply of Liquor, and other offence which is punishable under law.

- 4.2 All losses incurred by the Corporation on account of the Manufacturer, his representatives, workmen, employees, etc. committing the above said prohibited acts, shall be recovered from the Manufacturer.

- 4.3 If the Manufacturer indulges in any unfair trade practice, the Corporation shall have the right to cancel the Order for Supplies placed on the Manufacturer.

- 4.4 If any supplier violates the provisions of LSP or Agreement made thereunder, the action may be initiated against such defaulter supplier as per the provisions of LSP / Agreement.

#### 5. PRICE

- 5.1 The Manufacturer shall deliver the Liquor at a price as may be indicated by the Corporation.

- 5.2 Any difference due to price reduction on account of revision in price by the Manufacturer or due to a change in duties shall be borne by the Manufacturer.

- 5.3 The Manufacturer shall communicate to the Corporation for any sales promotion scheme/activity including the price structure, validity period, etc., at least two weeks prior to its introduction to the market.

#### 6. PAYMENT

- 6.1 The Corporation may advance, either in full or in part, the duties paid or to be paid by the Manufacturer to the Government. The Corporation would, from time to time, determine the interest payable on the amount so advanced, and the Manufacturer shall pay the same. The Corporation shall be entitled to deduct such advance, the interest due or other dues from any amounts due to the Manufacturer.

- 6.2 Payment for the Liquor delivered (less the amount advanced) shall be made only after the disposal of Liquor, and is subject to any periodicity that may be specified by the Corporation.
- 6.3 Payment will be released in the manner prescribed below:
- (a) Corporation will release payment preferably to the brand owner who has got the brand registered in its name by Excise Department and only he will issue sale / VAT invoice of the IMFL / Beer supplied to the corporation.
  - (b) If, in certain exceptional cases where it is not feasible for him to issue sale / VAT invoice, he will have to produce a mutual agreement ( as per Annexure-13 ) with his supply source(s) specifically authorizing him to receive payment on behalf of his supply source(s) also.
  - (c) Additional supply source(s) shall be added only after producing such mutual agreement as per Annexure - 13.

## 7. STOCK HELD FOR SALE

- 7.1 If stock of Beer and IMFL is not disposed off within 60 and 120 days and FMFL (BIO) Wine, Cider and Brandy within 180 days respectively, the Corporation would levy Inactive Stock Penalty at Rs.3/- per case per day and any tax / levy chargeable on Inactive Stock Penalty. This penalty will be charged proportionately in case of loose bottle also on the same pattern. The Corporation out of any payment due to the Manufacturer shall recover such Inactive Stock Penalty.
- 7.2 Without prejudice to 7.1 above, the Corporation may dispose of Beer and IMFL lying unsold for over 90 and 150 days (210 days for FMFL (BIO) Wine, Cider and Brandy only) respectively and the difference between the price of delivery of Beer / IMFL/FMFL and the amount so realized shall be borne by the Manufacturer.
- 7.3 Further, it is agreed that any stock of Beer / Ready to drink (IMFL) lying unsold in the depot of the Corporation for a period exceeding six / twelve months from the date / month of bottling or declared unfit for human consumption shall be drained out by the Corporation. No payment shall be made in respect of such stock. In case where such beer / Ready to drink (IMFL) is not drained out in the Depot itself the breweries are allowed to take the old stock of beer back to their factories where the same will be drained out under the supervision of Excise Department. The decision with regard to refund / adjustment of Excise Duty on such stocks (taken back to factory) shall be taken by Excise Department as per the provision of Rajasthan Excise Act / Rules.
- 7.4 The Corporation may, on its own accord, or on the representation of the Manufacturer, review the storage time aforesaid.
- 7.5 Any abnormal storage loss attributable to the Manufacturer shall be borne and made good by the Manufacturer.
- ## 8. COMPLIANCE WITH LAWS
- 8.1 The Manufacturer shall comply with the requirements of all laws, which are applicable for him, including timely remittance of tax dues and filing of returns.

- 8.2 Any statutory tax / levy / cess including Service Tax but excluding taxes on income, if any, leviable on the transactions under the agreement as per applicable laws, shall be paid / payable by the manufacturer / supplier to the Corporation in addition to any other charges as per the agreement.
9. FORCE MAJEURE
- 9.1 Upon the occurrence of any event of Force Majeure, the party being affected by such event shall, without delay, notify the other party in writing.
- 9.2 In the event of any failure in performance due to any Force Majeure condition, such as war, strike, fire, natural disaster, or any other cause whatsoever beyond the control of the Party being affected, the Party so failing shall, to that extent, be exempted during the period of such happening from the liabilities that would otherwise result from its failure. The occurrence of the event of Force Majeure will not relieve either party from performing its obligations at such times and to the extent as may be possible after the intervention of the event of Force Majeure.
10. ARBITRATION
- 10.1 Any dispute, which may arise between the Parties herein, shall be submitted to arbitration. The arbitral award shall be conclusive, final and binding on both the Parties herein. The Manufacturer has agreed with the Corporation to provide for the nomination of a sole arbitrator by the Corporation only from amongst the following:
- (a) Any retired Judge of the High Court of Rajasthan
  - (b) Any retired Chief Secretary or Additional Chief Secretary to Government of Rajasthan.
  - (c) Any retired Excise Commissioner to Government of Rajasthan.
11. INDEMNITY
- 11.1 The Manufacturer shall keep the Corporation harmless and indemnified in all matters arising from supply of the Liquor to the Corporation and its subsequent disposal. Any third party claims arising, the Manufacturer at his cost shall settle retailer or consumer.
- 11.2 Without prejudice to the generality of the circumstances contained in 12.1, the Manufacturer shall specifically indemnify the Corporation and keep it harmless with respect to
- (i) Non-compliance with the standards specified by the Corporation;
  - (ii) Non-conformation to the provisions of various laws in force; and consequences, losses or claims (including claims of additional duty raised by the Government of Rajasthan) more specifically, the non-remittance and short remittance towards the duties statutorily payable.
  - (iii) Any claims for infringement of patent, trademarks etc., relating to Liquor delivered.
- 11.3 That the manufacturer / supplier shall indemnify RSBCL in case the pending dispute pertaining to service tax and any other amount payable under the Act on sale / supply of liquor is decided by the competent court against RSBCL.



12. JURISDICTION

12.1 Both the parties are amenable to the jurisdiction of the Jaipur City Civil Court only irrespective of where the cause of action or a part of it arises.

13. LIQUIDATED DAMAGES

13.1 Notwithstanding any clause hereinabove, the Manufacturer is liable to pay liquidated damages of Rs.3,00,000 (Rupees Three Lakh Only) for each breach of this agreement but not exceeding 10% of the total value of the Liquor to be delivered.

13.2 Further if the liquidated damages are not paid within three days from the date of the receipt of the demand intimation, the Manufacturer is liable to pay interest on the quantified liquidated damages at 12% per annum.

14. It is further agreed on that, any term & condition, which is related to the Corporation and suppliers, but not indicated herein, shall be as per specific provisions of Liquor Sourcing Policy 2019-20.

15. All provisions as contained in the LSP will also form a part of this agreement.

IN WITNESS WHEREOF, the Corporation and Manufacturer have set and subscribed their signatures and seals on the day, month and year aforementioned in the presence of the following attesting witnesses

For RSBCL

For Manufacturer

GM (Operation)

Signature of Manufacturer

Name:

Name:

WITNESSES:

Designation:

1.

2.

Seal

Mobile No.

DECLARATION OF DISTILLERY / BREWERY / WINERY / BOTTLING PLANT

(ON AFFIDAVIT OF Rs. 500/- DULY ATTESTED)

(Separate Declaration for Each Brand)

1. I,..... son of Shri ..... Aged ..... years resident of ..... the Managing Director / Secretary / Proprietor / Partner of M/s..... (Name of the distillery / winery / brewery / bottling plant and its address) solemnly affirm and declare that the following brand of IMFL / Beer / Wine is marketed at the following Ex-Distillery Price (EDP):
- a. Name of the Brand .....  
(Separate Para / Chart for each brand)

Actual Sale Figures and EDP for all over India during last two years.

Name of State/UT	2017-18						2018-19 (Up to the last date of preceding month)						Validity up to (mention date)
	Q		P		N		Q		P		N		
	Sale in Cases	EDP per Qts Cases	Sale in Cases	EDP per Pint Cases	Sale in Cases	EDP per Nip Cases	Sale in Cases	EDP per Qts Cases	Sale in Cases	EDP per Pint Cases	Sale in Cases	EDP per Nip Cases	
1) Andhra Pradesh *													
2) Arunachal Pradesh													
3) Assam													
4) Bihar													
5) Chhatisgarh													
6) Delhi													
7) Goa													
8) Gujrat													
9) Haryana													
10) Himachal Pradesh													
11) Jammu & Kashmir													
12) Jharkhand													
13) Karnataka													
14) Kerala													
15) Madhya Pradesh													
16) Maharashtra													
17) Manipur													
18) Meghalaya													
19) Mizoram													
20) Nagaland													
21) Orisa													
22) Punjab													
23) Rajasthan													



24) Sikkim													
25) Tamil Nadu													
26) Tripura													
27) Uttaranchal													
28) Utar Pradesh													
29) West Bengal													
30) Andaman & Nicobar													
31) Chandigarh													
32) Dadra & Nagar Haveli													
33) Daman and Diu													
34) Lakshadveep													
35) Pondicherry													

\* In case the brand is not being sold in any State / UT, please mentioned, "Not offered".

(Complete details of supplies made to all States should be indicated)

It is CERTIFIED that all the States / Union Territories, to which any sale was made during 2017-18 and / or 2018-19 have been included in the table above.

It is further CERTIFIED that no sale has been made (not even one case) at any EDP lower than the EDP shown in above table against the name of each state / UT.

b. Name of International Beer Brands (Price converted from US\$ to Rs. per case of Quarts) Separate Para / Chart for each brand)

Name of Country	2017-18						2018-19 Up to the last date of preceding month )						
	Q		P		N		Q		P		N		
	Sale in Cases	EDP/ Cases	Sale in Cases	EDP/ Cases	Sale in Cases	EDP/ Cases	Sale in Cases	EDP/ Cases	EDP/ Cases	Sale in Cases	EDP/ Cases	Sale in Cases	
i) India													
ii) USA													
iii)UK													
iv)France													
v) Australia													
vi) & So on													
vii)													

2. I / we certify that the minimum ex-distillery / brewery / winery price net of all duties discounts / rebates / commissions of whatsoever nature allowed in respect of any market in India as on 28.02.2019 are as per details furnished hereunder:-

S. No.	Name of the brand*	Minimum EDP per case fixed for 2018-19 anywhere in India but excluding Rajasthan State		
		QUART	PINT	NIP

\* Details of all variants of brands having similar key word and registered / sold in Rajasthan or elsewhere, this year or last year should be compulsorily mentioned in table 2. (Pl. see para 2.4 and 3.1 of LSP). Details given in table 1(a) may also be appended for each of such variants.

2 (A) Details of EDP/MRP in adjoining state as on 31<sup>st</sup> March 2019

Name of Brands	Adjoining State					
	Haryana	Delhi	Punjab	Chandigarh	M.P.	U.P.

Please also enclose a copy of approved Cost Sheet of these states.

3. I / We certify that all rights including the trade marks rights in respect of above brands of whisky and rum and other IMFL and Beer as proposed to be sold under in Rajasthan are vested in the distillery / brewery / winery bottling plant or assigned to the applicant under valid agreement made in accordance; with the provisions of the Trade and Merchandise Marks Act, 1958.
4. I / We also confirm and certify that Shri. .... is the attorney / authorized representative for our distillery / brewery / winery / bottling plant for the State of Rajasthan.
5. I / We shall be liable for all omission of attorney / authorized representative in execution of terms and conditions with RSBCL.
6. I / We confirm and certify that the information furnished above is true and based on the records maintained in normal course of business and nothing material has been concealed. If at any stage, the information furnished here-in-above is found to be false, the Order for supplies if granted to us, shall be liable to be cancelled and we shall also be liable for black listing by RSBCL for further supplies.

Signature of the Managing Director or whole time Director or Chief Executive Officer or any other person duly authorized by the Board of Directors of the Company/ Secretary/ Proprietor / Partner / Proprietor.

DEPONENT

Name(s) and Address in block letters of Managing Director or whole time Director or Chief Executive Officer or any other person duly authorized by the Board of Directors of the Company / Secretary. (In case of Society) /Partner (In case of partnership firm) Proprietor (In case of proprietorship firm) of M/s.....

VERIFICATION

I, the above named deponent, do hereby verify that the above contents are true to the best of my knowledge and belief and that nothing has been concealed there from.

DEPONENT

Name(s) and Address in block letters of Managing Director or whole time Director or Chief Executive Officer or any other person duly authorized by the Board of Directors of the Company / Secretary. (In case of Society) /Partner (In case of partnership firm) Proprietor (In case of proprietorship firm) of M/s.....



(Note: - Separate Statement to be enclosed for each brand of IMFL / Beer / Wine)

**STATEMENT INDICATING INFORMATION FOR REGISTRATION OF A  
LABEL / BRAND OF IMFL / BEER / WINE ETC.**

**Part I GENERAL**

1	Name of the brand	
2	Name of the manufacturer with complete address (Distillery / Brewery / Winery / Bottling Unit)	
3	(i.) Spirit base quality of the brand whether rectified spirit, malt spirit, ENA or admixtures of the two – Please describe the proportionate % of each type of blending i.e., scotch or malt. (ii) and in case of a beer brand please describe the quality / specific gravity etc. Please enclose a certificate of the Excise Official in charge of the manufacturing unit in support of the spirit base material and quality of the brand.	
4	Whether the brand confirms to BIS specifications, (enclose a certificate by local excise authority) chemical composition report indicating inter alia, ethyl alcohol, ash, solids, esters, aldehydes, volatile acids, higher Alcohol, furfural etc. content.	
5	Whether the Trade Mark Registration Certificate / agreement made in accordance with the Trade and Merchandise Mark Act, 1958 in respect of the brand is attached.	
6	Whether the labels of the brand are approved by the Excise Authorities of the manufacturing state. If so, attach approved copy of the label for each size bottle (in triplicate).	
7	<b>Details of stock of proposed brands lying at RSBCL depots.</b>	

Note: In case the Excise Commissioner, Rajasthan, approves the label of the brands the original copy of the same must be enclosed.

## PART II SALES

		2017-18	2018-19 (Up to the last date of preceding month )
8	Combined all India sale including supplies to CSD excluding Rajasthan during the last two years (In Cases)		
9	Whether the brand is sold in CSD, if so, sale to CSD during the last two years (in cases)		
10	Total Sale in Rajasthan		
11	Export to other countries, if any, during the last two years (in cases).		
12	Name of the States / Union Territories where the brand was sold during 2017-18 and 2018-19		

Name , Designation & Signature  
with seal of the Firm

29

Name of the Brand \_\_\_\_\_

**PART III PRICES**  
(Please give figures for one case/Carton Box)

		Qts	Pints	Nips
13	Minimum ex-distillery prices as indicated in para 2 of Annexure 5			
14	Export Pass Fee			
15	Central Sales Tax, if applicable			
16	Any other incidental (please specify) Please enclose duly attested documents in support of column 12 to 14).			
17	The prevailing retail price of brand in Delhi, Gurgaon, and Rajasthan for one Quart, Pint and Nip			
18	The minimum ex-distillery price net of all duties / commission / discount at which supplies were made to the states of Haryana, Uttar Pradesh, Rajasthan and Punjab during 2017-18 & 2018-19.  (Please also furnish an affidavit in support of the averment)			
19	The minimum ex -distillery price net of all rebates/ commissions / discounts at which the supplies were made to Andhra Pradesh, Tamil Nadu, Karnataka and Kerala during 2017-18 & 2018-19 (Please also furnish an affidavit in support of the averment).			



**Annexure 7**

**Revised Cost sheet of Liquor brands**  
**(In cases of supplies from Manufactures in the state)**  
**(To be given on the letterhead of the Supplier)**

Name of the brand		Size of the pack (in ml)								
		750	VAT	Surcharge	375	VAT	Surcharge	180	VAT	Surcharge
<b>A. Cost build up for RSBCL selling price</b>										
1.	Ex Distillery Price (EDP) of the manufacturer									
2.	Excise Duty at applicable rates on (1)									
3.	Sub Total (1+2)									
4.	Additional Excise Duty @ 20% of 3									
5.	RSBCL Landed Cost (3+4)		20% of 5	20% of VAT		20% of 5	20% of VAT		20% of 5	20% of VAT
6.	RSBCL margin @ 0.50% of 5									
7.	Selling Price of RSBCL (5+6)									
<b>B. Cost Build-up for Maximum Retail Price (MRP) for consumer</b>										
8.	Retail margin (as per 3.9 of LSP) (of 7)									
9.	Permit fee									
10.	Vend Fee (For Beer only)									
11.	Total Price (7+8+9+10)									
12.	Total VAT 20% (of 11)									
13.	Estimated amount of Surcharge (20% of 12)									
14.	MRP per case (11+12+13)									
15.	MRP per Bottle									
<b>C. Cost Build-up for MRP for consumer (After Round Off – as per 3.10 of LSP)</b>										
16.	Addl. RSBCL Margin due to Round Off									
17.	MRP per Bottle due to Round Off									
18.	MRP per case due to Round Off									
19.	Exact Amount of Surcharge									
20.	MRP for the Purpose of Calculation of Composition Amount									
21.	Exact Composition Amount on MRP (1/6 of 20)									

Place:

Date:

Authorised signatory  
(Name)

Note: The cost sheet may be revised as per the notifications related to Central / State levies / Taxes issued from time to time.



**Revised Cost sheet of Liquor brands**  
(In cases of supplies from Manufactures outside the state)  
(To be given on the letterhead of the Supplier)

Name of the brand	Size of the pack (in ml)								
	750	VAT	Surcharge	375	VAT	Surcharge	180	VAT	Surcharge
<b>A. Cost build up for RSBCL selling price</b>									
1.	Ex Distillery Price (EDP) of the manufacturer								
2.	Add other fees / levies / cost 2.1 Export fee*** 2.2 Others (Pl. specify)								
3.	EDP for Excise Duty (1+2)								
4.	Excise Duty at applicable rates								
5.	Import fee as applicable								
6.	Total (3+4+5)								
7.	Additional Excise Duty @ 20% of 6								
8.	Total Invoice Value of Supplier (6+7)								
9.	Central Sales Tax @ 2% of 8 Invoice Value								
10.	RSBCL Landed Cost (8+9)								
11.	RSBCL Margin @ 0.50% (of 10)								
12.	Selling price of RSBCL (10+11)								
<b>B. Cost Build-up for Maximum Retail Price (MRP) for consumer</b>									
13.	Retail margin (as per 3.9 of LSP)(of 12)								
14.	Permit fee								
15.	Vend Fee (For Beer only)								
16.	Total Price (12+13+14+15)								
17.	Total VAT 20% (of 16)								
18.	Estimated amount of Surcharge (20% of 17)								
19.	MRP per case (16+17+18)								
20.	MRP per Bottle								
<b>C. Cost Build-up for MRP for consumer (After Round Off – as per 3.10 of LSP)</b>									
21.	Addl. RSBCL Margin due to Round Off								
22.	MRP per Bottle due to Round Off								
23.	MRP per case due to Round Off								
24.	Exact Amount of Surcharge								
25.	MRP for the Purpose of Calculation of Composition Amount								
26.	Exact Composition Amount on MRP (1/6 of 25)								

Place:  
Date:

Authorised signatory  
(Name)

Note: The cost sheet may be revised as per the notifications related to Central State levies / Taxes issued from time to time.

\*CST @ 2% of EDP / EBP + Export Fee + Excise Duty + Import Fee + Addl. Excise Duty

\*\*ED at applicable rates on EDP / EBP for Excise Duty + CST

\*\*\* Export Fee – Document to be submitted as per clause 1.1 (ix) of LSP.

Liquor Sourcing Policy 2019-20  
**Annexure 9**

**Revised Cost sheet of Liquor brands Imported from Outside the Country after payment of Custom duty**

Name of the brand									
Size of the pack (in ml)									
	750	VAT	Surcharge	375	VAT	Surcharge	180	VAT	Surcharge
<b>A. Cost build up for RSBCL selling price</b>									
1.	Basic Price								
2.	Customs Duty*								
3.	Other fees / levies / cost Others (insurance etc. pl. specify)								
4.	All inclusive EDP of the manufacturer (1+2+3)								
5.	Wholesale License Fee								
6.	Import fee as applicable								
7.	Total Invoice Value of Supplier (4+5+6)								
8.	Central Sales Tax @ 2% of 7 Invoice Value								
9.	RSBCL Landed Cost (7+8)								
10.	RSBCL Margin @ 0.50% (of 9)								
11.	Selling price of RSBCL (9+10)								
<b>B. Cost Build-up for Maximum Retail Price (MRP) for consumer</b>									
12.	Retail margin (as per 3.9 of LSP) (of 11)								
13.	Permit fee								
14.	Vend Fee (For Beer only)								
15.	Total Price (11+12+13+14)								
16.	Total VAT 20% (of 15)								
17.	Estimated amount of Surcharge (20% of 16)								
18.	MRP per case (15+16+17)								
19.	MRP per Bottle								
<b>C. Cost Build-up for MRP for consumer (After Round Off – as per 3.10 of LSP)</b>									
20.	Addl. RSBCL Margin due to Round Off								
21.	MRP per Bottle due to Round Off								
22.	MRP per case due to Round Off								
23.	Exact Amount of Surcharge								
24.	MRP for the Purpose of Calculation of Composition Amount								
25.	Exact Composition Amount on MRP (1/6 of 24)								

Place:  
Date:

Authorised signatory  
(Name)

Note: The cost sheet may be revised as per the notifications related to Central / State levies / Taxes issued from time to time.

\* Customs Duty- Document to be submitted as per clause 1.2 (viii) of LSP.





**Annexure 10****Cost sheet of Liquor brands imported Duty Free from Outside the Country**

(To be given on the letterhead of the supplier)

Name of the brand		Size of the pack (in ml)								
		750	VAT	Surcharge	375	VAT	Surcharge	180	VAT	Surcharge
<b>A. Cost build up for RSBCL selling price</b>										
1.	Basic Price									
2.	Other fees / levies / cost Others (insurance etc. pl. specify)									
3.	All inclusive EDP of the manufacturer (1+2)									
4.	Wholesale License Fee									
5.	Import fee as applicable									
6.	Total Invoice Value of Supplier (3+4+5)									
7.	Central Sales Tax @ 2% of 6 Invoice Value									
8.	RSBCL Landed Cost (6+7)									
9.	RSBCL Margin @ 0.50% (of 8)									
10.	Selling price of RSBCL (8+9)									
<b>B. Cost Build-up for Maximum Retail Price (MRP) for consumer</b>										
11.	Retail margin (as per 3.9 of LSP) (of 10)									
12.	Permit fee									
13.	Vend Fee (For Beer only)									
14.	Total Price (10+11+12+13)									
15.	Total VAT 20% (of 14)									
16.	Estimated amount of Surcharge (20% of 15)									
17.	MRP per case (14+15+16)									
18.	MRP per Bottle									
<b>C. Cost Build-up for MRP for consumer (After Round Off – as per 3.10 of LSP)</b>										
19.	Addl. RSBCL Margin due to Round Off									
20.	MRP per Bottle due to Round Off									
21.	MRP per case due to Round Off									
22.	Exact Amount of Surcharge									
23.	MRP for the Purpose of Calculation of Composition Amount									
24.	Exact Composition Amount on MRP (1/6 of 23)									

Place :

Date :

Authorised signatory  
(Name)

Note: The cost sheet may be revised as per the notifications related to Central / State levies / Taxes issued from time to time.

Specimen signatures of the Officers Authorized to sign and issue  
Order for Supplies (OFS)

Officer(s) with Designation	Specimen Signature
General Manager (Operation)	1)
	2)
General Manager (Administration)	1)
	2)
General Manager (F&A)	1)
	2)
Manager (Operation)	1)
	2)

Note: Any officer of RSBCL may be authorised by the M.D for this purpose.



Authorization letter for collecting OFS / other Documents from RSBCL

(To be issued on the letterhead of the Manufacturer / Supplier)

(Paste attested photograph of the person here)

We hereby authorize Shri. .... (Name of the person) whose signature is attested below to collect OFS / other documents on our behalf from RSBCL.

Place:

Date:

Signature of Shri. .... (name of the person)

Sd/-

Authorised signatory  
Name with Designation & seal

Attested

Sd/-

Authorised signatory  
(Name)



Agreement / MOU  
(to be executed on stamps of Rs. 500/-)

This Agreement/MOU made at Jaipur on ....., Two Thousand Nineteen – Twenty between M/s.....(Brand Owner) hereinafter referred to as Brand Owner (which expression shall unless it be repugnant to the context or meaning thereof be deemed to include its successors in business and assigns) of the ONE PART

AND

1. M/s.....(Supplier/Distillery) represented by Shri.....
2. M/s.....(Supplier/Distillery) represented by Shri.....Hereinafter called the....., (which expression shall unless it be repugnant to the context or meaning thereof shall be deemed to mean and include its successors in business and assigns) of the OTHER PART. That Shri.....has been authorized to represent the.....in all matters connected with and in relation to the liquor supplies to the Corporation for the year 2019-20 in the Territory of State of Rajasthan.

WHEREAS

- A. M/s.....(Brand Owner) is having its own unit at .....and is supplying goods to RSBCL and its Brand/Rates are approved by RSBCL.
- B. M/s.....(Brand Owner) for convenience want to get its Brand supplied through M/s .....(Supplier/Distillery) to RSBCL.
- C. That Supplier/Distillery holds valid permission/licenses required under Excise Act/Rules of Rajasthan.

“THIS AGREEMENT / MOU IS IN CONTINUATION OF MANUFACTURING AGREEMENT BETWEEN M/s.....& M/s.....”

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. The M/s..... (Supplier/Distillery) hereby agrees and confirms that in the light of above arrangement, RSBCL shall make all payments including VAT along with goods value to M/s..... (Brand Owner) in respect of the said products supplied and sold by them. The payments so made shall be towards supply of liquor by Supplier/Distillery.
2. The M/s..... (Supplier/Distillery) agrees to transfer all their credit / debit (recorded by RSBCL in their books) periodically to M/s..... (Brand Owner) who is the owner of brands and the M/s..... (Supplier/Distillery) is selling and supplying the said products as per manufacturing agreement and is bound by the agreement dated..... between M/s .....
3. M/s.....agrees that all entries like breakages, Inactive Stock Penalty etc. or any other entry in the A/c of manufacturer (Supplier/Distillery) which are within the system, will also be debited / credited to M/s..... (Brand Owner).

4. This agreement / MOU shall also take care of any outstanding entry of previous years.
5. It is agreed between the parties hereto that all taxes, levies and any other duties imposed by Govt. from time to time whatsoever payable in respect of the said Products sold and supplied to RSBCL by M/s..... (Supplier/Distillery) shall be in the first instance borne by M/s..... (Brand Owner).
6. The Parties hereto in all other respects confirm the Agreement / MOU dated.....executed between themselves.

Authorized Signatory for

1. M/s \_\_\_\_\_ (Brand Owner)

Authorized Signatory for

1. M/s \_\_\_\_\_ (Supplier / Distillery)
2. M/s \_\_\_\_\_ (Supplier / Distillery)

