

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

Circular No. 4.2(1)(17)/RSBCL/Op/2020-21/8908

Dated : 19 February, 2021

Liquor Sales Policy for 2021-22

This circular pertains to sales / disposal of liquor. Retail vendors are requested to take note of the procedure prescribed in this circular for the financial year 2021-22.

1 Submission of Initial Documents

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

- (i) Details of the organization of the buyer to be given in its letterhead in the format in Annexure 1.
- (ii) A certified copy of the license granted by the Excise Commissioner, Rajasthan under the Rajasthan Excise Act, 1950 and rules framed there under applicable to the buyer.
- (iii) Certificate, if any, in Form 27G of the Income Tax Act, 1961 for reduced rate of tax collected at source (TCS).
- (iv) Copy of licensee's PAN card.
- (v) Copy of TIN / VAT registration certificate (in case of Retail on only)
- (vi) Copy of Shop location approved by DEO concerned.
(in case of Retail off)
- (vii) Copy of Naukarnama issued by DEO concerned in favour of authorized persons of licensee for lifting IMFL / Beer from RSBCL depot.
- (viii) Particulars of Bank Account.

The licensees will be required to open Current Account in a Bank in case at present they do not have one.

2 Issue of Stocks

2.1 Business hours of the depot shall be normal office hours. Issue / receipt of stock before or after these hours shall be at the discretion of the Depot Manager and shall be exceptional. Depot can be opened on holidays with the prior approval of the Executive Director.



- 2.2 Ownership of stocks sold to buyers shall pass on to them immediately after delivery at the depot. Buyers are therefore advised to verify the goods before accepting delivery. If the buyer so desires, Depot Managers shall allow prior inspection of Carton Boxes (CB) before delivery popularly called "Open Delivery", in order to avoid claims for shortages or breakages later.
- 2.3 In case of authorized Labour contract by RSBCL, Unstacking & Loading of purchased stock into Licensees vehicles will be carried out as per labour contract at RSBCL depots. The labourers will be provided by the contractors authorized by RSBCL.

For this, the licensees shall be required to deposit an additional amount of loading charges per carton box plus GST amount as applicable rates along with the amount of the goods they desire to purchases. An appropriate invoice shall be issued to the licensee for loading charges.

Any damages arising during handling of goods at this stage shall be their (Labour contractor) responsibility.

- 2.3.1 In the absence of Labour contract Buyers shall be responsible for unstacking, loading the purchased goods into their vehicle and transport the same to their destination at their risk and cost. Any damages arising during handling of goods at this stage shall be their (licences) responsibility. Under no circumstances, shall any claim for damages be entertained after handing over the goods and no depot shall accept return of goods after issue.
- 2.4 The Corporation shall not generally sell loose bottles. IMFL brands (except - pack size Quarts having MRP Rs. 1000/- and more, Wine brands) will not be sold in loose.
- 2.5 The Corporation would endeavor to have adequate stocks to meet any demand from buyers. In the unlikely event of shortage of any particular item, the Depot Manager would distribute the available quantity equitably amongst demanding buyers. In such cases, the buyer shall collect the stocks within four hours of receiving the intimation. If he does not turn up within the stipulated time, then such stocks may be allotted to the next buyer who has registered and is awaiting intimation from the depot.
- 2.6 The Sales Invoices raised on the Buyer shall be subject to the terms stipulated in this policy.
- 2.7 As per clause no. 4.9.15 of Excise Policy 2020-21, Corporation may issue necessary guidelines for lifting of minimum quantity of Beer produced by breweries situated in Rajasthan by licensees.



3 Sale Price

- 3.1 The price to be charged for the stock issued shall be as fixed by the Corporation periodically. The Corporation reserves its right to revise the sale price and such revised prices shall be effective on such dates as may be specified.
- 3.2 The buyer may seek clarifications in the sales invoices raised by the Corporation within three weeks of the sale. Corrective action as may be necessary would be taken based on the buyer's representation. Generally, the Corporation would not entertain clarifications on the sales invoices raised after two months of the sale.
- 3.3 The Corporation is entitled to recover differences due to short billing, excess dispatches or any other reasons, immediately after such instances are noticed by it. Such amounts if not paid immediately upon demand shall carry an interest of 18% per annum. Further the Corporation is entitled to adjust such amounts out of any payment received or out of any other credit lying in favour of the buyer.
- 3.4 A margin to the retailers on the Selling Price of RSBCL as shown in Cost Sheets at Annexure -7,8,9 & 10 of LSP 2021-22 would be allowed as under:-

Margin on Items	Retailer Margin @
Beer (All pack sizes)	25%
IMFL (All pack sizes)	24%

However, As per order no. f.4 (1) FD/Ex/2020 Part- 1 dt. 29-04-2020 of the Finance (Excise) Department, Govt. of Rajasthan, Jaipur, the Increase in the margin of retailers due to change in the rates of Additional Excise Duty notified vide notification no. f.4 (1) FD/Ex/2020 Part- 1 dt. 29-04-2020 would be deposited to the revenue head of the State exchequer of Govt. of Rajasthan.

- 3.5 Rounding off of MRP in all capacities of bottles of IMFL and Beer will be done as under:-
- (i) Additional Margin due to rounding off the MRP to the next Rs. 1/- will be retained by RSBCL as Additional RSBCL Margin.
 - (ii) Thereafter, MRP will be rounded off to the next Rs. 0 or 5 and this difference will be given to the Retailer as Additional Retail Margin.
However, As per order no. f.4 (1) FD/Ex/2020 Part- 1 dt. 29-04-2020 of the Finance (Excise) Department, Govt. of Rajasthan, Jaipur, the Increase in aforesaid Additional Retailer Margin as per point no. (ii) due to change in the rates of Additional Excise Duty notified vide notification no. f.4 (1) FD/Ex/2020 Part- 1 dt. 29-04-2020 would be deposited to the revenue head of the State exchequer of Govt. of Rajasthan.
 - (iii) Composition amount and surcharge as applicable will be deducted from aforesaid margin as per 3.4 and 3.5 above.
- 3.6 As per the provisions of clause no. 4.3 of Excise Policy 2021-22, the discount on Additional Excise Duty to the eligible Composite shops would be given as per directions to be issued by the Excise Commissioner, Rajasthan in this regard.



4 Payment for Stocks Purchased

- 4.1 Issue of stocks shall be against 'e' deposit through Internet Banking or direct credit in favour of the Corporation through challans / RTGS / NEFT or other prescribed electronic modes (Debit card powered by Rupay, Unified Payment Interface (UPI) (BHIM-UPI), Unified Payment interface Quick Response Mode (UPI QR Code) (BHIM-UPI QR Code) into various bank branches authorized by RSBCL or against cheques drawn on other than authorized banks of RSBCL. Cash / Pay Order / Cheques Demand draft will not be accepted at the Depots level. No credit sale is allowed.
- 4.2 Buyers who have an account with any branch of the designated banks may transfer the due amount in favour of the Corporation through 'e' deposit through Internet Banking or a challan prescribed by the Corporation. Bank branches and account number of the Corporation with these banks where such payment can be made would be separately notified.
- 4.3 Buyer shall produce 'e' challan of 'e' deposit or a portion of the bank challan with the confirmation of the bank to the depot concerned based on which goods would be issued.

In case of deposition of amount through cheques drawn on banks other than the authorized banks of RSBCL, the goods shall be issued only after the amount of such cheques is actually credited into the bank account of RSBCL.

- 4.4 Licensee is liable to pay 18% interest + minimum penalty of Rs.1,000/-per instance or maximum 10% of deposit which ever is higher for debit balance / credit sale due to any reasons for which licensee is responsible apart from other legal liabilities and remedies that the Corporation may resort to.
- 4.5 Licensees may deposit a fixed amount and lift stocks against such deposit. The Corporation would not pay any interest for the deposit. They may replenish the deposit periodically.

5 Tax Collection at Source

- 5.1 The Income Tax Act 1961, under section 206C provides for tax collection at source. Collection of tax is based on the price of the specified commodity. Alcoholic liquors for human consumption are a specific commodity and therefore collection of tax with effect from 1.11.2003 is mandatory.
- 5.2 Tax has to be collected at the time of receipt of amount for sale of goods, @ 1% of the sale price (inclusive of excise duty and other applicable taxes) to which surcharge and other notified levies viz cess etc. may be added as specified. TCS @5% shall be deducted from the licensees who do not have PAN.



- 5.3 Therefore a part of the remittance made by the buyer shall be first appropriated towards tax to be collected. The tax so collected would be remitted by the Head Office and necessary certificates forwarded to concerned depots for onward transmission to buyers. Certificates shall be issued quarterly in the relevant financial year.
- 5.4 The buyer is entitled to approach the Assessing Officer for issue of a certificate for tax collection at a rate lower than the one prescribed. If the certificate is received directly from the Assessing Officer, tax collection would be effected at the rate specified in the certificate.
- 5.5 The Corporation shall not refund excess tax collected (due to late submission of Form 27G or any other reason) and buyers are advised to seek refund from income tax authorities.

6 Bottle Returns


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

7 Jurisdiction

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


8 Review of the Policy

- 8.1 The above policy is subject to periodic review. The Corporation is at liberty to amend it at any time during the currency of policy, if the circumstances so warrant.


Managing Director
RSBCL, Jaipur

Copy forwarded to the following for information / necessary action:

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


Managing Director
RSBCL, Jaipur

Details of the Organisation of the Buyer

Please refer to clause 1.1 (i) of the LSP 2021-22

(To be given on the letterhead of the Organisation)

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

Place:

Date:

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

