



Rajasthan State Beverages Corporation Limited

(A Government of Rajasthan Undertaking)

Since 2005

No. RSBCL/2024-25/ 9917

Dated: 24.03.2025

RSBCL Procedural General Guidelines

These guidelines have been framed in accordance with the Excise and Temperance Policy 2025-29 etc. These guidelines shall come into effect from 01st April 2025.

1. Rate Approval Procedure

- (i) Approval of rates of brands shall be on auto mode as per Excise policy through IEMS.
- (ii) Refundable and non-interest bearing security deposit of Rupees One Lakh only per brand and maximum of Rupees Ten Lakh only for unlimited number of brands shall be applicable.
- (iii) In case of revision of the rates, the MRP of the stock(s) lying with Corporation shall also be revised accordingly. It shall be the responsibility of the supplier to deposit/borne difference of Excise Duty /Additional Excise Duty/ other applicable taxes/duties/fees. The Corporation would, in respect of the stocks held on the day of such revision, debit their accounts with the difference.
- (iv) After approval of new MRP, the supplier concerned has to affix revised MRP on existing stock lying in RSBCL depots/in transit.
- (v) The corporation would permit revision in EDP/EBP/EWP/Basic price declared by the manufacturer with effect from next day from date of rates approval. In case of any change in the fee or duty structure by the Government, new prices shall become effective from the date of notification issued by the Government.
- (vi) Corporation shall charge a margin of 0.50% on the landed cost of all liquor.

2 Stocks Management

a. Order for Supplies (OFS)

- (i) Supplier shall supply on the basis of quantity and validity as per the OFS issued by the corporation. Fees (applicable taxes extra) for extending the validity of each OFS are as under:

- For first 4 days or part thereof - ₹1000.00 per OFS
- For every next 4 days or part there of - ₹2000.00 per OFS

- (ii) Supplier The corporation shall be entitled to recover any short payment of leviable duties, fees, and taxes etc. from the supplier, if any such instances occur.
- (iii) Cancellation fee, if requested within the validity period shall be Rupees Five Thousand only per OFS (with applicable taxes extra, if any).
- (iv) Cancellation, if requested after the validity date, the fees prescribed for extension of OFS, as mentioned in above clauses shall be charged till the date of application in addition to the cancellation charges.
- (v) The corporation may direct the supplier to make OFS. However, in case of non-compliance of such direction, a penalty of Rupees Ten Thousand only per such non-compliance. Cases of repetitive non-compliance shall be treated as violation/breach of these guidelines.

b. Delivery of Consignment

- (i) The consignment shall be accompanied with the following documents i.e. OFS, Lorry receipt, Excise Permit(s), Invoice and Quality Certificate issued by unit in charge of Excise department and production unit etc. All relevant documents must be uploaded on IEMS for verification at the depots.
- (ii) The penalty of Rupees One Thousand (applicable taxes extra) per OFS/Invoice shall be charged for correction of any discrepancy generated between IEMS data and the documents supported by approval of the competent authority from Excise Department, if needed.
- (iii) Any stock physically received, which is different from the details mentioned in MIS (i.e. different batch no., different manufacturing date) stock will be treated as below:
 - MIS will be finalized by keeping such stock in “Offline/Unreconciled Category.”
 - Details will be sent to the corporation head office, supplier & concerned District Excise officer immediately with the detailed panchnama by Depot.
 - Supplier must submit proposal within 45 days to move the stock to online/saleable category with penalty amount of Rupees One Thousand (plus applicable taxes) per pack size of each brand of OFS/Invoice for which the correction required along with following documents/information as below:

SN	Category (Offline)	Documents/information Required
1.	Stock received from within Rajasthan & Correction in Batch no. Required	Approval letter from competent Excise Authority, Rajasthan
2.	Stock received from Custom warehouses	Verification letter from concerned Custom warehouse in-charge
3.	Other Correction Cases (Batch as well as MFG date)	Verification letter from Excise Officer in-charge.

- Such offline stock shall be drained out after the due approval of the Excise department, if manufacturer is not able to provide necessary documents for the correction even after 90 days. The corporation shall not be held liable for any such delay.
- (iv) Any delivery of stock that deviates from the OFS (Different brand or packing) shall be disposed of as per the following procedure: -
- MIS shall be finalized by keeping such stock in 'Deviated /Unreconciled' category.
 - Information shall be given to the manufacturer and detailed report along with panchnama shall be sent to HO/DEO Office concerned by depot.
 - Such stock will be dealt as per the order of Excise department.
- (v) The corporation may suspend the sale of the liquor that is found to be unfit for human consumption. The same shall be destroyed/disposed after due approval of Excise department. Supplier shall not claim any amount against such stock.
- (vi) Stocks from supplier shall be unloaded and stacked by the authorized labour contractor. The unloading & loading (in case of inter-depot transfer) charges shall be recovered from the weekly payments of the suppliers alongwith applicable taxes. An invoice for the same shall be issued to such supplier. In special circumstances, supplier may be allowed for loading and/or unloading (including stacking) stocks at the depot.
- c. Transit risk and losses**
- (i) Any risk during the transit of liquor from the premises of the supplier till the stocks reach the depot shall be borne by the supplier.
- (ii) Following types of transit losses, if occur, shall be the accountability of the supplier:
- **Short Receipt:** Receipt of lesser number of items than mentioned in the invoice/ transport permit from the supplier.
 - **Broken Items:** Items detected as broken at the time of receipt or delivery by the corporation for further sales shall be covered in this category.
- (iii) If, without having any specific & acceptable reason(s), shortage in the stocks found, a penalty equal to the total amount calculated per short case basis on the head of ED, AED, RSBCL margins, Permit Fee, vend fee, Composition amount & surcharge and any other duty/fee payable to the government shall be recovered from the supplier if not already paid to the Government/corporation.

d. Stock held for sale

- (i) The supplier shall be responsible for damage to stock held for sale due to his negligence i.e. less quantity/damage/hairline cracks/leakages or foreign particle found in bottles etc., such losses whenever detected shall be treated as transit losses and the supplier shall be debited accordingly. Any decision of the corporation as regards the nature and quantum of such losses shall be final and binding. The supplier(s) may, if they so desire, depute their representatives to verify such stocks.
- (ii) **Inactive Stock Penalty:** Slow-moving/non-moving stocks shall attract "Inactive Stock Penalty" after a certain period(days) of receiving of stock as following: -

S.N.	Category	Period (Days)	Inactive Stock Penalty
(i)	Beer (Best before – 6 month)	135	Rupees Three (₹3.00) per carton box per day + Any applicable tax/levy (Not applicable for RSGSM)
	Beer (Best before – 9 month)	180	
	Beer (Best before –12 month)	210	
(ii)	IMFL, BII & RTD	210	
(iii)	FMFL (BIO), Rum, Wine, Cider & Brandy	240	

Note: - This penalty will be charged proportionately in case of loose bottle also.

- (iii) Inactive stock penalty shall be charged for a maximum period for some categories as categorized below: -

SN	Category	Maximum days/Period
1.	Beer & RTD	Upto the "Best before Use" date
2.	Unapproved Stock	for a maximum period of three years or date of intimation for drain out/sale by supplier, whichever is earlier

- (iv) Supplier can withdraw their stocks from depots for re-processing with the due permissions of excise department. AED, RSBCL margin in addition to Inactive Stock Penalty shall be recovered for such stock.

e. Issuance of the stocks to buyer

- (i) The buyer shall deposit any amount (which they may replenish periodically) in advance and purchase stocks against such deposit from the depots of the corporation. No interest shall be payable against the advance deposited by buyer. The ownership of stocks sold to the buyers shall be passed on immediately upon delivery of stocks to them at the at RSBCL depot.
- (ii) The sale of liquor bottles as loose is allowed for the liquor of MRP of ₹680.00 to ₹950.00 per quart pack size subject to that number of such bottles as loose at least equal to half of number of bottles in a case for the same. However, for

liquor with MRP of quart pack size over ₹950.00 and Wine brands may be sold as any number of bottles as loose for all pack sizes.

- (iii) In the unlikely event of shortage in any item, Depot Manager shall distribute the available quantity equitably amongst demanding buyers.
- (iv) Unstacking & loading of stock into buyer's vehicles shall be carried out by the authorized labour contractor. The buyer shall deposit loading charges per carton with applicable taxes along with payment for the stocks purchased. An invoice shall be issued for loading charges. In special circumstances, buyer may arrange labourers for the same.

f. Inter-depot transfers

- (i) The corporation may direct supplier on the basis of demand of stock(s) for any inter-depot transfer of stocks. The supplier may also request for such transfers. Supplier shall bear all expenses/transit losses towards inter-depot transfers.
- (ii) The supplier shall be required to deposit a fee of Rupees Three per carton box subject to a minimum of Rupees Two Hundred plus applicable taxes per Transfer Out Order (TOO).
- (iii) In case, TOO is not executed upto thirty days from the date of TOO, it shall be treated as cancelled. Regarding extension and cancellation of TOO., the fees prescribed for extension/cancellation of OFS, as mentioned in relevant clauses shall be applicable.

g. Sales Invoice

- (i) The buyer may seek clarifications in the sales invoices raised by the corporation within three weeks from the sale. Generally, the corporation shall not entertain request after this.
- (ii) The corporation is entitled to recover difference amounts due to short billing, excess dispatches etc., immediately after such instances are detected. Such amounts, if not paid immediately upon demand, shall carry an interest of 18% per annum. RSBCL is entitled to adjust such amounts from any payment received or credit lying in favour of the buyer.

3 Receipts and payments

a. Payment for Stocks Purchased

The buyer is liable to pay 18% interest and minimum penalty of Rupees One Thousand (₹1000.00) per instance or maximum 10% of deposit whichever 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.

b. Payment for Stocks Sold

- (i) The corporation shall pay the supplier only for the stocks sold from the depots of the corporation. Unsold stocks shall not be eligible for any payment from the corporation.
- (ii) The amount payable to a supplier for the sales provisionally recorded within the week ending every Wednesday shall be computed and credited through online generally on the following Monday. Any amounts to be recovered from the supplier due to Inactive Stock Penalty, advance payments, interest etc. shall be adjusted in the amounts payable before releasing the payment to the supplier.

c. Advances against sales credits for the payment of duties

- (i) The supplier having sufficient credit balance on account of sale of their stocks may be allowed an advance up to 90% of the credit balance for payment of ED/Fee against supply of stocks. The supplier shall apply for such advance two days prior (usually a working day). Such advance shall be subject to an interest @ 16% per annum. This advance will be adjusted/recovered from the next weekly payment of sales.

d. Tax collection & deduction

- (i) TCS/TDS shall be applicable as per the extant guidelines and tax shall be deducted from supplier against the value of supplied stock as per prevailing rules amended from time to time.
- (ii) Tax must be collected for sale of stock, @ 1% of the sale price (inclusive of ED, fees 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 buyer who do not have PAN, PAN not linked with Aadhar and as per prevailing rules amended time to time.
- (iii) 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.

4 Wholesale by RSBCL

a. BIO Wholesale Bonds

- (i) Procedure and guidelines for operation of such BIO wholesale bonds shall be as per the prevailing Excise Policy including amendments/rules/guidelines/bidding terms & conditions issued /amended from time to time.

5 Disposal of liquor

a. Stocks of unapproved Brands/Labels

- (i) The supplier must get its brands renewed/approved from Excise department. The brands/labels not approved or rate approval proposal is not submitted to

RSBCL by 30th June, considered as unapproved brands. Such stock will be disposed of as follows: -

- **Return of stock to manufacturer:** A supplier must obtain permission from Excise Commissioner, Rajasthan for return of the such stock and same must be intimated also to RSBCL by 30th June for processing the same through TOO.
- **Sale of Unapproved Stock:** Unapproved stock(s) of current as well as previous financial year(s), the corporation shall have authority to sale such stock in current financial year on the MRPs of such brands as ascertained by the corporation after taking necessary permissions from Excise department as following: -
 - (a) RSBCL shall not pay the amount from sale of such stocks to the supplier(s).
 - (b) Inactive stock penalty shall be charged from supplier as per applicable rules or till the date the corporation approves the rate of brands and labels, whichever is earlier.
- (ii) **Draining out:** Even after the above options, the balance of the stock is still lying, RSBCL shall dispose of such stocks from 1st April of next F.Y. as per prevailing rules/guidelines.
- (iii) In case of any stock of Beer and RTD lying unsold and expired or declared unfit for human consumption shall be drained out/disposed off as per prevailing rules/guidelines and the breweries are not allowed to take such stock back to their factories.
- (iv) Any expenditure incurred by the Corporation towards the disposal / Drain Out shall be borne by the Manufacturer/supplier. No compensation shall be payable in respect of such stock.
- (v) No refund of ED, AED or any other duties/levies etc. shall be payable to supplier against any kind of returned, sold or drained out stock.
- (vi) Any dues i.e. Inactive stock penalty, RSBCL margin, AED, expenses incurred in returning, selling or draining out etc. shall be recovered from the sale proceeds of such stock(s) or from the amount payable or security deposit of the supplier in current and/or succeeding FY.
- (vii) In case the supplier does not make due payment, the recovery will be initiated under prevailing Acts and Rules. This will include the due amount and interest at the rate of 1.5% per month from the due month and part thereof.
- (viii) Unapproved stocks of previous financial year (upto 2024-25) shall attract the Inactive stock penalty for the maximum period of 3 years or date of consent/intimation for drain out/sale by supplier, whichever is earlier.

- (ix) Regarding the procedure of disposal of Liquor brands, MD, RSBCL is authorized to give relaxation, if reason justified.

6 Other terms and conditions

a. Recovery of dues:

- (i) If any dues regarding duties/ fees/Penalties/debit balances etc. arises including previous years also, RSBCL shall have rights to recover such amount in succeeding years also.
- (ii) BIO supplier(s) shall furnish latest custom duty evidence (bill of entry) at the time of rate approval. In case of change in customs duty, AIDC during the year, the supplier shall intimate immediately, failing which it shall be treated as breach of these guidelines. In case of no change, then supplier shall also intimate quarterly. Any loss of revenue shall be recovered from the supplier besides other proceedings as per prevailing rules/guidelines.
- (iii) Supplier must supply stock to the corporation after rate approval of particular brand/label. Non-Supply, Non-delivery and/or repeated delays in adhering to the delivery schedule may entail in recall of the pending OFS, suspension of distribution and may attract other penalties as may be imposed by the Corporation.
- (iv) The suppliers and buyers shall comply with the requirements of all laws, which are applicable for him, including timely remittance of tax dues and filing of returns.
- (v) The suppliers and buyers shall keep the corporation harmless and indemnified in all matters. The supplier/buyer at his cost shall settle any third-party claims.
- (vi) All the legal matters shall be subject to the jurisdiction of the Jaipur City Civil Court only irrespective of where the cause of action or a part of it arises.

b. Liquidated damages:

- (i) Notwithstanding any clause hereinabove, the supplier is liable to pay Rs. 1,00,000/- for first and Rs. 3,00,000/- per breach/violation as liquidated damage for every successive act of breach/violation of these Guidelines.

Note: Applicable taxes (if any) on above amount shall be recovered extra from the supplier.

- (ii) Further if the liquidated damages are not paid within fifteen days from the date of the receipt of the demand intimation, the supplier is liable to pay interest on the quantified liquidated damages at 12% per annum.
- (iii) 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 at the rate of 1.5% per month from the due month and part thereof.

(iv) The decision of the MD, RSBCL shall be final and binding on supplier regarding the violation of these Guidelines.

c. Review of the Guidelines

The above Guidelines may be reviewed/amended at any time as per the requirement. The decision of MD, RSBCL shall be final and binding in all such cases.



Chairman cum Managing Director
RSBCL, Jaipur

Copy forwarded to the following for information/necessary action:

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



Executive Director
RSBCL, Jaipur