

**BEFORE THE COMMISSIONER STATE TAXES & EXCISE-CUM-
FINANCIAL COMMISSIONER (EXCISE),
HIMACHAL PRADESH**

(Block No. 30, SDA Complex, Shimla-09)

Case No.: 04/2024

Date of Institution: 21-05-2024

Date of Final order: 15-06-2024

IN THE MATTER OF: -

M/s Mars Bottlers
(Now Mars Bottlers Una Private Limited),
VPO Shyampura, Tehsil Haroli Distt. Una (HP)
Licensee BHW-2, L-11, L-1C, L-13C, L-15, L-16 (Year 2023-24)

Present:

1. Shri Rohit Kumar Rana, learned Advocate for the appellant.
2. Smt. Monica Attreya, ACST&E (Legal Cell) on behalf of the Department.

ORDER

1. M/s Mars Bottlers (Now Mars Bottlers Una Private Limited), VPO Shyampura, Tehsil Haroli Distt. Una (HP) (hereinafter referred to as "noticee") is a license holder in Forms BHW-2, L-11, L-1A, L-1C, L-13C, L-15 & L-16 for the year 2024-25 granted by this Department. The licensee is liable to abide by the provisions of the Himachal Pradesh Excise Act, 2011 (hereinafter referred to as "the Act"), relevant Rules, orders and terms and conditions of the Licenses above. On the basis of a particular information, a team of officers and officials of the State Taxes & Excise Department, District Una, constituted by the Deputy Commissioner State Taxes & Excise, District Una, inspected the licensee premises on dated 15-03-2024 and 16-03-2024. The inspecting team, during the course of above inspection, found, in the premises of the licensee, a person named Shri Krishan Kumar S/o Shri Fusha Ram R/o 1303/7, Tower-07, Royal Motiya City, Zirakpur, SAS Nagar(Mohali), Punjab- 140603. On the basis of inquiry and recorded statement, above Shri Krishan Kumar was not found in the list of the employees supplied by the Licensee to the Department. In addition to this, a vehicle No. HR-39D-8993 loaded with 392 Quarts of IMFL, 8 Pints of IMFL, 112 Nips of without Brand Country Liquor,



21650 Nips of Himachali Santra CL (pet), 192 Nips of Imperio Blue Premium (Goa Brand) IMFL, 48 Nips of Vodka Summer (Arunachal Pradesh) IMFL, 96 Nips of Counter Gold Wine (Arunachal Pradesh) Green Vodka was found in the premises of the licensee. The vehicle in-charge could not produce any documentary evidence in respect to above detailed liquor loaded in the vehicle parked in the licensee premises.

2. Also, at the time of inspection of licensee premises, the CCTV Cameras of the above bottling plant were found to be non-functional.
3. On further inspection vis-à-vis stock in the premises, differences of 724 Bulk Litres of Spirit in Vat SSV-1, 450 Bulk Litres of Country Liquor in holding Tank Himachali Santra, variations of 3.1 degrees in strength of Spirit in Vat SSV-II, variations of 6.9 and 6.7 degrees in strength of Blended IMFL in Vats BSSV-I and BSSV-II, variations of 49.6, 9.2 and 3.1 degrees respectively were found in Holding Tanks containing Golden Tiger, Rum and Himachal Santra liquor respectively. Similarly, variations by -54 Bulk Litres, -27 Bulk Litres and +183.24 Bulk Litres in bottled stock of Himachali Santa, Himalyan Monk Rum, Golden Tiger (Export) respectively were found.
4. The jurisdictional Zonal Collector (North Zone), Palampur, District Kangra heard the licensee with respect to above breach of the terms and conditions of Licenses granted in Form BHW-2, L-11, L-1A, L-1C, L-13C, L-15 & L-16 and reported to this office that the licensee has contravened the provisions under Sections 43 (b) and (d) and 44 (b) of the Act, and Rules 9.20, 9.21 and 9.23 of the Punjab Distillery Rules, 1932 (as applicable to HP). For the acts of omissions, commissions and irregularities noticed above, the Collector (North Zone) recommended suspension/cancellation of the above licenses under Section 29 (b) and (c) of the Act.
5. However, there before, the licensee was provided with an opportunity of being heard in the matter and accordingly a notice dated 21-05-2024 was issued to the licensee and it was directed to appear in person or through an authorized agent.



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6. Shri Rohit Kumar Rana, learned Advocate appeared for the noticee-licensee and admitted that violations have been committed by the employees at the plant and for the acts of omissions, commissions and irregularities as pointed out in the above notice a lenient action be taken by imposing a minimum penalty. Learned Advocate also submitted that the inspecting team of the Department has sealed the plant on 16-03-2024.

7. Smt. Monica Attreya, ACST&E(Legal Cell) present on behalf of the Department submitted that:

1) The inspecting team of the Department has found the licensee violating the terms and conditions of the Licenses granted to it;

2) The irregularities found during the inspection have also been candidly admitted by the licensee itself;

3) The breach of the terms and conditions of the various licenses granted to the licensee is contravention of the provisions under Sections 43 (b) and (d) and 44 (b) of the Act and Rules 9.20, 9.21 and 9.23 of the Punjab Distillery Rules, 1932 (as applicable to the State of HP);

4) The licenses has also not applied for the renewal of licenses in Form BHW-2, L-11, L-1A, L-1C, L-13C, L-15 & L-16 for the year 2024-25.

The learned representative on behalf of the Department submitted that in view of the admitted acts of omissions, commissions, irregularities and for the contravention of the provisions of the Act, the noticee licenses in Forms BHW-2, L-11, L-1A, L-1C, L-13C, L-15 & L-16 are liable to be suspended or cancelled altogether under Section 29 of the Act.

FINAL ORDER:

8. I have carefully perused the case record, facts in the case, admissions and arguments as discussed in preceding paras. The licensee itself has admitted the facts of having committed irregularities under the Act and having violated the applicable Rules and the terms and conditions of the Licenses granted in Forms BHW-2, L-11, L-1A, L-1C, L-13C, L-15 & L-16 for the year 2023-24. As per record the premises of the



licensee are sealed since 16-03-2024. As reported by the Collector (North Zone), it is clear that there is breach of the terms and conditions of Licenses granted in Form BHW-2, L-11, L-1A, L-1C, L-13C, L-15 & L-16. The noticee-licensee has, thus, contravened the provisions under Section 43 (b) and (d) and 44 (b) of the Act and Rules 9.20, 9.21 and 9.23 of the Punjab Distillery Rules, 1932 (as applicable to HP). Therefore, for the acts of omissions, commissions and irregularities noticed and discussed above and further, as has also been recommended by the Collector (North Zone), in exercise of powers conferred upon me under Sections 29 (b) and (c) and 30 (1) of the Act, the licenses in Form BHW-2, L-11, L-1A, L-1C, L-13C, L-15 & L-16 granted in favour of the licensee are, hereby, liable to be suspended with effect from 16-03-2024 and are hereby suspended accordingly.

9. In view of the orders passed, hereinabove, the Collector (Excise), North Zone, Palampur to ensure compliance of the provisions of Section 30 (2), 31 and 71 of the Act. All concerned be informed accordingly. Record file and case record be consigned to respective places. Parties be informed accordingly.



**Financial Commissioner (Excise)
Himachal Pradesh Shimla-09**

Endst. No. EXN/FC (Excise)-Reader/2024- 15888-92 Dated: 15-06-2024

Copy as per directions is forwarded for information to: -

1. M/s Mars Bottlers, (Now Mars Bottlers Una Private Limited, Haroli, Una (H.P.).
2. The Jt. Commissioner State Taxes & Excise-cum-Collector (North Zone), Palampur, District Kangra (HP).
3. Shri Rohit Kumar Rana, Learned Advocate for the licensee.
4. Legal Cell (HQ).
- ✓ 5. IT Cell.

**Reader to the
Financial Commissioner (Excise)
Himachal Pradesh Shimla-09**