

LICENSE FORM NO. 1

(Rule 7(8))

DEPARTMENT OF EXCISE

Government of West Bengal

License for bottling of IML



Permitted to Produce, Store and Sale by Wholesale India Made Foreign Liquor

Name of District : Arambagh Excise District
 No of License : 06/2014/0044
 Name of the Licensee : K. P. Shaw Bottling Pvt. Ltd.
 Address of the License Premises : K.P.Shaw Bottling Pvt. Ltd., Arambagh Excise District

District Arambagh Excise District under Bardhaman Excise Division

No. of License in Register No. 178.....

Locality where bottling is to be carried on Kalachara, Chanditola, Hooghly

of K. P. Shaw Bottling Pvt. Ltd. resident

holding License in From No. No for
 the sale by wholesale of IML is hereby authorized by the undersigned, being the AEC Collector of B.E.D. to bottle IML out of
 rectified spirit, whether imported or manufactured in the State on which fee has been paid at prescribed rate from 01.04.2025 to
 the 31st March of 2026.

The installed capacity of the IML bottling plant shall be bottles per day.

It is required of the holder of the license as a condition of its remaining in force that he duly and faithfully perform and abide by the following conditions and by the provisions of the Bengal Act, 1999 (Ben. Act V of 1999) and by all notifications and rules which have been or which may from time to time, be published or made thereunder, so far as they are applicable to the license :-

- I The license shall remain valid from 01/04/2025 To 31/03/2026 or till the primary license remain in force.
- II That he/they/pays/pay to Government in advance fee of Rs and that he/they pay the same into Treasury at
- III That he/they carries on/carry on/carry on business of bottling only at the premises named herein, of which a plan has been filed in the office of the Collector.
- IV That he/they makes /make no alteration in the said premises without the previous sanction of the Collector in writing and that all such alterations be shown in the plan filed in the Collector's Office.
- V That he/they places/place marks or numbers in oil colour corresponding to those in the plan on some part of the vats, door or their conspicuous place in each room.
- VI That he/they uses/use no bottle having a less capacity than that approved by the Government and that on a system submitted for approval to, and approved by the Excise Commissioner, he/they securely seals/seal(ROPP) capsule and label every bottle in such a manner that the bottle cannot be opened without tampering the seal of the bottle.
- VII That he/they maintains /maintain a regular and accurate account of his /their operations in such form as the Excise Commissioner may, from time to time prescribe that he/they enters/enter therein such particulars as the Excise Commissioner may, from time to time, direct as soon as the transactions for each day have been closed that he/they keeps/keep the said account book for 12 months after it has been taken out of use and that he/they allows/allow any Excise Officer of or above the rank of Sub-Inspector to inspect the same at all reasonable hours.
- VIII That when required by any Excise Officer of or above the rank of Sub-Inspector, he/they assists/assist such officer by a sufficient number of servants in taking account of his stock.
- IX That he/they allows/allow any Excise Officer of or a above the rank of Sub-Inspector to enter into and remain upon the licensed premises so long as may be necessary for the proper execution of his/their duties and that he/they does not/do not obstruct any such officer in the performance of such duties.

N.B:- Infraction of any of the above conditions or of the general condition applicable to Excise Licenses or of any provisions of B.E Act or of any Rules/ Orders made under the Act or of any special order made in respect of the license by the competent authority will subject the license to cancellation/ suspension or will subject the holder of the license, in lieu of such cancellation/ suspension, to pay penalties prescribed by the Act or the rules for the time being in force.

Approved by Excise Commissioner, West
 Bengal On Date : 07/10/2025

Date 08/10/2025

* To be changed accordingly in case of any change in the License for Main BAR

08.10.25
Divisional Head
Bardhaman Excise Division

Additional Excise Commissioner
Bardhaman Excise Division
Govt. of West Bengal

LICENSE FORM NO. 2
(Rule 7(8))
DEPARTMENT OF EXCISE
Government of West Bengal



License for the sale by wholesale of IML

Permitted to Produce, Store and Sale by Wholesale India Made Foreign Liquor

Name of District : Arambagh Excise District
No of License : 06/2014/0044
Name of the Licensee : K. P. Shaw Bottling Pvt. Ltd.
Address of the License Premises : K.P.Shaw Bottling Pvt. Ltd., Arambagh Excise District

M/s K. P. Shaw Bottling Pvt Ltd. grantee of a license for supply of capsule and labeled IML bottles under section 86 of the Bengal Excise Act, 1909, as subsequently amended is hereby authorized by the undersigned
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to sell by wholesale capsule and labeled.

IML in West Bengal for the period from **01.04.2025** to **31.03.2026**

It is required of the holder of this license – (hereinafter called the “Licensee”) – as a condition of the same remaining in force that the Licensee duly and faithfully perform and abide by the following conditions:

- I The license shall remain valid from **01/04/2025** To **31/03/2026** or till the primary license remain in force.
- II That the Licensee shall be bound by the provisions of the Bengal Excise Act, 1909, as subsequently amended and by all rules for the management of warehouses or for issue of spirit therefrom which may be prescribed under the said Act, from time to time, and by all special orders which may be issued by the Excise Commissioner regarding any particular warehouse and shall cause all persons employed by the licensee to obey all such rules and orders.
- III That unless the Excise Commissioner directs otherwise, no spirit shall be sold under this license elsewhere than at the licensed warehouses and retail licenses. The Licensee shall be allowed by the Excise Commissioner to establish a warehouse for storage of Rectified Spirit for manufacture of IML and sale by wholesale to the retail vendors or to another licensee for the sale by wholesale bottled IML.
- IV That the spirit sold under this license shall be IML and/or bottled IML of good quality. If it is found to be of inferior quality or otherwise unsuitable for issue, the Officer – in – charge of the warehouse shall stop its issue pending the orders of the Excise Commissioner and it may, after analysis, be rejected or destroyed or otherwise dealt with under the orders of the Excise Commissioner and duty leviable on such spirit shall be realized from the Licensee.
- V That the spirit kept at the said warehouses for sale under this license shall be subject to periodical analysis by or under the orders of the Collector or the Excise Commissioner and that the Licensee shall be bound to take steps to remedy any defects in the quality thereof which the Collector or the Excise Commissioner may consider materials, and such decision of the Collector or Excise Commissioner in writing shall be final and conclusive.
- VI That the maximum retail price to be charged for capsuled and labelled IML sold under this license shall be fixed by the manufacturer of the IML.
- VII The spirit sold at the said warehouses shall be spirit manufactured in the bottling plant of the Licensee and/or spirit obtained from any other distillery situated in the State and/or obtained from any other source as approved by the Excise Commissioner in writing and shall be of such strength or strengths only and in such units relating to measure as may be fixed from time to time by special or general order of the State Government.
- VIII That sales of spirit and/or IML under this license shall be made only to another wholesale licensee of the same and/or to persons (hereinafter called licensed vendors), producing passes in the prescribed form authorizing the sale to them of spirit and/or IML and only of the description or descriptions of spirit mentioned in such passes and of no greater quantity mentioned therein.
- IX That the Licensee shall be bound to supply to the licensed vendor by way of sale, at any warehouse at which the sale of spirit and/or bottled IML under this license is for the time being permitted in the quantity or quantities and description or descriptions mentioned in the passes produced by them.
- X That the licensee shall, from time to time at his own expense, duly and efficiently repair, maintain and keep in good and sufficient proper and working order and condition all warehouses, the property of the licensee, and all warehouses which may be the property of Government or standing on or attached to premises belonging to the Government and the source and means of the water supply thereto. At other warehouses belonging to the Government, the source of water supply shall be provided and maintained at the expenses of Government. Where such Government Warehouse is connected with the Municipal water main the cost of making the connection and any water rate levied on the holding will be paid by the Government, all internal pipes and fittings which may be necessary shall have to be supplied by the Licensee and the Licensee shall pay any charge levied upon the quantity of water actually supplied through a meter.

- XI That all such fittings or articles as are necessary or proper for or connected with, and suitable to the supply, storage, gauging, handling, sale and issue of spirit under this license, including vats, tanks, pumps, pipes, cocks and vessels etc. for use in each warehouse, at which the sale of spirit under this license is for the time being permitted, shall be provided by the Licensee to the satisfaction of and as required by the Excise Commissioner. Vats, tanks and casks in such warehouses for the storage or issue of spirit must be of such number, capacity and materials and be set up according to such design and marked in such manner as the Excise Commissioner any from time to time direct. The Licensee shall also be responsible for the conveyance of water to all such warehouses for purposes of reduction and so far as may be necessary or proper (regarding which the orders in writing of the Collectors or the Excise Commissioner shall be conclusive) for the filtration and purification of such water before its admixture with spirit, and the Licensee shall be bound to comply with all written directions of the Collector or the Excise Commissioner in those respects forthwith after receipt of such directions.
- XII That the Licensee shall keep regular and accurate accounts in each warehouse in such form as may from time to time be prescribed by the Excise Commissioner, showing daily the quantity and strength of all spirits received in, issued from and in-stock in the warehouse.
- XIII That the Licensee shall, when required by any Excise Officer not below the rank of Sub-inspector, assist such Officer by a sufficient number of servants in taking accounts of his stock.
- XIV That alterations in the rates of duty imposed under section 27 of the Bengal Excise Act, 1909, as may subsequently be amended shall not in any way affect the conditions of this license.
- XV That on the expiration of the period of this license or of any renewal thereof, or earlier determination of the same or on account of cancellation or suspension, the licensee shall be bound to leave, if so ordered by the Collector or the Excise Commissioner, in each warehouse at which immediately before such determination the sale of spirit and/or bottled IML under this license is permitted, a quantity of spirit and/or bottled IML equal to the average quantity sold in fourteen days at such warehouse during the preceding months of the year in which such determination shall take place, provided that the quantity of the spirit so left shall be paid by the succeeding licensee. The Licensee shall, within ten days of the receipt of written notice from the Excise Commissioner or the Collector, remove any quantity of spirit and/or IML in any warehouse in excess of such quantity so to be left as aforesaid on payment of full duty and in default of his so doing the cost of any establishment which it may be necessary to employ at any warehouse, may be recovered from him and in default of his payment such costs within one month, the spirit shall be liable to forfeiture at the discretion of the Excise Commissioner.
- XVI That spirit intended for sale under this license at any of the warehouse at which the sale of spirit hereunder is for the time being permitted, shall be conveyed to the warehouse for which the same is intended in sound and water tight casks or approved metal vessels on which shall be painted in oil of white colour in letters not less than 2.5 centimetres high the number of the cask or vessel, its capacity to the nearest tenth of a litre and the name of the distillery or warehouse from which it has been issued. Marks other than those specified above shall be obliterated.

It shall be transported only under a bond for payment of the duty at the rate prescribed under section 27 of the Bengal Excise Act, 1909 as subsequently amended at the sole risk and responsibility of the Licensee. The Licensee shall be liable to pay duty on any deficiency in excess of the limit for the time being prescribed by the rule under section 86 of the Bengal Excise Act, 1909 as subsequently amended.

- XVII That the Licensee shall be liable to pay duty at the rate leviable under section 27 of the Bengal Excise Act, 1909 or modification thereof for the time being in force on all spirit duly recorded to having been brought into and stored in a warehouse and not accounted for, to the satisfaction of the Excise Commissioner, in excess of a wastage allowance, as may be prescribed in the rules for the time being in force.
- XVIII That as security for the fulfillment of these conditions, the Licensee shall deposit with the Excise Commissioner or the Collector in respect of each warehouse, at which the sale of spirit under this license is for the time being permitted such amount as the Officer may direct either in Government securities or in such other form as he may approve and shall execute a deed hypothecating to Government the vats, pipes, pumps and apparatus together with the stock of spirit in the warehouse.
- XIX That it shall be lawful for the Excise Commissioner or the Collector to deduct the following sums of money, namely, the sum, if any, payable under section 65 of the Bengal Excise Act, 1909 or any modification thereof for the time being in force, and the fee, if any, payable as per law, from the sum deposited with him by the Licensee as security for the due performances of the conditions of the Licensee and for this purpose the Excise Commissioner or the Collector may sell all or any of the Government Promissory Notes deposited, or of the property hypothecated.
- XX That any sum deducted by the Excise Commissioner or the Collector under the powers herein contained from the amount deposited by the Licensee as security for his due performance of the conditions of the Licensee, shall be replenished within fifteen days from the date of receipt of a notice from the Excise Commissioner or the Collector informing the Licensee of such deduction having been made.

That the cancellation of the license shall not be deemed to prevent the prosecution of any person for any offence which may be committed against the provisions of the Bengal Excise Act, 1909 or any modification thereof for the time being in force or any other law for the time being in force relating to the Excise Revenue.

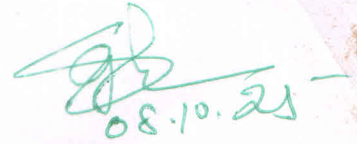
That without prejudice to the procedure prescribed for recovery of dues by section 89 of the Bengal Excise Act, 1909 or any modification thereof for the time being in force all sums due to Government from the Licensee may be recovered from the amount of deposit made by the Licensee or by sale of properties hypothecated to Government.

N.B:- Infraction of any of the above conditions or of the general condition applicable to Excise Licenses or of any provisions of B.E Act or of any Rules/ Orders made under the Act or of any special order made in respect of the license by the competent authority will subject the license to cancellation/ suspension or will subject the holder of the license, in lieu of such cancellation/ suspension, to pay penalties prescribed by the Act or the rules for the time being in force.

Approved by Excise Commissioner, West
Bengal On Date : 07/10/2025

Date 08/10/2025

* To be changed accordingly in case of any change in the License for Main BAR


08.10.25

Divisional Head
Bardhaman Excise Division

Additional Excise Commissioner
Bardhaman Excise Division
Govt. of West Bengal

LICENSE FORM NO. 3

(Rule 7(8))

DEPARTMENT OF EXCISE

Government of West Bengal

License to establish a private warehouse for the deposit and storage of rectified spirit without payment of duty for the purpose of manufacture of IML and sale to persons holding valid licenses or permits for the possession of such capsuled and labelled bottles of IML

Permitted to Produce, Store and Sale by Wholesale India Made Foreign Liquor



Name of District : Arambagh Excise District
 No of License : 06/2014/0044
 Name of the Licensee : K. P. Shaw Bottling Pvt. Ltd.
 Address of the License Premises : K.P.Shaw Bottling Pvt. Ltd., Arambagh Excise District

Messers K. P. Shaw Bottling Pvt. Ltd.
 is

hereby authorized by the undersigned to establish a private warehouse Kalachora Chanditala
 in the District of Arambagh Excise District, Hooghly for the deposit and storage without payment of duty of rectified spirit for the purpose of sale and/or for the purpose of manufacture of IML till

It is required to the holder of this license hereinafter called the Licensee as a condition of its remaining in force that he/they duly and faithfully perform and abide by the following conditions and by all the provisions of the Bengal Excise Act, 1909, as amended (hereinafter referred to as the "Act") and the rules and orders made thereunder so far as they are applicable to a private warehouse:

- I The license shall remain valid from **01/04/2025 To 31/03/2026** or till the primary license remain in force.
- II That before depositing any spirit under this license, the Licensee execute a bond for the payment of duty at the rate for the time being imposed under section 27 of the Act on all spirit deposited or kept at the aforesaid warehouse.
- III That the Licensee comply with all provisions of the rules and orders relating to the import or transport of spirit to be stored or deposited at the aforesaid warehouse.
- IV That the Licensee provide within the warehouse room suitable for the storage of rectified spirit and if he undertakes further rectification of spirit, one separate room suitable for the operations connected with such rectification and another room for the storage of the finished preparation. All such rooms shall be under the joint lock and key of the Excise Officer – in – charge and of the Licensee.
- V That the Licensee provide all such fittings and articles as necessary and suitable for the storage, issue, gauging, proving and handling of spirit including vats, tanks, pumps, pipes, cocks, vessels etc. to the satisfaction of the licensing authority. Vats, tanks and casks of the storage and issue of spirit being of such number, capacity and material set up according to such design and marked in such manner as the licensing authority may from time to time direct.
- VI That the Licensee do not make addition or alteration to the approved buildings or rooms for the deposit and storage of rectified spirit or to any permanent apparatus of the warehouse without the previous sanction of the licensing authority.
- VII That the Licensee do not store any rectified spirit in any place other than the place approved in this behalf and do not keep in any place of the warehouse any spirit not obtained and possessed under the license.
- VIII That the Licensee obey all special orders or instructions which may be issued by the State Government or by the Excise Commissioner from time to time in connection with the aforesaid warehouse and cause all persons employed by him to obey such orders or instructions.
- IX Violation of any of the provisions of the Bengal Excise Act, 1909, subsequently amended, or any of the rules or orders referred to above or any of the conditions of this license shall subject the Licensee to forfeiture of his license and to all or any of the penalties prescribed by law or rule.

N.B:- Infraction of any of the above conditions or of the general condition applicable to Excise Licenses or of any provisions of B.E Act or of any Rules/ Orders made under the Act or of any special order made in respect of the license by the competent authority will subject the license to cancellation/ suspension or will subject the holder of the license, in lieu of such cancellation/ suspension, to pay penalties prescribed by the Act or the rules for the time being in force.

Approved by Excise Commissioner, West
 Bengal On Date : 07/10/2025

Date 08/10/2025

* To be changed accordingly in case of any change in the License for Main BAR

[Signature]
 08-10-25

Divisional Head
 Bardhaman Excise Division

Additional Excise Commissioner
Bardhaman Excise Division
Govt. of West Bengal