

D/L 4
20.11.2024
Court No.14
PRADIP

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION

WPA 20121 of 2024

United Spirits Limited
Vs.
The State of West Bengal & Ors.

Mr. Jaydip Kar, Sr. Adv.
Mr. D. Ghosh
Mr. Rahul Dhanuka

...for the Petitioner.

Mr. T. Chakraborty
Mr. D. Sahu

...for the State

1. The petitioner applied before the Excise Commissioner seeking permission to dispose of the Impure Spirit (Feint Spirit) from its premises. The Sr. Joint Commissioner of Excise by a communication dated 24th August, 2023 advised the petitioner to proceed to seek a suitable order from the appropriate forum of law for disposal of its prayer.
2. The communication of the Sr. Joint Commissioner of Excise mentions about a proceeding which is pending before the Hon'ble Supreme Court in the matter of State ***of West Bengal & Ors. Vs. Shaw Wallace Distilleries Ltd & Anr.*** in ***CA No. 8290/2013.***
3. Learned senior counsel representing the petitioner submits that, the spirit cannot be used for any purpose at this stage and the same is required to be destroyed.
4. Learned advocate representing the State respondents relies upon the instruction forwarded by the Deputy Commissioner (Revenue) & Deputy Excise Collector-in-Charge of USL, Asansol signed on 2nd November, 2024 mentioning that the physical stock of head-cut spirit/feint spirit lying in the distillery of the petitioner at Asansol as on 31st March, 2009 was 4,18,882.8 LPL/2,75,744BL. The current stock of feint spirit lying in the distillery unit is

3,93,780.44LPL/2,88,137.0BL as inspected on 1st November, 2024.

5. The issue whether any fees will be leviable on the waste alcohol is pending consideration before the Hon'ble Supreme Court.
6. It is admitted by the parties that the spirit cannot be consumed at this stage and is required to be destroyed.
7. The Hon'ble Supreme Court in the pending proceeding permitted the impure spirit to be destroyed in respect of the Bhadrakali and Srirampur unit. Similar prayer has been made in respect of the Asansol Unit in the instant writ petition.
8. In view of the above, the instant writ petition is disposed of by permitting the petitioner to destroy the impure spirit under the guidance of the concerned Chief Judicial Magistrate and in the presence of any of the officer of his Court.
9. The learned Chief Judicial Magistrate shall ensure that the work of destroying the impure spirit is completed within a period of six months from the date of communication of this order.
10. It will be open for the Learned Chief Judicial Magistrate to fix up a schedule according to which the work of destroying the impure spirit will be carried out. A report shall be forwarded to the Commissioner of Excise with a copy to the petitioner.
11. The issue of levy of tax/fee shall abide by the result of the proceeding pending before the Hon'ble Supreme Court.
12. The writ petition stands disposed of.
13. Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon compliance of all requisite formalities.

(Amrita Sinha, J.)