

**BEFORE THE FINANCIAL COMMISSIONER (EXCISE)
HIMACHAL PRADESH**

Application No.: 01 of 2023

Date of Institution: 17-03-2023

Date of Order: 17-05-2023

In the matter of:-

M/s Yamuna Beverages Pvt. Ltd.
(D-2A and B.W.H.2 Licensee, Year 2021-22)
14, Nariwala, Rajban Road, Paonta Sahib,
District Sirmour Himachal Pradesh 173 025.....Applicant
Versus
StateRespondent

Parties Represented by:

1. Shri Abhishek Sharma, Ld. Advocate for the Applicant.
2. S/Shri Rakesh Rana, Ld. Deputy Director (Legal) and Sandeep Mandyal, Ld. Senior Law Officer for the State.

ORDER

1. This Order shall dispose of the present Application filed by the M/s Yamuna Beverages Pvt. Ltd. (herein after referred to as "the Applicant") for the restoration of the D-2A and B.W.H. 2 licenses.
2. The facts giving rise to the present proceedings are that this forum vide its order dated 18-02-2022 cancelled the aforesaid D-2A and B.W.H. 2 licenses of the Applicant with immediate effect.
3. The Applicant thereafter challenged the said order dated 18-02-2022 in CWP No. 1353/2022 before the Hon'ble High Court. The Hon'ble High Court vide its judgment dated 06-03-2023 was pleased to dispose of the Writ Petition by issuing the following directions:-



"6. Having heard learned Senior Counsel for the petitioner-Company as well as learned Additional Advocate General and having carefully gone through the pleadings as well as the documents appended with the petition and further taking into consideration the respective contentions of the parties, this Court is of the considered view that there is some merit in the contention of learned counsel for the petitioner-Company. This Court is not suggesting as to what could have been the effect of Annexures P-5 and P-15 vis-à-vis the proceedings which stood initiated against the petitioner-Company under Section 29(b) & (c) of the Himachal Pradesh Excise Act, 2011, but least that was expected from the statutory authority was that once in the sequence of events that took place after lodging of FIR, Annexures P-5 and P-15 came into existence and when these orders too stood passed by the statutory authorities, least that the Financial Commissioner (Excise), H.P. should have done was that he should have taken into consideration both Annexures P-5 and P-15. As this has not been done, same has indeed caused prejudice to the petitioner-Company. Therefore, this Court is of the considered view that it will be in the interest of justice in case without making any further observation, this writ petition is disposed of by setting aside order dated 18.02.2022 (Annexure P-3), with a further direction to the Financial Commissioner (Excise), H.P. to pass fresh orders in the proceedings initiated against the petitioner under Section 29(b) & (c) of the Himachal Pradesh Excise Act, 2011 and while passing fresh orders, Annexures P-5 and P-15 appended with the petition be taken care of and the effect of these orders upon the proceedings which have been initiated under Section 29(b) & (c) of the Himachal Pradesh Excise Act, 2011 be answered in the said order. Ordered accordingly. With these observations, the petition stands disposed of. Annexure P-3, dated 18.02.2022, passed by the Financial Commissioner (Excise), H.P. in Case No. 15 of 2021-22, titled as State Vs. M/s Yamuna Beverages Pvt. Ltd. is quashed and set aside. Let fresh orders be passed by the Financial Commissioner (Excise), H.P. in the proceedings initiated against the petitioner under Section 29(b) & (c) of the Himachal Pradesh Excise Act, 2011 by adhering to the principles of natural justice within a period of three months from today. Miscellaneous applications, if any, also stand disposed of".



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4. The Notices of the present Application were issued to the Applicant as well as the Respondents.

5. The Ld. Counsel appearing on behalf of the Applicant argued that the Annexure P-5 pertains to the inspection report dated 16-10-2021 prepared upon the inspection of the Applicant's premises at around 12:00PM by the Deputy Commissioner, State Taxes and Excise, Distt. Sirmaur and there has been not even a single instance therein has been mentioned in the report dated 16-10-2021(Annexure P-5) wherein it can be held that the business premises of the Applicant has ever been misused in any manner comprising the contents of the FIR. It was further argued that had it been so, then the report dated 16-10-2021 would have definitely stated otherwise. It was also argued that Sh. Ajay Grover is not the authorized signatory of the Applicant's firm and has no relation with the present firm in question. It was further argued that the present management in no way was and is involved in the offences mentioned in the FIR. The Ld. Counsel for the Applicant also filed additional submissions on behalf of the Applicant.

6. Per contra, it was argued on behalf of the State that the Inspection report dated 16-10-2021(Annexure P-5) has ultimately merged into the Order dated 10-12-2021(Annexure P-15) and the Annexure P-15 in turn has no bearing on the proceedings conducted under Section 29(b) and (c) of the HP Excise Act, 2011. It was further argued that the proceedings conducted by the Collector, South Zone which ultimately led to the passing of the Order dated 10-12-2021(Annexure P-15) are totally different and independent of the proceedings conducted under Section 29(b) and (c) of the HP Excise Act, 2011. It was further argued that vide Inspection report dated 16-10-2021 the Dy.CST&E, Sirmour has simply pointed out the variation in the stock and submitted the said report to the Collector(Excise), South Zone who in turn in the exercise of his powers under Section 43(d) of the HP Excise Act, 2011 imposed a fine of Rs 50,000/- and compounded the offence under Section 66(1) of the HP Excise Act, 2011 for a sum of Rs 25,000/- and further ordered to charge excise levies amounting to Rs 55,148/- as applicable on the less stock of blend in BV-5. It was further argued on behalf of the State that the Collector(Excise), South Zone has no power to initiate proceedings under Section 29 (b) and (c) of the Excise Act, 2011 and the present proceedings under Section 29 (b) and (c) are



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initiated on the basis of the report dated 10-02-2022 submitted by the Collector (Excise) South Zone. It was also argued that since, the present proceedings are initiated on the basis of the report dated 10-02-2022 of the Collector (Excise), South Zone therefore; the Annexure P-5 and Annexure P-15 have no bearing on the present proceedings. The Ld. Counsel(s) appearing on behalf of the State also filed written submissions in support of their contention.

7. I have heard both the parties in the matter and have carefully gone through the entire record file of the case.

8. It is admitted case of the respective parties that an FIR No. 06/2021 dated 16.10.2021 under Sections 420, 467,468,471, 120 IPC and Section 39(1) of the HP Excise Act, 2011 has been registered against M/s Yamuna Beverages at the Police Station SV and ACB Una. It is also admitted case of the parties that Shri Ajay Grover owner/authorized signatory and Sh. Jai Singh ASTEO posted at M/s Yamuna Beverages were named in the FIR along with the driver of the truck.

9. As far as inspection report dated 16-10-2021 (hereinafter referred to as "Annexure P-5" and Order dated 10-12-2021 (herein after referred to as "Annexure-15") are concerned, it is evident from the Annexure P-5 that it is an inspection report qua the Applicant's premises conducted by the Dy. CST&E, Sirmour, who in fact has conducted the inspection of all the Spirit Storage room (SSR) along with all the VATs. During the said inspection, the Dy. CST&E, Sirmour, found variation in stock of blend in BV-5 amounting to 262.740 Bls. The Dy. CST&E, Sirmour, accordingly forwarded the Annexure P-5 to the Collector (Excise), South Zone. The Collector (Excise) thereafter, vide Annexure P-15 in the exercise of his powers conferred under Section 43(d) of the HP Excise Act, 2011 imposed a fine of Rs 50,000/- and compounded the Offence under Section 66(1) of the HP Excise Act, 2011 for a sum of Rs 25,000/- and further Ordered to charge excise levies amounting to Rs. 55,148/- as applicable on the less stock of blend in BV-5.



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10. Thus, it is crystal clear that the Collector (Excise) has passed an Order Annexure P-15 on the basis of the detection case and the said Annexure P-5 became the part and parcel and ultimately merged in the Annexure P-15.

11. As far as the effect of the Annexure P-5 and Annexure P-15 in the present proceedings is concerned, the proceedings initiated vide Annexure P-5, which ultimately culminated into the passing of the Order-Annexure P-15, are totally independent and different from the present proceedings initiated under Section 29 (b) and (c) of the HP Excise Act, 2011 in as much as the Collector(Excise) has simply imposed a fine and compounded the contravention qua the variation of stock of blend in BV-5 as pointed out vide Annexure P-5. The Collector (Excise), South Zone has no power under the law to initiate proceedings under Section 29 (b) and (c) of the HP Excise Act, 2011 which otherwise can only be initiated by the Financial Commissioner. In nut shell, since, the Annexure P-5 is only qua the inspection report regarding the variation in stock vis-à-vis physical stock and stock as per accounts, as found in BV-5 which ultimately led to the passing of the Order-Annexure P-15 and the same being independent and entirely different therefore, the same has no relation with the registration of the FIR and the proceedings initiated under Section 29(b) and (c) for cancellation of license on the ground of the breach of conditions of the License issued in favour of the Applicant.

12. As far as the contention of the Applicant that merely because the inspection report has not pointed out even a single instance whereby it can be held that the business premises of the company has ever been misused in any manner, as mentioned in the FIR is concerned, it is evident from the contents of the FIR, itself, that the vigilance team intercepted one truck bearing No. HP-17E 1679 at Hoshiarpur road Lalsinghi which was found to be transporting 900 cases of country Liquor Himachal No.1, Santra. During interrogation, the driver of the truck produced one permit no. 11310213243834 dated 13.10.2021 of M/s Yamuna Beverages Pvt Ltd. and also one pass bearing no. 11410213482502 dated 14.10.2021 which was later, upon inquiry, was found to be illegal. Therefore, it is evident from the FIR, itself that the active involvement of one Sh.Ajay Grover, owner of the M/s Yamuna Beverages and one Sh. Jai Pal, Excise Inspector, in addition to the driver of the truck



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was found and accordingly an FIR No. 06/2021 dated 16.10.2021 under Sections 420, 467, 468, 471, 120 IPC and Section 39(1) (a) of the HP Excise Act, 2011 registered by PSV and ACB, Una was registered. Thus, no benefit of Annexure P-5 and Annexure P-15 can be given especially when the place of initial occurrence of Offence, which formed the basis of the initiation of the present proceedings, was at Hoshiarpur Road Lalsinghi, where the truck bearing No. HP-17E 1679, transporting 900 cases of country Liquor Himachal No.1, Santra was intercepted by the vigilance team.

13. The Annexure P-5 and Annexure P-15 have no effect in the present proceedings also on the ground that after the registration of an FIR No. 06/2021 dated 16.10.2021 under Sections 420, 467, 468, 471, 120 IPC and Section 39(1)(a) of the HP Excise Act, 2011 registered by Police Station SV & ACB Una, the Collector (Excise)-cum-Addl. Commissioner State Taxes and Excise (SZ) Shimla was directed vide letter dated 15th January, 2022 to conduct an inquiry of M/s Yamuna Beverages, 14, Nariwala, Paonta Sahib, District Sirmour, Himachal Pradesh.

14. The Collector (Excise)-cum-Addl. Commissioner State Taxes and Excise (SZ) Shimla after associating the representatives of the Applicant's firm has found the contravention of the provisions of Sections 43 and 44 of Himachal Pradesh Excise Act, 2011, Punjab Distillery Rules, 1932 (as applicable in Himachal Pradesh), H.P. Liquor License Rules, 1986 and also the contravention of the Conditions of the Form D-2A and B.W.H.2 licenses. Thereafter, Collector (Excise)-cum-Addl. Commissioner State Taxes and Excise (SZ) Shimla vide its report dated 10-02-2022 recommended for suspension/cancellation of Applicant's licenses under Section 29 (b) and (c) of the Himachal Pradesh Excise Act, 2011.

15. It is borne out from the inquiry report, itself, that Pass no. 114102138482502 dated 14.10.2021 and permit no. 11310213244384 dated 13.10.2021, which were produced by the driver of the truck at the time of seizure of 900 cases, have not been issued by the department, which is further fortified from the fact that the last permit no. 11210213243834 dated 12.10.2021 and pass no. 11310213482502 dated 13.10.2021 issued in the name of M/s Yamuna Beverages against which the



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consignment of 900 cases of country liquor L-13 belonging to one Durga Enterprises were dispatched and same was duly received by the said licensee and thereafter the said permit already stood cancelled.

16. As far as the initiation of proceedings on the basis of the registration of FIR which are also being independently inquired into by the Collector (Excise), South Zone is concerned, no doubt that the contents mentioned in the FIR cannot be construed to be conclusive evidence. Rather, the basic purpose of registration of FIR is to set the criminal law into motion and the veracity of its contents is to be tested during the course of trial before the Criminal Court after the completion of investigation and submission of police report.

17. Even, the inquiry was also got conducted after the registration of FIR and it is evident from the record that the facts have separately and independently been inquired by the Collector (Excise) in as much as the Permit No. 11210213243834 and Pass No. 11310213482502 respectively issued in favour of the M/s Yamuna Beverages with respect to 900 cases of country liquor were already received by one M/s Durga Enterprises and the permit and pass produced by the driver at the interception of truck and seizure of 900 cases was found to be illegal especially when the ASTEO specifically stated during the course of inquiry that the said permit and pass have not been issued by the department. Even, the same was not reflecting in the portal.

18. As far as power to grant and cancel the license is concerned, Section 29 empowers the authority granting the license to cancel it. The Clause (b) and clause (c) of 29 provides that:

"29. Power to cancel or suspend licenses etc.—Subject to such restrictions as the State Government may prescribe, the authority granting any lease, license, permit or pass under this Act, may cancel or suspend it—

(a)

(b) if any excise duty or countervailing duty or, other fee payable by the holder thereof is not duly paid; or

(c) in the event of any breach by the holder of such lease, license, permit or pass or by his servants, or by any one acting



on his behalf with his express or implied permission, of any of the terms or conditions of such license, permit or pass" or

The license D-2A issued in favour of Applicant is governed by the Punjab Distillery Rules (as applicable to the Himachal Pradesh). Rule 9.7(1) which deals with the period of license provides that:

"9.7(1) A license granted under these rules shall be valid for a period of one year from the date of issue unless it is cancelled, determined or surrendered earlier and shall be renewable annually by the Financial Commissioner on the application of the licensee on payment of an amount of Rs. 75,000 specified in clause (i) of Sub-rule (6) of rule 9.5

Provided that such a license may be cancelled for breach of terms thereof or may be determined by the Financial Commissioner after giving a notice to the licensee."

The Condition No.7 of D-2A license has been incorporated and akin to the aforesaid Rule 9.7(1) provides that:

"If the licensee infringes or causes or permits any person to infringe, any of the conditions of this license, the Financial Commissioner may forthwith revoke and determine this license."

19. However, the license B.W.H.2 issued in favour of the Applicant is governed by Himachal Pradesh Bonded Ware House Rules, 1987. Rule 26 of the said Rule provides that:

"26. If the licensee infringes or abets the infringement of any of the conditions his license, the Joint Excise and Taxation Commissioner/ Deputy Excise and Taxation Commissioner may revoke and determine the license and forfeit the Government the whole or any part of the security deposit;

Provided that if the infringement is of a minor nature, the license may be resorted and the order forfeiting the security may be set aside on payment of a sum not exceeding Rs. 500/-."

The Condition No.8 in BWH-2 license which is akin to the above said Rule 26 provides that:

"8. If the licensee infringe, or causes or permits any person to infringe, any of the conditions of this license, the Joint/Deputy Excise and Taxation Commissioner may forthwith revoke, and determine the



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license and forfeit the Government the whole or any part of deposit made by the licensee under the Himachal Pradesh Excise Bonded Warehouse Rules."

20. The collateral reading of Section 29(b) and (c) viz-a-viz proviso to Sub-rule (1) of Rule 9.7 of Punjab Distillery Rules as well as the Rule 26 of the HP Bonded Warehouse Rules coupled with the conditions envisaged in the respective licenses, itself shows that the license can be cancelled merely on the breach of the conditions of the license. In fact, the Applicant was possessing two licenses. One is D-2A (license for establishment and working of Pot-Still for re-distillation of spirit) and another is B.W.H.2 (Bonded Warehouse).

21. The Applicant is under statutory obligation to take proper care and caution and maintain proper record qua the receipt and supply of the liquor in his distillery. The Applicant nowhere specifically denied that 900 cases of country liquor seized by the police do not belong to him. The Applicant has neither shown any circumstance nor incidence, whatsoever as to why the police is having an ill-will or enmity against him so as to falsely implicate the Applicant

22. The present proceedings under Section 29(b) and (c) are required to be adjudicated upon the preponderance of probabilities and not on the basis of proof of facts beyond reasonable doubt, as required in criminal case.

Therefore, *firstly*, the factum of registration of an FIR and seizure of 900 cases of country liquor;

Secondly, the last permit and pass being issued in the name of Applicant's firm against the consignment of 900 cases of country liquor dispatched and received by one M/s Durga Enterprises which in turn, falsifies the permit and pass produced by the driver to the police at the spot ;

Lastly, the failure on the part of the Applicant in the present proceedings to show any document or record whatsoever establishing the fact that the Applicant has taken due care and caution in consonance with the terms and conditions of the licenses and further the factum of the arrest of Officer Incharge of the Applicant's



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bottling plant and Sh. Ajay Grover owner/Authorized signatory of the Applicant's firm clearly shows that the Applicant has breached the terms and conditions of the license which in turn, invokes action under Section 29(b) and (c) of the HP Excise Act, 2011.

23. As far as the contention of the Ld. Counsel for the Applicant that Sh. Ajay Grover is not an authorized signatory of the company as his authorization was purported to have been withdrawn by the board resolution of the company on 12.10.2021 is concerned, the terms and conditions of the license clearly stipulate that in case of the employees/servants of the bottling plant leaving the service of the licensee/Applicant, prior notice is required to be given to the Inspector who shall in turn inform the Collector regarding the same. It is apparent from the record that the alleged withdrawal of authorization has not been intimated to the department as per the rules. Rather, vide letter dated 02.11.2021, it has specifically been replied to Sh. Ajay Grover that this office has not received any letter qua resignation prior to email dated 16th October, 2021 (wrongly typed as 16th October, 2016). It was further specifically replied that without commenting upon the veracity of the contents of the email (16th October, 2021) which appeared to be highly improbable from the fact that all the three persons have resigned on the same day i.e. 8th October, 2021 for the similar reasons i.e. personal and unavoidable circumstances and the documents returns (within original) with the direction firstly submitted the same to the appropriate authority. The mere intimation qua withdrawal of authorized signatory purported to have been given to the Registrar of Companies does not in any manner construed to be the fulfillment of the requirements provided under the HP Excise Act, 2011, Punjab Distillery Rules, 1932 (as applicable to the State of Himachal Pradesh) as well as the HP Bonded Ware House Rules, 1987. Further, the change of management is irrelevant and not material for the purpose of disposal of proceedings in as much as the offence was complete at the time of the registration of the FIR when the complicity of Sh. Ajay Grover, owner of the M/s Yamuna Beverages was found at the time of registration of FIR, which clearly establishes that the Applicant has breached the terms and conditions of the licenses issued in his favour. This fact is further fortified from the inquiry report dated 10-02-2022 submitted by the Collector (Excise).



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24. It is also apparent from the report dated 10-02-2022 that Applicant is a habitual offender in as much as earlier also, the department detected as many as three cases of serious violations committed by the Applicant and hefty amount in shape of penalty/levies have been imposed upon the Applicant. Even, the Applicant was well aware about this Inquiry Report dated 10-02-2022 as there was specific reference of the same in my earlier Order dated 18-02-2022 and notably, the Applicant despite of having the full knowledge about this Inquiry report dated 10-02-2022, even before filing of the Civil Writ Petition 1353/2022, did not challenge the said Inquiry Report (dt10-02-2022) either in the CWP No.1353/2022 or in any other court of law and the same has now attained finality.

25. Keeping in view the facts and circumstances discussed as above especially the Applicant being habitual offender, I found no merit in the Application and the same is liable to be dismissed and is accordingly dismissed. In view of the dismissal of the Application now, in the exercise of powers conferred upon me under Sections 29 and 30 of the HP 2011 Act, the licenses in Form D-2A and B.H.W.2 are hereby cancelled with immediate effect. The Report dated 10-02-2022 submitted by Collector (Excise)-cum-Addl. Commissioner, State Taxes & Excise, South Zone, Himachal Pradesh shall form part and parcel of this order.

26. In view of orders passed, hereinabove, the Collector (Excise), South Zone, Shimla to ensure compliance of provisions contained under Sections 30 (2), 31 and 71 of the HP Excise Act, 2011. All concerned be informed accordingly. Record file and case record be consigned to respective places.

ANNOUNCED IN OPEN COURT ON THIS 17TH DAY OF May, 2023



Financial Commissioner (Excise)
Himachal Pradesh



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Endst. No. DoSTE/FC (Excise)-Reader/2023-13891-896 Dated: 17.05.2023

Copy to:

1. M/s Yamuna Beverages Pvt. Ltd. (D-2A and B.W.H.2 Licensee, Year 2021-22)
14, Nariwala, Rajban Road, Paonta Sahib, District Sirmour, Himachal Pradesh 173
025
2. The Additional Commissioner, State Taxes & Excise, Gr-I-cum-Collector (South
Zone), Himachal Pradesh, Block No. 29, SDA Complex, Shimla-9 for compliance of
the directions given in the orders above.
3. The Addl. CST&E(D), HQ, Shimla-09
4. Dy. Commissioner (ST&E), District Sirmour, (HP).
5. Shri Abhishek Sharma, Advocate for the Applicant
6. Shri Rakesh Rana, Deputy Director (Legal) Legal Cell (HQ).

M/Reader
Reader to
Financial Commissioner (Excise),
Himachal Pradesh, Shimla.

IT Cell

FINAL ORDER

No. EXN(SZ)-Report-2021-22 -461
 O/o Collector-(Excise)-cum-
 Addl. Commissioner, State Taxes and Excise,
 South Zone, Himachal Pradesh, Shimla.

dt. 10/02/2022

REPORT IN REGARDING FIR NO. 06/21 DATED 16-10-2021 U/S 420, 467, 468,471, 120B IPC AND 39(1)(a) of the Excise Act registered by PS SV and ACB Una against M/s Yamuna Beverages Pvt. Ltd. Paonta Sahib Distt. Sirmour.

The undersigned has intruded an inquiry by the Commissioner of State Taxes and Excise vide his office letter no. 7-70/98-EXN-1109 dated 15-01-2022 (**Annexure-I**) to inquire into the matter and send detailed report in respect of FIR no. 06/2021 registered against M/s Yamuna Beverages Pvt. Ltd. at PS SV and ACB Distt. Una.

In compliance to the said directions/orders the undersigned had issued notice to all concerned parties i.e. Directors of M/s Yamuna Beverages Pvt. Ltd., the then ASTEO incharge of the plant Sh. Jai Singh and DCSTE, Sirmour vide no. 312-314 dated 19-01-2022 (**Annexure-II**) to appear before the undersigned for inquiry on dated 28-01-2022.

On dated 28-01-2022 Sh. Sanjay Kumar Sethi for M/s Yamuna Beverages Pvt. Ltd., Sh. Chiranjeev Lal ASTEO for the department and Sh. Jai Singh the then ASTEO incharge put appearance before the undersigned. Sh. Sanjay Kumar Sethi present his authorization and requested to grant some time which was allowed and next date of hearing was fixed for 07-02-2022. On the other hand, the ASTEO for the department submitted copy of seizure memo of the police authorities i.e. PS SV and ACB Una and submitted that the documents are seized by the bureau therefore he cannot present the record before the undersigned.

In the meanwhile, the undersigned has came into the knowledge of meeting on 07-02-2022 at HQ fixed by the Commissioner of State Taxes and Excise, Himachal Pradesh to review department performance on various agendas, due to this administrative reason the date of hearing was preponed to 03-02-2022 and the same was communicated to all concerned parties through official mail id of this office on dated 29-01-2022(**Annexure-III**). At the same time the undersigned has forwarded the questionnaire to Sh. Jai Singh the then ASTEO incharge (**Annexure-IV**) of the plant and to M/s Yamuna Beverages Pvt. Ltd. (**Annexure-V**) through e-mail dated 02-02-2022 with direction to file answer/reply to every question mentioned in the questionnaire on the date of hearing i.e. 03-02-2022.



On dated 03-02-2022 the case was taken up for hearing. Sh. Abhishek Sharma Ld. Advocate presented power of attorney on behalf of M/s Yamuna Beverages Pvt. Ltd. and also acknowledge the receipt of questionnaire to his client on 02-02-2022. Ld. Advocate sought time to file reply to the questionnaire and same was allowed with direction to file the same on 04-02-2022 at 12:00 PM which was fixed next date of hearing. **The undersigned has made an addition of one more question to the M/s Yamuna Beverages Pvt. Ltd. that if the boxes in question was not their property or material have they taken any legal action against any firm or person.** On the other hand, the then ASTEO Sh. Jai Singh filed the reply/answer to the questionnaires (Annexure-VI), which was as under: -

Sr.No.	Question	Answer/reply.
1.	Were you posted in the M/s Yamuna Beverages P. Ltd. Nariwala Poanta Sahib as ASTEO Incharge during the period in question i.e. in the month of October 2021?	मैं 0 यमुना बेवरेजेस प्राइवेट लिमिटेड, नारीवाला पावंटा साहिब में बतौर इंचार्ज सहायक राज्य कर एवं आबकारी अधिकारी के रूप में माह अक्टूबर 2020 से नियुक्त किया गया था, किन्तु मैंने नियमित रूप से दिनांक 21-01-2021 तक कार्य करना आरम्भ किया।
2.	What is your tenure as ASTEO Incharge in the M/s Yamuna Beverages P. Ltd. Nariwala Poanta Sahib and what was your work profile in the working of the plant?	मैं दिनांक 21-01-2021 से 22-10-2021 तक कार्य किया तथा इस दौरान संयंत्र से संबंधित जिसमें प्लांट का संचालन, आबकारी पास जारी करना आबकारी शुल्क तथा अन्य सम्बन्धित कर तथा सम्बन्धित रजिस्टर इत्यादि को बनाया।
3.	Why your name was mentioned in the FIR no. 06/2021 dated 16-10-2021. Explain your position in detail?	मेरा FIR no. 06/2021 दिनांक 16-10-2021 में लिखना/शामिल करना एक सोची समझी साजिश/षडयंत्र हो सकता है तथा मैं यह जानकर हतप्रभ हो गया।
4.	Why the driver of the vehicle no. HP-17E-1679 detained by the police makes mention of your name in the statement given by him, regarding handing over of permit no. 11310213243834 dated 13-10-	गाड़ी नं० HP17E-1679 ड्राइवर सहित को पुलिस द्वारा डिटैन करना, मेरा नाम स्टेटमेंट में देना, परमिट नं० 11310213243834 दिनांक 13-10-2021 तथा पास नं० 11410213482502 दिनांक 14-10-2019 को हस्तांतरित करना सही नहीं है क्योंकि मैंने तो ये पास तथा परमिट जारी किया, न ही मेरे कार्यालय में आए थे। इसके अतिरिक्त दिनांक

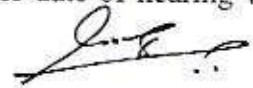


	2021 and pass no. 11410213482502 dated 14-10-2021?	14-10-2021 को मैंने कोई भी पास जारी नहीं किया।
5.	Was the pass no. 11410213482502 dated 14-10-2021, issued against permit no. 11310213243834 dated 13-10-2021 signed by you and handed over to the driver of the vehicle no. HP-17E-1679 as stated in the FIR by the Police?	पास न० 11410213482504 दिनांक 14-10-2021 परमिट न० 11310213243834 दिनांक 13-10-2021 के बदले जारी नहीं किया गया, न ही मेरे द्वारा हस्ताक्षरित है तथा ड्राइवर गाड़ी न० HP17E-1679 को नहीं दिया जैसा कि FIR में कहा गया है।
6.	Were the passes in routine process manually signed or digitally signed by you please explain?	पास नियमित रूप से मेरे द्वारा हस्ताक्षर किए जाते थे न कि डिजिटली क्योंकि मेरा DSC सिस्टम पर नहीं चलता था।
7.	What is the general timing of the operations/working of the plant?	संयंत्र का सामान्य समय प्रातः 08:00 से सांय 05:00 बजे तक होता है।
8.	Were the revenue keys during the period in question lying with you and does any other person have the revenue keys of the premises?	रेवेन्यू Keys Revenue box में रखी जाती थी व लमअमदनम इवग पर लगे ताले की एक चाबी तथा Inspector रुम के कमरे की एक चाबी मेरे पास रहती थी।
9.	The period which is in question, on that day the revenue locks were put on by you after the operational hour's alongwith the revenue tickets?	बाटलिंग प्लांट के Operational hours के बाद मेरे द्वारा ही रेवेन्यू लाक टिकट सहित लगाए गये।
10.	Did you stayed in the bonded premises of the plant or not, if not then specify the location of your residence?	नहीं, मैं नाहन स्थित हिन्दू आश्रम के समीप कमलेश बंसल के किराए के मकान में रहता हूँ।
11.	During the period in question i.e. from 12-10-2021 to 15-10-2021 you were performing your duties at the plant or not ?	जी हाँ, दिनांक 12-10-2021 से 15-10-2021 तक इस संयंत्र में डियुटी का कार्य किया।
12.	Was the access of the CCTVs/Live feed of operation of the plant under your control or not, if not then who controls	मेरे कमरे में CCTV की लाईव फीड का monitor लगा हुआ था।



	the live feed/CCTVs ?	
13.	As per the content of the FIR no. 06/2021 dated 16-10-2021, the 900 cases of brand Himachal no. 1 Santra of M/s Yamuna Beverages P. Ltd. Nariwala Poanta Sahib printed on the liquor seized by the Police authorities belongs to the said licensee or not and whether the pass/permit for this transaction issued by you or not, explain your position in detail?	कि Fir no. 06/2021 दिनांक 16-10-2021 जिसमें 900 पेटी ब्रांड हिमाचल न० 1 संतरा की पुजिस द्वारा पकड़ी गई है कि यह शराब मै० यमुना बवरेजिज प्रा०लि० की ही है या नहीं, इस बारे मुझे ज्ञात नहीं है। साथ ही साथ इस थ्र में बताये गये पास व परमिट न मेरे द्वारा हस्ताक्षरित किये गये न ही जारी किए गये।
14.	Did you find anything suspicious on the part of licensee during the operations of the plant and reported the same to you appropriate authority for information/action?	जी नहीं।
15.	Do you plead guilty or not, if not then explain your position in detail?	जी नहीं। मैंने संयंत्र में अपने से डियुटी Hours में अपनी पूर्ण निष्ठा से काम किया तथा उत्तरोत्तर सरकारी राजस्व की उगाही बढ़ाने की कोशिश की तथा अपने से कोई गैर कानूनी कार्य नहीं किया।
16.	Anything you want to explain besides the above queries?	मैंने जब से नियमित रूप से इस संयंत्र में काम शुरू किया पूरी निष्ठा से अपने कार्य का निर्वहन किया। शुरू होने से पहले प्लांट काफी समय से बंद था। अतः खराब हालात में था। सरकारी राजस्व हित में इस संयंत्र शीघ्र से शीघ्र उत्पादन शुरू करवाया तथा नाहन कार्यालय को निरीक्षण टीम ने जो कमियां अपनी रिपोर्ट में बताई वो मेरे द्वारा इस संयंत्र काम करने के पूर्व से थी।

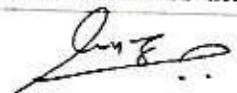
Case was taken up for hearing on dated 04-02-2022 Ld. Advocate Abhishek Sharma not present and an adjournment mail/letter was received from him due to lack of transportation on pretext on snowfall in Shimla town. The same was accepted/allowed and next date was fixed 05-02-2022. None was present for M/s Yamuna Beverages Pvt. Ltd. again on dated 05-02-2022 and therefore the final opportunity was afforded and the date of hearing was fixed on 07-02-2022.



Case was again taken up for hearing on date 07-02-2022. Sh. Abhishek Sharma L.d. Advocate put appearance and requested to supply copy of FIR. The same was supplied to him and date of hearing was fixed for 08-02-2022.

On dated 08-02-2022 the case was called for hearing. Sh. Abhishek Sharma put appearance before the undersigned and submitted the reply to the questionnaire on behalf of M/s Yamuna Beverages Pvt. Ltd. with his oral submission that he has nothing to say additionally in this regard. The answer/ reply to the questionnaire (**Annexure-VII**) is as under: -


Question No.	Question	Answer/reply.
1.	<p>Why your firm name was mentioned in the FIR no. 06/2021 dated 16-10-2021. Please explain your position in detail?</p>	<p>The name of the company has been mentioned by the Police as is evident from the FIR no. 06/2021 dated 16-10-2021. Which matter is still under investigation and truth of the same has yet to be adjudicated upon by the competent court of law and till then the allegation in the FIR cannot be taken as true and correct. The company maintains that it has no role or involvement in any manner in any of the alleged act mention in the FIR.</p>
2.	<p>Why the driver of the vehicle no. HP-17E-1679 detained by the police makes mention of the name of your authorized signatory Sh. Ajay Grover in the statement given by him, regarding handing over of permit no. 11310213243834 dated 13-10-2021 and pass no. 11410213482502 dated 14-10-2021?</p>	<p>That Sh. Ajay Grover is not the authorized signatory of the company as his authorization has been withdrawn by board resolution of the company dated 12-10-2021 which is already available on the record lying with the department.</p>
3.	<p>Whether the vehicle no. HP-17E-1679 which was</p>	<p>Company is not at all involved in any of the alleged acts committed as recorded in the FIR besides the</p>



	impounded by the Police alongwith 900 cases of brand Himachal no. 1 Santra is owned by you or specifically hired for this purpose/transaction?	relevant document kept in the custody of Excise ASTEO, in plant have to be verified.
4.	Was the pass no. 11410213482502 dated 14-10-2021, issued against permit no. 11310213243834 dated 13-10-2021 signed by ASTEO Incharge of the plant and handed over to the driver of the vehicle no. HP-17E-1679 as stated in the FIR by the Police?	That, the same is linked with question no 2 and as submitted above the company is neither involved nor have the knowledge of handing over the pass and permit to the driver of vehicle no. HP17E 1679 in as much as the relevant documents kept under excise ASTEO in plant which are required to be verified.
5.	Were the passes in routine process manually signed or digitally signed by ASTEO Incharge of the plant please explain?	It is signed manually by the Excise ASTEO.
6.	What is the general timing of the operations/working of the plant?	The operation/working hours are in between 09:00AM to 05:00PM.
7.	Were the revenue keys during the period in question lying with your people or is it with the ASTEO Incharge of the premises?	The revenue keys, were lying with Excise ASTEO during the period of question.
8.	The period which is in question, on that day the revenue locks were put on by the ASTEO Incharge after the operational hours alongwith the revenue tickets. Please specify the time of opening and closing of revenue locks from 12-10-2021 to 15-10-2021?	That, this question can only be answered after verifying the relevant document kept under Excise ASTEO, D-9 register to which the company has no access.



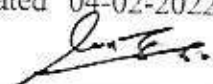
9.	Did the ASTEO Incharge resides in the bonded premises of the plant or not?	That the Excise ASTEO resides outside the plant.
10.	During the period in question i.e. from 12-10-2021 to 15-10-2021 was the plant in operation or not and provide the detail of production and dispatch on day to day basis w.e.f. 29-09-2021 to 16-10-2021?	That the plant is temporarily closed since 16-10-2021 and once the plant is allowed to start its operations, the information will be provided
11.	Was the access of the CCTVs/Live feed of operation of the plant under your control or not, if not then who controls the live feed/CCTVs ?	The access to the CCTVs/ live feed of operations of the plant is under the custody of the Excise ASTEO.
12.	As per the content of the FIR no. 06/2021 dated 16-10-2021, the 900 cases of brand Himachal no. 1 Santra of M/s Yamuna Beverages P. Ltd. Nariwala Poanta Sahib printed on the liquor seized by the Police authorities belongs to you i.e. M/s Yamuna Beverages P. Ltd. Nariwala Poanta Sahib or not and whether the pass/permit for this transaction has been issued or not, please explain your position in detail?	That this question is replica and mix of question no. 3 and 4 which have accordingly being answered. The company is not involved in the alleged commission of any of the offence mentioned in FIR no. 06/2021 dated 16-10-2021. Moreover, the record is required to be verified to which the company has no access as it is temporarily lying closed.
13.	Whether Form VAT-XVI-A was filled by you for this transaction, if yes please supply the copy?	That no exact date of filing of VAT 26A form has been given. Moreover, the company has not carried out the alleged transaction mentioned in questioned no. 12 nor it is involved in the commission of any of alleged offences mentioned in the FIR. All the relevant documents/record need to be verified lying in the plant which is presently closed temporarily.
14.	Do you accept your mistake or convenience; if not then explain your position in	The company does not admit any mistake or connivance in as much



	detail?	as non of the directors of the company is at all involved in the commission of any of the alleged offences mentioned in the FIR no. 06/2021 dated 16-10-2021.
15.	Anything you want to explain besides the above queries?	That the company or its directors are not involved directly, indirectly or in any other manner with the alleged transportation of the liquor as mentioned in the FIR.
16.	Does these boxes pertain to your firm, if not then have you taken any legal action against any other person/firm, append the documents if any?	This question has already been answered while answering the question no. 3 and 12. Since the plant is temporarily closed and the copy of FIR has been received for the department on dated 07-02-2022, therefore after taking legal advice the necessary action will be taken in accordance with law, which will be intimated to the department in due course of time.

Findings/Observations in respect of content of FIR no. 06/2021 dated 16-10-2021

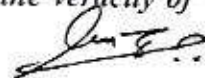
1. That as per the content of the FIR no. 06/2021 (**Annexure-VIII**) dated 16-10-2021 and statement given by the driver of the vehicle no. HP17E-1679 before the Police Authority that the documents i.e. pass no.11410213482502 and permit no.113102132443834 accompanied with consignment of liquor contained in the said vehicle was handed over to him by Sh. Ajay Grover owner of M/s Yamuna Beverages Pvt. Ltd. and Sh. Jai Singh ASTEO Incharge of the Plant therefore both of them were named in the said FIR.
2. That as per the content of the FIR no. 06/2021 dated 16-10-2021 and statement given by the driver of the vehicle no. HP17E-1679 before the Police Authority that the documents i.e. pass no.11410213482502 and permit no.113102132443834 accompanied with consignment of liquor contained in the said vehicle was not issued by the department and the same has been mentioned in the FIR on the basis of the verification made by the Police authority from the DCSTE, Una.
3. That on the perusal of the report received through e-mail from the DCSTE Sirmour enclosing there at his office letter no. 24240 dated 04-02-2022



(Annexure-IX), the last permit no. 11210213243834 and pass no.11310213482502 issued in favour of M/s Yamuna Beverages Pvt. Ltd. against which the consignment was dispatched consisting of 900 cases of CL to L-13 M/s Durga Enterprises and the same was duly received by the said licensee at Una which was confirmed by the Collector NEZ Palampur vide his office letter no. EXN-(NZ)-Toll-504 dated 10-02-2022 (Annexure-X). Therefore, it is established beyond doubt that the documents i.e. pass no.11410213482502 and permit no.113102132443834, which were produced by the driver of the vehicle No. HP17E-1679 before the police authority in respect of the consignment contained in the vehicle was not at all issued by the department and they were either tempered or forged copies of the permit and pass mentioned above.

Findings/Observations in respect of lapses/role M/s Yamuna Beverages Pvt. Ltd. in FIR no. 06/2021 dated 16-10-2021.

1. That as per the reply made by the licensee M/s Yamuna Beverages Pvt. Ltd. received on dated 08-02-2022 in regard to the name of the company and his authorized signatory in the FIR, that the matter is still under investigation and the authorization of Sh. Ajay Grover has already been withdrawn by the company dated 13-10-2021, seems to be a post conceived and concocted thought after the circumstances arisen due to registering of FIR against the licensee M/s Yamuna Beverages Pvt. Ltd. and his authorized signatory Sh. Ajay Grover. With respect to the point raised by the M/s Yamuna Beverages Pvt. Ltd. it is important to mention here that as per department office record the e-mail regarding the resignation of the Directors and withdrawal of authorize signatory to this department received on dated 16-10-2021 at about 04:41PM. Now the point and the question arises that if the withdrawal of the authorization of the authorized signatory has been accepted by the board of the directors of the company on dated 13-10-2021, then why the same was intimated to this department on dated-16-10-2021 at 04:41PM after lapse of 3 days and that too after the registering of FIR on dated 16-10-2021 at about 09:28AM and the circumstances arisen thereof. Furthermore as per the official record (Annexure-XI) the matter regarding resignation of Sh. Amit Kumar and withdrawal of authorization, the Commissioner of State Taxes and Excise, Himachal Pradesh vide letter no. 7-70/98-EXN-31869 dated 02-11-2021 has raised the same point that “ *this office has not received any such letter prior to the aforesaid e-mail, nevertheless, without commenting upon the veracity of*



the content of the e-mail, which appears to be highly improbable from the fact all the three persons are resigning on the same day i.e. on 08-10-2021 for the similar reason i.e. personal and unavoidable circumstances.”

Thus the licensee has also contravened the provisions 43 of HP Excise Act, 2011, which reads as follow:-

43. Penalty for certain acts by licensee or his servant.—Whoever, being the holder of a licence, permit or pass granted under this Act or being in the employ of such holder or acting on his behalf—

(a) allows disorderly conduct or gaming or prostitution on the licenced premises; or

(b) fails wilfully to produce such license, permit or pass on demand of any Excise Officers; or

(c) in any case not provided for in section 39, wilfully contravenes any rules made under sections 80 or 81; or

(d) wilfully does or omits to do anything in breach of any of the conditions of the license, permit or pass not otherwise provided for in this Act; or

(e) reduces the strength of any liquor below the prescribed limit; shall be punishable with fine which may extend to fifty thousand rupees but shall not be less than five thousand rupees.

In addition to this the M/s Yamuna Beverages Pvt. Ltd., has also contravened section 44 of the ibid Act, which further reads as under:-

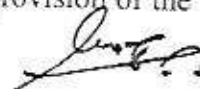
44. Penalty for fraud by licensed manufacturer or vendor or his servant.—If any licensed manufacturer or licensed vendor or any person in his employ or acting on his behalf—

(a) sells, or keeps, or exposes for sale as foreign liquor any liquor which he knows or has reason to believe to have been manufactured from rectified spirit or country liquor; or

(b) marks any bottle, case, package or other receptacle containing liquor so manufactured from rectified spirit or country liquor, or other receptacle containing such liquor with the intention of causing it to be believed that such bottle, case, package, or other receptacle contains foreign liquor,

he shall be punishable with imprisonment for a term which may extend to one year and with fine which may extend to two thousand rupees.

2. That as per the reply submitted by the licensee M/s Yamuna Beverages Pvt. Ltd. with regard to the hiring of the vehicle no. HP17E-1679 and handing over the documents i.e. is pass and permit found in the possession of the driver of the vehicle. The M/s Yamuna Beverages Pvt. Ltd. denied the charges and contended that all relevant documents kept in the custody of the ASTEO Excise and have to be verified. It is pertinent to mentioned here that to remove any kind of spirit/liquor from the license premises and the hiring of the vehicle require a written application to the inspector/ASTEO alongwith the requisite documents i.e. permit or certificate etc. I am here substantially supported by the provision of the



rule 9.40.(2) and 9.117 of the Punjab Distillery Rules 1932 as applicable in the state of Himachal Pradesh which reads as under: -

9.40.(2) *An application for every quantity of spirit required to be removed from the distillery under this rule must be made in writing to the Distillery Inspector, who shall record thereon the quantity and strength of the spirit taken, and make a note of the same in his diary and other relevant distillery registers.*

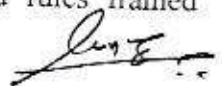
9.117 *Every application for a distillery pass for the removal of spirit shall be made in writing to the inspector, and shall be accompanied by the certificate of permit required under the relevant sub-clause of rule 9.115 above, such certificate or permit being either a general one for the purpose of removals to be made from time to time or a special one for the purpose of a single removal.*

Therefore, the above contention raised by the licensee does not hold firm footing that the relevant documents in regard to the hiring of the vehicle, application for dispatch/removal of liquor and permit etc. kept in custody of the Excise ASTEO have to be verified. Moreover, they have not mentioned anything about the hiring of the vehicle in their reply. It is the requirement of the rules that if permit, passes and any logistic support i.e. vehicle is to be hired by the licensee who intends to dispatch/transport the consignment from one place to another, the onus is on the licensee and it is highly improper that the above records are only in the possession of the ASTEO incharge of the plant.

3. With respect to the question that did the ASTEO incharge resides in the plant or not. The M/s Yamuna Beverages Pvt. Ltd in their written reply narrated that the ASTEO Excise resides outside of the plant. They did not mention in their statements that they have provided residential accommodation to the ASTEO Excise in their bonded premises. As per the condition no. 7 of the license and under Rule 9.14 of the Punjab Distillery Rules 1932 which reads as under: -

The licensee shall provide within his distillery enclosure an office for the inspector, as well as quarters, to be approved by the Financial Commissioner, for the inspector and the peons, who will be required to remain within the distillery enclosure on night duty.

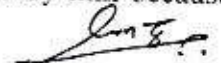
This provision seems to be included for the purpose of vigil over the operation of the plant throughout the 24 hours. Thus they have also violated the aforementioned provisions of the condition of the license and rules framed thereunder.



4. That the 900 cases which are in question and marked as Santra no. 1 of M/s Yamuna Beverages Pvt. Ltd. mentioned in the FIR the company contended that they are not involved in the alleged commission of any of the offence mentioned in the FIR no. 06/2021 dated 16-10-2021. Moreover the record is required to be verified and they further contended that since the plant is temporarily closed and the copy of FIR is received from the department on dated 07-02-2022, therefore after taking a legal advice necessary action will be taken in accordance with the law. The company has failed to put forth any plausible reason in their defense because as per their reply they have received the copy of FIR on dated 07-02-2022, while at the same time the seizure memo (**Annexure- XII**) dated 21-10-2021 of the police shows that their premises such as director room and store and accounts room was searched and some of the records in the shape of hard disc was seized by the police authority from the said store and accounts room of the licensee then how it is possible that they caught unaware of the fact of registering of said FIR no. 06/2021 dated 16-10-2021 by PS SV and ACB Una. If they had no connivance in the matter they would certainly have taken some sort of legal actions against the unknown persons whom they believe to have supplied fake liquor in the name of their brand and company and no documentary evidence has been submitted by the licensee in support of their non connivance.
5. With reference to the queries regarding the passes, general timings and revenue keys and CCTV camera, licensee M/s Yamuna Beverages Pvt. Ltd. maintained that the passes are manually signed by the ASTEO and the operation and working hours of plant is between 09:00AM to 05:00 PM and the revenue keys and CCTV were lying with Excise ASTEO during the period of operation.

Findings/Observations in respect of lapses/role of the then ASTEO Sh. Jai Singh incharge of M/s Yamuna Beverages Pvt. Ltd. in FIR no. 06/2021 dated 16-10-2021.

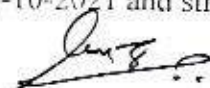
1. That as per the reply made by the ASTEO Excise Sh. Jai Singh received on dated 03-02-2022 states that he was posted in the plant since October, 2020 and remained posted till 22-10-2021. He further contended that his name appeared in the FIR is a well conceived plot to defame him and he neither issued and signed any pass no.11410213482502 and permit no.113102132443834 nor handed over the same to the driver of the vehicle no. HP17E 1679 as mentioned in the FIR. However, he further mentioned that passes are manually signed by him because



- his DSC was not functioning in his computer system. On the perusal of the HIMTAS portal of the department that the contention raised by the ASTEO is correct to certain extent that no pass was issued after 13-10-2021 (**Annexure-XIII**) and furthermore, the pass under question was mentioned date 14-10-2021.
2. On the specific questions regarding the possession of revenue keys and operation of bottling plants and residential accommodation and the live feed of the CCTV, he mentioned that revenue keys were put in the revenue box which were situated in the inspector room and one key of the revenue box and one key of the room of the inspector were lying with him, the monitor of the live feed of CCTV is also situated in the inspector room and as far as the point of accommodation is concerned he submitted that he was residing at that point of time on a rented room at Nahan. However, his contention is also right on the point that he was not residing within the enclosure of the license premises due to the reason that they have not provided any accommodation to the ASTEO incharge of the plant.
 3. As per the reply of the ASTEO that the stock of 900 cases of liquor seized by police authority belongs to M/s Yamuna Beverages Pvt. Ltd., or not, he stated that he is totally unaware about this fact and has disposed/performed his duty with full diligence and tried to increase the collection of revenue. However it is fact on record that no pass has been issued on dated 14-10-2021 in respect of M/s Yamuna Beverages Pvt. Ltd. therefore the copies of pass and permit is under question and might be tempered or forged copies which is a matter of investigation.

Conclusion on the findings and recommendation thereof.

Now, therefore, keeping the above aforesaid findings/observations and statements/documents adduced before the undersigned that the M/s Yamuna Beverages Pvt. Ltd. have failed to produce the documents and evidences in their support which could absolve themselves of the charges fastened on them on the pretext that due to the lack of documentary evidences seems concocted and post conceived thought in order to defend themselves which lacks the firm footings in the eyes of the law and furthermore they would have taken some sort of legal actions against the unknown persons whom they believe to have supplied fake liquor in the name of their brand and company and no documentary evidence has been submitted by the licensee in support of their non connivance. The copy of the seizure supplied by the DCSTE, Sirmour dated 21-10-2021 reveals that their premises was searched. Now to the utter surprise how it is to be presumed that their premises is to be searched by the ACB on 21-10-2021 and still



they are ignorant of the inspection conducted by the above agency. Hence it is proved that they are aware about the FIR and pretends to be ignorant.

It is also very important to mention here in this order that in the past history of the licensee during this financial year of 2021-22 the department itself have detected 3 cases of certain serious violations committed by the licensee and same were decided by this office vide order no. 20/2021-22 dated 02-09-2021 imposing a total amount of penalty/levies Rs. 32,67,327/-, order no. 62/2021-22 dated 10-12-2021 imposing a total amount of penalty and levies Rs. 1,30,148/- and another order no. 63/2021-22 dated 10-12-2021 imposing total amount of penalty/levies Rs. 4,38,722/- and restrictions imposed vide order no. 20/2021-22 dated 02-09-2021 still to be rectified by the M/s Yamuna Beverages Pvt. Ltd. in contravention of the provisions of the HP Excise Act, 2011.

Now, in the instant case if that 900 cases was accompanied with the proper documents, the levies would have charged as per the Excise Act, 2011 and Annual Excise Announcements 2021-22. Therefore, due to this illegal consignment the Govt. has suffered loss of revenue/various excise levies as under: -

Levies applicable		
Cases		900
Bls.		8100.000
PLs.		4050.000
EDP @ 396 per case		356400
1	Bottling Fee @ 1.73 per 750ml	18684
2	Excise Duty @ 31 per PLs.	125550
3	VAI @ 12.5 %	60244
4	License Fee @ 344 per PLs.	1393200
5	Additional License Fee @ 54 per case	48600
6	Covid cess @ 5 per 750ml	54000
7	TSA @ 1 per 750ml	10800
	Total (1 to 7)	1711078

Therefore, in view of the above the M/s Yamuna Beverages Pvt. Ltd. for their act of omission and commission as per the above findings the offence committed by the licensee or his authorized agent is punishable offence as per the provisions of the HP Excise Act, 2011 in as much the offence of transporting liquor by pilferage of duty and without valid document permit/passes has caused loss to the government exchequer of the state. The licensee seems to be a habitual/chronic offender who always tends to violate the provisions of the HP Excise Act, 2011, HP Liquor License Rules, 1986 and Punjab Distillery Rules 1932 as applicable in the state

and the directions issued *mutatis-mutandis* from time to time by the government thus, the licensee has breached the section 29 (b) and (c) of HP Excise Act, 2011 which reads as under:-

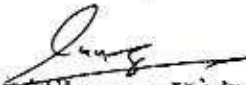
29. Power to cancel or suspend licenses etc.—Subject to such restrictions as the State Government may prescribe, the authority granting any lease, license, permit or pass under this Act, may cancel or suspend it—

(b) if any excise duty or countervailing duty or, other fee payable by the holder thereof is not duly paid; or

(c) in the event of any breach by the holder of such lease, license, permit or pass or by his servants, or by any one acting on his behalf with his express or implied permission, of any of the terms or conditions of such license, permit or pass; or...

Therefore, the licensee case is recommended for suspension/cancellation of license under the section 29 (b) and (c) of HP Excise Act, 2011.

The report is submitted for further necessary action please.


(Pankaj Sharma, HAs)
Collector(Excise)-cum-
Addl. Commissioner ST&E,
South Zone, Shimla-9.
10th Feb/22

Amuram - I

16

No. 7-70/98-EXN- 1109
Department of State Taxes & Excise
Himachal Pradesh.

From

The Commissioner of State Taxes & Excise,
Himachal Pradesh, Shimla-9.

To

The Addl. Commissioner of State Taxes & Excise, Gr.-I,
South Zone, Shimla, Himachal Pradesh.

Dated: Shimla-9

15-01-2022

Subject:-

Regarding FIR No. 06/21 dated 16-10-2021 U/s 420, 467, 468, 471, 120B IPC & 39(1) (a) of the HP Excise Act registered by PS SV & ACB Una against M/s Yamuna Beverages Pvt. Ltd., Paonta Sahib, District Sirmaur.

Sir,

Please refer to the subject cited above. In this regard, it is intimated that an FIR No. 06/21 dated 16-10-2021 U/s 420, 467, 468, 471, 120B IPC & 39(1) (a) of the HP Excise Act registered by PS SV & ACB Una against M/s Yamuna Beverages Pvt. Ltd., Paonta Sahib, District Sirmaur

You are, therefore, directed to inquire into the matter and send your detailed report to this office within a week so that further action could be taken in the matter accordingly.

Yours faithfully,

Commissioner of State Taxes & Excise
Himachal Pradesh, Shimla-9.

Myself

अति० आ० एवं कर० आ० हिमाचल प्रदेश (द० न०)शिमला-९ प्रभारी.....
18 JAN 2022
अधिकारक..... सम्बन्धित..... द० न०.....

Reader.

282
18/01/2022

OFFICE OF THE
COLLECTOR (EXCISE) -CUM-
ADDITIONAL COMMISSIONER STATE TAXES & EXCISE
SOUTH ZONE, SHIMLA-H.P.

Notice

Whereas, an enquiry has been entrusted to the undersigned vide Commissioner of State Taxes and Excise, Himachal Pradesh office letter no. 7-70/98-EXN-1109 dated 05-01-2022 in connection with FIR No. 06/21 dated 16-10-2021 u/s 420, 467, 468, 471, 120B IPC and 39(i)(a) of the excise act registered by PS SV and ACB, Una against M/s Yamuna Beverages (P) Ltd., Paonta Sahib, District Sirmour.

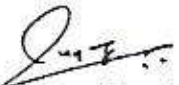
Now, therefore, an enquiry into the matter will be held on **28-01-2022** at **12:30 PM** in office chamber of the undersigned **Block no. 29, top floor, SDA complex, Kasumpti, Shimla-9.**

You are, therefore, directed to be present in person or through authorized representative on said date and time with documentary proof, if any.

Be noted that in case you fail to show cause on the said date and time, further action as warranted under law may be taken against you **ex parte** and no further opportunity will be given to you.




Endst. No.....312-314


Collector (Excise)
(SZ) Shimla-9.

Dated...19-01-2022

1. M/s Yamuna Beverages (P) Ltd., Nariwala, Paonta Sahib, District Sirmour.
2. DCSTE, Sirmour, with direction to serve this notice to the concerned the then ASTEO, Incharge of the plant, Directors and Authorized Signatory of M/s Yamuna Beverages (P) Ltd., and also ensure the presence of departmental representative along with all relevant record.
3. Incharge M/s M/s Yamuna Beverages (P) Ltd., Nariwala, Paonta Sahib, District Sirmour for Information and compliance.


Collector (Excise)
(SZ) Shimla-9.

19th/Jan/2022.

Regarding hearing of inquiry in respect of M/s Yamuna Beverages Pvt. Ltd.

adetc sz

Sent: Saturday, January 29, 2022 3:50 PM

To: DCSTE.Sirmour76

Sir,,

This is a continuation of earlier direction dated 28-01-2022 issued by the undersigned regarding hearing of inquiry matter in respect of M/s Yamuna Beverages Pvt. Ltd. on 07-02-2022. Now, the hearing of said matter is preponed on dated 03-02-2022 due to administrative reasons. You are therefore, directed to depute the departmental representative and intimate the date of hearing to all concerned i.e. director of M/s Yamuna Beverages, the then ASTEO incharge and current incharge of said bottling plant.

Thanks & Regards;

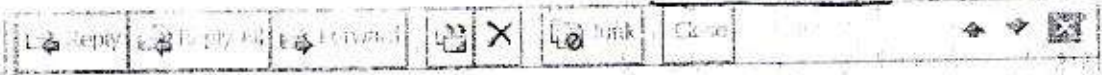
Additional Commissioner,
State Taxes & Excise, Gr-I,
South Zone, HP Shimla-09

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Regarding hearing of M/s Yamuna Beverages Pvt. Ltd.

adetc sz.

Sent: Wednesday, February 02, 2022 6:30 PM

To: DCSTE.Sirmour76; DCSTE.Sirmour76

Attachments: question.jpg (203 KB); question1.jpg (199 KB)

Sir,

Please find enclosed herewith questionnaire in respect of M/s Yamuna Beverages Pvt. Ltd Nariwala Paonta Sahib and Sh. Jai Singh the then ASTEI I/c M/s Yamuna Beverages Pvt. Ltd..

You are hereby directed to communicate/serve the same to the above mentioned concerned parties with direction to file answers/reply to every question mention in the questionnaire on date of hearing i.e. 03-02-2022.

Thanks & Regards;

Additional Commissioner,
State Taxes & Excise, Gr-I,
South Zone, HP Shimla-09

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- adetc sz

Questionnaire to M/s Yamuna Beverages P. Ltd.
Nariwala Poanta Sahib

- 1.** Why your firm name was mentioned in the FIR no. 06/2021 dated 16-10-2021. Please explain your position in detail?
- 2.** Why the driver of the vehicle no. HP-17E-1679 detained by the police makes mention of the name of your authorized signatory Sh. Ajay Grover in the statement given by him, regarding handing over of permit no. 11310213243834 dated 13-10-2021 and pass no. 11410213482502 dated 14-10-2021?
- 3.** Whether the vehicle no. HP-17E-1679 which was impounded by the Police alongwith 900 cases of brand Himachal no. 1 Santra is owned by you or specifically hired for this purpose/transaction?
- 4.** Was the pass no. 11410213482502 dated 14-10-2021, issued against permit no. 11310213243834 dated 13-10-2021 signed by ASTEO Incharge of the plant and handed over to the driver of the vehicle no. HP-17E-1679 as stated in the FIR by the Police?
- 5.** Were the passes in routine process manually signed or digitally signed by ASTEO Incharge of the plant please explain?
- 6.** What is the general timing of the operations/working of the plant?
- 7.** Were the revenue keys during the period in question lying with your people or is it with the ASTEO Incharge of the premises?
- 8.** The period which is in question, on that day the revenue locks were put on by the ASTEO Incharge after the operational hours alongwith the revenue tickets. Please specify the time of opening and closing of revenue locks from 12-10-2021 to 15-10-2021?
- 9.** Did the ASTEO Incharge resides in the bonded premises of the plant or not,?
- 10.** During the period in question i.e. from 12-10-2021 to 15-10-2021 was the plant in operation or not and provide the detail of production and dispatch on day to day basis w.e.f. 29-09-2021 to 16-10-2021 ?
- 11.** Was the access of the CCTVs/Live feed of operation of the plant under your control or not, if not then who controls the live feed/CCTVs ?


Collector (Excise)
(S.Z.) H.P. Shimla-9

- 12. As per the content of the FIR no. 06/2021 dated 16-10-2021, the 900 cases of brand Himachal no. 1 Santra of M/s Yamuna Beverages P. Ltd. Nariwala Poanta Sahib printed on the liquor seized by the Police authorities belongs to you i.e. M/s Yamuna Beverages P. Ltd. Nariwala Poanta Sahib or not and whether the pass/permit for this transaction has been issued or not, please explain your position in detail?
- 13. Whether Form VAT-XVI-A was filled by you for this transaction, if yes please supply the copy?
- 14. Do you accept your mistake or convenience; if not then explain your position in detail?
- 15. Anything you want to explain besides the above queries?
- 16. Does these boxes pertain to your firm, if not then have you taken any legal action against any other person/firm, append the documents if any?

one more point is added to the point which has already been. Circulated/forwarded to the M/s Yamuna beverage Pvt Ltd. i.e point no 16. vide email dated 2nd/feb/2022. The next date of hearing is on 4th/feb/2022 at 12:00 PM for reply on part of M/s Yamuna beverage. Pvt Ltd.

[Signature]
 Collector (S.Z.)
 3rd/3/2022

Questionnaire to M/s Yamuna Beverages P. Ltd. Nariwala Poanta Sahib

- 1.** Why your firm name was mentioned in the FIR no. 06/2021 dated 16-10-2021. Please explain your position in detail?
- 2.** Why the driver of the vehicle no. HP-17E-1679 detained by the police makes mention of the name of your authorized signatory Sh. Ajay Grover in the statement given by him, regarding handing over of permit no. 11310213243834 dated 13-10-2021 and pass no. 11410213482502 dated 14-10-2021?
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- 5.** Were the passes in routine process manually signed or digitally signed by ASTEO Incharge of the plant please explain?
- 6.** What is the general timing of the operations/working of the plant?
- 7.** Were the revenue keys during the period in question lying with your people or is it with the ASTEO Incharge of the premises?
- 8.** The period which is in question, on that day the revenue locks were put on by the ASTEO Incharge after the operational hours alongwith the revenue tickets. Please specify the time of opening and closing of revenue locks from 12-10-2021 to 15-10-2021?
- 9.** Did the ASTEO Incharge resides in the bonded premises of the plant or not,?
- 10.** During the period in question i.e. from 12-10-2021 to 15-10-2021 was the plant in operation or not and provide the detail of production and dispatch on day to day basis w.e.f. 29-09-2021 to 16-10-2021 ?
- 11.** Was the access of the CCTVs/Live feed of operation of the plant under your control or not, if not then who controls the live feed/CCTVs ?
- 12.** As per the content of the FIR no. 06/2021 dated 16-10-2021, the 900 cases of brand Himachal no. 1 Santra of M/s Yamuna Beverages P. Ltd. Nariwala Poanta Sahib printed on the liquor seized by the Police authorities belongs to you i.e. M/s Yamuna Beverages P. Ltd. Nariwala Poanta Sahib or not and whether the pass/permit for this transaction has been issued or not, please explain your position in detail?
- 13.** Whether Form VAT-XVI-A was filled by you for this transaction, if yes please supply the copy?
- 14.** Do you accept your mistake or convenience; if not then explain your position in detail?
- 15.** Anything you want to explain besides the above queries?

आतिरिक्त आभूत, राजम कर एवं डाक्टर, ग्रेड-1, दक्षिण क्षेत्र, हि० प्र०, शिवा ला-09 द्वारा मै. प्रमुना वेवेरेजिज प्रा० लि० नारावाला, पावरा साहिव से सम्बन्धित सनवाई हेतु प्रकरण कोरै प्रिडे गैरे प्रश्नावली का प्रश्नवार उत्तर:-

विषय:- मै. प्रमुना वेवेरेजिज प्रा० लि० कोर:-

प्रश्नोत्तर:- महोदय, मै. मैसर्स प्रमुना वेवेरेजिज प्रा० लि० नारावाला, पावरा साहिव में बतौर इन्चार्ज सहायक राजम कर एवं डाक्टर आधिकारी के रूप में मार्च 2020 से नियुक्त किया गया था किन्तु अने निमित्त रूप से दिनांक 01-01-20 से कार्य करना आरम्भ किया।

प्र० न० 2 उत्तर

Reactor
L.V

महोदय जी मै. दिनांक 01-01-2021 से 22-10-2021 तक कार्य किया तथा इस दौरान संयंत्र से सम्बन्धी जिसमें प्लांट का संचालन आधिकारी पास जारी करना, आधिकारी अंक तथा अन्य सुझावों पर कर तथा सम्बन्धित रजिस्ट्र इत्यादि को बनाना

प्र० न० 3 उत्तर:-

महोदय मैसर्स FIR no 06/2021 दिनांक 16-10-2021 में लिखना/शामिल करना एक सौची-समझी साक्षि/प्रत्यक्ष हो सकता है तथा मै. भेद जानके हतप्रभ हो गया।

प्र० न० 4 उत्तर:-

मान्यवरजी, गाड़ी नं. रज. पी-17E-1679 ड्राइवर सहित को पुलिस द्वारा डिटेन करना, मैसर्स नाम केटेगरी 2 में देना, परमिटर नं. 1131/3132/43834 दिनांक 13-10-2021

Subhash

तथा पास नं० 11410213482502 दिनांक 14-10-2019 को हस्ताक्षरित करना सही नहीं है क्योंकि कर्मों न तो ये पास तथा परमिट जारी किया न ही जैसे कामोल्म में आये थे। इसके अतिरिक्त दिनांक 14-10-2019 को जैसे कोई भी पास जारी नहीं किया।

प्र० नं० 5 उत्तर:- पास नं० 11410213482502 दिनांक 14-10-2019 परमिट नं० 11310213243834 दिनांक 13-10-2019 के बदले जारी नहीं किया गया, न ही जैसे द्वारा हस्ताक्षरित है तथा इन्वेंचर बाड़ी नं० स्व.पी.17E-1679 को नहीं डिमांड ला-फि फी।र में कहा गया है।

प्र० नं० 6 उत्तर:- पासों का नियाकेत रूप से जैसे द्वारा हस्ताक्षरित किया जाते थे न कि डिप्टी टली। कर्मों कि जैसे DSE system पर नहीं चलता था।

प्र० नं० 7 उत्तर संत्रा का सामान्य सक्रिय प्राना इन कंडे लं थोम 500 कंडे तक होता है।

प्र० नं० 8 उत्तर रेवेन्यू Keyes Revenue box में रखी जाती थी व Revenue box पर लगे गोल को स्टिक-चाकी तथा Inspector रूम के कर्मों की रफ-चाकी जैसे पास रहती थी।

Teacher
HV

प्र० नं० 9 उत्तर Battling Plant के operational hours के कार्ड जैसे द्वारा ही रेवेन्यू लाक टिकट सहित लगाये गये।

प्र० नं० 10 उत्तर:- नहीं। मैं नाहन स्थित हिन्दू आश्रम के समीप कमलेश कंसल के किचन में अंधान में रहता हूँ।

प्र० नं० 11 उत्तर:- जी हाँ दिनांक 12-10-2019 से 15-10-2019 तक

प्र. नं. 12 उत्तर में कमेंट में CCTV की लाइव फीड का मॉड्यूल
लगा हुआ था।

प्र. नं. 13 उत्तर कि FIR No 06/2021 दिनांक 16-10-2021 जिसमें
900-00 पेय कोड रिजाल्ड ख-70-1 संतरा की पुलिस
द्वारा पकड़ी गई है कि यह शराब के भ्रमण
वैलरिजिज जा. खि. की ही है या नहीं, इस
बारे मुझे बात नहीं है। साथ ही साथ इस FIR
में क्लॉक जॉब पारा व परमिट नंबर के द्वारा
हस्ताक्षरित किमें गैर न ही जारी किमें गये।

प्र. नं. 14 उत्तर जी नहीं।

प्र. नं. 15 उत्तर जी नहीं। मैंने संभल के अपने सै डिप्युटी HODs
में अपनी पूर्ण निष्ठा से कार्य किया तथा उत्तराखण्ड

प्र. नं. 16 उत्तर सरकार राजस्व की उगाही / वसूली की कोशिश की तथा
अपने सै कोई गैर-व्यवसायी कार्य नहीं किया।

प्र. नं. 16 उत्तर :- मैंने सबसे निश्चित रूप से इस संभल में
काम शुरू किया पूर्ण निष्ठा से अपने कार्य व
निर्वाह किया। कृपि होने से पहले प्लॉट
काफी समय से बंद था। अतः शराब हालत में
था। सरकार राजस्व हित में इस संभल में
से अधिक उत्पादन शुरू करवाना तथा गहन
कामोत्थम की निरीक्षण टीम के दो कमिश्नर अपनी
रिपोर्ट के क्लॉक व नंबर के द्वारा इस संभल काम करने
के पूर्व से था।

Reader
by

Janki Singh
IAS TPO.



YAMUNA BEVERAGES PVT. LTD.

PAN: AAACY2522L, TIN: 02040201412, GSTIN: 02AAACY2522L3ZI
REG. OFF.: - 14, NARIWALA, RAJBAN ROAD, PAONTA SAHIB, DISTT- SIRMAUR (H.P)

Date: 08th February 2022

To,

The Collector (Excise)- Cum-Additional Commissioner,
State Taxes and Excise, South Zone,
Shimla, H.P

Subject- Reply to the questionnaire served upon M/s Yamuna Beverages on dated 03-02-2022 Pvt. Ltd with respect to F.I.R no. 06/2021 dated 16/10/2021.

Respected Sir,

The Company M/s Yamuna Beverages Pvt. Ltd. has been served with the questionnaire containing as many as 16 questions in respect of F.I.R no. 06/2021 in which the matter therein is still under investigation, thereby seeking the answers of the company to the same which are being submitted without prejudice as under-

1. In answer to question no. 1 the name of the company has been mentioned by the police as is evident from the F.I.R no. 06/2021 dated 16.10.2021 which matter is still under investigation and the truth of the same has yet to be adjudicated upon by the competent court of law and till then the allegations in the F.I.R can not be taken as true and correct. The company maintains that it has no role or involvement in any manner in any of the alleged act mentioned in the F.I.R.
2. In answer to question no. 2, it is submitted that Sh. Ajay Grover is not the authorized signatory of the company as his authorization has been withdrawn by board resolution of the company dated 12/10/2021 which is already available on the record lying with department.
3. In reply to question no. 3 our reply is in negative. Company is not at all involved in any of the alleged acts committed as recorded in the F.I.R besides the relevant documents kept in the custody of Excise ASTEO in plant have to be verified.
4. In answer to question no.4 it is submitted that the same is linked with question no.2 and as submitted above the Company is neither involved nor have the knowledge of handing over the pas and permit to the driver of the vehicle no. H.P 17E-1679 in as much as the relevant documents kept under Excise ASTEO in plant which are required to be verified.
5. In answer to question no. 5, it is signed manually by Excise ASTEO
6. In answer to question no. 6, the operation/working hours are in between 9:00 am to 5:00 pm.
7. In answer to question no.7, the revenue keys, the keys were lying with the Excise ASTEO during the period in question.
8. In answer to question no. 8, it is submitted that this question can only be answered after verifying the relevant documents kept under Excise ASTEO D-9 register to which the company has no access.
9. The answer to question no 9 is in negative. It is submitted that the Excise ASTEO resides outside the plant.

Reader
by
21 Feb/2022



BLENDERS & BOTTLERS

YAMUNA BEVERAGES PVT. LTD.

PAN: AAACY2522L, TIN: 02040201412, GSTIN: 02AAACY2522L3ZI
REG. OFF.: - 14, NARIWALA, RAJBAN ROAD, PAONTA SAHIB, DISTT- SIRMAUR (H.P)

10. In answer to question no. 10, it is submitted that the Plant is temporarily closed since 16-10-2021 and once the plant is allowed to start its operations, the information will be provided.
11. The answer to question no. 11 is in negative, the access to the CCTVs/Live feed of operations of the plant is under the custody of Excise ASTEO.
12. In answer to question no. 12, it is submitted that in essence this question is replica and mix of question no. 3 and 4 which have accordingly been answered. The company is not involved in the alleged commission of any of the offence mentioned in F.I.R no. 06/2021 dated 16-10-2021. Moreover, the record is required to be verified to which the company has no access as it is temporarily lying closed.
13. In answer to question no. 13, it is submitted that no exact date of filling VAT-XVI A Form has been given. Moreover, the company has not carried out the alleged transaction mentioned question no.12 nor is it involved in the commission of any of the alleged offences mentioned in the F.I.R. All the relevant documents and records need to be verified lying in the plant which is presently closed temporarily.
14. In answer to question no. 14, the answer is in negative, the company does not admit any mistake or connivance in as much as none of the directors of the company is at all involved in the commission of any of the alleged offences mentioned in the F.I.R no. 06/2021 dated 16/10/2021.
15. In answer to question no. 15, it is submitted that the company or its directors are not involved directly, indirectly or in any other manner with the alleged transportation of liquor as mentioned in the F.I.R.
16. That in answer to question no. 16 the answer is in negative, this question has already been answered while answering the question no. 3 and 12. Since the plant is temporarily lying closed and the copy of F.I.R has been received for the department on dated 07-02-2022, therefore after taking legal advice the necessary action will be taken in accordance with law, which will be intimated to the department in due course of time.

Submitted accordingly reserving all our rights under law

For M/s Yamuna Beverages Pvt. Ltd.

For Yamuna Beverages Pvt. Ltd.

Director

Abhishek Sharma
15/07/2019

FIRST INFORMATION REPORT
(Under Section 154 Cr.P.C.)(प्रथम सूचना रिपोर्ट)
(घात 154 टि.प्रक्रिया महिला के तहत)1. District (ज़िला): STATE VIGILANCE AND
FIR No(प्र.सू.रि.सं.): 0006

P.S.(थाना): UNA

Year(वर्ष): 2021

2. S.No.(क्र.सं.) Acts(अधिनियम)

Date & Time of FIR (एफ.आई.आर की तिथि / समय):

18/10/2021 09:28 AM

S.No.(क्र.सं.)	Acts(अधिनियम)	Sections(धाराएँ)
1	IPC 1860	
2	IPC 1860	420
3	IPC 1860	467
4	IPC 1860	468
5	IPC 1860	471
6	HIMACHAL PRADESH EXCISE ACT, 2011	120-B 39(1)(a)

3. (a) Occurrence of offence (अपराध की घटना):

1. Day(दिन): Intervening Day

Date From(दिनांक से): 15/10/2021

Date To(दिनांक तक): 16/10/2021

Time Period (समय अवधि): Pahar 3

Time From (समय से): 06:00 PM

Time To (समय तक): 07:45 AM

(b) Information received at P.S.(थाना जहाँ सूचना प्राप्त हुई): Date(दिनांक): 16/10/2021

Time (समय): 06:10 PM

(c) General Diary Reference (रोजानामा घात दर्ज): Entry No.(प्रविष्टि सं.): 001

Time (समय): 16/10/2021 08:13 AM

4. Type of Information (सूचना का प्रकार): Written

5. Place of Occurrence (घटनास्थल):

1. (a) Direction and distance from P.S (थाना से दूरी और दिशा): WEST, 5 Km(s)

Beat No(बीट सं.):

(b) Address(पता): Old Hosiarpur Road, Ward no 7, Lal Singi, Una

(c) In case, outside the limit of this Police Station, then (यदि थाना सीमा के बाहर है तो)
Name of P.S.(थाना का नाम):

District(State)(ज़िला(राज्य)):

6. Complainant / Informant (शिकायतकर्ता/सूचनाकर्ता):

(a) Name(नाम): Sanjoov Kumar

(b) Father's/Mother's/Husband's Name (पिता / माता / पति का नाम):

(c) Date/Year of Birth (जन्म तिथि / वर्ष): 11/07/1983

(d) Nationality (राष्ट्रियता): INDIA

(e) UID No (सुआईडी सं.):

(f) Passport No. (पासपोर्ट सं.):

Date of Issue (जारी करने की तिथि):

Place of Issue (जारी करने का स्थान):

(g) Id details (Ration Card, Voter ID Card, Passport, UID No., Driving License, PAN)

S.No.(क्र.सं.) Id Type(पहचान पत्र का प्रकार)

Id Number(पहचान संख्या)

(h) Occupation (व्यवसाय):

(i) Address(पता):

S.No. (क्र.सं.)

Address Type (पता का प्रकार)

Address (पता)

Reader

by
20/10/22

29

सिंह RJO मोहेन्द्रा गुप्तर जाई
बासिना स्टेशन पर लाया गया
रहसिल पीटा साहब . जित
प्रधान ग्राम पंचायत ज
एच.पी. पुलिस अंचल अंचल
जिला गया
होना देवी
Rajvan
सं

H.P. POLICE/हिमाचल प्रदेश पुलिस
I.I.F.-1 एकीकृत फॉर्म नं. 1

1	Present Address	VILLAGE-Kihar, PS-KIHAR, DISTRICT-CHAMBA, STATE-HIMACHAL PRADESH, INDIA
2	Permanent Address	VILLAGE-Kihar, PS.KIHAR, DISTRICT-CHAMBA, STATE-HIMACHAL PRADESH, INDIA

Mobile (संवादक नं.):

(I) Phone number (दूरभाष नं.):

7. Details of known/suspected/unknown accused with full particulars (जात/ संदिग्ध/अज्ञात अपरिचित का पूरे विवरण सहित वर्णन):

S.No. (क्र.सं.)	Name (नाम)	Relative's Name (रिश्तेदार का नाम)	Present Address (वर्तमान पता)	Parmanent Address (थाई पता)
1	Amir Khan	Father Saitor Mohd.	VILLAGE-Johoron PO Punuwala, TEHSIL-Ponta Sahib, PS-MAJRA, DISTRICT-SIRMAUR, STATE-HIMACHAL PRADESH, INDIA	VILLAGE-Johoron PO Puruwala, TEHSIL-Ponta Sahib, PS-MAJRA, DISTRICT-SIRMAUR, STATE-HIMACHAL PRADESH, INDIA
2	Ajay Grover		COLONY-MS Yamuna Beverage Pvt. Ltd, VILLAGE-Rajban Road Narivala, TEHSIL-Ponta Sahib, PS-PAONTA SAHIB, DISTRICT-SIRMAUR, STATE-HIMACHAL PRADESH, INDIA	COLONY-MS Yamuna Beverage Pvt. Ltd, VILLAGE-Rajban Road Narivala, TEHSIL-Ponta Sahib, PS-PAONTA SAHIB, DISTRICT-SIRMAUR, STATE-HIMACHAL PRADESH, INDIA
3	Jai Singh		COLONY-Exice Inspector, PS-PAONTA SAHIB, DISTRICT-SIRMAUR, STATE-HIMACHAL PRADESH, INDIA	COLONY-Exice Inspector, PS-PAONTA SAHIB, DISTRICT-SIRMAUR, STATE-HIMACHAL PRADESH, INDIA

8. Reasons for delay in reporting by the complainant/informant (शिकायतकर्ता / सूचनाकर्ता द्वारा रिपोर्ट देरी से दर्ज कराने के कारण):

9. Particulars of properties of interest (Attach separate sheet, if necessary) (संबन्धित सम्पत्ति का विवरण (यदि आवश्यक हो, तो अलग पृष्ठ नसीब करें):

S.No. (क्र.सं.)	Property Category (संपत्ति श्रेणी)	Property Type (संपत्ति के प्रकार)	Nature Property (संपत्ति प्रकृति)	Description (विवरण)	Value(In Rs/-) (मूल्य (₹ में))
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10. Total value of property stolen (In Rs/-) (चोरी हुई सम्पत्ति का कुल मूल्य (₹ में):

11. Inquest Report / U.D. case No., if any (मृत्यु समीक्षा रिपोर्ट / यू.डी. प्रकरण नं., यदि कोई हो):

S.No. (क्र.सं.) / UIDB Number (यू.आई.डी.बी. संख्या)

12. First information contents (Attach separate sheet, if necessary) (पहल सूचना तथ्य (यदि आवश्यक हो, तो अलग पृष्ठ नसीब करें):

इस संभव एक अदद रज्हा वदस्त आ0 वेअन्ता सिंह के वराये कायमी मुकदमा थाना में मौसूल हुआ है जिसका मजदून जेल है- सेवा में, प्रभारी पुलिस थाना राज्य सतर्कता एयम भटाचार रोधी व्यूरो ऊना, जिला ऊना (हि.प्र.) श्रीमान जी, राजकीय कार्य के सन्दर्भ में निवेदन है कि दिनांक 15-10-2021 को समय करीब 04 : 10 वजे शाम मन निरीक्षक संजीव कुमार मय आरक्षी मनोज कुमार, आरक्षी वेअन्त सिंह, आरक्षी सुनील कुमार व आरक्षी चालक सुरेश कुमार के निजी गाडी नम्बर HP 73A-1636 में द्राये सुराग वरारी मादक द्रव्य पदार्थ व आवकारी इलाका हट्टू का रवाना था। समय करीब 6 वजे शाम मन निरीक्षक उपरोक्त सह कर्मचारियों के साथ पुराने होशियारपुर रोड लालसिगी में मौजूद था तो ऊना की तरफ से एक ट्रक बड़ी तेज रफ्तार से आया। जिसे हाय से रुकने का इशारा किया गया। जिस पर ट्रक चालक द्वारा ट्रक को सड़क की बाईं तरफ खड़ा कर दिया गया। ट्रक के पास जाने पर इसका नम्बर HP17E- 1679 पाया गया तथा ट्रक चालक को अपना व विजीलैस टीम का परिचय दिया गया तथा ट्रक चालक से इसका नाम व पता पूछा गया। जिस पर इसने अपना नाम आमिर खान पुत्र श्री अब्दुल सत्तार मोहम्मद गांव जोहड़ो डाकघर पुरुवाला तहसील पोटा साहब, जिला सिरमौर बतलाया। तत्पश्चात ट्रक चालक से ट्रक में लाटे गए सामान के बारे में पूछा गया तो इसने ट्रक में देसी शराब मार्का हिमाचल नम्बर -1 सन्तरा लोड होना बतलाई। उपरोक्त ट्रक में मौजूद शराब को ले जाने बारे ट्रक चालक से परमिट मांगा गया। जिस पर ट्रक चालक द्वारा मन निरीक्षक को शराब ले जाने के सम्बन्ध में परमिट व पास दिखाया गया। चेक करने पर यह परमिट नम्बर 11310213243834 दिनांक 13-10-2021 M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Narivala Ponta Sahib सिरमौर व पास नम्बर 11410213482502 दिनांक 14-10-2021 पाया गया। परमिट व पास की वैधता के सम्बन्ध में तथ्य सत्यापन के लिए श्री दिनेश शर्मा ASTEO प्रभारी ऊना सर्कल को भौके पर बुलाया गया तथा उप-पुलिस अधीक्षक/प्रभारी पुलिस थाना श्री अनिल कुमार पुलिस थाना राज्य सतर्कता को मोबाईल फोन के माध्यम से सूचित किया गया। जो भोका पर उपस्थित आए। तत्पश्चात उपायुक्त राज्य कर एवं आवकारी विभाग ऊना के साथ पत्र क्रमांक संख्या SPL- 1 दिनांक 15-10-2021 के अन्तर्गत उपरोक्त परमिट व पास की वैधता के सम्बन्ध में पत्राचार किया गया। जिनके द्वारा लिखित रूप में पुष्टि की गई कि " The permit no. 11310213243834 dated 13-10-2021 in question is not reflecting in the portal on dt. 15-10-2021 at 19:36:44 hrs"। जो यह परमिट अवैध पाया गया। इसके बाद ट्रक नम्बर HP17E- 1679 की तलाशी लेने के लिए अन्य स्वतंत्र गवाह के रूप में श्री दिनेश कुमार पुत्र श्री हरभजन सिंह गांव लालसिगी डाकघर लालसिगी, तहसील व जिला ऊना हाल प्रधान ग्राम पंचायत लालसिगी को शामिल किया गया। मोफा मुकाम सड़क के किनारे एकान्त व अन्धेरा होने के कारण तथा विजली की व्यवस्था नहीं होने के कारण ट्रक नम्बर उपरोक्त को आगामी कार्यवाही हेतु श्री प्रितपाल पुत्र श्री शेर

सिंह R/O मोहल्ला गुरुसर वाई नम्बर 2 उना तहसील व जिला उना के पुराना होशियारपुर (लालसिंगी) सड़क किनारे स्थित वासिंग स्टेशन पर लाया गया। तत्पश्चात ट्रक चालक श्री आमिर खान पुत्र श्री अब्दुल रतार मोहम्मद गांव जोहड़ो डाकघर पुरवाला तहसील पोटा राहव, जिला सिरमौर की मौजूदगी में स्वतंत्र गवाह श्री दिनेश शर्मा ASTEO प्रभारी उना सर्कल व श्री दिनेश कुमार प्रधान ग्राम पंचायत लालसिंगी के सामने उप-पुलिस अधीक्षक श्री अनिल कुमार की देखरेख में ट्रक नम्बर उपरोक्त की सर्घ/तलाशी हस्त जायता अमल में लाई गई तथा ट्रक में मौजूद शराब गता पेटियों प्रत्येक को ट्रक से उतारा गया व स्वतंत्र गवाहन की उपस्थिति में गिना गया, जो कुल 900 गता पेट्टी पाई गई। बरामदा गता पेट्टियों को खोलकर चेक किया गया तो प्रत्येक गता पेट्टी में 12 बोतल देसी शराब प्रत्येक 750 ML मार्का Himachal No. 1 Santra Yamuna Beverages Pvt. Ltd. 14, Nariwala Rajvan road Paunta Sahab Distt. Sirmour. पाई गई। जो ट्रक में कुल 900X12=10800 बोतल देसी शराब अवेध रूप से पाई गई। बरामदा शराब को उन्ही गता पेट्टियों में डालकर व सेलो टेप से बन्द करके प्रत्येक पेट्टी को मोहर Z की एक-2 मोहर से सर्वमोहर किया गया व नमूना मोहर अलग कपडा पर ली गई। मोहर वाट प्रयोग हवाले गवाह श्री दिनेश कुमार प्रधान ग्राम पंचायत लालसिंगी के की गई। इसके वाट बरामद की गई शराब मार्का Himachal No. 1 Santra Yamuna Beverages Pvt. Ltd. 14, Nariwala Rajvan road Paunta Sahab Distt. Sirmour को ट्रक नम्बर HP17E-1679 में पुनः लोड किया गया तथा शराब से सम्बन्धित बरामद जाली दरतावेजों क्रमशः परमित नम्बर 11310213243834, पास नम्बर 11410213482502 व ट्रक नम्बर HP 17E-1679 को अवेध देसी शराब उपरोक्त सहित मय चावी व दस्तावेज क्रमशः Polution under control Certificate valid up to 20-02-2022, Authorizatipon Certificate of NP (Goods) valid up to 11 July 2022, असल लाईसेंस नम्बर HP1720150037764 के फर्ट द्वारा अलग से साक्ष्य के रूप में कब्जा विजीलेंस च्युते लिया गया। परमित के सम्यध में ट्रक चालक आमिर खान उपरोक्त से पूछा गया कि यह परमित कहाँ से जारी हुआ है, जिस पर इसने बतलाया कि यह परमित व अन्य दस्तावेज अजय घोवर मालिक M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Nariwala Ponta Sahib सिरमौर व जय सिंह Excise Inspector ने इसे दिए थे। जो अब तक के हालात मौका से ट्रक चालक आमिर खान, श्री अजय घोवर मालिक M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Nariwala Ponta Sahib सिरमौर व जय सिंह Excise Inspector प्रभारी M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Nariwala Ponta Sahib के विरुद्ध भिलीभगत व जाल साजी करके जाली परमित तैयार करके शराब का अवेध तौर पर निर्यात/सप्लाई/ट्रांसपोर्टेशन करना पाया जा रहा है तथा उपरोक्त व्यक्तियों का कूल्य जुर्म अधीन धारा 420,467,468,471,120B IPC व धारा 39(1) HP Excise Act 2011 के अन्तर्गत किया जाना पाया जा रहा है। जो इसी समय रूझा बाये कायमी मुकदमा तैयार करके वदस्त आरक्षी वेअन्त सिंह के पुलिस थाना भेजा जा रहा है। अभियोग पंजीकृत करके नम्बर अभियोग से सूचित करें। मन निरीक्षक मौका पर अन्वेषण में व्यस्त हु। Sd/- निरीक्षक सजीव कुमार I/O PS SV&ACB Una Dt. 16-10-2021 Camp at Old Hoshirpur road Lal Singi W. NO. 7 Una At 0745 AM. कार्यवाही थाना - हस्व आमदा दरखास्त का मजबूत हर्फ व हर्फ जायता तहरीर में लाया गया दरखास्त से मामला जुर्म जेर धारा 420,467,468,471,120B IPC व धारा 39(1)(a) HP Excise Act 2011के बकूह में आना पाया जा रहा है जिस पर मुकदमा जेर धारा 420,467,468,471,120B IPC व धारा 39(1)(a) HP Excise Act 2011दर्ज थाना किया गया FIR की प्रतियां वजरिया प्रिन्टर निकाली जा रही है जो वराये अचलोकन अफसरानवाला व अदालत मिजाज को भेजी जा रही है।

13. Action taken : Since the above information reveals commission of offence(s) as mentioned at Item No. 2.

(की गयी कार्यवाही: चूंकि उपरोक्त जानकारी से पता चलता है कि अपराध करने का तरीका बंद सं.2 में उल्लेख धारा के तहत है।):

(1) Registered the case and took up the investigation (प्रकरण दर्ज किया गया और जांच के लिए लिया गया):

or (या)

(2) Directed (Name of I.O.): (जांच अधिकारी का नाम): Sanjoov Kumar Rank (पद): INSP. (Inspector) to take up the investigation (को जांच अपने पास में लेने के लिए निर्देश दिया गया)

(3) Refused investigation due to (कारण के लिए):
or (के कारण टंकार किया या)

(4) Transferred to P.S. District (जिला):
on point of jurisdiction (को जै प्रारिधिकार के कारण हस्तांतरित)

F.I.R. read over to the complainant/Informant, admitted to be correctly recorded and a copy given to the complainant/Informant free (शिकायतकर्ता / सूचनाकर्ता को प्रामाणिकी बंद कर सुनाई गयी, गही दर्ज हुई गाना और एक कॉपी निमुक्त शिकायतकर्ता को दी गयी।)
R.O.A.C. (अर.ओ.ए.सी.)

Annexure -IX

31

No. STE-NHN-Excise-1-2021-22-24240
O/o Deputy Commissioner State Taxes & Excise,

Distt.- Sirmour at Nahan.

Nahan

Dated.

04 - Feb
2022

To

The Additional Commissioner State Taxes and Excise
Gr-1-cum-Collector (Excise) S.Z. Shimla-9 HP.

Subject:-

production and dispatch record of M/s Yamuna Beverages
Pvt. Ltd. Nariwala, Paonta Sahib from 30-09-2021 to 16-10-
2021 .

Sir,

In compliance to your open court directions dated 03-02-2021
it is submitted that the production and dispatch detail in case
of M/s Yamuna Beverages Pvt. Ltd. is mentioned in detailed
inspection report of the plant on dated 16-10-2021(enclosed).
In addition to that report the copy of available D-13B record
(production related) and dispatch record as available in the
HimTAS software, of said period is appended herewith for
necessary information.

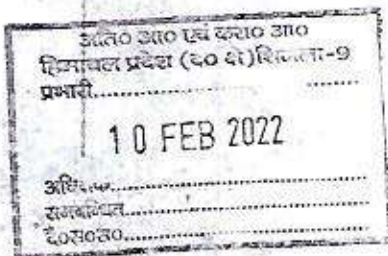
Encs. As Above

Yours Faithfully,

Deputy Commissioner State Taxes & Excise
Distt Sirmour At Nahan.

Email: dcste@sirmour.76@mailhptax.gov.in

Ph.No.01702-22361



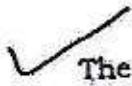
No. STE-NHN-Excise-Inspection-2021-22-16813
O/o Deputy Commissioner State Taxes & Excise,
Distt.- Sirmour at Nahan.

Nahan

Dated.

16 Oct, 2021

To



The Additional Commissioner State Taxes and Excise
Gr-1-cum-Collector (Excise) S.Z. Shimla-9 HP.

Subject:-

Regarding inspection of M/s Yamuna Beverages Pvt. Ltd.
Nariwala, Paonta Sahib.

Sir,

In compliance to the telephonic instructions of the worthy
Commissioner State Taxes and Excise, Himachal Pradesh an immediate/ sudden
inspection/ raid in the licensed premises of M/s Yamuna Beverages Private
Limited, Nariwala, Paonta Sahib, District Sirmour HP was made at 12:00 noon
today in the presence of ASTEO I/c Sh. Jai Singh and Sh. Ankit Chaudhary
representative/employee of Licensee by a team headed by the undersigned. Detailed
inspection report is enclosed for your kind perusal and further necessary action
please.

Yours Faithfully,

Deputy Commissioner State Taxes & Excise
Distt Sirmour At Nahan.
Email: dcstesirmour.76@mailhptax.gov.in
Ph.No.01702-22361

Endstno:-STE-NHN-Excise-Inspection-2021-22- 16814

Dated 16-10-2021

Copy is forwarded to:-

The worthy Commissioner State Taxes & Excise, Himachal Pradesh, Shimla-9 for
information please.

Deputy Commissioner State Taxes & Excise
Distt Sirmour At Nahan.

33

Report

Subject: -

Detailed inspection Report of M/s Yamuna Beverages Private Limited, Nariwala, Paonta Sahib, Distt. Sirmour.

In compliance to the telephonic instructions of the worthy Commissioner State Taxes and Excise, Himachal Pradesh and the Additional Commissioner State Taxes and Excise . Grade-1, (Excise) an immediate/ sudden inspection/ raid in the licensed premises of M/s Yamuna Beverages Private Limited, Nariwala, Paonta Sahib, District Sirmaur HP was made at 12:00 noon today, i.e. 16.10.2021 by the team consisting of following members :-

1. Preet Pal Singh, DCSTE, District Sirmaur.
2. Bhoop Ram Sharma, ACSTE Paonta Sahib-1, Sirmaur.
3. Rishab, ACSTE Paonta Sahib-II, Sirmaur
4. Pankaj Rana , ASTEO (Excise) Nahan.
5. Satvir, Peon, Nahan office.

At the time of inspection Sh. Jai Singh ASTEO I/c and the employee of the licensee Sh. Ankit Chaudhary was present in the premises. Then physical inspection of the bottling plant was started in their presence. First of all the spirit storage room (SSR) was inspected and all the Vats were checked physically and those containing spirit were measured with the help of measuring tape (dip).

Sr. No.	Spirit VAT	Dip	Quantity as per calibration Chart(In Bls)	Quantity as per Stock Register (In Bls)	Difference (In Bls)	Remarks
1	SSV1	3.00	141.000	0		Entered as wastage
2	SSV2	0.00	0.000	0	0	Water inside
3	SSV3	0.00	0.000	0	0	empty

Then the blending Vats were physically checked and those containing blend of liquor were measured using measuring tape (dip).

Sr. No.	Blending VAT	Dip	Quantity as per calibration Chart (In Bls)	Quantity as per Stock Register (In Bls)	Difference (In Bls)	Remarks
1	BV1	55.00	1412.500	1482.000	69.500	Less
2	BV2	86.50	2259.300	2262.000	2.700	Less
3	BV3	0	0	0	0	Empty
4	BV4	0	0	0	0	empty
5	BV5	254.00	8763.500	9026.240	262.740	Less
6	BV6	210.00	7244.000	7202.700	41.300	Excess

Then the bottled spirit storage room (BSSR) of Country Liquor was checked and stock present within was taken in account:

S.N	Name of Brand	Physical Stock found as per inspection				Stock as per Register			
		Quarts	Pints	Nips	Pls.0	Quarts	Pints	Nips	Pls
1	Himachal No.1 Santra	4138	649	345	23094.000	4138	649	345	23094.000

Then the stock measured and counted physically was tallied with the stock as per registers maintained by in charge of bottling plant.

The difference in the Stock of spirit (ENA) in SSV-1 was due to the uneven surface of the tank that couldn't be fetched out as stated by Sh. Ankit, hence to be considered as wastage.

In Blending VAT BV1 a difference of 69.500 Bls., in Blending VAT BV-2 a difference of 2.700Bls., in Blending VAT BV-5 a difference of 262.740 Bls. and in blending VAT BV-6 a difference of 41.300 Bls. was found. The differences in blend couldn't be answered satisfactorily by Sh. Ankit.

The quantity of spirit issued for bottling, production of CL and its dispatch from 30-09-2021 to 16-10-2021 is as under:-

Issue of spirit:

		OPENING(in Bls.)	ISSUED	BALANCE
10/1/2021	SSV-1	2276.490	2274.780	1.710
10/4/2021	SSV-1	13802.000	669.500	13132.500
10/5/2021	SSV-1	13132.500	2965.920	10166.580
10/5/2021	SSV-1	10166.580	2404.800	7761.780
10/11/2021	SSV-1	7761.780	2404.800	5356.980
10/12/2021	SSV-1	5356.980	2680.000	2676.980
10/13/2021	SSV-1	2676.980	139.500	2537.480
10/13/2021	SSV-1	2537.480	163.300	2374.180
10/13/2021	SSV-1	2374.180	2138.570	235.610
			15841.170	

Bottled stock:-

In cases	Date	Q	P	N
Himachal No.1 santra	9/30/2021	0	80	150
	10/1/2021	415	170	0
	10/4/2021	965	0	0
	10/5/2021	712	176	50
	10/6/2021	252	0	0
	10/11/2021	1099	0	0
	10/12/2021	1142	0	0
	10/13/2021	737	307	0
	10/14/2021	0	260	115
	10/15/2021	787	0	0
	total		6109	899	315

Dispatch of bottled stock:-

Himachal No.1 santra	In cases	Q	P	N	permit no.	pass no.
	10/1/2021	400	250	150	13009213243372	10110213478044
	10/4/2021	700	0	0	10410213243488	10410213478676
	10/5/2021	550	100	50	10510213243577	10510213479379
	10/6/2021	700		0	10610213243586	10610213479884
	10/11/2021	1000		0	11110213243769	11110213481613
	10/12/2021	700		0	11210213243817	11210213482213
	10/13/2021	900		0	11210213243834	11310213482502
total	4950	350	200			

	Qts	Pints	Nips
Opening (in cases)	2982	100	230
production	6109	899	315
total	9091	999	545
dispatch	4950	350	200
wastage	3	0	0
balance	4138	649	345
as per inspection	4138	649	345
diff.	0	0	0

The above mentioned difference of 3 Qts. cases was due to wastage which was duly verified from the D-13B and D-14A.

The series of holograms affixed on bottles as per register is as under:-

Qts.

upto	from	no.
41200000	41193276	6724
41100000	41081614	18386
41075000	41071974	3026
44845172	44800000	45172
		73308
		6109 cases

Pints

upto	from	no.
41081614	41075614	6000
41069474	41065250	4224
46111352	46100000	11352
		21576
		899 cases

Nips

upto	from	no.
41065250	41057750	7500
41071974	41069474	2500
46155750	46150000	5750
		15750
		315 cases

Production was also verified from the hologram register and was found correct.

At the time of inspection 5 number of CCTV Cameras were found functioning.

From the analysis of the figures of inspection the stock of liquor as balance on the date of previous inspection, manufactured/bottled since the restart of the bottling plant on 30-09-2021, dispatches made as per record and balance as on today i.e. 16-10-2021 is proper and there seems no reportable difference except difference of blend measuring 262.740 Bls. in BV-5.

Registers were maintained up to date. The permission and extension for bottling and dispatch of CL from existing stock of ENA and blend as granted by the worthy Collector(Excise) S.Z. Shimla expires today. The Licensee was directed to stop all operations till further orders.

Report submitted for information please.

Encl. Statement of Sh. Ankit Chaudhary

(Pratepal Singh)
Dy. Commissioner State Taxes & Excise
Distt. Sirmour at Nahari
Ph. No. 01702-222361
E-mail-dcste.sirmour76@gmailhptax.gov.in

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PASS L-34 ISSUED DETAILS

Date of Issue From: 01/01/2021 Date of Issue To: 02/02/2022 Consignor License: 56010400732

1	10-03-2021	05:47:53 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	11003210110607	3150.000	YAMUNA	Jai Singh
2	12-03-2021	04:21:01 PM	56010601699	RANA WINE TRADERS L-13 AT MARANDA	11203210111778	3150.000	YAMUNA	Jai Singh
3	15-03-2021	05:16:00 PM	56010101298	A D TRADERS	11503210112684	3150.000	YAMUNA	Jai Singh
4	20-03-2021	06:04:27 PM	56010101298	A D TRADERS	12003213416794	3600.000	YAMUNA	Jai Singh
5	25-03-2021	11:10:47 AM	56010101298	A D TRADERS	12503213419160	2700.000	YAMUNA	Jai Singh
6	27-03-2021	02:25:35 PM	56010101298	A D TRADERS	12703213420310	3600.000	YAMUNA	Jai Singh
7	01-04-2021	05:21:30 PM	56010101298	A D TRADERS	10104213422085	3600.000	YAMUNA	Jai Singh
8	06-04-2021	02:40:11 PM	56010101298	A D TRADERS	10604213423287	3600.000	YAMUNA	Jai Singh
9	06-04-2021	05:19:39 PM	56010400437	M/S BHAGWATI WINES	10604213423421	3150.000	YAMUNA	Jai Singh
10	09-04-2021	04:39:13 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	10904213424769	2700.000	YAMUNA	Jai Singh
11	09-04-2021	05:03:55 PM	56010101298	A D TRADERS	10904213424788	3600.000	YAMUNA	Jai Singh
12	12-04-2021	05:38:34 PM	56010400437	M/S BHAGWATI WINES	11204213425472	810.000	YAMUNA	Jai Singh
13	12-04-2021	06:13:48 PM	56010400437	M/S BHAGWATI WINES	11204213425488	810.000	YAMUNA	Jai Singh
14	13-04-2021	01:42:38 PM	56010400437	M/S BHAGWATI WINES	11304213425747	810.000	YAMUNA	Jai Singh
15	13-04-2021	04:39:46 PM	56010400437	M/S BHAGWATI WINES	11304213425953	3150.000	YAMUNA	Jai Singh
16	13-04-2021	04:49:13 PM	56010400437	M/S BHAGWATI WINES	11304213425955	810.000	YAMUNA	Jai Singh
17	16-04-2021	02:13:43 PM	56010300349	HARPAL SINGH	11604213426414	3150.000	YAMUNA	Jai Singh
18	16-04-2021	02:22:29 PM	56010400437	M/S BHAGWATI WINES	11604213426422	810.000	YAMUNA	Jai Singh
19	16-04-2021	04:44:26 PM	56010101298	A D TRADERS	11604213426631	3600.000	YAMUNA	Jai Singh
20	16-04-2021	04:56:19 PM	56010400437	M/S BHAGWATI WINES	11604213426636	810.000	YAMUNA	Jai Singh
21	17-04-2021	04:05:54 PM	56010400437	M/S BHAGWATI WINES	11704213427062	810.000	YAMUNA	Jai Singh
22	17-04-2021	04:55:53 PM	56010601699	RANA WINE TRADERS L-13 AT MARANDA	11704213427075	3150.000	YAMUNA	Jai Singh
23	17-04-2021	06:57:21 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	11704213427086	3600.000	YAMUNA	Jai Singh
24	22-04-2021	04:37:39 PM	56010400437	M/S BHAGWATI WINES	12204213428659	787.500	YAMUNA	Jai Singh

56	26-06-2021	06:09:35 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	12606213444311	2025.000	YAMUNA	Jai Singh
57	28-06-2021	04:48:20 PM	56010101298	A D TRADERS	12806213444949	3600.000	YAMUNA	Jai Singh
58	07-07-2021	05:03:02 PM	56010101298	A D TRADERS	10707213446733	4500.000	YAMUNA	Jai Singh
59	13-07-2021	03:16:26 PM	56010400705	M/S RAJTA WINE L-13 WHOLESALE COUNTRY	11307213448646	4500.000	YAMUNA	Jai Singh
60	13-07-2021	05:29:31 PM	56010200581	M/S RAM PRAKASH	11307213448834	4500.000	YAMUNA	Jai Singh
61	15-07-2021	04:10:36 PM	56010601368	VEENA KUMARI	11507213449771	4500.000	YAMUNA	Jai Singh
62	15-07-2021	06:02:01 PM	56010601367	VRV WINE	11507213449846	3150.000	YAMUNA	Jai Singh
63	16-07-2021	06:25:12 PM	56010200579	M/S HIMACHAL LIQUOR	11607213450327	3600.000	YAMUNA	Jai Singh
64	20-07-2021	07:37:20 PM	56010200581	M/S RAM PRAKASH	12007213451793	3150.000	YAMUNA	Jai Singh
65	20-07-2021	07:46:24 PM	56010200581	M/S RAM PRAKASH	12007213451794	3150.000	YAMUNA	Jai Singh
66	22-07-2021	03:12:06 PM	56010601371	KANGRA WINE COUNTRY LIQUOR	12207213452241	4500.000	YAMUNA	Jai Singh
67	01-10-2021	04:19:43 PM	56010200579	M/S HIMACHAL LIQUOR	10110213478044	3600.000	YAMUNA	Jai Singh
68	04-10-2021	04:22:55 PM	56010601367	VRV WINE	10410213478676	3150.000	YAMUNA	Jai Singh
69	05-10-2021	06:19:50 PM	56010601365	HIMALYAN COUNTRY LIQUOR AT DEHRA	10510213479379	3150.000	YAMUNA	Jai Singh
70	06-10-2021	04:16:24 PM	56010200581	M/S RAM PRAKASH	10610213479884	3150.000	YAMUNA	Jai Singh
71	11-10-2021	05:48:10 PM	56010601699	RAJTA WINE TRADERS L-13 AT MARANDA	11110213481613	4500.000	YAMUNA	Jai Singh
72	12-10-2021	06:35:50 PM	56010400705	M/S RAJTA WINE L-13 WHOLESALE COUNTRY	11210213482213	3150.000	YAMUNA	Jai Singh
73	13-10-2021	01:46:12 PM	56010800772	DURGA ENTERPRISES	11310213482502	4050.000	YAMUNA	Jai Singh

232897.500

51755 CASES

This Report has been generated on 02/07/2022 17:23:52 by PANKAJ RANA(ET:Simou)

HP Confidential

End Of Report

Production

FORM D-13 B

Register of Bottling Operation Carried on in the Licensed Distillery at Yamuna Beverages, 14 Narayala, Rajpur Flood, Papania Sahib, Distt. Simmur (H.P.)

Date	Class of Report	Quantity issued for bottling				Quantity contained in the bottles filled				Balance in hand				Wastage occurring (in gallons)			
		Bush gallons	Strength	L.P. gallons		750 ml. Glass	375 ml. Glass	150 ml. Glass	100 ml. Pot	Bush gallons	Strength	L.P. gallons	Bush gallons		Strength	L.P. gallons	
12-11-15	Distilled water	1400	50° up	700	8	7	0	0	10	17	33	14	1482	50° up	740	17	19
13-11-15	Distilled water	1113	50° up	113	-	-	-	-	-	-	-	-	1263	50° up	1131	-	-
14-11-15	Distilled water	700	50° up	700	707	-	-	-	-	700.5	50° up	350.5	-	-	-	-	-
15-11-15	Distilled water	700	50° up	700	-	-	-	-	-	-	-	-	902.4	50° up	407.9	-	-
16-11-15	Distilled water	700	50° up	700	-	-	-	-	-	-	-	-	720.7	50° up	360.35	-	-

(5)

25	22-04-2021	07:33:04 PM	56010300349	HARPAL SINGH	12204213428723	3150.000	YAMUNA	Jai Singh
26	23-04-2021	04:53:17 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	12304213429231	4500.000	YAMUNA	Jai Singh
27	24-04-2021	04:01:54 PM	56010601371	KANGRA WINE COUNTRY LIQUOR	12404213429269	3600.000	YAMUNA	Jai Singh
28	27-04-2021	04:49:45 PM	56010400437	M/S BHAGWATI WINES	12704213430269	810.000	YAMUNA	Jai Singh
29	28-04-2021	02:54:54 PM	56010400437	M/S BHAGWATI WINES	12804213430712	810.000	YAMUNA	Jai Singh
30	29-04-2021	05:36:10 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	12904213431259	4500.000	YAMUNA	Jai Singh
31	30-04-2021	03:52:43 PM	56010101298	A D TRADERS	13004213431763	3600.000	YAMUNA	Jai Singh
32	30-04-2021	06:10:09 PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	13004213431833	4500.000	YAMUNA	Jai Singh
33	03-05-2021	04:52:24 PM	56010400437	M/S BHAGWATI WINES	10305213432415	810.000	YAMUNA	Jai Singh
34	03-05-2021	05:13:35 PM	56010400437	M/S BHAGWATI WINES	10305213432451	810.000	YAMUNA	Jai Singh
35	04-05-2021	05:02:14 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	10405213432918	3600.000	YAMUNA	Jai Singh
36	05-05-2021	05:02:18 PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	10505213433552	4500.000	YAMUNA	Jai Singh
37	06-05-2021	04:41:03 PM	56010300349	HARPAL SINGH	10605213434223	4500.000	YAMUNA	Jai Singh
38	01-06-2021	01:35:00 PM	56010400437	M/S BHAGWATI WINES	10106213435235	787.500	YAMUNA	Jai Singh
39	01-06-2021	01:40:14 PM	56010400437	M/S BHAGWATI WINES	10106213435240	787.500	YAMUNA	Jai Singh
40	01-06-2021	04:03:04 PM	56010101298	A D TRADERS	10106213435375	3600.000	YAMUNA	Jai Singh
41	02-06-2021	04:18:24 PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	10206213435940	4050.000	YAMUNA	Jai Singh
42	03-06-2021	02:34:25 PM	56010601699	RANA WINE TRADERS L-13 AT MARANDA	10306213436383	3150.000	YAMUNA	Jai Singh
43	04-06-2021	03:59:51 PM	56010601371	KANGRA WINE COUNTRY LIQUOR	10406213436799	3600.000	YAMUNA	Jai Singh
44	05-06-2021	06:30:51 PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	10506213436848	4500.000	YAMUNA	Jai Singh
45	07-06-2021	05:26:42 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	10706213437302	4500.000	YAMUNA	Jai Singh
46	09-06-2021	07:47:30 PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	10906213438096	4500.000	YAMUNA	Jai Singh
47	11-06-2021	04:30:16 PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	11106213438781	4500.000	YAMUNA	Jai Singh
48	14-06-2021	04:55:13 PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	11406213439231	4500.000	YAMUNA	Jai Singh
49	15-06-2021	02:24:54 PM	56010601371	KANGRA WINE COUNTRY LIQUOR	11506213439564	4500.000	YAMUNA	Jai Singh
50	18-06-2021	04:50:31 PM	56010101298	A D TRADERS	11806213440647	3600.000	YAMUNA	Jai Singh
51	21-06-2021	04:24:35 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	12106213441335	4500.000	YAMUNA	Jai Singh
52	23-06-2021	05:54:29 PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	12306213442765	4500.000	YAMUNA	Jai Singh
53	25-06-2021	05:41:01 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	12506213443884	4500.000	YAMUNA	Jai Singh
54	26-06-2021	03:48:26 PM	56010601699	RANA WINE TRADERS L-13 AT MARANDA	12606213444221	4500.000	YAMUNA	Jai Singh
55	26-06-2021	05:00:54 PM	56010601699	RANA WINE TRADERS L-13 AT MARANDA	12606213444286	3600.000	YAMUNA	Jai Singh

Annexure - X E-Mail. (44)

No. EXN-(NZ)-Toll- 504
Office of the Jt. Commissioner, State Taxes & Excise,
(North Zone), H.P. Palampur.

Dated Palampur 10th February, 2022

To

The Addl. Commissioner of State Taxes & Excise,
(South Zone) Himachal Pradesh, Shimla-9.

Subject:

Report in regarding FIR No. 06/21 dated 16-10-2021 U/s 420, 467, 468, 471,
120B IPVC and 39(1)(a) of the Excise Act registered by PS SV and ACB Una
against M/s Yamuna Beverages Pvt. Ltd. Paonta Sahib district Sirmour.

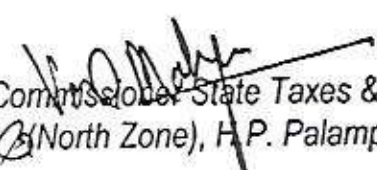
Sir,

Kindly refer to your office letter No. EXN-(SZ)-inquiry-2021-22-653 dated 09th
February, 2022 on the subject cited above.

In this connection, the DCST&E, Una has submitted that the said pass No.
11310213482502 dated 13.10.2021 has been entered in the sale & stock register on 13.10.2021 at page No.
141. The copy the letter from DCSTE, Una is enclosed herewith.

Encls As Above.

Yours faithfully,


Jt. Commissioner State Taxes & Excise
(North Zone), H.P. Palampur H.P.

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No. EXN-Una-Excise- 867
Office of Dy. Commissioner State Taxes and Excise,
Una District Una (H.P.)

To

The Collector-cum-Addl. Commissioner,
State Taxes and Excise (South Zone),
Himachal Pradesh, Shimla-9

Dated Una the 10 February, 2022

Subject: - REPORT IN REGARDING FIR No.06/2021 DATED 6-10-2021 U/S
420, 467, 468, 471, 120B IPC AND 39(1)(a) of the Excise Act
registered by PS SV and ACB Una against M/s Yamuna Beverages
Pvt. Ltd., Paonta Sahib District Sirmour.


Sir,

Kindly refer to your office letter No.EXN-(SZ)-inquiry-2021-22-653-6
dated 09/02/2022 on the subject cited above.


In this connection, it is submitted that as per the report of ASTEO In-
charge of M/s Durga Enterprises L-13 the pass No.11310213482502 dated 13/10/2021 has
been entered in sale and stock register on dated 13/10/2021 in page No.141.

The original report of ASTEO in-charge is enclosed herewith for favour
of information and further necessary action, please.

Enclosed:- As above


Dy. Commissioner State Taxes & Excise
Una Distt. Una Himachal Pradesh
Email id:- aetc.una@mailhptax.gov.in
Phone No. 01975226088

Endst. No. EXN-Una-Excise- 868 /Dated 10-02-22
Copy is forwarded the Jt. Commissioner State Taxes & Excise, (NZ), Palampur, District
Kangra (HP) favour of information, please.


Dy. Commissioner of State Taxes & Excise,
Una, District Una Himachal Pradesh

495
07/10.02.2022

updt.
Jt. Asstt.
Excise Asstt.
leader
loop
Jt.
Jt.

Report

This is to report that in reference to letter no STE-NHN-Excise-V/2001-22 24400 o/o DOST&E, Sirmaur at Nahan dated 09-02-2022 regarding verification of Pass no 1131 0213482502 dated 13-10-2021, I have checked the permit, pass and stock of above mentioned liquor received against aforementioned pass. This consignment has been received on dated 13-10-2021 and has been entered in Stock - Wine Sale Register in page no 141 (handmarked).

The report is submitted at your end for information and further necessary action please.

Osete UNA

Annexure-VI (5)

No. 7-70/98-EXN-31869
Department of State Taxes & Excise,
Himachal Pradesh, Shimla-9

dt=2-11-2021

From

Commissioner of State Taxes & Excise
Himachal Pradesh, Shimla-9

To

Shri Ajay Grover S/o Shri M. L. Grover,
R/o House No. 5857, Modern Housing Complex,
Mani Majra, Chandigarh

Sub:

Regarding resignation of Amit Kumar and withdrawal of
Authorisation

Sir,

With reference to your e-mail dated 16th October, 2016, received at 04:41PM, it is revealed from that email along with the documents annexed, therein, that there is one letter dated 13-10-2021, which is purported to have been addressed to this office. However, the fact of the matter is that this office has not received any such letter prior to the aforesaid email (dated 16th October, 2016).

Nevertheless, without commenting upon the veracity of the contents of the email (dated 16th October, 2016), which appears to be highly improbable from the fact all the three persons are resigning on same day i.e. on 08th October, 2021 for the similar reason i.e. personal and unavoidable circumstances.

Be that as it may, the documents are returned (in original) to you, forthwith with a direction to firstly submit these to the appropriate authority.

Encls: As above

Commissioner of State Taxes & Excise
Himachal Pradesh, Shimla-09

V.C.C.

31870 dt 02-11-2021

Collector-cum-Addl. Commissioner (SZ) for requisite action in accordance

with law.

Commissioner of State Taxes & Excise
Himachal Pradesh, Shimla-09

अति. आ० एवं क० आ०
हिमाचल प्रदेश (द० व०) शिमला-०९

दिनांक 03 NOV 2021

42

Email

Sh. Yunus

Regarding resignation of Amit Kumar and withdrawal of Authorisation

From : ajaygrover9@gmail.com
Subject : Regarding resignation of Amit Kumar and withdrawal of Authorisation
To : Sh. Yunus <etc-hp@nic.in>, dcste sirmour76 <dcste.sirmour76@mailhptax.gov.in>

Sat, Oct 16, 2021 04:41 PM
1 attachment

Respected Sir

My name has been depicted in the investigation as owner of the company M/S Yamuna Beverages Pvt. Ltd. I am hereby enclosing the documents.

- 1. Master Data of the company M/ S Yamuna Beverages Pvt. Ltd. as on 09-10-2021 which indicates that there are only two directors of the company named MR. Shanu Gupta and MR. Anmol Gupta . I am not a Director of the company.
2. I was appointed as Authorized Person for certain assignments vide Authorization Letter Dated 22-02-2020 by Sh. Amit Kumar the than Director of the company thereafter on 08-10-2021 Sh. Amit Kumar resigned from the Directorship of the company and withdrawn his Authorization given to me with immediate effect I.e. 08-10-2021 and intimated your goodself vide his letter, dated 13-10-2021 regarding his resignation and resignation of Meenakshi his wife and withdrawal of Authorization given to me. The effect of these resignations have been duly recorded in the records of Registrar of Companies. Master Data of the company as per ROC is also enclosed
3. I very humbly accepted and acknowledged his intimation of withdrawal and have sent my acceptance to you and withdrawal from Yamuna Beverages - copy enclosed.

Therefore May I very humbly request your goodself that in these changed circumstances of transfer of ownership I may not be put to unjust hardship.

With warm personal regards

Ajay Grover
8427449509

YAMUNA DOCUMENTS.pdf
3 MB

Adtl. CST & E (G-1) (Admin/HQ/IT/RO/35)
Adtl. CST & E (G-1) (Admin/HQ/IT/RO/35)
Jt. Dy. CST & E (HQ/IT/RO/35)
Jt. Dy. Controller (FRA)
Dy. CST & E (TAXA. TAXE. ASSIS. EXM. TM. /HQ)
ASST. CST & E (HQ/TAXE/IT/RO/35)
Sup. II (CST-1)
S. S. / RO

State Taxes and Excise Deptt.
Dy. No. 16281-
18 OCT 2021
Himanshu Prakash
Shimla-9

Handwritten signature and date 18/10

44

To

Dated 13-10-2021

The Commissioner State Taxes and Excise Commissioner
Govt. of Himachal Pradesh, SDA Complex, Kasumpti
Shimla -171009

Subject : Withdrawal of Authorization of Sh. Ajay Grover

Through : The Deputy State Taxes and Excise Commissioner, Distt. Sirmaur at Nahan

Dear Sir

May I have the honour to encroach upon your valuable time on the subject cited above. In this regard I wish to submit as under:

That I, Amit Kumar, as Director of the company M/S Yamuna Beverages Pvt. Ltd. Rajban Raod, Paonta Sahib, Distt. Sirmaur H.P. have authorized, on February 22, 2020 vide Authorisation letter, Sh. Ajay Grover S/O Sh. M.L. Grover resident of House No. 5857, Modern Housing Complex, Mani Majra, Chandigarh, to file, submit, execute the documents and other related articles on behalf of the company M/S Yamuna Beverages Pvt. Ltd., Paonta Sahib in the offices of State Taxes and Excise at Shimla, Paonta Sahib, Solan and other Districts of Himachal Pradesh.

That he was further authorized to deposit the fees and taxes for renewal of License of the company, permits and passes as and when required.

That I Amit Kumar have resigned from the Directorship of the company M/S Yamuna Beverages Pvt. Ltd. on October 8, 2021 the effect of which has been duly recorded in the records of Registrar of Companies RoC- Himachal Pradesh on October 9, 2021, copy of my resignation along with Company Master Data as per ROC record dated 09/10/2021 is enclosed herewith.

That I hereby withdraw the Authorization accorded to Sh. Ajay Grover S/O Sh. M.L. Grover resident of House No. 5857, Modern Housing Complex, Mani Majra, Chandigarh with immediate effect. An acceptance of Sh. Ajay Grover in this regard has also been acknowledged and submitted with this letter. Kindly make the necessary changes in your record for the following:

Sr. No.	Particulars	Effective Date	remarks
1.	Resignation of Amit Kumar	October 8, 2021	Resigned from the Directorship of the company for all intent and purposes
2	Resignation of Meenakshi	October 8, 2021	Resigned from the Directorship of the company for all intent and purposes
3	Withdrawal of Authorization of Sh. Ajay Grover	October 8, 2021	Withdrawal of Authorization of Sh. Ajay Grover from the company for all intent and purposes

4	Acceptance and Acknowledgement of Withdrawal of Authorization of Ajay Grover	October 13, 2021	Acceptance and Acknowledgement of Withdrawal of Authorization of Ajay Grover from the company M/S Yamuna Beverages Pvt Ltd for all intent and purposes.
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The relevant documents enclosed :


1. Copy of Authorization of Sh. Ajay Grover Dated February 22, 2020
2. Copy of Resignation of Amit Kumar Dated October 8, 2021
3. Copy of Resignation of Meenakshi Dated October 8, 2021
4. Copy of acceptance and acknowledgement of cancellation of authorization of Sh. Ajay Grover Dated October 13, 2021

Copy to the Deputy State Taxes and Excise Commissioner, Distt. Sirmour, at Nahan

Kindly make the necessary changes in your records and acknowledge.

Thanking you

Yours sincerely


(Amit Kumar)

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To,

Dated 08.10.2021

The Board of Directors
Yamuna Beverages Private Limited
14- Nariwala, Rajban Road
Paonta Sahib, Distt. Sirmour HP- 173025

Subject: Resignation Letter

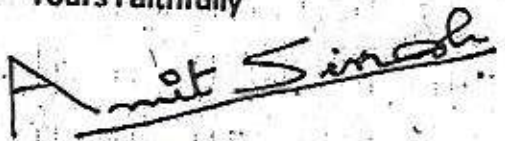
Dear sir/ Madam

I, Amit Kumar Director of Yamuna Beverages Private Limited, due to personal and unavoidable circumstances, I do hereby tender my resignation from the Directorship of the Company with immediate effect. Kindly accept this letter as my resignation with immediate effect from the post of Director of the Company and relieve me of my duties.

Kindly acknowledge the receipt of this resignation letter and arrange to submit the necessary forms with the office of Registrar of Companies to that effect.

Thanking you

Yours Faithfully



(Amit Kumar)
DIN: 06480249

To

Date 13-10-2021

Sh. Amit Kumar
Former Director Yamuna Beverages Pvt. Ltd.
Rajban Road, Paonta Sahib, Distt. Sirmaur (H.P.)

Subject: Acceptance of letter of withdrawal as Authorised Signatory of the company M/S Yamuna Beverages Pvt. Ltd. Rajban Road, Paonta Sahib

Dear Sir

I am in receipt of your letter of withdrawal as Authorised Signatory of the company M/S Yamuna Beverages Pvt. Ltd. Rajban Road, Paonta Sahib. I very humbly acknowledge and accept the letter of withdrawal as Authorised Signatory of the company M/S Yamuna Beverages Pvt. Ltd. Rajban Road, Paonta Sahib from today i.e. October 13, 2021. I have also intimated the Department of State Taxes and Excise regarding the withdrawal of Authorisation by the company authorizing me as Authorised Signatory from February 22, 2020 till October 13, 2021.

This is an acceptance acknowledgement of your letter Dated October 8, 2021 received by me today on October 13, 2021.

Thanking you

Warm Regards


(Ajay Grover)

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To,

Dated 08.10.2021.

The Board of Directors
Yamuna Beverages Private Limited
14-Nariwala, Rajban Road
Paonta Sahib, Distt. Sirmour HP- 173025

Subject: Resignation Letter

Dear sir/ Madam

I, Meenakshi Director of Yamuna Beverages Private Limited, due to personal and unavoidable circumstances, I do hereby tender my resignation from the Directorship of the Company with immediate effect. Kindly accept this letter as my resignation with immediate effect from the post of Director of the Company and relieve me of my duties.

Kindly acknowledge the receipt of this resignation letter and arrange to submit the necessary forms with the office of Registrar of Companies to that effect

Thanking you

Yours Faithfully

Meenakshi

(Meenakshi)
DIN: 06480264

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Yamuna Beverages Pvt. Ltd.

To

Date ; 22-02-2020

The Assistant Commissioner State Taxes and Excise
Distt. Sirmour at Nahau

Subject : Authorisation

Through : ~~Commissioner~~ ^{Asst. ETO} State Taxes and Excise, Distt. Sirmour at Nahau

Dear Sir

May we have the honour to encroach upon your valuable time on the subject cited above. In this regard we wish to submit as under :

That we hereby authorize Sh. Ajay Grover S/O Sh. M.L. Grover resident of House No. 5857, Modern Housing Complex, Mani Majra, Chandigarh , whose signatures re attested below to file, submit , execute the documents and other related articles on behalf of the company M/S Yamuna Beverages Pvt. Ltd. , Paonta Sahib in your office and all other offices of state excise and taxation at Shimla, Paonta Sahib , Solan and other Districts of Himachal Pradesh.

He is further authorized to deposit the fees and taxes for renewal of License of the company, permits and passes as and when required.

Thanking you
Yours sincerely
For Yamuna Beverages Pvt. Ltd.

Amit Sinha
(Director)

Signatures of Sh. Ajay Grover

1. [Signature]

2. [Signature]

Attested

Amit Sinha

Date 13-10-2021

The Commissioner State Taxes and Excise
Govt. of Himachal Pradesh
Shimla

Subject: Acceptance of letter of withdrawal as Authorised Signatory of the company M/S Yamuna Beverages Pvt. Ltd, Rajban Road, Paonta Sahib

Respected Sir

I Ajay Grover S/O Sh. M.L. Grover was authorized as an Authorised Signatory of the company by Sh. Amit Kumar Director of the company M/S Yamuna Beverages Pvt. Ltd, Rajban Road, Paonta Sahib to file, submit, execute the documents and other related articles on behalf of the company M/S Yamuna Beverages Pvt. Ltd, Paonta Sahib in the offices of State Taxes and Excise at Shimla, Paonta Sahib, Solan and other Districts of Himachal Pradesh.

That I was further authorized to deposit the fees and taxes for renewal of License of the company, permits and passes as and when required.

That as Sh. Amit Kumar has resigned from the company M/S Yamuna Beverages Pvt. Ltd. on October 8, 2021 the effect of which has been duly recorded in the records of the company with Registrar of Company RoC Himachal Pradesh.

That I am in receipt of the enclosed letter of withdrawal as Authorised Signatory of the company M/S Yamuna Beverages Pvt. Ltd, Rajban Road, Paonta Sahib by Sh. Amit Kumar on October 8, 2021. In view of the same I hereby inform the Department of State Taxes and Excise that as I have been barred as Authorised Signatory of the company therefore I shall no longer continue as Authorised Signatory of the company M/S Yamuna Beverages Pvt. Ltd, or otherwise for all intent and purposes with effect from October 13, 2021.

This is an acceptance and acknowledgement of withdrawal of Authorization Dated October 8, 2021 received by me today on October 13, 2021.

Thanking you

Warm Regards


(Ajay Grover)

Copy: ~~Through~~ Deputy Commissioner State Taxes and Excise, Distt. Sirmaur at Nahan

PS SV&ACB Una

Distt. Una

Case FIR No. /2021 dt. 16-10-2021 u/s 420,467,468,471,120B IPC PS SV&ACB Una , Distt. Una H.P.

Search & Seizure Memo

आज दिनांक 21-01-2021 को मन निरीक्षक संजीव कुमार उप-पुलिस अधीक्षक श्री अनिल कुमार के नेतृत्व में उप निरीक्षक जसवीर चन्द , आरक्षी बेअन्त सिंह सहित सरकारी गाड़ी नम्बर HP 03C 8197 में आरक्षी चालक सुरेश कुमार के अभियोग के अन्वेषण व M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Narivala Ponta Sahib शराब Bottling Plant की तलाशी/सर्च करने के सम्बन्ध में उपरोक्त फैक्टरी के परिसर में पहुंचा । जहां पर फैक्टरी के इन्चार्ज ASTEO श्री जय सिंह व STEO नाहन श्री अनिल कुमार (स्वतंत्र गवाह) मौका पर मौजूद पाए गए । जो उपरोक्त फैक्टरी की सर्च करने के लिए दूसरे स्वतंत्र गवाह के रूप में श्री रिकू पुत्र श्री तरसेम सिंह गांव नारायण गढ़ नारीवाला डाकघर निहालगढ़ तहसील पोंटा साहिब वार्ड पंच वार्ड नम्बर -2 ग्राम पंचायत अजौली को मौका पर बुलाया गया । तत्पश्चात सर्च पार्टी में निम्नलिखित व्यक्ति शामिल हुए :-

1. उप - पुलिस अधीक्षक श्री अनिल कुमार
2. निरीक्षक संजीव कुमार
3. उप-निरीक्षक जसवीर चन्द
4. आरक्षी बेअन्त सिंह
5. आरक्षी चालक सुरेश कुमार

स्वतंत्र गवाह :-

1. श्री अनिल कुमार पुत्र श्री रमेश चन्द R/O राम नगर कालोनी रायपुर टी-इस्टेट ठाकुर द्वारा डाकघर मारण्डा तहसील पालमपुर , जिला कांगड़ा हाल STEO सर्कल इन्डस्ट्रीयल एरिया काला अम्ब नाहन , जिला सिरमौर ।
2. श्री रिकू पुत्र श्री तरसेम सिंह गांव नारायण गढ़ नारीवाला डाकघर निहालगढ़ तहसील पोंटा साहिब वार्ड पंच वार्ड नम्बर -2 ग्राम पंचायत अजौली
3. श्री मोहन चन्द्र पुत्र श्री सेरी राम गांव थापला डाकघर कोटा गिवाई तहसील भिक्यासेन जिला अलमोड़ा उत्तराखण्ड ।

सर्च के दौरान श्री जय सिंह ASTEO In charge M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Narivala Ponta Sahib को सर्च पार्टी में शामिल अधिकारियों / कर्मचारियों का परिचय

करवाया गया तथा बतलाया गया कि अन्वेषण के उद्देश्य से उक्त फैक्टरी की सर्च की जानी है। आप सर्च से पहले सर्च में शामिल सभी व्यक्तियों की शारिरिक तलाशी ले सकते हैं। जिसके द्वारा सर्च में शामिल सर्च पार्टी की तलाशी लेने से इन्कार किया गया। जो समय करीब 11:30 बजे दिन श्री जय सिंह ASTEO द्वारा प्लांट में मौजूद अपने कार्यालय को उपरोक्त गवाहों की मौजूदगी में खोला गया। जो कमरा में निम्नलिखित वस्तुएं व दस्तावेज पाए गए :-

Inventory of Search Room No.1 Sh. Jai Singh ASTEO In charge M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Narivala Ponta Sahib

Sr. No.	Item Name	Quantity	Remarks
1.	Revolving Chair	01	
2.	Sitting Chair	04	
3.	Almirah	02(1 Big & 1 Small)	
4.	Iron Rack	01	
5.	Office Table	02	
6.	Revenue Box	01	
7.	CCTV LED	01	
8.	CCTV DVR	01	
9.	A/C	01	
10.	Computer Lenovo All in one V310Z	01	
11.	Printer	01	

Documents

Sr. No.	Name of Register	Containing Pages	Pages Filled up to	Last Date of Entry
1.	Original Register D-9 Inspector Diary Register filled up to.	Total pages- 102	Filled up to 20 pages.	last entry made at 1710 hrs dt. 21-10-2021.
2.	Original Register D-13B Register for bottling operation carrying in the distillery.	Total Page 208	Filled up to Page 10	last date of entry 15-10-2021
3.	Original Register D-14A Daily record of bottled spirit issued and in stock in the Distillery.	Total Pages 208	pages filled up to page no. 13	last entry made on 15-10-2021.

4.	Original Register D-18 Spirit stored in the VATS.	Total pages 200 ,	Pages filled up to page 09	last entry made on 13-10-2021 .
5.	Despatch Register	Total pages 189	filled up to page no. 7	
6.	Original Hologram Register. ,	containing pages 349	filled up to page no. 09 for the Quarts Bottle Page no. 156 to 157 For the Pints Page no. 256 to 257 for the Nips.	last entry made on 15-10-2021 . 14-10-2021 14-10-2021
7.	Staff attendance register.	-----	filled up to 16th of October 2021.	-----
8.	Detail of Seven numbers of consignment dispatched from this distillery from 01-10-2021 to 13-10-2021 containing request Slip , Pass, Permit detail of Excise duty vide e-challan .	Total Pages-43.	-----	-----
9.	An Authorization letter issued by Yamuna dt. 05-04-2021 in favour of Sh. Ankit Chaudhary S/o Sh. Rishi Pal Singh .-	Total Page- 01	-----	-----

श्री जय सिंह उपरोक्त से स्वतंत्र गवाहों के सामने उपरोक्त रजिस्ट्रों में किए गए इन्द्राज के सम्बन्ध में पूछा गया , जिसके द्वारा बतलाया गया कि यह इन्द्राज प्लांट में कार्यरत अंकित चोधरी पुत्र श्री रिशिपाल सिंह द्वारा किया गया है तथा इसके द्वारा हस्ताक्षरित किए गए हैं तथा कार्यालय में मौजूद कम्प्यूटर सिस्टम Lenovo Intel Core I7 7th Gen. S/N

PCoRB7RI All in One के बारे में श्री जय सिंह ASTEO द्वारा बतलाया गया कि यह इसी कम्प्यूटर सिस्टम पर अपना कार्य करता है ।

Inventory of Search Room No.2 :- Store & Accounts Room of M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Narivala Ponta Sahib.

Sr. No.	Item Name	Quantity	Remarks
1.	Revolving Chair	04	
2.	Sitting Chair	04	
3.	A/C Samsung	01	
4.	Iron Rack	01	
5.	Office Table wooden	04	
6.	CPU HP	02	

Inventory of Search Room No.3:- Director of M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Narivala Ponta Sahib.

Sr. No.	Item Name	Quantity	Remarks
1.	Revolving Chair	01	
2.	Sitting Chair Leather & Steel	02	
3.	A/C Samsung	01	
4.	Wooden Almirah	01	
5.	Office Table wooden	01	
6.	Sofa Set	01	
7.	Glass centre Table	01	

4. Inventory of Search of Iron Shed / Generator Shed

Sr. No.	Item Name	Quantity	Remarks
1.	Generator Set Asian S Lent Gen Set G-30	01	
2.	Store of Empty Glass Bottles	.....	.....

5. Inventory of Search of Iron Shed Shed Country Liquor Bottle Washing Area

Sr. No.	Item Name	Quantity	Remarks
1.	Iron Shed Country Liquor Washing Area	01	.....

6. Two Store Rooms

Sr. No.	Item Name	Description	Remarks
1.	Store Room	Stored Box Level ,	.....

		Cap & Raw Material	
--	--	--------------------	--

7. Canteen

Sr. No.	Item Name	Description	Remarks
1.	Canteen	.....	.....

8. Water purification plant :-

Sr. No.	Item Name	Description	Remarks
1.	RO Plant	Water Utilized for Liquor	.....

9. Bottling Hall

Sr. No.	Item Name	Description	Remarks
1.	Bottling Hall	Bottling Hall , BSSR, CL & BSSR IMFL . Blending VAT & SPIRIT Storage VAT	.....

10. Chemist Room

Sr. No.	Item Name	Description	Remarks
1.	Chemist Room	.....	.....

List of Seized Items :-

1. एक अदद कम्प्यूटर हार्ड डिस्क No. WD 1.0TB SATA/64MB Cache WD10EZEX SN: WCC6Y3FD2TV0 जिसे ASTEO श्री जय सिंह के कार्यालय में लगे सरकारी कम्प्यूटर Lenovo All in one V310z को निकालकर प्लास्टिक Bubble व सफेद रंग के कागज लिफाफा में लपेटकर खाकी रंग की सेलो टेप लगाकर व एक अदद कागज डिब्बा में बन्द करके डिब्बा को सफेद रंग के कपड़ा पुलिन्दा में बन्द किया गया है । जिसे मार्क A-I से अंकित किया गया है ।
2. Store & Accounts Room of M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Nariwala Ponta Sahib में लगे कम्प्यूटर हार्ड डिस्क No. SEAGATE 1TB SATA AF SN: ZN191FXK जिस पर मोहित कुमार अकाउंटेंट कार्य करता था को CPU SN: 4CE93931YZ से निकालकर प्लास्टिक Bubble व सफेद रंग के कागज लिफाफा में लपेटकर खाकी रंग की सेलो टेप लगाकर व एक अदद कागज डिब्बा में बन्द करके डिब्बा को सफेद रंग के कपड़ा पुलिन्दा में बन्द किया गया है । जिसे मार्क A-II से अंकित किया गया ।
3. Store & Accounts Room of M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Narivala Ponta Sahib में लगे कम्प्यूटर हार्ड डिस्क No. SEAGATE 1 TB SATA ,AF SN : ZN191N8T को CPU NO. 4CE93931Z4 से निकालकर प्लास्टिक Bubble व सफेद

रंग के कागज लिफाफा में लपेटकर खाकी रंग की सेलो टेप लगाकर व एक अदद कागज डिब्बा में बन्द करके डिब्बा को सफेद रंग के कपड़ा पुलिन्दा में बन्द किया गया है । जिसे मार्क A-III से अंकित किया गया ।

4. एक अदद DVR CCTV मार्का AJHUA TECHNOLOGY जिसका S/N:3E00AF2PBQKB83E MADE IN CHINA जिसे ASTEO श्री जय सिंह के कार्यालय में लगे CCTV सिस्टम से निकालकर प्लास्टिक Bubble व खाकी रंग के गता में लपेटकर खाकी रंग की सेलो टेप लगाकर सफेद रंग के कपड़ा पुलिन्दा में बन्द किया गया है । जिसे मार्क A-IV से अंकित किया गया है ।

उपरोक्त कपड़ा पुलिन्दा जात प्रत्येक को मोहर X की तीन-2 मोहरों से सर्म्बमोहर किया जाकर नमूना मोहर अलग कपड़ा पर ली गई तथा मोहर बाद प्रयोग हवाले स्वतंत्र गवाह श्री रिकू पुत्र श्री तरसेम सिंह गांव नारायण गढ़ नारीवाला डाकघर निहालगढ़ तहसील पोंटा साहिब वार्ड पंच वार्ड नम्बर -2 ग्राम पंचायत अजौली के हवाले की गई । इसके अतिरिक्त श्री जय सिंह ASTEO M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Narivala Ponta Sahib के कार्यालय से निम्नलिखित संदिग्ध दस्तावेज बरामद हुए :-

Sr. No.	Name of Register	Containing Pages	Pages Filled up to	Last Date of Entry
1.	Original Register D-9 Inspector Diary Register filled up to.	Total pages- 102	Filled up to 20 pages.	last entry made at 1710 hrs dt. 21-10-2021.
2.	Original Register D-13B Register for bottling bottling operation carrying in the distillery .	Total Page 200	Filled up to Page 10	last date of entry 15-10-2021
3.	Original Register D-14A Daily record of bottled spirit issued and in stock in the Distillery .	Total Pages 200	pages filled up to page no. 13	last entry made on 15-10-2021 .
4	Original Register D-14A Daily record of bottled spirit issued and in stock in the	Total pages 200	Pages filled up to page no. 13	last entry made on 15-10-2021 .

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	Distillery .			
5	Original Register D-18 Spirit stored in the VATS.	Total pages 200 ,	Pages filled up to page 09	last entry made on 13-10-2021 .
6	Despatch Register	Total pages 189	filled up to page no. 7	
7	Original Hologram Register. ,	containing pages 349	filled up to page no. 09	last entry made on 15-10-2021 .
8	Staff attendance register.	-----	filled up to 16 the of October	-----
9	Detail of Seven numbers of consignment dispatched from this distillery from 01-10-2021 to 13-10-2021 containing request Slip , Pass, Permit detail of Excise duty vide e-challan .	Total Pages-42.	-----	-----
10	An Authorization letter issued by Yamuna dt. 05-04-2021 in favour of Sh. Ankit Chaudhary S/o Sh. Rishi Pal Singh .-	Total Page-01	-----	-----

जो इस प्रकार M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Narivala Ponta Sahib की सर्च के दौरान उपरोक्त कपड़ा पुलिन्दा मार्क A-I, A-II, A-III व A-IV मोहर X की तीन-2 मोहरों से सर्म्बमोहरशुदा को व उपरोक्त दस्तावेजों को Search/Seizure Memo द्वारा साक्ष्य के रूप में कब्जा अन्वेषण ब्यूरो में लिया गया तथा अन्य उपरोक्त वस्तुओं को दुरुस्त अवस्था में श्री जय सिंह ASTEO M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Narivala Ponta Sahib के सुपुर्द किया गया । फर्द M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Narivala Ponta Sahib जिला सिरमौर में निजी लैपटाप में तैयार की गई तथा सरकारी प्रिंटर से प्रिंट लेकर फर्द पर सर्च पार्टी, स्वतंत्र गवाह श्री अनिल कुमार हाल STEO नाहन , जिला सिरमौर व श्री रिकू वार्ड पंच

वार्ड नम्बर -2 के गवाह के रूप में व श्री जय सिंह ASTEO M/S Yamuna Beverage Pvt. Ltd. Rajvan Road Narivala Ponta Sahib जिला सिरमौर के अलवद के रूप में हस्ताक्षर करवाए जा रहे हैं। फर्द की एक प्रति निशुल्क श्री जय सिंह ASTEO उपरोक्त को दी जा रही है। सर्च उप- पुलिस अधीक्षक श्री अनिल कुमार की उपस्थिति में उपरोक्त स्वतंत्र गवाहों के सामने श्री जय सिंह ASTEO की उपस्थिति में अमल में लाई गई तथा अन्वेषण से सम्बंधित कार्य श्री जय सिंह ASTEO के कार्यालय में अमल में लाया गया। सर्च समय करीब 09 बजे रात समाप्त की गई।

हस्ताक्षर गवाह

हस्ताक्षर अलवद

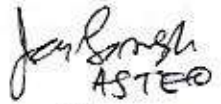
हस्ताक्षर गवाह



श्री अनिल कुमार

STEO सर्कल काला अम्ब

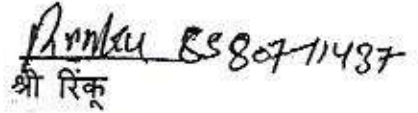
Industrial Area जिला सिरमौर।
फर्द नं०- 9015086429



श्री जय सिंह ASTEO

ASTEO M/S Yamuna Beverage


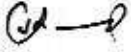
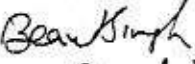
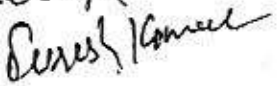
94181-19841




श्री रिकू

वार्ड पंच वार्ड नम्बर 2

हस्ताक्षर सर्च पार्टी

1. उप - पुलिस अधीक्षक श्री अनिल कुमार 
2. निरीक्षक संजीव कुमार
3. उप-निरीक्षक जसवीर चन्द 
4. आरक्षी बेअन्त सिंह 
5. आरक्षी चालक सुरेश कुमार 



निरीक्षक संजीव कुमार
I/O PS SV&ACB Una

Dt. 21-10-2021

Annexure - XIII

(60)

PASS L-34 Issued Details

Date of Issue From: 01/01/2021 · Date of Issue To: 02/02/2022 · Consignor License: 56010400732

1	10-03-2021	05:47:53 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	11003210110697	3150.000	YAMUNA	Jai Singh
2	12-03-2021	04:21:01 PM	56010601699	RANA WINE TRADERS L-13 AT MARANDA	11203210111778	3150.000	YAMUNA	Jai Singh
3	15-03-2021	05:16:00 PM	56010101298	A D TRADERS	11503210112684	3150.000	YAMUNA	Jai Singh
4	20-03-2021	06:04:27 PM	56010101298	A D TRADERS	12003213416794	3600.000	YAMUNA	Jai Singh
5	25-03-2021	11:10:47 AM	56010101298	A D TRADERS	12503213419160	2700.000	YAMUNA	Jai Singh
6	27-03-2021	02:25:35 PM	56010101298	A D TRADERS	12703213420310	3600.000	YAMUNA	Jai Singh
7	01-04-2021	05:21:30 PM	56010101298	A D TRADERS	10104213422085	3600.000	YAMUNA	Jai Singh
8	06-04-2021	02:40:11 PM	56010101298	A D TRADERS	10604213423287	3600.000	YAMUNA	Jai Singh
9	06-04-2021	05:19:39 PM	56010400437	M/S BHAGWATI WINES	10604213423421	3150.000	YAMUNA	Jai Singh
10	09-04-2021	04:39:13 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	10904213424769	2700.000	YAMUNA	Jai Singh
11	09-04-2021	05:03:55 PM	56010101298	A D TRADERS	10904213424788	3600.000	YAMUNA	Jai Singh
12	12-04-2021	05:38:34 PM	56010400437	M/S BHAGWATI WINES	11204213425472	810.000	YAMUNA	Jai Singh
13	12-04-2021	06:13:48 PM	56010400437	M/S BHAGWATI WINES	11204213425488	810.000	YAMUNA	Jai Singh
14	13-04-2021	01:42:38 PM	56010400437	M/S BHAGWATI WINES	11304213425747	810.000	YAMUNA	Jai Singh
15	13-04-2021	04:39:46 PM	56010400437	M/S BHAGWATI WINES	11304213425953	3150.000	YAMUNA	Jai Singh
16	13-04-2021	04:49:13 PM	56010400437	M/S BHAGWATI WINES	11304213425955	810.000	YAMUNA	Jai Singh
17	16-04-2021	02:13:53 PM	56010300349	HARPAL SINGH	11604213426414	3150.000	YAMUNA	Jai Singh
18	16-04-2021	02:22:29 PM	56010400437	M/S BHAGWATI WINES	11604213426422	810.000	YAMUNA	Jai Singh
19	16-04-2021	04:44:26 PM	56010101298	A D TRADERS	11604213426631	3600.000	YAMUNA	Jai Singh
20	16-04-2021	04:56:19 PM	56010400437	M/S BHAGWATI WINES	11604213426636	810.000	YAMUNA	Jai Singh
21	17-04-2021	04:05:54 PM	56010300437	M/S BHAGWATI WINES	11704213427062	810.000	YAMUNA	Jai Singh
22	17-04-2021	04:55:35 PM	56010601699	RANA WINE TRADERS L-13 AT MARANDA	11704213427075	3150.000	YAMUNA	Jai Singh
23	17-04-2021	06:57:21 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	11704213427086	3600.000	YAMUNA	Jai Singh
24	22-04-2021	04:37:39 PM	56010400437	M/S BHAGWATI WINES	12204213428639	787.500	YAMUNA	Jai Singh

25	22-04-2021	07:33:04	PM	56010300349	HARPAL SINGH	12204213428723	3150.000	YAMTUNA	Jai Singh
26	23-04-2021	04:53:17	PM	56010601600	M/S SAROI KUMARI L-13 AT PADHAR	12306213429231	4500.000	YAMTUNA	Jai Singh
27	24-04-2021	04:01:54	PM	56010601371	KANGRA WINE COUNTRY LIQUOR	12404213429269	3600.000	YAMTUNA	Jai Singh
28	27-04-2021	04:49:45	PM	56010400437	M/S BHAGWATI WINES	12700213430269	810.000	YAMTUNA	Jai Singh
29	28-04-2021	02:54:54	PM	56010400437	M/S BHAGWATI WINES	12804213430712	810.000	YAMTUNA	Jai Singh
30	29-04-2021	05:36:10	PM	56010601600	M/S SAROI KUMARI L-13 AT PADHAR	12904213431259	4500.000	YAMTUNA	Jai Singh
31	30-04-2021	03:52:43	PM	56010101298	A D TRADERS	13004213431763	3600.000	YAMTUNA	Jai Singh
32	30-04-2021	06:10:09	PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	13004213431833	4500.000	YAMTUNA	Jai Singh
33	03-05-2021	04:57:24	PM	56010400437	M/S BHAGWATI WINES	10305213432416	810.000	YAMTUNA	Jai Singh
34	03-05-2021	05:13:35	PM	56010400437	M/S BHAGWATI WINES	10305213432451	810.000	YAMTUNA	Jai Singh
35	04-05-2021	05:02:14	PM	56010601600	M/S SAROI KUMARI L-13 AT PADHAR	10405213432918	3600.000	YAMTUNA	Jai Singh
36	05-05-2021	05:02:18	PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	10505213433552	4500.000	YAMTUNA	Jai Singh
37	06-05-2021	04:41:03	PM	56010300349	HARPAL SINGH	10605213434223	4500.000	YAMTUNA	Jai Singh
38	01-06-2021	01:35:00	PM	56010400437	M/S BHAGWATI WINES	10106213435235	787.500	YAMTUNA	Jai Singh
39	01-06-2021	01:40:14	PM	56010400437	M/S BHAGWATI WINES	10106213435240	787.500	YAMTUNA	Jai Singh
40	01-06-2021	04:03:04	PM	56010101298	A D TRADERS	10106213435375	3600.000	YAMTUNA	Jai Singh
41	02-06-2021	04:18:24	PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	10206213435940	4050.000	YAMTUNA	Jai Singh
42	03-06-2021	02:34:25	PM	56010601699	RANA WINE TRADERS L-13 AT MARANDA	10306213436383	3150.000	YAMTUNA	Jai Singh
43	04-06-2021	03:39:51	PM	56010601371	KANGRA WINE COUNTRY LIQUOR	10406213436799	3600.000	YAMTUNA	Jai Singh
44	05-06-2021	06:30:51	PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	10506213436848	4500.000	YAMTUNA	Jai Singh
45	07-06-2021	05:26:42	PM	56010601600	M/S SAROI KUMARI L-13 AT PADHAR	10706213437302	4500.000	YAMTUNA	Jai Singh
46	09-06-2021	07:47:30	PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	10906213438096	4500.000	YAMTUNA	Jai Singh
47	11-06-2021	04:30:16	PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	11106213438781	4500.000	YAMTUNA	Jai Singh
48	14-06-2021	04:55:13	PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	11406213439231	4500.000	YAMTUNA	Jai Singh
49	15-06-2021	02:24:54	PM	56010601371	KANGRA WINE COUNTRY LIQUOR	11506213439364	4500.000	YAMTUNA	Jai Singh
50	18-06-2021	04:50:31	PM	56010101298	A D TRADERS	11806213440647	3600.000	YAMTUNA	Jai Singh
51	21-06-2021	04:24:35	PM	56010601600	M/S SAROI KUMARI L-13 AT PADHAR	12106213441335	4500.000	YAMTUNA	Jai Singh
52	23-06-2021	05:54:29	PM	56010601820	RED BOTTLE WINES L-13 AT LALEHAR	12306213442765	4500.000	YAMTUNA	Jai Singh
53	25-06-2021	05:41:01	PM	56010601600	M/S SAROI KUMARI L-13 AT PADHAR	12506213443884	4500.000	YAMTUNA	Jai Singh
54	26-06-2021	03:48:26	PM	56010601699	RANA WINE TRADERS L-13 AT MARANDA	12606213444221	4500.000	YAMTUNA	Jai Singh
55	26-06-2021	05:00:54	PM	56010601699	RANA WINE TRADERS L-13 AT MARANDA	12606213444286	3600.000	YAMTUNA	Jai Singh

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56	26-06-2021	06:09:35 PM	56010601600	M/S SAROJ KUMARI L-13 AT PADHAR	12606213444311	2025.000	YAMUNA	Jai Singh
57	28-06-2021	09:48:20 PM	56010101298	A D TRADERS	12806213444949	3600.000	YAMUNA	Jai Singh
58	07-07-2021	05:03:02 PM	56010101298	A D TRADERS	10707213446733	4500.000	YAMUNA	Jai Singh
59	13-07-2021	03:16:26 PM	56010400705	M/S RAJTA WINE L-13 WHOLESALE COUNTRY	11307213448646	4500.000	YAMUNA	Jai Singh
60	13-07-2021	05:29:31 PM	56010200581	M/S RAM PRAKASH	11307213448834	4500.000	YAMUNA	Jai Singh
61	15-07-2021	04:10:36 PM	56010601368	VEENA KUMARI	11507213449771	4500.000	YAMUNA	Jai Singh
62	15-07-2021	06:02:01 PM	56010601367	VRV WINE	11507213449846	3150.000	YAMUNA	Jai Singh
63	16-07-2021	06:25:12 PM	56010200579	M/S HIMACHAL LIQUOR	11607213450327	3600.000	YAMUNA	Jai Singh
64	20-07-2021	07:37:20 PM	56010200581	M/S RAM PRAKASH	12007213451793	3150.000	YAMUNA	Jai Singh
65	20-07-2021	07:46:24 PM	56010200581	M/S RAM PRAKASH	12007213451794	3150.000	YAMUNA	Jai Singh
66	22-07-2021	03:12:06 PM	56010601371	KANGRA WINE COUNTRY LIQUOR	12207213452241	4500.000	YAMUNA	Jai Singh
67	01-10-2021	04:19:43 PM	56010200579	M/S HIMACHAL LIQUOR	10110213478044	3600.000	YAMUNA	Jai Singh
68	04-10-2021	04:22:55 PM	56010601367	VRV WINE	10410213478676	3150.000	YAMUNA	Jai Singh
69	05-10-2021	06:19:50 PM	56010601365	HIMALYAN COUNTRY LIQUOR AT DEHRA	10510213479379	3150.000	YAMUNA	Jai Singh
70	06-10-2021	04:16:24 PM	56010200581	M/S RAM PRAKASH	10610213479884	3150.000	YAMUNA	Jai Singh
71	11-10-2021	05:48:10 PM	56010601699	RANA WINE TRADERS L-13 AT MARANDA	11110213481613	4500.000	YAMUNA	Jai Singh
72	12-10-2021	06:35:50 PM	56010400705	M/S RAJTA WINE L-13 WHOLESALE COUNTRY	11210213482213	3150.000	YAMUNA	Jai Singh
73	13-10-2021	01:46:12 PM	56010800772	DURGA ENTERPRISES	11310213482502	4050.000	YAMUNA	Jai Singh

232897.500
51755 CASRS

This Report has been generated on 02/07/2022 17:23:52 by PANKAJ PANNA(FTJ:Simow)

HP Confidential

End Of Report

EXCISE AND TAXATION DEPARTMENT
Government of Himachal Pradesh



Form L-34
(for the removal of Bottled Spirit)

Pass No: 11310213482502

Date of Issue : Thirteenth of October, Two Thousand Twenty One

Valid Till : Fourteenth of October, Two Thousand Twenty One

Issued against Permit Number : 11210213243834

Valid Time: 03:15 PM

Name and Address of the Importer(Consignee):

License No	Firm Name	Licensee Name	Address
56010800772	DURGA ENTERPRISES	Manish Dwedi	Old Hoshiarpur Road Near Cold, Laisinghi, Una, Himachal Pradesh, 174303

Name and Address of the Exporter(Consignor):

License No	Firm Name	Licensee Name	Address
56010400732	M/S YAMUNA BEVERAGES PRIVATE LIMITED	Yamuna Beverages Pvt Ltd	Rajban Road, Nariwala, Paonta Sahib, Sirmour, Himachal Pradesh, 173025

Description of Liquor/Intoxicant to be transported:

Sr.No	Kind Liquor/Intoxicant	Category	Name of Brand	Batch No	Strength	Number of Bottle of Quarts	Number of Bottle of Pinta	Number of Bottle of Nipa	Packing type for others	Units (other than quarts, Pinta and Nipa)	Quantity in Bla	Quantity in Pils
1	Country Liquor	Country Liquor	Himachal No. 1 Santra	-	50.0	10800	0	0	-	0	8100.00	4050.00

Total Quantity in Bulk Liters: 8100

Total Quantity in Proof Liters: 4050

Vehicle No: HP711122 Make of Vehicle: NA Model of Vehicle: NA

Particulars of levies

Kind of import: Out of Duty Paid

Specification of route from origin to destination ending with the Checkpost/Barrier of entry into H.P as declared by the applicant:

Checkpost/Barrier	Route
Kala Amb	Nariwala Kala Amb Pinjore Baddi Nalagarh Dabhota Nangal Mahalpur Una Lahchi

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EXCISE AND TAXATION DEPARTMENT
Government of Himachal Pradesh



Form L-34
(for the removal of Bottled Spirit)

Pass No: 11310213482502

Date of Issue: Thirteenth of October, Two Thousand Twenty One

Valid Till: Fourteenth of October, Two Thousand Twenty One

I. This pass is issued on the following conditions:

- (1) The consignor shall despatch the spirit direct to its destination.
- (2) Bulk shall not be broken in the way until the consignment has reached its destination and been checked there by the Excise Inspector or Sub-Inspector.
- (3) The consignee shall cause immediate information of the arrival of the consignment to be furnished to the Excise Inspector of the district of destination.

Place: YAMUNA BEVERAGES (P)
LTD

Date: 13-Oct-2021

Approved
Stamp or Seal

Signature:

Name: Jai Singh

Designation:

Assistant State Taxes and
Excise Officer

Yamuna Beverages Pvt. Ltd.

Assistant State Taxes and
Excise Officer, Alpan Road,
Panola Sahib

Note - This Pass is not valid for the movement of Excise Consignment on Dry Day i.e. Republic Days (25 Jan), Independence Day (15 Aug) and Gandhi Jayanti (02 Oct).

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EXCISE AND TAXATION DEPARTMENT
Government of Himachal Pradesh



Form L-32

(for the import or transport of Country Spirit/Rectified/Denatured/Any other Spirit or Liquor)

Permit No: 11210213243834

Date of Issue :Twelveth of October, Two Thousand Twenty One

Valid Till :Four teenth of October, Two Thousand Twenty One

Name and Address of the Importer(Consignee):

License No	Firm Name	Licensee Name	Address
56010800772	DURGA ENTERPRISES	Manish Diwedi	Old Hoshiarpur Road Near Cold , Laisinghi , Una, Himachal Pradesh, 174303

Name and Address of the Exporter(Consignor):

License No	Firm Name	Licensee Name	Address
56010400732	M/S YAMUNA BEVERAGES PRIVATE LIMITED	Yamuna Beverages Pvt Ltd	Rajban Road, Nariwala, Paonta Sahib, Sirmour, Himachal Pradesh, 173025

Description of Liquor/Intoxicant to be imported:

Sr.No	Kind Liquor/ Intoxicant	Category	Name of Brand	Strength/Alcohol Content	Number of Bottle of Quarts	Number of Bottle of Pints	Number of Bottle of Nips	Packing type for others	Units (other than quart, Pints and Nips)	Quantity in Bis	Quantity in Pis
1	Country Liquor	Country Liquor	Himachal No. 1 Santra	50.0	10800	0	0	-	0	8100.00	4050.00

Vehicle No: NA Make of Vehicle: NA Model of Vehicle: NA

Particulars of levies

Kind of import: Out of Duty Paid

Specification of route from origin to destination ending with name of the checkpoint/barrier of entry into HP as declared by the applicant

Place : Una
Date : 12-Oct-2021

Approved
Stamp or Seal

Page 1 of 2

Signature :
Name :
Designation :

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Cancelled

Assistant State Taxes and
Excise Officer
Bin Pradyot Sharma, Yamuna Beverages Pvt Ltd,
Rajban Road,
Assistant Commissioner of Excise and Taxes and Excise
Paonta Sahib

Note: This permit is valid till midnight i.e. 11:59 pm of the valid till date.