

दूरभाष : 26182117

एकीकृत मुख्यालय रक्षा मंत्रालय (सेना)  
Integrated HQ of Min of Def (Army)  
क्वार्टरमास्टर जनरल शाखा  
Quartermaster General's Branch  
कैंटीन सेवाएँ निदेशालय  
Canteen Services Directorate  
विंग ,3-पश्चिमी ब्लॉक ,3-आर के पुरम  
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नई दिल्ली-110066, New Delhi- 110066

95350/Q/DDGCS/ **Advisory/ 13-2017**

30 Jun 2017

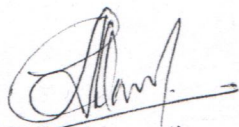
HQ Southern Comd (OL)  
HQ Western Comd (OL)  
HQ Northern Comd (OL)  
HQ IDS, HQ SFC, HQ ARTRAC (OL)  
HQ DG Assam Rifles, Naval HQ (PDPS)  
HQ DG NCC (F &A)  
HQ DGBR (Q), HQ Territorial Army

HQ Eastern Comd (OL)  
HQ Central Comd (Q/Ops)  
HQ South Western Comd (OL)  
HQ A & N Comd  
Air HQ (D/ Accts), HQ DGQA ✓  
HQ Coast Guard (AD)  
Ordnance Factory Board

**ADVISORY 13/2017 : ACCOUNTING OF EXCISE DUTY  
PAID LOCALLY BY URCs ON LIQUOR**

1. It has been observed that some of the URCs are charging profit on Excise Duty on liquor (imposed by state govt agencies), which is a wrong procedure and not in order. This is also wrong method to calculate excise duty on liquor that results in additional but wrong profit leading to audit objections.
2. Since Excise duty on liquor item is fixed/ static for any specific financial year it must be imposed on that item in CIMS liquor inventory itself.
3. It is intimated that functionality of calculating Excise Duty already exists in CIMS/ CIMS Plus software. It is termed as 'Assessment duty (AD)' in CIMS. State govt authorities revise Excise duty at the beginning of every new financial year and the same can be implemented using this option. Many URCs of various regions are already using this feature correctly for the past six years and there are no audit objections on this aspect.
4. All command HQs are requested to issue suitable advisory to URCs to follow the correct procedure of calculating Excise duty that is already provided in CIMS/ CIMS Plus which will ensure no errors, rule out wrong profits and avoid audit objections.
5. A copy of advisory is enclosed for further dissemination to all URCs.

NK

  
(RS Ahlawat)  
Lt Col  
OIC Smart Card Cell  
Canteen Services  
For DDGCS