(2001) 08 RAJ CK 0007

In the Rajasthan High Court

Case No : Civil Spl. Appeal No''s. 846, 847 and 876 of 1999

State of Raj. and Others — APPELLANT

Vs

Hotel Hillock Pvt., Sirohi — RESPONDENT

Date of Decision : 07-08-2001

Acts Referred:
Rajasthan Excise (Grant of Hotel Bar/Club Bar/Restaurant Beer Bar Licences) Rules, 1973 — Rule 2, 3(3)
Rajasthan Excise Rules, 1956 — Rule 68, 69(1)
Rajasthan Foreign Liquor (Grant of Wholesale Trade and Retail off Licences) Rules, 1982 — Rule 3, 8, 9

Citation : (2003) 2 WLN 95

Hon'ble Judges : Rajesh Balia, J;H.R. Panwar, J

Bench : Division Bench

Advocate : Ashok Chhangani, for the Appellant; M.S. Singhvi, for the Respondent

Judgement

R.Balia, J.—Heard learned counsel for the parties.

2. These three appeals raise a common and identical issue, hence are being heard and decided together by this common order. The issue raised is whether demand of initial renewal fee payable by any applicant and paid along with application for renewal before renewal, can be enhanced on account of amendment in Rule prescribing license fee during the operative period of licence, but after the renewal has become effective, and where such amendment is not retrospective ?

3. The petitioner in each case was granted licence under the Rajasthan Excise Act, 1950 (hereinafter called ''the Act) read with Rajasthan Excise (Grant of Hotel Bar/dub Bar/Restaurant Bar) Licences Rules, 19/3 (hereinafter called ''the Rules of 1973''). Licence initially granted for the financial year 1996-97 was to end 31st March, 1997. Under the Rules licence is granted for a financial year (1st April to 31st March) and can be renewed from year to year. The licence in each case has been renewed from time to time w.e.f. 1st April, 1997 to 31st March, 1998 and

1st April, 1998 to 31st March, 1999. The period for which these proceedings concerns is Financial Year 1998-99. Initial fee of Rs.2,00,000/- (Rs. 2 lacs) was paid under Rule 3(3) of the Rules of 1973 and in addition thereto Rs. 3,000/- was paid as minimum vend fee payable under Rule 69(1) of the Rajasthan Excise Rules, 1956 when application was applied for sanction for the first time for the Financial Year 1996-97. At the time of renewal of licence for 1998-99 Rs. 3,00,000/- was paid as initial fee and in addition thereto Rs. 15,000/-was paid as minimum licence fee payable under Rule 69(1) of the Rules of 1956, as stood revised at the time of renewal of the licence for Financial Year 1998-99.

4. However, by amendments rates of vend fee for licence payable under Sub-rule (1) of Rule 69, and the rate of fees payable per bulk litre on consumption of Foreign Liquor/beer and IMFL/beer, under Rule 3(3) of Rules of 1973 was revised upwardly vide notification amending Rules issued and published on 9.7.98. As a result of this amendment initial fee for renewal under Rule 3(3) read with Rule 7-A was raised to Rs. 4,50,000/- and minimum vend fee was fixed at Rs. 25,000/- under Rule 69(1) of the Rules of 1956. At the rates revised vide amendment in the Rules additional demand of Rs. 1,50,000/- under Rule 3(3) of 1973 Rules + Rs. 10,000/- under Rule 69(1) of 1956 Rules totalling Rs. 1,60,000/- was made against each of the respondents-petitioners.

5. This led to filing of the three writ petitions in question challenging the additional demand raised on account of amendment of Rules inter alia on the grounds that no additional demand can be raised on account of initial fees and minimum vend fees under two respective Rules retrospectively. These demands being due and payable before renewal of licence along with application for renewal remain unaffected. It was also urged that Rules have not been amended retrospectively so as to affect the amount of initial fees and minimum licence fee payable under Rules of 1973 read with Rule 69(1) of the Rules 1956 and which was so paid along with application for renewal. Incidentally it was also contended that even if the Rules were to be amended retrospectively, the same would be void and ineffective.

6. Learned Single Judge noticed that there is no indication in the notification that the amendments in rules were operated retrospectively, therefore no demand payable for the renewal of licence which have already become due and granted prior to the commencement of the rule, and already paid could be raised thereunder. The revised rate of fees including annual fees shall be applicable only prospectively to the demands that become due in future.

7. Thus, agreeing with the contention raised by the learned counsel for the petitioners, writ petitions have been allowed and the impugned additional demand for the Financial Year 1998-99 have been quashed in each case.

8. Aggrieved with that order in each case, three appeals have been filed by the State of Rajasthan in its Excise Department.

9. It has been strenuously contended by the learned counsel for the appellant

that since respondent in each has agreed under the terms of licence to abide by provisions of the Rajasthan Excise Act and Rules framed thereunder as amended from time to time, on amendment on the rules w.e.f. 1.7.98 the licensee became liable to pay licence fee as per amended rules for the Financial Year 1998-99 for the period for which the licence was renewed and he could not have avoided the demand of additional fees raised as per amended rule. Learned counsel for the appellants contended that it is not borne out from the notification that amended rule will apply only prospectively to the licence to be granted in future and therefore, the learned Single Judge was not right in holding that no additional licence fee could be raised under the amended rules against the respondents.

10. On the other hand, learned counsel for the respondents has contended, supporting the judgment under appeal, that there being no indication that enhanced or revised charges leviable under the various amended provisions of the Rules as amended vide notification dt. 9th July, 1998, were retrospective in operation, it could not affect the liability which has arisen prior to that and has been discharged when it became due. The amended rules should be applicable only in respect of dues which become payable after the amendment has come into operation whether from the current year or for the succeeding year until the rules are amended.

11. In order to appreciate the controversy it would be apposite to refer the relevant scheme of the rules governing the grant of licence and renewal of licence.

12. Rule 2 is interpretation clause opening the window to field of operation of the Rules of 1973.

13. Clauses (a), (c), and (dd) define ''Hotel'', ''Club'' and ''Restaurant'' respectively. Clause (b) defines ''Hotel bar/Club bar/Restaurant beer bar licence''. It refers to retail on sale ''Licence for Foreign Liquor granted to a ''Hotel'' which sales liquor for consumption in a room earmarked for serving liquor or dining hall or drawing room or such other part of the hotel as may be approved by the State Govt. Likewise Club bar licence under Rule 2(d) refers to licence for retail sale of foreign liquor by it to its bonafide members for consumption within club premises. ''Restaurant Licence'' refers to licence for sale of ''beer'' granted to a restaurant for ''Consumption in Restauranf by the customers to whom such sale is made. Expression ''beer'' has been defined in Section 2(i) of the parent Excise Act to include all stout porter and all other fermented liquors made from malt.

14. Thus, licence under the Rules of 1973 has two projected dimensions. Firstly, it is a licence for ''sale on retail'' of foreign liquor by ''Hotels'', ''Clubs or ''Restaurants'' as defined under the Rules. The licence for retail sale of Foreign Liquor/IMFL/beer under the ACt is governed by separate set of Rules framed for that purpose from time to time. Presently granting of such licence is governed by Rajasthan Foreign Liquor (Grant of Wholesale Trade and Retail Licences) Rules, 1982 of whose promulgation prevailing Rules of 1972 were repealed, as per Rule

9, and had overriding effect over Rules of 1956 where there is conflict between the two, as per Rule 8 of the Rules of 1982. Rule 3 of the Rules of 1982 read with Rule 49 of the Rajasthan Excise Rules, 1956 makes it ''clear that licence for retail vend of Foreign Liquor/IMFL/beer under the Rules of 1982 is only for retail sale of foreign Liquor/IMFL/beer at the licensed outlets but is not a licence to consume the same at the premises of such retail sale. Such exclusive privilege to vend under a licence, without permission to consume the same on premises of retail vend, may be granted either on a lump sum payment in addition to Excise Duty or such other; terms as may be laid down by the Excise Commissioner. While granting such licence, usual vend fee payable under Rule 69(1) on retail sale of Foreign Liquor/IMFL/beer is payable. Secondly and importantly for present purposes licence for retail sale of Foreign Liquor/IMFL/beer is granted under the Rules of 1973 to class of persons viz. hotel owner, club or restaurant owner for consumption on premises of vend either confined to bar room or within the precincts of premises. Thus, licence under Rules, 1973 is not only licence to vend Foreign Liquor or retail, but also permitting consumption or such vend on the premises of vend.

15. In the above back drop it will be relevant to refer to relevant provisions of the Rules of 1973 laying down conditions for grant of any licence for retail vend with permission for consumption of premises.

Rules of 1973:

Rule 3:....

Provided ......

(1-A)......

(I-B)(i).....

(ii)....

(2) Any person, eligible for a licence and desiring to obtain a Hotel bar Licence or a club bar licence or Restaurant beer bar licence shall apply for sanction to the Excise Commissioner through the District Excise Officer concerned in Form A which can be obtained from his office on payment of a fee of Rs.10/-

3. Every application for a Hotel Bar/Club Bar/Restaurant Beer Bar Licence shall be properly signed and shall be accompanied by the following amount of initial fee which shall be in addition to the usual annual fee payable under Rule 69(1) of the Rajasthan Excise Rules, 1956:--

Where application is for a Hotel Bar/Club Bar/Restaurant Beer Bar Licence in the town with the population indicated below the initial fee shall be as under :

s. No.

Category (Population of Cities on the basis of 1991 Census)

Initial annual fees for liquor being allowed to be consumed

in Bar Room only.

in whole of premises

(In lacs of Rs.) .

1

2

3

4

A. Luxury Hotel/Train

1.

Five Star Hotel

-

2.50

2.

Three and Four Star Hotel and Luxury Train

-

2.00

B. Other Hotels:

3.

Hotels situated in a City with population of more than one lac and in the cities of Jaisalmer and Mount Abu.

0.75

1.50

4.

Situated in other cities

0.25

0.50

5.

Heritage Hotel

0.25

0.50

C. Club-Bar:

6.

Club-Bar

0.25

-

D. Restaurant Beer Bar:

7.

Situated in cities with the population of one lac or more

0.50

-

8.

in other cities/towns

0.25

-

Note: 50% of above fees shall be charged in case the Licence is issued for a period of less than six months.

Provided ......

Explanation-

(i) The aforesaid initial fee and process fee shall be deposited''.in the State Treasury and a copy of the challan supplied by the Treasury to the applicant shall be enclosed by him with his application. Cheques shall not be accepted.

(ii) ......

(b) ......

(c) ......

(d).....

(4).....

(5).....

(6) .....

(7) x x x

(8) An application for licence shall be liable to be rejected for the following

reasons :--

(a) If it has not been signed by the competent person or is incomplete.

(b) If the applicant has been convicted for any offence under the Rajasthan Excise Act, 1950, the Opium Act, 1878 or the Rules framed thereunder or if he has been punished for any serious breach of any licence issued under the said law.

(c) If the applicant is found to be convicted for any non-bailable offence by a criminal court; provided that the application of such a convicted person may be considered by the Excise Commissioner if the same is accompanied by a recent certificate of good character from the Superintendent of Police or Probation Officer appointed under the Rajasthan Probation of Offenders Act, 1958.

(d) If there are arrears of excise dues outstanding against him.

(e) If the applicant is below the age of 18 years.

(9) x x x

(10) As soon as the applicant receives the sanction of licence to him, he shall within 15 days, deposit into the Treasury the minimum fee prescribed under Rule 69(1) of the Rajasthan Excise Rules, 1956.

(11) The District Excise Officer concerned, after satisfying himself that the minimum fee has been deposited into the Treasury shall inspect the location of the premises where the foreign liquor shall be stored and the counters where it shall be sold and submit his report to the Excise Commissioner who will issue the licence accordingly, under his signature and the seal of his office, in Form ''C'' or in Form ''D'' or in Form ''E as the case may be.

Rule 7-A. Fees for the renewal of licences :-- (1) A licence granted under the principal rule shall expire on the 31st day of March every year.

(2) A person possessing a licence under these rules and seeking renewal of the same shall apply in accordance with Rule 72-A of the Rajasthan Excise Rules, 1956 and such application shall be accompanied by a treasury receipt showing the payment of (1) renewal fee equivalent to the initial fee prescribed in Rule 3(3), and (ii) the usual licence fee payable under Rule 69 (1) of the Rajasthan Excise Rules, 1956.

16. From the aforesaid provisions of the rule it is clear that while for grant of licence under the Rules of 1973 consideration for such exclusive privilege for permitting consumption of liquor/beer at the premises of Hotel/Club/Restaurant is payable as per rate provided in Rule 3(3) of the Rules of 1973 and in addition to that vend fee for licence to retail sale is payable as per rates prescribed under Rule 69(1) as in the case in the retail sale for consumption of the premises. However, initial fee for consumption of liquor/beer in the premises and minimum fee for licence to vend liquor in retail is payable as per such sum fixed in that

regard. For grant of initial licence an application by the eligible applicant itself is required to be accompanied with respect of initial fee in accordance with Sub-rule (3) of Rule 3, that is to say an amount named by way of initial fee payable towards fee chargeable under Sub-rule (3) of Rule 3 detailed in the table annexed therewith is to be deposited in the State treasury and copy of the challan is to be enclosed with the application. Under Sub-rules (10) and (11), when application for grant of licence is sanctioned, the minimum vend fee payable under Rule 69(1) of the Rules of 1956 is to be paid immediately within 15 days. It is only on payment of such minimum licence fee, a licence under the rules of 1973 is issued. Thus, the initial payment of licence fee under Rule 3(3) of 1973 Rules is due and payable even before the application is submitted for scrutiny itself and minimum licence fee under Rule 69(1) of 1956 Rules is to be deposited before licence is issued. The amount does not become and remain due and payable later on which can be varied. Under Rule 6 it is envisaged that if such application for licence is not sanctioned rejected for no fault of the appellant, that initial fee is required to be refunded. In such event, minimum vend fee under Rule 69(1) of the Rules of 1956 does not become due and payable at all. It is payable only on sanction of licence but before it is issued.

17. Rule 7-A unequivocal in its terms envisages that a licence granted under the principal rule shall expire on 31st day of March every year as per Sub-rule (1) and under Sub-rule (2) a person possessing a licence under these rules and seeking renewal of the same is to apply in accordance with Rule 72A of the Rajasthan Excise Rules, 1956. It further requires that such application shall be accompanied by a treasury receipt showing the payment of (i) renewal fee equivalent to the initial fee prescribed in Rule 3(3), and (ii) the usual licence fee payable under Rule 69(1) of the Rajasthan Excise Rules, 1956. Thus, entire amount of initial fee under Rule 3(3) of 1973 Rules and minimum fee payable under Rule 69(1) of Rules of 1956 is payable in advance before the application for renewal is filed and application has to be accompanied with the proof of such payment of initial fee under the Rules of 1973 and minimum fee against fee payable under Rule 69 of 1956 Rules.

18. Rule 69(1) prescribes the fees for licence apart from the rate at which the fee is payable on wholesale or retail vend by the licensee as consideration for exclusive privilege parted with in his favour by the State. Minimum fee under Rule 69(1) is determined by Licensing Authority to be paid alongwith application for grant/renewal of licence; and adjustable against vend fee computed on wholesale/retail sale as per rates prevailing from time to time under the Rules of 1956 and terms of licence issued under the Rules of 1973.

19. Rule 72A of the Rules of 1956 read with Rule 7A of the Rules of 1973 postulates that in the case of renewal at least one month before the commencement of the year such application has to be made and is required to be accompanied with requisite amount of initial fee under Rule 3(3) of the 1973 Rules and minimum amount of fee under Rule 69(1) of the Rules of 1956. If

application is not made before the period prescribed, the delayed application must be accompanied with additional fee equivalent to 20% of the initial fee.

20. Thus, it is apparent that so far as the scheme of Rule 7A of the 1973 Rules read with Rules of 1956 is concerned munimum licence fee under Rule 69(1) of the Rules of 1956 as well as the initial fee under Rules of 1973 is payable at the time of making of the application inasmuch as application itself is required to be filed along the proof of payment of such demand. Initial fee on renewal is to be equal to amount which is payable for grant of original licence under Rule 3(3). Such amount does not remain due and outstanding on grant of licence at the commencement of the period for which licence has been granted. Therefore, the quantum of liability to be discharged at the time of making of renewal application is determined when renewal application becomes due to be presented and so presented. One cannot look in future what shall be liabiliity for application for securing renewal of existing licence and to await for it. Therefore, unless the rule is amended retrospectively giving effect to the amount payable as consideration for parting with the exclusive privilege by the State with effect from the date prior to the date when such liability becomes due to be discharged, no additional liability can be raised and demanded in respect of an obligation which has already been due and discharged by the licensee under the existing rules.

21. The fact that amended rule has come into operation during the currency of the licence does not alter this position. The amendment does not operate retrospectively unless it is so clearly intended is clear from provisions of Section 72 to the Rajasthan Excise Act, which says in no uncertain term that ''unless it is specified in the notification that is has become effective from the date specified therein, it comes into operation immediately from the date of such publication and on such publication the amendment in the rule has to be read as if part of the Act'', but not prior to that date. It may also further be noticed that notification dt. July 9, 1998 itself makes it clear that it shall come into effect immediately that is to say there cannot be any doubt about its retrospectivity or prospectivity.

22. On no principle we can accept the contention because rule has been amended, the liability which has been discharged in relation to continuing period of licence affect the obligation which has arisen and discharged by the licensee at the time when the rule was not in operation. Contention that amendment not having been made retrospective in operation, still it could affect those transactions, cannot be sustained.

23. It may also further be noticed that notification dt. July 9, 1998 itself makes it clear that it shall come into effect immediately that is to say there cannot be any doubt about its retrospectivity or prospectivity.

24. It has also been observed by the learned Single Judge even if the rule has been made retrospectively it would have been ultra vires. Since this question does not arise for consideration in these proceedings at all, the rule being not

retrospective in operation, these observations were not required to be made and ought not to be read as laying down any principle. We refrain from making any comments on the validity of rules framed retrospective on hypothesis.

25. However, it needs to be clearly understood that payment of initial fee payable under Rule 3(3) or Rule 7-A of the Rules of 1973 along with the payment of minimum licence fee paid under Rule 69(1) of the Rules of 1956 required to be paid before obtaining licence or its renewal as essential part of procedure of obtaining such grant on the one hand and discharge of total liability of consideration for the exclusive privilege to trade in intoxicants from the State on the other hand be not confused with each other. The liability to pay consideration for exclusive privilege under the very scheme being not fixed out is an ongoing process during the operation of licence on securing the supply of vend from the brewery or wholesale vendor, on payment of consideration at the rate prevalent at the time of securing supplies continue to exist. Such price is payable as per the rate prevalent at the time when such supply is secured or excisable article is vended as the case may be.

26. Rule 3(3) provides computation of initial fee payable on liquor allowed to be consumed at the licensed premises at the rate prescribed for different class of licences in the table appended thereto. Obviously the total quantity of liquor allowed to be consumed commensurates initially with the total quantity of liquor supplied to licensee for vending. Such amount can only be known at the end of finnacial year for which licence is granted/renewed unless terminated earlier in accordance with law, when the quantity of Foreign Liquor/IMFL/beer consumed actually is known and the consideration for grant of exclusive 204 State of Raj. and Ors. v. Hotel Hillock Pvt. Sirohi RLR 2002(2} privilege of permitting the place of retail vend be used as place of consumption can also be quantified at the rates prescribed.

27. The Rule 3(3) of the Rules of 1973 itself makes it dear that payment of initial fee, which is payable along with application is in addition to licence fee payable under Rule 69(1) of the Rules of 1956. Rule 69(1) of the Rules of 1956 reads as under :

Rule 69. (1) The fees for a licence for the sale of foreign liquor shall be as follows :-

Licence fees per bulk litre

s. No.

kind of licence

Foreign Liquor

Indian Made Foreign Liquor

Liquor

Beer

Liquor

Beer

1.

Wholesale

10/-

2/-

3/-

1/-

2.

Retail

20/-

4/-

5/-

2/-

28. From the perusal of Rule 69 it transpires that licence fee payable under it is not an annual fixed fee but is payable per bulk litre of sale of Foreign Liquor/ IMFL/beer by the licensee. Thus, with each sale the same is payable.

29. In the very scheme of things initial fee payable for one facet of licence viz, licence to consumer liquor in the bar or on the premises as well as minimum licence fee payable under Rule 69 for retail sale are sums takes as minimum consideration for parting with exclusive privilege to sell on retail for consumption in bar/premises of Hotel/Club/Restaurant at the commencement of period of licence and adjustable against the fees payable as per computation of consumption made at bar/premises and of sales made by the licensee during the financial year. This is so because basic licence is for retail sale of Foreign Liquor/ IMFL/beer to be consumed at bar/premises. For permitting liquor/beer to be consumed at hotel/restaurant/club within their precincts separate consideration is charged as per Rule 3(3) of the Rules of 1973 and for sale of liquor in retail separate consideration is charged under Rule 69(1) read with Rules of 1982.

30. In this connection the Condition No. 1 and 2 of special conditions of licence for retail sale of Foreign Liquor issued in Form ''C'' as per Rule 3(11) invite our attention. In identical terms special condition No, 1 and 2 find place in licenses to be issued in Form ''D'' and ''E'':

1. The licensee shall in addition to initial fee pay for the retail sale of Foreign

Liquor fee per litre at the rate prescribed in Rule 69(1) of the Rajasthan Excise Rules, 1956 subject to the minimum fee of Rs....... (in words .....) per year or a part thereof which shall be paid before the grant of licence.

2. If at nay time the fee assessed per litre exceeds the minimum fee paid such excess shall be paid by the licensee before he obtains liquor from the wholesale dealer for sale.

Provided .....

3. .....

4. .....

5. .....

6. .....

7. ....

8. .....

31. While condition No. 1 postulates that the licensee shall pay in addition to initial fee for retail sale of foreign liquor at the rate prescribed in Rule 69(1) of the Rules of 1956. It also envisages that a minimum amount named in licence shall be paid by the licensee before grant of licence to him or renewal of licence as per Rule 7A(2) of the Rules of 1973. About minimum fee so charged under Rule 69(1) of the Rules of 1956, condition No. 2 stipulates in no uncertain terms that if at any time fees assessed exceeds the minimum fee paid, which as noticed above is paid against the fee payable under Rule 3(3) of the Rules of 1973 and Rule 69(1) of the Rules of 1956, such excess shall be paid by the licensee before he obtains liquor from the wholesale dealer for sale.

32. Thus, the licence fee payable by the licensee is to be assessed at the rate in force at the time such retail sale is made by the licensee, for consumption within Hotel/Club/Premises, as the case may be, and at any time when such assessment exceeds the amount paid as minimum fee, such assessed amount of licence fee payable under the Rules of 1956 and Rules of 1973 has to be paid by the licensee before he can obtain new supplies of liquor from wholesale vendor to be sold in retail by him for consumption at Hotel/Club/Restaurant for which such licence has been granted. This liability is continuing and not a one time dischargeable annual liability as the initial fee and minimum fee is.

33. To make it clear in the present case licence fee payable on retail sales made by each of the petitioners'' licence under Rule 69(1) of the Rules of 1956 and Rule 3(3) of the Rules of 1973 has to be assessed upto 9.7.98 at the rate prevailing upto that date in respect of retail sales made by him prior to that date. And with effect from 9.7.98, licence fee under the Rules payable on retail sales by the petitioners shall be computed as per revised rates under amended rules. If as per such assessment any amount is found to be exceeding minimum fee

already paid as per condition No. 1 before grant/renewal, such amount the licensee must pay before he gets further supply from the wholesale vendor. That part of the liability arise under the terms of agreement and shall be payable. The amended notification in that sense apply prospectively to liability arising on or after 9.7.98. Such liability is not by way of minimum fee payable under Rule 69(1) or initial fee payable under Rule 3(3) but is part of consideration for exclusive privilege which is payable as per assessment of such consideration which can become final only at the close of the year. However, no amount becomes payable as initial fee or minimum fee, which is part of requirement of grant/renewal of licence to be paid before application for such grant/renewal. No further amount also can be required to be paid thereafter unless the amount already paid along with application stands adjusted fully and falls short of assessed consumption fee or vend fee on consumption/sales already made. Subsequent thereto only such amount becomes payable as and when new supply of liquor is obtained from wholesale vendor as consideration for exclusive privilege as computed on the basis of rates of fees then prevailing under the Rules.

34. Amendment in such rate when they become effective, affect all future supplies thereafter independently under existing licenses. In computation of such consideration in respect of supplies/consumptions made thereafter there is no element of retrospectivity.

35. Accordingly, we hold in agreement with learned Single Judge that no demand by way of initial fee under Rule 3(3) of 1973 Rules or minimum fee under Rule 69(1) of the 1956 Rules could be raised as a result of amendment brought in Rule vide notification dt. 9.7.98. However, it will not affect the liability of the petitioners to discharge total amount of consideration for parting with exclusive privilege of the State in their favour, to be computed as per rates of fees prevalent from time to time, as clarified above, and to pay such amount of fees in case initial fee or minimum fee payable under respective rules is completely adjusted against computation of fees payable for licence and new supply of liquor is obtained thereafter from wholesale vendor. Such sum becomes payable as and when such new supplies are sought.

Appeals accordingly stand disposed of.

No orders as to costs.

