

Minute number: 035-2026

**IN THE MATTER** of the Sale and Supply of  
Alcohol Act 2012 (the Act)

**AND**

**IN THE MATTER** of an application  
by **Sswastik NZ Limited**  
pursuant to s.120 & 127 of  
the Act for the variation and  
renewal of the OFF Licence  
for premises situated at 143  
Fitzherbert Avenue, Hokitika  
known as "**Coasters  
Supermarket**"

**BEFORE THE WESTLAND DISTRICT LICENSING COMMITTEE**

Murray Clearwater Chairperson

1. This is an application by **Sswastik NZ Limited** for the variation and renewal of the OFF Licence for premises situated at 143 Fitzherbert Avenue, Hokitika known as "**Coasters Supermarket.**"
2. Once again the Inspectors have had a number of issues relating to operation of this business. The application was received incomplete and considerable time and effort has been expended trying to get matters resolved without success.

**DIRECTION**

3. The Act is very clear on what types of businesses qualify to hold an OFF licence and the requirements on an applicant when seeking the grant or renewal of a licence.
  4. One of those mandatory requirements for grocery stores is the production of annual sales revenue figures from prepared accounts and verified as true and correct by a chartered accountant. See Reg 12 in the Sale and Supply of Alcohol Regulations 2013.
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5. Despite numerous promptings, the applicant has failed to provide **accurate figures** verified by a chartered accountant.
6. The application for the renewal of the OFF Licence is to be set down for a hearing as soon as practicable.
7. A timetabling Minute will be issued once the hearing date is set.
8. **Meantime, pursuant to Section 4C of the Commissions of Inquiry Act 1908 we require the applicant to provide to the Committee a 12 month set of sales revenue data for the period 1/8/2023 to 31/7/2024 from prepared accounts and a verification from a chartered accountant that those figures are correct.**
9. **The prepared accounts and the verification are to be provided to the Westland DLC by 5.00pm on 1 April 2026.**
10. **Failure to do will see the Committee consider the application in its current state and refuse to determine the application as it will be deemed incomplete.**

#### **UPDATE**

11. On 30 March 2026 Nirang Shah CA from JP & Associates advises that they have been retained by the applicant to provide an accurate annual sales revenue statement AND a full set of prepared accounts for the period 1/8/2023 to 31/7/2024.
12. They ask for additional time until 17 April 2026 to prepare those documents due to the current busy 'end of cycle' time for business accounts.
13. Approval is given for an extended date but as stated above a full set of prepared accounts and the verified revenue statement must be delivered on or before that date.

#### **UPDATE 18 April 2026**

14. On 17 April 2026 Nirang Patel presented a set of GST returns for the period of 1/8/2023 to 31/7/2024 **NOT** the full set of prepared accounts that the DLC sought.
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15. They have presented a refreshed statement of Gross Annual Sales Revenue for the period in issue showing Food Products at 28.7% of nett revenue and Tobacco at 36.59%.
16. They have failed to strip excise tax from the tobacco sales, skewering the figures and effectively making them principally a tobacconist.
17. This renewal has dragged on since 2 September 2024, some 19 months, and brings no credit to the applicant and his accountant. Ankit Patel has brought his suitability as a licensee into question.
18. The Committee declares that the application is incomplete, and it will not be considered by the DLC.
19. The sale and supply of alcohol must cease by Friday the 24<sup>th</sup> of April 2026 and all alcohol is to be removed from the site by 5.00pm on that date.

#### **UPDATE**

20. On 23 April 2026 Pervinder Davies, counsel for the applicant, has submitted a memorandum on behalf of her client. She seeks additional time for accurate figures to be placed before the DLC.
  21. Ms. Davies downplays the deficiencies and submits that it is just a lack of understanding by the applicant's accountant and will be easily remedied.
  22. It is highly unprofessional on behalf of the accountant as the excise tax provisions have been in legislation since 2017. More concerning is that many of the deficiencies encountered by the Inspectors have been solely the responsibility of the applicant for many years.
  23. In our Minute of 18 April 2026, we required the production of **prepared accounts** for the period **1/8/2023 to 31/7/2024**.
  24. Regulation 12(1)(c) states the application must contain *'a statement from a chartered accountant verifying the (annual sales revenue) figures given as correct according to prepared accounts.'*
  25. The Committee is entitled to presume that those 'prepared accounts' do not exist, and we are not prepared to reconsider our decision to declare the application incomplete nor are we prepared to permit alcohol sales until those prepared accounts are before us and have been examined.
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**26. Consequently, our original Minute stands as written.**

**27. Alcohol sales must cease at 5.00pm on 24 April 2026.**

### **FURTHER UPDATE**

28. We thank Ms Davies for her Memorandum dated 5 May 2026 and her attempts to obtain further clarity for the DLC. As requested we grant a non-publication order on the reports provided.

29. However, with respect, Ms Davies interpretation of Regulation 12 is not accurate.

30. Whilst we agree the regulation requires the verification from a Chartered Accountant that the figures provided are correct, but it qualifies that verification by adding the phrase “**according to prepared accounts.**” Not derived from estimates or guesstimates.

31. Business have their accountants prepare comprehensive business accounts for taxation purposes and GST collection.

32. Ms Davies goes on to submit that we should trust the figures and verification from chartered accountants as they are bound by their professional ethics to act lawfully.

33. Sadly, on too many occasions in recent times accountants fall well short of their professional responsibilities. For example, I have on my desk now an application with ‘verified’ sales figures with no excise tax stripped, another application with incorrect excise tax stripped, and a third where the chartered accountant wants the DLC to accept that her clients sales revenue statement contains sales figures that have been identical, down to the last cent, for the last 3 renewals!

34. We make no apology for doubting reports and ‘verifications’, and requiring further evidence, when sales revenue statements are clearly inaccurate or incomplete.

35. Licensees who seek the privilege of holding a licence to sell alcohol must act within the parameters of the law.

36. To hold a grocery style OFF licence they are obliged to have point of sale system with software that can capture and collate sales into the five

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- prescribed categories. I.E. food products, alcohol, tobacco, convenience foods and 'other.'
37. Regulations 8-11 defines what are, and are not, food products, and what are, and are not, snack foods. Section 33(1)(a)(ii) defines a drink over 1 litre as a food product.
38. Sswastik NZ Limited appears to have all drinks under beverages regardless of size claiming to have sold \$265,626 worth of drinks over the 12 month period. That is over \$5100 a week. Unlikely at best, implausible and inaccurate at worst.
39. The accountant advises there is a \$90,469 difference between the POS reports and the companies GST returns. The accountant surmises "mainly due to errors made from time to time at the till."
40. This amounts to more than \$1700 a week and is implausible.

### **CONCLUSION**

41. The DLC still has no confidence that the sales revenue figures provided accurately reflect the actual sales from this store.
42. Ankit Patel's behaviour towards the Inspectorate has been unacceptable for many years. If he hopes to be able to sell alcohol at this store then he must first install a proper POS system that can capture and collate sales in to the five prescribed categories. I.E. food products, alcohol, tobacco, convenience foods and 'other.'
43. He must then have all products correctly coded so as to be captured in the correct categories as prescribed in the Act.
44. Once he has at least 6 months of trading figures he may reapply afresh and co-operate with the Inspectors when request are made of him.

DATED at HOKITIKA this 7<sup>th</sup> day of May 2026.



Murray Clearwater



**Chairperson/Commissioner  
For Westland District Licensing Committee**

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