

OFFICE OF THE EXCISE COMMISSIONER
JAMMU AND KASHMIR
EXCISE AND TAXATION COMPLEX,
RAIL HEAD, JAMMU

Subject: Classification of IMFL brands.

Reference: 1. Notification S.O. 114 dated 31-03-2021.
2. Deputy Excise Commissioner, (Accounts), Jammu's letter No. DECAJ/ACCTJ/1781 dated 01-02-2021, letter No. DECAJ/ACCTJ/1833 dated 16-03-2021 and letter No. DECAJ/Exc/Accts/121 dated 08-07-2021.
3. Deputy Excise Commissioner, (Distilleries), Jammu's letter No. DECDJ/2560 dated 23-02-2021.
4. Deputy Excise Commissioner, (Accounts), Jammu's letter No. DECAJ/Accts/226 dated 29-07-2021.

ORDER No.: 140 - EC OF 2021

DATED: 03 - 08 - 2021

Whereas, the Deputy Excise Commissioner, (Accounts), Jammu vide letter No. DECAJ/ACCTJ/1781 dated 01-02-2021 furnished the Minutes of Meeting of Committee constituted vide Order No. 37-EC of 2020 dated 06-06-2020 held on 30-01-2021 for classification of below mentioned brands of IMFL meant for Sale in Civil Market:

S. No.	Distillery/ Bottling Plant	Brand	Type of Liquor	Classification	Remarks
1.	M/s Kashmir Bottlers, Phase-1, SIDCO, Industrial Growth Centre, Distt. Samba-184121 (J&K) for M/s Radico Khaitan Ltd., Bareilly Road, Rampur-244901 U.P.	Regal Talons Premium Grain Whisky	Whisky	Premium	For Civil Market
2.	M/s Kashmir Bottlers, Phase-1, SIDCO, Industrial Growth Centre, Distt. Samba-184121 (J&K) for M/s Radico Khaitan Ltd., Bareilly Road, Rampur-244901 U.P.	Old Admiral Whisky	Whisky	Economy	For Civil Market
3.	M/s Kashmir Bottlers, Phase-1, SIDCO, Industrial Growth Centre, Distt. Samba-184121 (J&K) for M/s Radico Khaitan Ltd., Bareilly Road, Rampur-244901 U.P.	Old Admiral XXX Superior Rum	Rum	Economy	For Civil Market

Whereas, while scrutiny of the "License Agreement", executed between M/s Kashmir Bottlers, Phase-1, SIDCO, Industrial Growth Centre, Distt. Samba-184121

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(J&K) and M/s Radico Khaitan Ltd., Bareilly Road, Rampur-244901 U.P., it was observed that M/s Kashmir Bottlers has been shown as a company duly registered under the Companies Act, 1956, whereas, as per the license of the bottling plant i.e. License No. 11/JKEL-6, granted on 06-01-2017, the bottling plant is a proprietary concern and Shri Ram Paul Sharma, being the proprietor. Also, "Schedule-B" as indicated in the "License Agreement" was not enclosed and the list of brands authorized to M/s Kashmir Bottlers for manufacturing was not mentioned in the agreement; and

Whereas, in view of the above observation, the Deputy Excise Commissioner, (Accounts), Jammu and the Deputy Excise Commissioner, (Distilleries), Jammu vide this office letter No. EC/Exc/MRP/2020-21/KB/6852-53 dated 17-02-2021 were requested to furnish comments in the matter; and

Whereas, The Deputy Excise Commissioner, (Distilleries), Jammu vide letter No. DECDJ/2560 dated 23-02-2021 submitted that the License/Franchise agreement needs to be corrected by the licensee before approval of classification of franchise brands; and

Whereas, the Deputy Excise Commissioner, (Accounts), Jammu vide letter No. DECAJ/ACCTJ/1833 dated 16-03-2021 furnished new copy of "License Agreement" having rectified the above observation and a copy of "Schedule-B" of the agreement indicating list of brands authorized to M/s Kashmir Bottlers for manufacturing; and

Whereas, the Deputy Excise Commissioner, (Accounts), Jammu vide this office letter No. EC/Exc/Classification/2020-21/293-94 dated 07-04-2021 was requested to furnish valid documents as the earlier one submitted to this office are not in original form, and not attested/registered by the Competent Authority; and

Whereas, the Deputy Excise Commissioner, (Accounts), Jammu vide letter No. DECAJ/Exc/Accts/121 dated 08-07-2021 furnished fresh "License Agreement", in original, executed between the M/s Radico Khaitan Limited (signed by Mr Lalit Gupta, Dy. Manager-Sales) and M/s Kashmir Bottlers (signed by Mr Ram Paul Sharma, Proprietor) duly registered by Sub-Registrar, Assistant Commissioner (Rev) Samba Tehsil Samba; and

Whereas, it was observed that the Committee had recommended for classification of above brands as per Excise Policy 2020-21 (S.O. 275 dated 31-08-2020), which was valid upto 31-03-2021. As such, the case was referred to the Departmental Chemist for his view in light of current Excise Policy 2021-22 (S.O. 114 dated 31-03-2021); and

Whereas, the Departmental Chemist submitted that the brands at S. No. 2 & 3 in the above table, were recommended in "Economy" segment as per the previous Excise Policy (2020-21), but now as per clause 4.5 of the Excise Policy 2021-22 (S.O. 114 dated 31-03-2021) and on the basis of EDP these two brands now fall in the "Medium" category/segment; and



Whereas, the matter was again referred to the Deputy Excise Commissioner, (Accounts), Jammu to consider the same in the Committee in light of current Excise Policy 2021-22 (S.O. 114 dated 31-03-2021); and

Whereas, the Deputy Excise Commissioner, (Accounts), Jammu vide letter No. DECAJ/Acctts/226 dated 29-07-2021 submitted that the matter was placed before the Committee and furnished the recommendation of the Committee as per clause 4.5 of the Excise Policy 2021-22 whereby on the basis of EDP, the brands at S. No. 2 & 3 in the above table now fall in the "Medium" category/segment.

Now, therefore, in exercise of the powers conferred under Rule 38, sub rule 31 clause (b) sub clause (iv) of the J&K Liquor License and Sale Rules, 1984, read with S.O. 114 dated 31-03-2021 and recommendation of Deputy Excise Commissioner, (Accounts), Jammu and the Committee constituted vide Order No. 37-EC of 2020 dated 06-06-2020, sanction is hereby accorded to the classification of below mentioned brands of IMFL meant of Sale in Civil Market only in the category/ segment indicated against each:

S. No.	Distillery/ Bottling Plant	Brand	Type of Liquor	Classification	Remarks
1.	M/s Kashmir Bottlers, Phase-1, SIDCO, Industrial Growth Centre, Distt. Samba-184121 (J&K) for M/s Radico Khaitan Ltd., Bareilly Road, Rampur-244901 U.P.	Regal Talons Premium Grain Whisky	Whisky	Premium	For Civil Market
2.	M/s Kashmir Bottlers, Phase-1, SIDCO, Industrial Growth Centre, Distt. Samba-184121 (J&K) for M/s Radico Khaitan Ltd., Bareilly Road, Rampur-244901 U.P.	Old Admiral Whisky	Whisky	Medium	For Civil Market
3.	M/s Kashmir Bottlers, Phase-1, SIDCO, Industrial Growth Centre, Distt. Samba-184121 (J&K) for M/s Radico Khaitan Ltd., Bareilly Road, Rampur-244901 U.P.	Old Admiral XXX Superior Rum	Rum	Medium	For Civil Market


(Rahul Sharma), KAS,
Excise Commissioner,
Jammu & Kashmir

No.: EC/Exc/MRP/2021-22/ 4621-45

Dated: 03-08-2021

Copy to the:

1. Financial Commissioner, Finance Department, Civil Secretariat, Jammu
2. Deputy Excise Commissioner, (Executive), Jammu/Kashmir.

3. Deputy Excise Commissioner, (Accounts), Jammu
4. Deputy Excise Commissioner, (Distilleries), Jammu.
5. Excise and Taxation Officer, City Excise Range (North/South) Jammu, Excise Range Udampur-Reasi, Doda-Kishtwar-Ramban, Kathua, Samba, Rajouri-Poonch, Srinagar-Budgam-Ganderbal, Baramulla-Kupwara-Bandipora, Anantnag-Pulwama-Shopian-Kulgam, Distilleries, Eradication, Accounts Kashmir.
6. Programmer, I/c web site www.jkexcise.nic.in.
7. All retailers namely JKEL-2, JKEL-3, JKEL-3A, JKEL-4, JKEL-4C, JKEL-7, JKEL-7B, M/s
8. All wholesalers namely JKEL-1, M/s
9. M/s Kashmir Bottlers, Phase-1, SIDCO, Industrial Growth Centre, Distt. Samba-184121 (J&K).
10. M/s Radico Khaitan Ltd., Bareilly Road, Rampur-244901 U.P.
11. Order file/concerned file.