

GOVERNMENT OF JAMMU & KASHMIR
OFFICE OF THE EXCISE COMMISSIONER, J&K

EXCISE AND TAXATION COMPLEX, RAIL HEAD, JAMMU

E-mail: excise.commr@jk.gov.in

Subject: Excise Duties/Fees on Beer manufactured/served in Microbreweries.

- Reference:**
1. The J&K Excise Policy 2023-24.
 2. Excise Commissioner's Order No. 93-EC of 2022 Dated 23-06-2022 and Order No. 290-EC of 2023 dated 11-10-2023.
 3. Minutes of the meeting of Committee constituted vide No. 4023/MOM /DECEJ/Exc/4913-20 dated 12-10-2023.

Order No: 295-EC of 2023

Dated : 14-10-2023

In pursuance of the J&K Excise Policy 2023-24 notified vide S.O 172 Dated 28.03.2023 (*sub para 1.1 of para 1 read with para 2.3.18, para 17 and para 15.9*) and in view of the recommendation of the Committee constituted vide afore-referent order, the duties/fees in respect of Beer being served/manufactured in the Microbrewery shall be levied as under:

S.No.	Type of Duty	Rate
1.	Excise Duty	@30/BL
2.	Assessment duty	@10/BL
3.	Additional Assessment duty	@40%

Besides, a separate Excise Register shall be maintained in the microbrewery depicting input/raw material, production, storage tank value, sale etc. duly verified by the concerned Excise Inspector.

Excise Commissioner, J&K

Encl:

No: EC/Exc/Microbrewery/5104-08

Dated: 14-10-2023

Copy for information to the:

1. Deputy Excise Commissioner (Executive), Jammu/Kashmir.
2. Deputy Excise Commissioner (Distilleries), Jammu
3. All Excise and Taxation Officers for compliance.
4. Sr. Programmer I/c website Jkexcise.nic.in
5. Order file/concerned file.