

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT: FINANCE DEPARTMENT.

Notification
Jammu, the 29th March, 2011

SRO 105.- In exercise of the powers conferred by Section 16 read with Section 16-A and Section 17 of the Jammu and Kashmir Excise Act, Samvat 1958 and in supersession of all the notifications/orders issued on the subject, the Government hereby direct that the excise duty and fee on import/export, possession, manufacture, bottling and sale etc. of IMFL/Beer/Ready to Drink Alcoholic Beverages (RTDs) under the provisions of the said Act in respect of Civilian and Army/Para-Military Force use, shall be levied and paid at the rates shown against each in the sub-joined table with effect from 1st April, 2011:-

1. EXCISE DUTY

A. CIVILIAN USE:

Kind	Brand	Rate
IMFL (Per LPL)	Deluxe	Rs. 190.00
IMFL (Per LPL)	Premium	Rs. 155.00
IMFL (Per LPL)	Medium	Rs. 135.00
IMFL (Per LPL)	Economy/Cheap	Rs. 125.00
IMFL (Per LPL)	JK Desi Whisky	Rs. 150.00
Beer (650 ML Bottle)	All Brands	Rs. 8.00
RTD Beverages (per BL)	All Brands	Rs. 15.00

B. FOR CONSUMPTION BY ARMY/PARA MILITARY FORCES INCLUDING PROJECT BEACON, SAMPARK AND HIMANK, ETC:

Kind	Brand	Rate
IMFL (Per LPL)	Deluxe	Rs. 120.00
IMFL (Per LPL)	Premium	Rs. 90.00
IMFL (Per LPL)	Others	Rs. 90.00
IMFL (Per LPL)	Rum	Rs. 50.00
Beer (650 ML Bottle)	All Brands	Rs. 7.00
RTD Beverages (per BL)	All Brands	Rs. 15.00

The rates shall be applicable on both imported as well as locally manufactured liquors including those manufactured under an arrangement of franchise.

C.

Rectified Spirit /ENA/Denatured/ Special denatured Spirit for use other than in Manufacture of Medicinal and Toilet preparations and liquor.	Rs.5.40 per LPL.
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D.

Rectified Spirit/Alcohol/Denatured Spirit for use in Medicinal and Toilet Preparations	At rates prescribed under the Medicinal and Toilet Preparations Excise Duties Act, 1955.
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E.

Kind	Brand	Rate
Molasses	---	Rs.10.00 Per Quintal.

2. IMPORT DUTY

A. CIVILIAN USE:

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign Liquors	All Brands	Rs.25.00 per LPL
2.	Beer	All Brands	Rs.10.00 Per Bottle of 650 ML.
3.	RTD Beverages Per BL.	All Brands	Rs.20.00 per BL.

B. FOR CONSUMPTION BY ARMY/PARA MILITARY FORCES INCLUDING PROJECT BEACON, SAMPARK AND HIMANK, ETC. WITHIN THE STATE:

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign Liquors.	All Brands	Rs.15.00 per LPL
2.	Beer.	All Brands	Rs.5.00 per Bottle of 650 ML.
3.	RTD Beverages Per BL.	All Brands	Rs.20.00 per BL.

C.

1.	Import Duty on Import of Spirit/Alcohol for use in manufacture of liquor for Civil market within the State	Rs.1.50 per Bulk Litre
2.	Import Duty on Import of Spirit/Alcohol for use other than manufacture of Liquor.	Rs.1.50 per Bulk Litre

D. IMPORT DUTY ON IMPORT OF MOLASSES EXCEPT BY UNITS ENGAGED IN THE MANUFACTURE OF POULTRY AND ANIMAL FEED TO BE USED BY THEM FOR MANUFACTURE OF SUCH FEED:

Import upto 2000 Quintals.	Rs. Nil
Import beyond 2001 Quintals.	Rs.2.00 per Quintal.

3. EXPORT DUTY:**CIVILIAN AND DEFENSE USE:**

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign Liquors	All Brands	Rs.0.30 per LPL
2.	Beer	All Brands	Rs.0.10 per Bottle of 650 ML

4. DUTY ON BOTTLING OF IMFL UNDER ARRANGEMENT OF FRANCHISE:**A. CIVILIAN USE:**

Kind	Brand	Rate
IMFL	All Brands	Rs.10.00 Per LPL.
Beer	All Brands	Rs.5.00 per Bottle of 650 ML.

B. FOR CONSUMPTION BY ARMY/PARA MILITARY FORCES INCLUDING PROJECT BEACON, SAMPARK AND HIMANK WITHIN THE STATE:

Kind	Brand	Rate
IMFL	All Brands	Rs.10.00 Per LPL.
Beer	All Brands	Rs.5.00 per Bottle of 650 ML.

5. ASSESSMENT FEE:

A. ASSESSMENT FEE ON SALE OF IMFL/BEER BY LICENSEES HAVING LICENSE IN JKEL-2 FOR CIVILIAN USE:

Kind	Brand	Rate
IMFL	All Brands	Rs.4.00 per Bottle of 750 ML
Foreign Liquors (Bottled in origin).		Rs.4.00 per Bottle of 750 ML
Imported Beer, Cider, Sherry.	All Types.	Rs.2.00 Per Bottle of 650 ML.
Beer.	All Brands.	Rs.2.00 Per Bottle of 650 ML.
RTD Beverages	All Brands	Rs.4.00 per BL.

B. ASSESSMENT FEE ON SALE OF IMFL/BEER/RTD BEVERAGES BY LICENSEES HAVING LICENSE IN JKEL-3, JKEL-4, JKEL-4A, JKEL-4B, JKEL-4C and JKEL-7:

Kind	Brand	Rate
IMFL	All Brands	Rs.6.00 per Bottle of 750 ML
Foreign Liquors (Bottled in origin).	All Types.	Rs.6.00 Per Bottle of 750 ML
Imported Beer, Cider, Sherry.	All Types.	Rs.3.00 Per Bottle of 650 ML.
Beer.	All Brands.	Rs.3.00 Per Bottle of 650 ML.
RTD Beverages	All Brands.	Rs.4.00 per BL

Assessment fee shall be payable on quarterly basis in accordance with the prescribed procedure.

6. LICENCE FEE:

Form of Licence	Type of Licence	Annual Licence Fee
JKEL-1A	Trade (Whole Sale)	Rs.2.25 Lac P.A.
JKEL-1	Trade (Whole Sale)	Rs.2.25 Lac P.A.
W 2	CSD Bond	Rs.2.00 Lac P.A.
JKEL-2	Retail (Off)	Rs.2.50 Lac P.A.
JKEL-3	Bar with Hotel	Rs.1.75 Lac P.A.
JKEL-3A	Bar with Hotel and Banquet	Rs.2.75 Lac P.A.
JKEL-4	Bar with Restaurant, Cinema, Theatre or Dak Bungalow.	Rs.1.75 Lac P.A.
JKEL-4A	Bar with Hotel and Bar with Restaurant at Leh.	Rs.1.25 Lac P.A.
JKEL-4B	Seasonal Bar in Leh and Kargil.	Rs.0.40 Lac P.A.
JKEL-4C	Bar with Banquet Hall.	Rs.1.25 Lac P.A.
JKEL-4D	Permission to serve liquor on Social Occasions at private places.	Rs.0.03 Lac per occasion.
JKEL-4E	Permission to serve liquor in Banquet Halls on social occasions.	Rs.0.05 Lac per occasion
JKEL-5	Liquor Vend in Military or PMF Canteen	Rs.0.05 Lac P.A.
JKEL-6	Bottling Plant.	Rs.3.00 Lac P.A.
JKEL-7	Club	Rs.1.25 Lac P.A.
JKEL-7A	Retail Vend of Beer in a Bar	Rs.0.25 Lac P.A.
JKEL-12	Denatured Spirit/Special Denatured Spirit / Methylated Spirit (Whole Sale or Retail).	Rs.0.01 Lac P.A.
JKEL-12A	Possession and use of Alcohol/Denatured Spirit/Special Denatured Spirit for Industrial use.	Rs.0.05 Lac P.A.

JKEL-13	Possession and use of Rectified Spirit	Rs.1.00 Lac P.A. for commercial purposes and Rs.0.01 Lac for non-commercial purposes by Government Institutions, Educational, Scientific and Research Organizations.
JKEL-14	Possession and use of absolute alcohol/Denatured Spirit by Government Institutions, Educational, Scientific and Research Organizations.	Rs.0.01 Lac P.A.
JKEL-15	Export, Import, Transportation, Sale or possession of Molasses except by Industrial units engaged in the manufacture of Poultry and Animal Feed to be used by them for manufacture of such feed.	Rs.0.25 Lac P.A.
D-2	Distillery.	Rs.3.00 Lac P.A.
B-1	Brewery	Rs.3.00 Lac P.A.

7. Sub Vend Fee:

Sub Vend fee shall be charged on quarterly basis @ Rs.50,000/- per quarter to be deposited at the beginning of each quarter by the JKEL-2 Licensees operating Sub Vends.

8. ADDITIONAL LICENCE FEE:

(i) TRADE WHOLESALE JKEL-1 AND JKEL-1A:- IMFL (EXCEPT JK DESI WHISKY):

Sale upto 1,00,000 Bottles of IMFL	Rs.0.50 per Bottle of 750 ML
Sale beyond 1,00,000 Bottles of IMFL.	Rs.1.00 per Bottle of 750 ML.

(ii) JKEL-2 RETAIL (OFF LICENCE):-

a) IMFL (Except JK Desi Whisky).

Sale upto 10,000 Bottles.	Rs.4.00 per Bottle of 750 ML.
Sale between 10,001 to 50,000 Bottles.	Rs.10.00 per Bottle of 750 ML.
Sale beyond 50,001 Bottles and above.	Rs.13.00 per Bottle of 750 ML.

b) JK DESI WHISKY.

Sale of JK Desi Whisky	Rs.2.00 per Bottle of 750 ML.
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c) BEER.

Sale upto 10,000 Bottles	Rs.2.00 per Bottle of 650 ML.
Sale beyond 10,001 Bottles.	Rs.4.00 per Bottle of 650 ML.

d) RTD BEVERAGES:

Sale of RTD Beverages.	Rs.3.00 per BL.
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(iii) JKEL-3, JKEL-4, JKEL-4A, JKEL-4B, JKEL-4C JKEL-7 (BARS):-

a) IMFL

Sale upto 5,000 Bottles.	Rs.3.00 per Bottle of 750 ML.
Sale between 5,001 to 25,000 Bottles of IMFL.	Rs.10.00 per Bottle of 750 ML.
Sale beyond 25,001 Bottles of IMFL and above.	Rs.13.00 per Bottle of 750 ML.

b) JK DESI WHISKY.

Sale of JK Desi Whisky	Rs.2.00 per Bottle of 750 ML.
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c) **BEER.**

Sale upto 5,000 Bottles	Rs.2.00 per Bottle of 650 ML.
Sale above 5,001 Bottles.	Rs.4.00 per Bottle of 650 ML.

d) **RTD Beverages.**

Sale of RTD Beverages.	Rs.3.00 per BL
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(iv) **RETAIL VEND OF BEER IN A BAR (JKEL-7A):-**

BEER:

Sale upto 10,000 Bottles.	Rs. 2.00 per Bottle of 650 ML.
Sale above 10,001 Bottles.	Rs. 3.00 per Bottle of 650 ML.

(v) **DISTILLERIES (D-2)/BOTTLING PLANTS (JKEL-6):-**

IMFL- INCLUDING JK DESI WHISKY:

Debonding fee upto 3,00,000 LPLs.	Rs. 0.25 per LPL.
Debonding Fee beyond 3,00,000 LPLs.	Rs. 0.50 per LPL

The Additional License Fee shall be payable on monthly basis in accordance with the prescribed procedure.

9. LABEL APPROVAL/RENEWAL FEE

A. CIVILIAN USE:

S. No.	Kind	Brand	Rate
1.	IMFL including JK Desi Whisky and Beer.	All Types.	Rs.0.25 Lac per Label per annum. However, label fee of Rs.0.10 Lac shall only be charged if the label for the same brand stands approved for use by Army / Paramilitary Forces on payment of prescribed fee.

2.	Foreign Liquors (Bottled in origin) other than Cider, Sherry, Champagne and Wines	All Types.	Rs.0.15 Lac per label per annum.
3.	Cider, Sherry, Champagne and Wines	All Types.	Rs.0.10 Lac per label per annum.

B. FOR CONSUMPTION BY ARMY/PARAMILITARY FORCES:

S. No.	Kind	Brand	Rate
1.	IMFL including JK Desi Whisky and Beer.	All Types.	Rs.0.25 Lac per Label per annum. However, label fee of Rs.0.10 Lac shall only be charged if the label for the same brand stands approved for civilian use on payment of prescribed fee.
2.	Foreign Liquors (Bottled in origin)	All Types.	Rs.0.15 lac per Label per annum.
3.	Cider, Sherry, Champagne and Wines	All Types.	Rs.0.10 lac per Label per annum.

10. Approval/Renewal Fee for engagement of Salesman/Barman/Manager:

Fee for approval of engagement of Salesman/Barman/Manager.	Rs.2,000/-
Fee for renewal of engagement of Salesman/Barman/Manager.	Rs.1,000/- per annum.

11. Fee for issuance of Letter of Intent (LOI):

Fee for issuance of Letter of Intent for setting up Distillery/Brewery/Bottling Plant.	Rs. 50,000/-
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12. GRANT OF LICENSES

A. Manufacture/Bottling:

The existing Policy of issuance of Licenses for Distilleries, Breweries and Bottling Plants in the State, as laid down vide Government Order No.99-F of 2003 dated 07.04.2003 read with Government Order No.156-F of 2003 dated 22-7-2003 shall be continued.

B. Wholesale Trade:

The present Policy of issuing Licenses in Form JKEL-1 and JKEL-1A on need basis shall be continued.

C. Retail:

i) No JKEL-2 Licenses shall be issued till the final disposal of the case pending in the Hon'ble High Court of J&K titled 'Sandaya Devi V/S State and Ors.' and other allied matters. However, Sub Vends shall be permitted in accordance with the provisions of the J&K Excise Act, Svt. 1958 and the J&K Liquor Licence and Sale Rules, 1984.

ii) The present Policy for the grant of Licenses for retail sale of IMFL viz; Bar with Hotel (JKEL-3), Bar with Restaurant or Cinema Theatre or Dak Bungalow (JKEL-4), (JKEL-4A), (JKEL-4B), (JKEL-4C) and Club (JKEL-7) etc. shall be continued during 2011-12.

13. FIXATION OF MAXIMUM RETAIL PRICE

As per practice in vogue, the Maximum Retail Price of all types of Liquor including JK Desi Whisky and Beer shall be fixed by the Excise Commissioner for the year 2011-12, in order to arrest undue profiteering by various Licensees.

14. ALL LIQUORS TO BE ENA BASED

IMFL manufactured locally or imported from outside the State (other than Foreign Liquor bottled in origin/bottled in India or Malt whisky) shall be ENA based only and use of rectified spirit as a base in manufacture/sale of Liquor for consumption in civil market and CSD/PMF shall remain banned.

15. RESTRICTION ON IMPORT OF ECONOMY/CHEAP BRAND:

There shall be a ban on import of Economy/Cheap brands of IMFL for consumption in civil market.

16. INTRODUCTION OF HOLOGRAM LABELS

Excise Department shall take all requisite steps to introduce 'Hologram Labels' on liquor bottles and other packing units of liquor.

17. RATIONALIZATION OF DISTRIBUTION MECHANISM OF LIQUOR

It shall be mandatory for the Distilleries/Breweries/Bottling Plants to sell 50% of their products to retail outlets other than their own vends.

This notification shall come into force **w.e.f. 01.04.2011.**

By Order of the Government of Jammu and Kashmir.

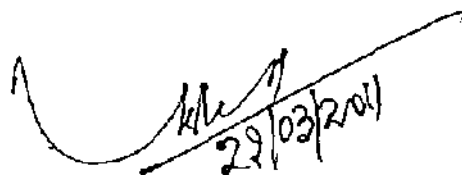
Sd/-
(Sudhanshu Pandey) IAS
Commissioner/Secretary to Govt.,
Finance Department.

No: Et/Estt/70/2006-IV

Dated: 29- 03 - 2011.

Copy to the:-

1. **Principal Secretary to Government, Information Department.**
2. **Commissioner/Secretary to Government, General Administration Department.**
3. **Excise Commissioner, J&K Government, Jammu.**
4. **Commissioner Commercial Taxes, J&K Government, Jammu**
5. **Secretary to Government, Law Department (w.7.s.c).**
6. **Director Information, J&K, Jammu.**
7. **General Manager, Government Press, Jammu for publication in the next edition of the Government Gazette.**
8. **Special Assistant to the Minister for Finance for information of Hon'ble Minister.**
9. **Deputy Excise Commissioner, Executive, Jammu/Kashmir.**
10. **Deputy Excise Commissioner (Distilleries) Jammu.**
11. **Pvt. Secretary to Commissioner/Secretary (Finance).**
11. **Manager, Canteen Stores Department, Bari Brahmana, Udhampur, Srinagar, C/o 56 APO.**
12. **Stock file.**



29/03/2011

(R. K. Koul) KAS
Special Secretary to Government,
Finance Department.