GOVERNMENT OF JAMMU AND KASHMIR, CIVIL SECRETARIAT, FINANCE DEPARTMENT:

Notification Jammu, the March, 2012

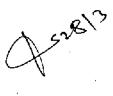
4 EXCISE DUTY:

A. CIVILIAN USE:

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

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

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



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

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Rectified	Spirit/ENA/	Denatured	₹ 5.40 per LPL.
/Special de			
than in Manufacture of Medicinal and			
Toilet prep	arations and liq	uor.	

D.

Rectified	Spirit/Alcohol/Denatured	At	rates	prescribed
Spirit for use	in Medicinal and Toilet	unde	er the	Medicinal
Preparations		and		Toilet
		Prep	aration	s Excise
	·	Duti	es) Act,	1955.

E.

Kind	Brand	Rate
Molasses		₹ 15.00 Per Quintal.

2. IMPORT DUTY:

A. CIVILIAN USE:

S. No.	Kind	Brand	Rate
1.	IMFL/Foreign	All Brands	₹25.00
	Liquors		per LPL
2.	Beer	All Brands	₹12,00
-	<u> </u>		Per Bottle of 650 ML.
3.	RTD Beverages	All Brands	₹20.00
	Per BL.		per BL.

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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	₹ 15.00 per LPL
2.	Beer	All Brands	₹ 5.00 per Bottle of 650 ML.
3.	RTD Beverages Per BL.	All Brands	₹ 20.00 per BL.

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

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

Import upto 2000 Quintals.	₹ 1.00
	per Quintal
Import beyond 2001 Quintals.	₹ 2.00
	per Quintal.
	per Quintal.

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3. EXPORT DUTY:

A. CIVILIAN AND DEFENCE USE:

S.NO	Kind	Brand	Rate
1.	IMFL/Foreign	All Brands	₹0.30 per LPL
2.	Liquors Beer	All Brands	₹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	₹ 12.00 Per LPL.
Beer	All Brands	₹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	₹12.00 Per LPL.
	Beer	All Brands	₹5.00
			per Bottle of 650 ML.

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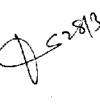
S. ASSESSMENT FEE

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

Kind	Brand	Rate
IMFL	All Brands	₹5.00
		per Bottle of 750 ML
Foreign Liquors		₹5.00
(Bottled in origin).	· .	per Bottle of 750 ML
Imported Beer,	All Types.	₹2.00
Cider, Sherry.		Per Bottle of 650 ML.
Beer.	, All Brands.	₹2.00
		Per Bottle of 650 ML.
RTD Beverages	All Brands	₹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	₹6.00
		per Bottle of 750 ML
Foreign Liquors	All Types.	₹6.00
(Bottled in origin).		Per Bottle of 750 ML
Imported Beer,	All Types.	₹3.00
Cider, Sherry.		Per Bottle of 650 ML.
Beer.	All Brands.	₹3.00
		Per Bottle Of 650 ML.
RTD Beverages	Ali Brands.	₹4.00
		per Bottle of 750 ML



C. ASSESSMENT FEE ON SALE OF JK DESI WHISKY BY LICENSEES HAVING LICENSE IN JKEL-2, JKEL-3, JKEL-4, JKEL-4A, JKEL-4B, JKEL-4C and JKEL-7:

Sale upto 1 Lac	₹Nil		
Sale above 1 lac.	₹5.00		
	per 750ML Bottle.		

Assessment fee shall be payable on <u>monthly basis</u> instead of quarterly basis in accordance with the prescribed procedure.

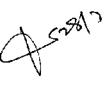
6. LICENCE FEE:

Form of	Type of Licence	Annual Licence Fee	
Licence			
JKEL-1A	Trade (Whole Sale)	₹ 2.25 Lacs P.A.	
JKEL-1	Trade (Whole Sale)	₹ 2.25 Lacs P.A.	
W 2	CSD Bond	₹ 2.00 Lacs P.A.	
JKEL-2	Retail (Off)	₹ 2.50 Lacs P.A.	
JKEL-3	Bar with Hotel	₹ 1.75 Lacs P.A.	
JKEL-3A	Bar with Hotel and Banquet	₹2.75 Lacs P.A.	
JKEL-4	Bar with Restaurant, Cinema, Theatre or Dak Bungalow.	₹ 1.75 Lac P.A.	
JKEL-4A	Bar with Hotel and Bar with Restaurant at Leh.	₹ 1.25 Lacs P.A.	
JKEL-4B	Seasonal Bar in Leh and Kargil.	₹ 0.50 Lacs P.A.	
JKEL-4C	Bar with Banquet Hall.	₹1.75 Lacs P.A	
JKEL-4D	Permission to serve liquor on Social	₹ 0.03 Lacs	
Occasions at private places.		Per occasion.	
JKEL-4E	Permission to serve liquor in	₹ 0.05 Lacs	
	Banquet Halls on social occasions.	per occasion	
JKEL-5	Liquor Vend in Military or PMF Canteen	₹ 0.05 Lacs P.A.	
JKEL-5A	Master Canteen for (PMF/Police)	₹ 1.00 Lac P.A	
JKEL-6	Bottling Plant.	₹3.00 Lacs P.A.	



JKEL-7	Club	₹1.75 Lacs P.A.
JKEL-7A	Retail Vend of Beer in a Bar	₹0.25 Lacs P.A.
JKEL-12	Denatured Spirit/Special Denatured Spirit / Methylated Spirit (Whole Sale or Retail).	₹ 0.01 Lacs P.A.
JKEL-12A	Possession and use of Alcohol / Denatured Spirit /Special Denatured Spirit for Industrial use.	₹ 0.05 Lacs P.A.
JKEL-13	Possession and use of Rectified Spirit	₹1.00 Lac P.A. for commercial purposes and ₹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.	₹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.	₹ 0.25 Lacs P.A.
D-2	Distillery.	₹ 3.00 Lacs P.A.
B-1	Brewery	₹ 3.00 Lacs P.A.

7. SUB VEND FEE:



Sub Vend fee shall be charged on quarterly basis @ ₹**75,000**/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	₹ 0.75 per Bottle of 750 ML
Sale beyond 1,00,000 Bottles of	₹ 1.50 per Bottle of 750 ML.
IMFL.	

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

a) IMFL (Except JK Desi Whisky).

Sale upto 35,000 Bottles.	₹ 7.00 per Bottle of 750 ML.		
Sale beyond 35,001 Bottles	₹ 15.00 per Bottle of 750 ML.		

b) JK DESI WHISKY.

Sale of JK Desi Whisky	₹2.00 per Bottle of 750 ML

c) BEER.

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

d) RTD BEVERAGES:

Sale of RTD Beverages.	₹ 3.00 per BL.

(iii) JKEL-3, JKEL-4, JKEL-4A, JKEL-4B, JKEL-4C, JKEL-7 (BARS):-

a) IMFL (EXCEPT JK DESI WHISKY):

Sale upto 7,000 Bottles.	₹ 3.00 per Bottle of 750 ML.		
Sale beyond 7,001 Bottles of	₹ 13.00 per Bottle of 750 ML.		
IMFL and above.	•		

b) JK DES! WHISKY.

		 : -		
Sale of JK Desi W	/hisky	₹ 2.00	per Bott	le of 750 ML

c) BEER.

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

d) RTD Beverages.

Sale of RTD Beverages.	₹ 3.00 per BL

(iv) RETAIL VEND OF BEER IN A BAR (JKEL-7A):-

BEER:

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

(v) DISTILLERY D-2 AND BOTTLING PLANT (JKEL-6):-

IMFL- INCLUDING JK DESI WHISKY:

Debonding fee upto 5,00,000 LPLs	₹ 0.15 per LPL.		
Debonding Fee from 5,00,000 LPLs to	₹0.70 per LPL.		
15,00,000 LPLs			
Debonding Fee beyond 15,00,000 LPLs ₹1.00 per LPL.			

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

on Label approval / Renewal feet

A. CIVILIAN USE:

S.	Kind	Brand	Rate				
No.			j				
1.	IMFL including	All Types.	₹0.25 Lac per Label per annum.				

	JK Desi Whisky, Beer and RTD Beverages.		However, label fee of ₹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.	₹0.15 Lac per label per annum.
3.	Cider, Sherry, Champagne and Wines	All Types.	₹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, Beer and RTD Beverages.				
2.	Foreign Liquors (Bottled in origin)	All Types.	₹0.15 Lac per label per annum.	
3.	Cider, Sherry, Champagne and Wines	All Types.	₹0.10 Lac per label per annum.	

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10. APPROVAL /RENEWAL FEE FOR ENGAGEMENT OF SALESMAN /BARMAN / MANAGER:

Kind of Fee	Rate		
Fee for approval of engagement of Salesman/Barman	₹2,000 /- per annum		
Fee for renewal of engagement of Salesman/Barman	₹1,000/- per annum.		
Fee for approval of engagement of Manager for JKEL-1/JKEL-1A/JKEL-6/JKEL-5A /D-2/B-1	₹ 5,000 /- per annum		
Fee for renewal of engagement of Manager for JKEL-1/JKEL-1A/JKEL-6/JKEL-5A/D-2/B-1	₹ 3,000 /- per annum		

14. FEE FOR ISSUANCE OF LETTER OF INTENT (LOI).

	ltem			Rate				
Fee	for	issuance	of	Letter	of	Intent	for	₹ 1.00 Lac
setti	setting up Distillery/Brewery/Bottling Plant							

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 High Court of J&K titled 'Sandya Devi V/S State and Ors' and other allied matter. 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 2012-13.

43. FIXATION OF MAXIMUM RETAIL PRICE:

As per practice in vogue the Maximum Retail Price(MRP) of all types of Liquor including JK Desi Whisky Beer and RTD shall be fixed by the Excise Commissioner for the year 2012-13, 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 unit of liquor in the financial year 2012-13. The Excise Department shall devise mechanism for procurement and use of Holograms Labels. However, the penalties for violation if any, made by the Licensee in use of Hologram will be the same as prescribed in the J&K Excise Act ,Smvt., 1958 and the rules framed thereunder.

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17. COST OF EXEMPTION FORMS:

Kind of form	Rate			
Import	₹ 10.00 per form			
Export	₹ 10.00 per form			

This notification shall come into force w.e.f. 01.04.2012.

By order of Government of Jammu and Kashmir.

Sd/-(Iqbal Khandey)

Principal Secretary to Government Finance Department

No:- ET/Estt/36 \2012

Dated: 28-03-2012

Copy to the:-

- 1. Principal Secretary to Government, Information Department.
- 2. Principal Secretary to Government, Law Department(w.7.s.c)
- 3. Commissioner/Secretary to Government, General Administration Department
- 4. Commissioner Commercial Taxes, J&K Government, Jammu
- 5. Excise Commissioner, J&K Government, Jammu
- 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 Principal Secretary, Finance
- Manager, Canteen Stores Department, Bari Brahmana, Udhampur, Srinagar, C/o 56 APO.

13. Stock file

Special Secretary to Government Finance Department