

**OFFICE OF THE EXCISE COMMISSIONER**  
**JAMMU AND KASHMIR**  
EXCISE AND TAXATION COMPLEX,  
RAIL HEAD, JAMMU  
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**Subject:** Classification of BIO brands meant for Sale in Civil Market in UT of Jammu & Kashmir.

**Reference:** 1. Notification S.O. 114 dated 31-03-2021.  
2. Minutes of Meeting of Committee constituted vide Order No. 37-EC of 2020 dated 06-06-2020 issued vide No. DECAJ/Exc/Acctts/448-53 dated 20-10-2021.

ORDER No.: 222 - EC OF 2021

DATED: 03 - 11 - 2021

Whereas, the committee constituted vide Order No. 37 EC of 2020 dated 06-06-2020 forwarded the Minutes of Meeting bearing No. DECAJ/Exc/Acctts/448-53 dated 20-10-2021 held on 11<sup>th</sup> October, 2021; and

Whereas, the committee has deliberated upon the classification of BIO brands, adopting the following parameters as per clause 4.5 of the current Excise Policy 2021-22 (S.O. 114 dated 31-03-2021):

| S. No. | EDP/ case (in Rs.) | Segment             |
|--------|--------------------|---------------------|
| 1      | Upto 600           | Low cost            |
| 2      | 601 upto 800       | Economy             |
| 3      | 801 upto 1100      | Medium              |
| 4      | 1101 upto 2500     | Premium             |
| 5      | >2500              | Deluxe/Super Deluxe |

Whereas, in light of above parameters, the Committee has recommended classification of following BIO brands meant for Sale in Civil Market in UT of Jammu & Kashmir:

| S. No. | Distillery/ Bottling Plant  | Brand                                     | Strength of Liquor                   | Type of Liquor | Classification             | Remarks          |
|--------|---|---|--------------------------------------|----------------|----------------------------|------------------|
| 1      | Manufactured & Bottled By M/s William Grant & Sons Limited, Dufftown Banffshire, Scotland, Imported by Rad Elan Distributors Pvt. | Grant's Triple Wood Blended Scotch Whisky | 75.31 <sup>o</sup> Proof/<br>43% Abv | Whisky         | Deluxe/<br>Super<br>Deluxe | For Civil Market |

|   |  |   |                      |        |                      |                  |
|---|--|---|----------------------|--------|----------------------|------------------|
|   | Limited, D-85/3, Okhla Industrial Area, Phase-I, New Delhi-110020  |   |                      |        |                      |                  |
| 2 | Manufactured & Bottled By M/s William Grant & Sons Limited, Dufftown Banffshire, AB55 4DH, Scotland, Imported by Rad Elan Distributors Pvt. Limited, D-85/3, Okhla Industrial Area, Phase-I, New Delhi-110020                          | Monkey Shoulder Batch 27 Smooth and Rich Blended Malt Scotch Whisky | 70° Proof/ 40.0% Abv | Whisky | Deluxe/ Super Deluxe | For Civil Market |
| 3 | Manufactured & Bottled By M/s William Grant & Sons Limited, Glendfiddich Distillery, Dufftown Banffshire, Scotland, AB55 4DH. Imported by Rad Elan Distributors Pvt. Limited, D-85/3, Okhla Industrial Area, Phase-I, New Delhi-110020 | Glenfiddich Single Malt Scotch Whisky 12 Years                      | 70° Proof/ 40.0% Abv | Whisky | Deluxe/ Super Deluxe | For Civil Market |
| 4 | Manufactured & Bottled By M/s William Grant & Sons Limited, Glendfiddich Distillery, Dufftown Banffshire, Scotland, AB55 4DH. Imported by Rad Elan Distributors Pvt. Limited, D-85/3, Okhla Industrial Area, Phase-I, New Delhi-110020 | Glenfiddich Single Malt Scotch Whisky 15 Years                      | 70° Proof/ 40.0% Abv | Whisky | Deluxe/ Super Deluxe | For Civil Market |
| 5 | Distilled and Bottled  | Jack  | 70°                  | Whisky | Deluxe/              | For Civil        |

|   |  |   |                        |         |                      |                  |
|---|--|---|------------------------|---------|----------------------|------------------|
|   | by M/s Jack Daniel Distillery, Lynchburg, Tennessee 37352 U.S.A. Imported by M/s Brindco Sales Pvt. Ltd. S-53, Okhla Industrial Area, Phase-II, New Delhi-110020                       | Daniel's Old No. 7 Tennessee Sour Mash Whisky         | Proof/ 40.0% Abv       |         | Super Deluxe         | Market           |
| 6 | Distilled and Bottled by M/s Jack Daniel Distillery, Lynchburg, Tennessee 37352 U.S.A. Imported by M/s Brindco Sales Pvt. Ltd. S-53, Okhla Industrial Area, Phase-II, New Delhi-110020 | Jack Daniel's Original Recipe Tennessee Honey Liqueur | 61.3° Proof/ 35.0% Abv | Liqueur | Deluxe/ Super Deluxe | For Civil Market |
| 7 | Manufactured and Bottled by M/s Altia Plc, Helsinki, Finland. Imported by M/s Brindco Sales Pvt. Ltd. S-53, Okhla Industrial Area, Phase-II, New Delhi-20                              | Finlandia Vodka of Finland                            | 70° Proof/ 40.0% Abv   | Vodka   | Deluxe/ Super Deluxe | For Civil Market |

Whereas, as per the Minutes of Meeting, the authorized signatory of M/s Planet Wine (License No. 04/JKEL-1) has applied for classification and MRP of BIO brands. The brands at S. No. 1 to 4 are imported by M/s Rad Elan Distributors Pvt. Limited (Manufactured & Bottled by M/s William Grant & Sons Limited, Scotland) for sale in civil market in J&K. The strength of liquor brands from S. No. 1 is 43.0% Abv and from S. No. 2 to 4 is 40% Abv. The brands indicated at S. No. 5 to 7 above are imported by M/s Brindco Sales Pvt. Ltd. (Distilled & Bottled by M/s Jack Daniel Distillery U.S.A. a subsidiary of Brown-Forman Corporation) for sale in Civil Market in J&K. The strength of the brands is 40%, 35% and 40% Abv. respectively; and

Whereas, the committee has requested that the brand may be allowed as provided under Para 11 of Excise Policy 2021-22 (S.O. 114 dated 31-03-2021) which state that "the Excise Commissioner may allow Excise Bottles of any packing size & Liquor of any strength as she/he may deem fit."; and

Whereas, the label fee @ Rs 10,000/- per brand for classification of brands as per the current Excise Policy 2021-22 (S.O. 114 dated 31-03-2021) has

been deposited vide Collection ID 210915124428YGQ dated 15-09-2021 amounting to Rs 40,000/- and Collection ID 210915122632SVY dated 15-09-2021 amounting to Rs 30,000/-; and

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 the Committee constituted vide Order No. 37-EC of 2020 dated 06-06-2020, sanction is hereby accorded to the classification of aforementioned BIO brands in "Deluxe/Super Deluxe" segment/ category meant for Sale in Civil Market in UT of J&K only.

  
3/11/21  
(Kishore Singh Chib), JKAS,  
Excise Commissioner  
Jammu & Kashmir

No.: EC/Exc/MRP/2021-22/II/6785-6800 2/11 Dated: 03-11-2021

Copy to the:

1. Financial Commissioner (Additional Chief Secretary), Finance Department, Civil Secretariat, Jammu
2. Deputy Excise Commissioner, (Accounts), Jammu
3. Deputy Excise Commissioner, (Executive), Jammu/Kashmir.
4. Deputy Excise Commissioner, (Distilleries), Jammu.
5. Excise and Taxation Officer, City Excise Range (North/South) Jammu, Excise Range Udhampur-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, JKEL-1A, JKEL-1B M/s .....
9. Order file/concerned file.