

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

Subject: Breakup of Minimum Guaranteed Revenue (MGR) to be deposited by each wine shop (JKEL-2) granted through e-auction.

O R D E R No.: 41 - EC OF 2021

D A T E D: 28 - 05 - 2021

Whereas, as per clause 2.4.10 of the Excise Policy 2021-22 (S.O. 114 dated 31-03-2021), every licensee will have to deposit the Minimum Guaranteed Revenue (MGR) on account of applicable Excise Duty/ Fee, indicated against each vend as per procedure prescribed. The MGRs has to be divided into twelve equal installments to be deposited on 1st of every month by the licensee or as the case maybe; and

Whereas, the Minimum Guaranteed Revenue (MGR) comprises of "Assessment Duty", "Additional Assessment Duty", "Additional License Fee" & "Others/Rounding Fee", needs to be segregated for more clarity to the licensees.

Now, therefore, in order to put on more clarity, the following breakup of Minimum Guaranteed Revenue (MGR) is hereby ordered:

Type of Duty/Fee	Percentage in MGR
Additional Assessment Duty	80 %
Assessment Duty	15 %
Additional License Fee	04 %
Others/ Rounding Fee	01 %

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

No.: EC/Exc/Ren.2021-22/Main/ 1623-44

Dated: 28 -05-2021

Copy to the:

1. Financial Commissioner, Finance Department, Civil Secretariat, Jammu.
2. Deputy Excise Commissioner, (Accounts), Jammu.
3. Deputy Excise Commissioner, (Executive), Jammu.
4. Principal Training Institute, Nagrota, Jammu.

5. Deputy Excise Commissioner, (Distilleries), Jammu.
6. Deputy Excise Commissioner, (Executive), Kashmir.
7. 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-Bandipur, Anantnag-Pulwama-Shopian-Kulgam, Distilleries, Eradication.
8. Programmer, Excise Department, I/c website www.jkexcise.nic.in.
9. Order file/concerned file