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**GOVERNMENT OF JAMMU AND KASHMIR**  
**Office of the Excise Commissioner**  
EXCISE AND TAXATION COMPLEX,  
SOLINA (RAMBAGH), SRINAGAR

Subject:- Regulation of Army/ Para Military Forces Unit Canteens including BEACON, SAMPARK, and HAMANK.


ORDER No: 53-EC of 2020  
DATED: 16-07-2020

1. Whereas, the import , export, transport, storage, manufacture, sale and distribution of liquor including Wine & beer is regulated by the Commissionerate as a restricted and controlled item in exercise of the powers under Section 4B, 5,6,7,8 & 9 of the Act and further the requisite Licenses are issued by the Commissionerate under the Act.
2. Whereas, under the Excise Act Svt. 1958 and liquor license and sale rules 1984, the requisite licenses are granted to the Licensees authorizing the Sale, consumption, service, transport and storage at the authorized premises only and anything contrary to it is deemed to be violation of the Act & Rules and undoubtedly an Excise offence also.
3. Whereas, such licenses are granted to the licensees at the sole discretion under rules by the commissionerate and the same are renewable subject to his/her satisfaction as envisaged under the rules.
4. Whereas, in exercise of such powers, the commissionerate has issued around 560 licenses to the Army/ Para-Military/BRO/SAMPARK/ HAMANK canteens located in the territorial jurisdiction and all necessary permissions/sanctions are regulated by the Department from the Headquarter of Commissionerate or through the subordinate Offices of Deputy

  
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Excise Commissioner (Jammu) or Deputy Excise Commissioner (Kashmir) and respective ETO's/Inspector's thereto deployed in the Army Depos and at Range/ Sub-Range (Zone) levels.

5. Whereans, for regulating storage and stocking of liquor, beer, wine pertaining to the Army run Unit Canteens there are 3 main Depos located at Bari Brahamana Cantonment, Northern Cantonment Udampur and Badami Bagh Cantonment from where after levying of duties, the consignments are received, verified and stock checked by Excise Officers before actually shifting the same to Bonds located therein for safe custody by the Department with the active assistance of Area Manager Canteen Stores Department deployed by Ministry of Defence to facilitate this supply to field formations having valid licenses already issued by this office.
6. Whereas, the tracking of stock from Army Depos to the Unit Canteens/Stores of the Licensee is an essential duty to ensure authorized and valid transport/storage of the consignment for its ultimate sale from the Canteens as per the quota fixed by the Ministry or competent Authority of the Security Forces and further service/consumption of liquor in the mess in the shape of pegs against proper record to be maintained by the MESS In-charge verifiable by the Excise Department:
7. Whereas, similarly in case of para-military forces, the required Liquor, Beer, Wine procured by the authorities against proper permits/ permissions from the Excise Department is again required to be stored, transported and served in the manner contained under the Act/Rules applicable to retail vends and Bars.
8. Whereas, the validity of the License is for one year and it gets determined on 31<sup>st</sup> of March of each year subject to further renewal. During the currency of license, the licensee is required to implement all terms and conditions of the license. In case of MESS, on the analogy of Bar, the sale can't be permitted through bottles but has to be peg sale & record maintained justifying the quantity of sale. The adulteration or deterioration

  
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of the liquor is required to be checked for which the onus lies on Excise and Taxation Officer. Under rule-38 & 39 of Liquor License and sale Rules 1984, the General and special conditions, pertaining to the Licensee are required to be adhered in letter and spirit while under rules 39(5) of special conditions, no liquor shall be issued under any circumstances whatsoever, to any person other than those permitted. The licensee has to maintain regularly the proper account of all receipts and sales in Form E-14 & at the end of each quarter submit to the Deputy Excise Commissioner (Executive) the true abstract of receipt and sales in Form 19.

9. Whereas, during the general review and field tour it has been observed that such terms and conditions are being violated with great impunity, wherein even the Excise Officers/Officials are not allowed to have free access for inspecting stocks and registers. It has been found that the Licensees are violating the terms and conditions of the Licenses warranting initiation of action under the Act and rules.

Therefore, in order to streamline regulations of the supplies & ensure smooth functioning of Army Units as per the Act, following instructions are issued. These will be part of standard operating procedures (SOP) relating to Unit Canteens.

- a. The Excise & Taxation officer shall maintain a proper record of all licensees located in their jurisdiction /Range/Sub-Range (Zone) wise and further maintain a separate record file of each licensee containing a photocopy of the license duly attested by the Commanding Officer in whose favour the license stands granted.
- b. The Excise & Taxation Officer in consultation with the Area Manager of Canteen Stores Department/Deputy Inspector General of Para Military Force and Chief Engineer of BRO/Himank/Sampark will consolidate quarterly permissions/Sanctions granted for transport of liquor (TP's) range wise before its submission to Dy. Excise Commissioners.

  
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- c. The Excise Officers/Officials including Excise Guards empowered under the Act/Rules for inspection/verification/seizure, search shall regularly inspect each unit canteens located in their jurisdiction and reconcile all record pertaining to Transport Pass/Stocks/Sale Canteen wise and maintain a proper register of the same.
- d. The Excise & Taxation Officers of Range concerned shall ensure that the liquor supplied to each licensee is not diverted to any un-authorized persons and the stocks are properly checked as per the sanctioned/authorized quota fixed by the competent Authority of such licensee (Army/Para Military Forces/Border Roads Organization etc.).
- e. The Deputy Excise Commissioners shall review the functioning of all Canteens and verify the details of further supply to Mess or a separate place of sale in an area where a portion of Unit is detached for training or other purpose or is left behind in terms of Rule 39 (5) of Liquor License and sales Rule as a special condition applicable to such licensee. He/She shall further have details of such detached Units running without independent licenses.
- f. The Excise Officers/Officials shall only deal with the licensee as reflected in the License and the area Manager of Canteen stores Department or Regional Manager and in no case with any person of the formation or unit.

In case of any obstruction in performance of legitimate duty, the provisions of Indian Penal Code as applicable to a Government Servant while discharging official duty be invoked under rules by taking approval of next superior Officer of the Excise Department in respective Police Station.

- g. In addition, the proceedings under the Act/Rules shall be initiated by the Excise & Taxation Officer/Deputy Excise Commissioner under Section 22 of the Act for appropriate orders of suspension, revocation and cancellation of the License as warranted under rules and such proceedings shall


  
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be diarized in records & transmitted immediately without any delay.

- h. The Excise & Taxation Officers shall facilitate the Commanding Officers/Unit In-charge of Army/Security Forces in conduct of the inspections by production of proper identity cards, frisking, checking & establishing identity at gates/premises in view of Security concerns subject to the full satisfaction of the Unit formations. All staff shall be in proper uniform.
- i. The Regional Manager, Canteen Stores Department (North) shall segregate all the Licenses Sector/sub- area wise & share the list on annual basis with the Offices of Deputy Excise Commissioners in order to weed out the Licensees who move out of the area or in case, their Licenses are surrendered/ cancelled.
- j. The Excise & Taxation Officers or the Inspector Excise in-charge of Depos as the case may be shall transmit the details of liquor dispatched Unit-wise on daily basis to the concerned field Excise & Taxation Officers/Inspectors of the concerned Range/sub-Range (Zone) enabling them to ensure hassle-free un-loading of the consignment at respective locations. No un-loading to be allowed in absence of the Excise Officials. In case of para-Military Forces the additional Excise duty shall be ensured strictly as per stocks received at each Unit.
- k. The Deputy Excise Commissioner (Accounts) will conduct the annual Audit of all supplies from the main Depots and the Excise & Taxation Officer (Accounts) at the unit Canteen levels.
- l. The cases of renewal of Licenses of Army Unit Canteens/Para-Military Forces shall be processed expeditiously without any delay by the concerned Excise & Taxation Officer at the Range level to avoid un-necessary travel by the Army personnel to the Head Office.

  
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The Excise & Taxation Officer after proper satisfaction shall recommend the case within 2 days from the receipt of request through Dy. Excise Commissioner. In case of any recoverable amount or deficiency, the same shall be conveyed to the Licensee without delay enabling hassle-free service to each licensee.

  
(Rajesh Kumar Shavan) KAS  
Excise Commissioner

No: EC/Exc./2020-21/1033-48

Dated: 16.07.2020

Copy for information to the:-

1. Financial Commissioner, Finance Department, UT of J&K
2. General Officer in Command (GOC) Northern Command
3. Addl. Director General of Police CRPF Jammu
4. Chief Engineer, BRO/Himank/Sampark.
5. Inspector General of Police, ITBP.
6. Dy. Inspector General, CISF/SSB
7. Regional Manager (North) Canteen Store Department Jammu.
8. Dy. Excise Commissioners Jammu/Kashmir.
9. DGM (MS) Canteen Store Department, Mumbai
10. Area Managers, Northern Command/ Badami Bagh.
11. SO to MG (OL) HQ Northern Command C/O 56 APO.
12. Col 'Q' Ops & Plg HQ Northern Command. C/O 56 APO.
13. Col 'Q' Ops & Plg HQ 31 Sub Area C/O 56 APO.
14. Col 'Q' Ops & Plg HQ 15 Corps. C/O 56 APO.
15. Principal, Training Institute Nagrota Jammu.
16. All Excise & Taxations Officers for compliance