

**GOVERNMENT OF JAMMU & KASHMIR**  
**OFFICE OF THE EXCISE COMMISSIONER, J&K**  
**EXCISE & TAXATION COMPLEX, RAILHEAD JAMMU**  
**Tel: 0191-2477977 & E-mail: excise.commr@jk.gov.in**

The Deputy Excise Commissioner,  
Executive, Jammu/ Kashmir.

No. EC/Exc/e-auction/2023-24/860-65

Dated: 26-04-2023


**Sub: Clarification regarding penalty on account of non-payment of duties on due date.**

Madam,

In view of pendency of licenses on account of different fixed fee at various levels in e-abgari portal due to the observation raised in respect of imposition of penalty on late remittance of fee as provided in the J&K Excise Act, 1958 Svt., I am directed to submit the clarification in the matter as under:

1. All those licensees who have applied for renewal of license after 31-03-2023 shall be liable for penalty in terms of section 24 A of the J&K Excise Act, Svt. 1958.
2. All those licensees who have deposited fee before 28-03-2023 i.e. before the notification of the current Excise Policy 2023-24, shall deposit the differential amount on account of revised license fee and shall not be liable for any penalty under section 24 A of the J&K Excise Act, Svt. 1958.
3. Those licensees who have applied and uploaded requisite documents however have not deposited requisite fee on or before 31-03-2023 shall also invite penal interest on late remittance of fee as applicable under rules.

Yours faithfully,

  
26/4/23  
Excise & Taxation Officer  
O/o the Excise Commissioner  
J&K, Jammu

Copy for information to the:

1. Deputy Excise Commissioner, Distilleries, Jammu.
2. All Excise & Taxation Officers, Excise Ranges, Jammu/ Kashmir.
3. Programmer, Excise Commissioner's office.
4. Concerned file.